TOWN OF ESSEX SELECTBOARD
SPECIAL MEETING AGENDA

Online & 81 Main St.
Essex Junction, VT 05452
Tuesday, November 9, 2021
8:00 AM

E-mail: manager@essex.org www.essexvt.org *Phone: (802) 878-1341*

This meeting will be held both remotely and in person. Available options to watch or join the meeting:

- **JOIN ONLINE**: Join Microsoft Teams Meeting. Depending on your browser, you may need to call in for audio (below).
- **JOIN CALLING:** Join via conference call (*audio only*): (802) 377-3784 | Conference ID: 262 078 42#
- **PROVIDE FULL NAME:** For minutes, please provide your full name whenever prompted.
- **CHAT DURING MEETING: Please use "Chat" to request to speak, only. Please do not use for comments.**
- **RAISE YOUR HAND:** Click on the hand in Teams to speak or use the "Chat" feature to request to speak.
- **MUTE YOUR MIC:** When not speaking, please mute your microphone on your computer/phone.

1. **CALL TO ORDER** [8:00 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 2023 Budget Work Session
   b. *Discussion about personnel
6. **CONSENT ITEMS**
   a. Approve minutes: November 1, 2021
7. **EXECUTIVE SESSION**
   a. *An executive session may be requested to discuss the employment of public employees
8. **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 Chair, 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 Chair. This agenda is available in alternative formats upon request. Meetings of the Selectboard, like all programs and activities of the Town of Essex, are accessible to people with disabilities. For information on accessibility or this agenda, call the Town Manager's office at 878-1341.

Certification: ______________________ 11/05/2021

Town of Essex Budget Day Schedule

Start Time	End Time	Budget Segment	Presenter(s)	Approx. Duration
8:00 AM	8:30 AM	Overview, Revenues	Sarah Macy	30.00
8:30 AM	9:00 AM	Essex Free Library	Caitlin Corless	30.00
9:00 AM	9:30 AM	Clerk	Susan McNamara-Hill	30.00
9:30 AM	11:00 AM	Public Works	Dennis Lutz	90.00
		Highway	Dennis Lutz	
		Stormwater	Dennis Lutz	
		Buildings	Dennis Lutz, Tom Yandow	
11:00 AM	12:00 PM	Police, CJC	Ron Hoague	60.00
12:00 PM	***12:30 PM***	***Lunch***		30.00
12:30 PM	1:00 PM	Assessor	Karen Lemnah	30.00
1:00 PM	1:30 PM	Community Development	Owiso Makuku	30.00
1:30 PM	2:00 PM	IT	Rob Paluba	30.00
2:00 PM	2:45 PM	Recreation	Ally Vile	45.00
2:45 PM	3:30 PM	Administration	Greg Duggan	45.00
		Economic Development	Greg Duggan	
		County and Regional	Greg Duggan	
		Health and Human Services	Greg Duggan	
		Selectboard	Greg Duggan	
3:30 PM	4:00 PM	Finance, Debt	Sarah Macy	30.00
4:00 PM	4:30 PM	Fire	Charlie Cole	30.00

** Please note this is an approximate schedule and subject to change based on how long actual presentations take. We will fit in a morning and afternoon break.

FY23 Town General Fund Budget Transmittal
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FY23 Town of Essex

Proposed Budget Transmittal – General Fund

Selectboard Goals

On August 17, 2021 the Selectboard discussed their goals for the FY23 budget, summarized as follows with a brief comment about how or if each is included in the current budget.

- Continue funding for equity initiatives and mental health support
  - A $30k appropriation to the equity committee has been added to the budget
  - Continuing the FY22 new initiative to pay stipends to volunteers on boards and committees
  - One vacant patrol position has been move to administration as a community affairs liaison
  - Additional funding for the CJC has been included in the transfer from the police budget to the CJC budget to help offset the costs of initiatives important to the community that are not covered under the existing grant.

- Consider how was can address climate change in our programs and initiatives (solar, grants, hybrid or electric vehicles, building renovations, etc.)
  - Police department vehicle replacements for FY23 will be hybrid or electric vehicles
  - Administration vehicle fleet is already hybrid vehicles
  - Capital budget has and continues to accumulate funds for energy efficiency programs

- Minimize the financial impact of separation through tightening spending, deferring anything possible, or diversifying revenue
  - Management continues to work toward a vote on a local options tax to diversify revenue
  - Many things were put on hold while working toward the merger vote that are now coming to a head. Unfortunately, this means there is very little room to cut back or defer positions or projects in anticipation.
  - The dissolution of consolidated management and the beginning of the transition back to separate finance has necessitated the addition of multiple positions starting in FY23.

- Address the impact of separation by continuing to work toward tax equity between the Town and Village
  - There are no new tax smoothing efforts in this budget. Staff requests that the board direct how this goal should be accomplished.

The Budget

The proposed FY23 Town General Fund budget is $16,852,175 a 5.8% or $926,047 increase over the FY22 approved budget of $15,926,128. As a result of a net reduction in non-tax revenues, the tax levy is a 7.1% or $1,010,512 increase from $14,265,056 to $15,275,568. The Town no longer receives a contribution toward shared management from the Village (about $120k), the overall proposed use of fund balance to offset taxes has decreased by $109,500. In FY22 $9,500 of assigned fund balance for specific items was included in the revenue budget to offset those items and $400k was included to offset the tax levy. Currently in the FY23 budget I have included $300k to offset the tax levy.

Tax Rate Comparison	**FY19**	**FY20**	**FY21**	**FY22**	**FY23 est.**
Town General Tax Rate	0.4932	0.5067	0.5067	0.5264	0.5599
Town Highway Tax Rate	0.011	0.011	0.011	0	0
Total Tax Rate	0.5042	0.5177	0.5177	0.5264	0.5599
$ Change	*0.0153*	*0.0135*	*0*	*0.0087*	*0.0335*
% Change	*3.1%*	*2.7%*	*0.0%*	*1.7%*	*6.4%*
Impact on $280k home	$ 1,411.76	$ 1,449.56	$ 1,449.56	$ 1,473.92	$ 1,567.72
$ Change	*$ 42.84*	*$ 37.80*	*$ -*	*$ 24.36*	*$ 93.80*
% Change	*3.1%*	*2.7%*	*0.0%*	*1.7%*	*6.4%*

Major items of note in the FY23 Town General Fund Budget

1. One vacant patrol position has been moved to police administration to because a community affairs liaison.
2. Police specific insurance costs (property, liability, workers comp, and unemployment) have been moved from the finance budget to the police budget to help with future costing of a police contract. It's overall much more simple to administer when the associated costs are all in one place.
3. A full time executive assistant position has been added to the administration budget as a result of the end of shared management.
4. Part time salaries in the finance department have increased to support the transition from consolidated to separate finance.
5. Transfer to capital in fire has increased by $100,000 to replace the emergency services radio equipment that is past the end of its life. It is proposed that in future years, this be included in the annual transfer to capital to begin saving for the next time it needs replacement.
6. A full time Parks and Maintenance Tech is proposed to be shared between public works and parks.

7. FY23 is the first full year of the half time economic development position that was authorized in the FY22 budget.
8. A $30k appropriation to the equity committee has been added in the administration costing center.
9. The funding request from Essex Rescue has increased $164,750 from $76,300 to $241,046. As of this writing that request has been included as is.

Police Vacancies: We continue to see vacancies in the police department driving the overall Town general fund to come in under budget at the end of the year. Over the past two years we have attempted to mitigate this by funding less than 100% of the estimated costs to fill all authorized police positions. So far this allowance for vacancies has been between one and three percent of the overall salary and benefits budget for all police personnel costing centers (administration, dispatch, patrol and investigations). In the FY23 budget I've approached this in a slightly modified way. Over the past five years, regular salaries have come in an average of 11% under budget for patrol and 9% under budget for dispatch. Investigations and administration have been within 2% of target. Taking regular salaries in total over the past five year, the average amount under budget as a result of vacancies is 8% ($197,000 average). Also related to vacancies is a tendency to be under budget in insurances, social security, and retirement ($225,000 average). So how do we continue to budget for authorized positions but also take into consideration this trend? In FY23, I've added a line in the expenditure budget called allowance for vacancy savings. This is a contra-expenditure account (has a credit balance) that allows the standard personnel lines to be fully funded and authorized, but also pulls the total to be raised by taxes down to reflect vacancies.

Fund Balance: In the very near future, the FY21 fund balance memo will be coming to the Selectboard for assigning fund balance amounts from the FY21 audit. Audit field work is complete and the numbers are substantially final. FY21 was an odd year, with most of the year spend under a COVID state of emergency, many planned expenditure items went unspent or underspent. In addition to that, the Town received a number of unexpected revenue items such as the following:

- FEMA grant funds of $73k for expenses incurred in prior years
- $113k in recording fees in excess of budget caused by the increase by the state in the per page recording price and the notable increase in recordings as a result of the booming COVID housing market
- Another unexpected result of the booming housing market and low interest rates were a record number of refinances. This influences recording but it also pushes up FY21 property tax revenue by reducing unavailable property tax revenue (which is a liability item on the balance sheet equal to anything not received within the first 60 days after the end of the year. This is a requirement of governmental accounting.) In FY21 unavailable tax revenue decreased by $138k which was recognized as FY21 revenue.
- $74k in additional highway aid in lieu of a Class 2 highways grant offering

- Almost $350k in COVID relief funds much of which reimbursed the Town for the cost of having existing, budgeted staff diverted to administrative leave during lockdown

In looking at the budget summary page, the reader will see that the FY21 results show revenues in excess of expenditures of $1,695,492. The following table shows the largest components:

Budget Surplus	*1,695,492*	
less:		
Records Preservation	(108,663)	revenue - automatically assigned for stated purpose, flows through income statement
Reappraisal Funds	(67,898)	revenue - automatically reserved for stated purpose, flows through income statement
FEMA Grant Funds from prior year expenses	(72,936)	revenue - expenditures incurred in prior year
Additional Highway Aid in lieu of Class 2 grants	(73,805)	revenue - unanticipated
Unexpected COVID Grant Revenue	(346,669)	revenue - unanticipated
Police Vacancies	(677,347)	expense - under budget
Recording Fees in excess of budget	(112,977)	revenue - unanticipated
Variance after adjustments and unexpected items	235,197	

The proposed budget includes fund balance of $300,000 (a reduction from $409,500 in FY21) to offset the tax levy which is slightly higher than the amount assigned of $291,221. I anticipate the board being willing to assign at least the additional $9,000 needed to hit the $300k mark.

Assumptions

Grand List Growth: Over the past 8 years, the Town Grand List has grown on average 1.53% annually and the last three years have averaged 1.10% annual grand list growth. The budgeted tax levy (L) is divided by the grand list (G) to produce a tax rate (R). If we look at this as a formula where L / G = R we can see that any growth in G as the denominator will result in a lower R.

FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	AVERAGE
1.73%	2.12%	1.28%	2.41%	1.38%	1.04%	1.32%	0.92%	1.53%

Employees: The FY23 budget includes the first full year of the half time Economic Development employee starting January 2023; the addition of an Executive Assistant in Administrations; the addition of part time dollars in Finance; and a Parks part time position moving to full time and being shared with Public Works. The Fire Department is proposing a day time per diem roll that would have 40 hours per week starting mid-year.

Compensation and Benefits: The budget includes estimated wage adjustments of 3.5% for all employees. Group insurance costs have remained relatively stable with an overall 4.2% increase including adding insurance costs for two new positions. Personnel is the largest component of the budget coming in at $9,458,741 in FY23 which is 56.13% of the total budget. Personnel costs have increased from FY22 by $219,473 or 2.38% even with the addition of the positions listed under the "Employees" section. This is mainly a result of the increase from 3% to 6% in Allowance for Vacancies added into the Police Budget.

Operating Contingency: The operating budget does not include contingency funding to meet unexpected requirements that may arise during the year. However, the Town has maintained its target unassigned fund balance of 15% of the following years' operating budget to help mitigate any unexpected and unusual items.

Summary of Cost Drivers:

Summary of top cost drivers in budget:

Description	Amount	Notes
Changes to Personnel Costs	$219,473	Existing and new positions
Essex Rescue	$164,746	Requested increase to appropriation
Operating Transfers to Capital	$112,000	Fire, Highway, Police
Other Appropriations	$77,818	CEE, Human Services Grants, etc.
Transfer to Village	$75,957	Regular changes per MOUs
Police Vehicles	$74,000	Three vehicle year, all hybrids
Insurances	$51,372	WC, Unemployment, Property.
Professional Services	$37,000	Move to contracted Animal Control
Election Expenses	$25,800	Include cost of mailing ballots

Budget Segments at a Glance

General Fund

Selectboard: This budget segment is decreasing by $11,878 as the FY22 equity initiatives have now been moved to the Administration budget as an appropriation to CEE. A full year of committee stipends is included in FY23.

Administration (Manager): Expenditure budget increase 18.9% or $126,188 with the hiring of an Executive Assistant. Revenues have decreased $120,166 as the Village will no longer be contributing to the Manager or HR Director. These two items are a direct result of the dissolution of shared management. $30,000 has been added as an appropriation to CEE.

Clerk: 12.4% or $34,043 expenditure increase is mostly a result of Election Expenses increasing $25,800 for mailing ballots. Revenues in this costing center increased $61,980, almost 25% with increased projections for recording revenues. In FY 23 budget, Clerk is the only costing center that does NOT rely on the tax levy for funding.

Finance: Finance has some staffing changes to reflect the transition away from shared services. The addition of a part time transition project manager is reflected here. Finance receives 20% of the cost of the Finance Director from the Village Enterprise Funds, until shared finance is dissolved, this continues. A change to insurances is causing an overall decrease in Finance. Police specific workers comp, unemployment and property/liability insurances have all been moved to Police to aid in costing the future police contracts.

Information Technology: Regular changes to personnel costs, loss of the FY22 revenue from Village Enterprise Funds that was project specific.

Assessing: Regular changes to personnel costs. Reducing the administrative vehicle fleet from two to one, reflected here with the elimination of the transfer to capital.

Community Development: Regular changes to personnel costs. Revenue projections increasing to reflect the updated fee schedule.

Economic Development: Full year of the part time economic development position.

Health and Human Services: Health and Human Services Grants remain at 1% of the total proposed budget. Essex Rescue has asked for a $164,746 increase to their appropriation in FY23.

County and Regional Functions (Intergovernmental): No major changes, estimated costs are loaded here. Winooski Valley Park District submitted their request as I was writing this memo and it is only slightly higher than the estimate. Will update before we get a final budget.

Police: FY23 a new line in the police budget has been added for allowance for vacancies, this allows us to reduce the personnel budget to reflect average vacancies without skewing the budgeted actual cost of authorized positions. FY23 is a three vehicle replacement year, all of which will be hybrid vehicles. Additional funding for the CJC is included in the transfer between funds to support CJC activities that are not funded through the CJC grant but are requested by the community. One vacant patrol position has been turned into a Community Affair Liaison position.

Animal Control: Moving back to contracted services from employee in FY23.

Fire: In addition to regularly scheduled increases to capital transfer, a $100,000 capital transfer has been proposed to deal with the replacement of the public safety radio equipment that has passed the end of its life. After replacement, an ongoing reserve transfer should be established to fund future radio equipment replacements. Forty hours per week of day time per diem work has been added starting January 2023.

Recreation: Consisting of Administration, Pool, Parks and Senior Activities, the overall Recreation budget is influenced in FY23 primarily by personnel changes. Of note, a part time parks position has been turned to full time and shared with public works. A second, full time parks position has been partially allocated to senior activities to provide for stability and predictability in van driving.

Library: Regular personnel changes.

Public Works: Please see Dennis' very thorough memo discussing Public Works.

Debt: Town General Fund Debt is decreasing a net of $14,437 or 2.8% with the regularly decreasing amount of interest due on the Police Facility Bond.

Employment

Personnel costs account for $9,458,741 (56%) of the $16,852,944 proposed FY23 budget. This includes salaries (regular, part time, and overtime), health and other insurance benefits, retirement, social security taxes and the allowance for vacancies in the Police Department.

For comparison purposes, the next two largest categories of expense in the Town budget are funds provided to the Village in the amount of $1,610,137 or 9.6% of the budget and Appropriations in the amount of $979,282 or 5.8% of the budget. Appropriations accounts for funds earmarked for other agencies such as the Chittenden County Regional Planning Commission, Winooski Valley Park District, Green Mountain Transit, the County Tax, VLCT Dues, a new item for CEE in FY23, and one percent of the total budget designated for human service agencies. Following in third place is operating transfers to capital for $549,000 or 3.26% of the total; in fourth place is property, liability, casualty, unemployment, and workers comp insurances at $441,372 or 2.62% of the total.

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 Town portion of the property tax, the assessed value is divided by 100 and then multiplied by the tax rate for the Town.

The proposed budget would result in an estimated Town General Fund tax rate of $0.5599.

$280,000 / 100 x $0.5599 = $1,567.72 per year

For household budgeting and comparison purposes, this is a projected increase of $93.80 over the FY22 taxes.

Town of Essex - General Fund Budget Summary

Department Name:	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
Revenues								
Property Taxes	13,550,175	13,500,305	14,010,856	13,881,245	14,265,056	15,275,568	1,010,512	7.1%
General Revenue	463,001	502,451	463,201	1,024,568	749,701	658,001	(91,700)	-12.2%
Administration	116,123	118,870	119,278	121,028	120,166	-	(120,166)	-100.0%
Selectboard	-	-	-	-	5,000	-	(5,000)	-100.0%
Clerk	205,900	373,029	240,250	466,874	249,205	311,185	61,980	24.9%
Finance	-	-	-	-	-	28,711	28,711	n/a
Information Technology	-	-	-	-	14,000	-	(14,000)	-100.0%
ComDev	71,600	86,910	81,800	73,685	81,800	142,510	60,710	74.2%
Police	60,000	36,228	60,000	44,470	62,200	40,200	(22,000)	-35.4%
Animal Control	750	25	750	-	-	-	-	n/a
Pool	61,000	27,408	50,000	57,480	55,000	55,500	500	0.9%
Parks	40,000	49,675	43,000	51,000	59,000	79,000	20,000	33.9%
Seniors	-	137	500	-	-	-	-	n/a
Library	1,000	390	1,000	520	1,000	-	(1,000)	-100.0%
Public Works Admin	-	-	-	-	2,500	-	(2,500)	-100.0%
Highways	261,000	280,216	261,400	411,859	261,400	261,400	-	0.0%
Stormwater	100	61	100	69	100	100	-	0.0%
Total General Fund	**14,830,649**	**14,975,704**	**15,332,135**	**16,132,798**	**15,926,128**	**16,852,175**	**926,047**	**5.8%**
Expenditures								
General Government								
Administration	482,175	618,010	546,269	538,196	667,520	793,708	126,188	18.9%
Selectboard	81,688	118,434	87,982	98,649	121,608	109,730	(11,878)	-9.8%
Clerk	267,976	238,805	273,707	267,600	274,215	308,258	34,043	12.4%
Finance	712,375	679,525	737,065	726,340	729,658	635,476	(94,182)	-12.9%
Information Technology	381,203	352,035	414,372	391,495	434,870	443,975	9,105	2.1%
Assessing	204,689	153,149	169,109	162,608	174,672	171,887	(2,785)	-1.6%
Community Development	399,757	347,230	405,589	377,239	413,063	428,851	15,788	3.8%
Economic Development	9,815	8,540	9,815	9,000	27,020	43,040	16,020	59.3%
Health & Human Services	248,864	272,122	255,829	257,264	262,246	437,355	175,109	66.8%
County Regional	476,842	472,134	499,711	483,057	502,243	518,845	16,602	3.3%
Public Safety								
Police	4,479,558	3,840,479	4,666,734	4,035,626	4,722,866	5,015,243	292,377	6.2%
Animal Control	35,319	125	36,429	2,605	39,917	39,900	(17)	0.0%
Fire	575,392	557,692	590,878	609,426	603,700	750,982	147,282	24.4%
Culture & Recreation								
Rec Admin	355,138	310,014	340,351	315,578	357,058	363,254	6,196	1.7%
Pool	140,136	123,596	141,336	107,336	141,066	142,837	1,771	1.3%
Parks	329,044	286,734	345,351	352,194	353,078	353,714	636	0.2%
Seniors	164,764	155,793	191,499	97,018	191,183	208,213	17,030	8.9%
Library	395,722	370,454	391,959	370,636	433,880	444,315	10,435	2.4%
Public Works								
Public Works Admin	184,526	190,873	207,230	269,727	276,740	210,389	(66,351)	-24.0%
Highways	3,561,906	3,572,592	3,660,507	3,718,152	3,862,142	4,082,082	219,940	5.7%
Stormwater	341,500	308,416	347,143	293,362	359,452	357,577	(1,875)	-0.5%
Buildings	462,289	423,256	477,635	418,563	455,650	484,700	29,050	6.4%
Debt								
Debt	539,973	545,717	535,635	535,635	522,281	507,844	(14,437)	-2.8%
Total General Fund	**14,830,651**	**13,945,725**	**15,332,135**	**14,437,306**	**15,926,128**	**16,852,175**	**926,047**	**5.8%**

Town of Essex - General Fund Revenues and Expenditures Summarized by Object								
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
010.000-Property Taxes	13,384,758	13,332,224	13,841,083	13,709,663	14,265,056	15,275,568	1,010,512	7.1%
010.001-Highway Tax	165,417	168,081	169,773	171,582	-	-	-	n/a
020.001-PILOT - Tax Agreements	12,000	10,828	11,000	10,830	11,000	11,000	-	0.0%
020.002-Shared Employee Revenue	116,123	119,935	119,278	121,028	134,166	28,711	(105,455)	-78.6%
020.003-Use of Vault	2,800	4,967	2,800	4,531	3,000	4,000	1,000	33.3%
020.004-Recording Fees	130,000	239,122	200,000	308,102	200,000	264,000	64,000	32.0%
020.005-Zoning Hearing Fees	1,000	1,890	1,200	2,937	1,200	1,500	300	25.0%
020.006-Subdivision Filing Fees	11,000	5,090	9,500	8,405	9,500	11,500	2,000	21.1%
020.007-Zoning Ordinance Pamphlets	100	-	100	3	100	260	160	160.0%
020.008-CO Inspections and Re-Inspections	9,500	13,195	11,000	10,090	11,000	13,250	2,250	20.5%
020.009-CO Compliance Certification	-	-	-	-	-	6,000	6,000	n/a
020.010-Printing and Duplication Services	12,000	13,361	13,000	13,133	13,000	13,000	-	0.0%
020.011-Sale of Public Works Specs	1,000	1,555	1,400	1,660	1,400	1,400	-	0.0%
020.012-Sale of Maps	300	343	300	33	300	300	-	0.0%
020.013-Sales of Certified Copy	5,500	15,067	10,000	14,875	15,000	15,000	-	0.0%
020.014-Sale of Checklists	-	5	-	-	-	-	-	n/a
020.015-Public Works Services	-	1,340	-	-	-	-	-	n/a
020.016-Stormwater Management Fee	100	61	100	69	100	100	-	0.0%
020.017-Electric Car Charging Revenues	-	197	-	137	-	100	100	n/a
020.018-Special Police Services	60,000	34,325	60,000	41,674	60,000	40,000	(20,000)	-33.3%
020.019-VIN Verifications	-	280	-	215	200	200	-	0.0%
020.021-Animal Control Revenues	750	25	750	-	-	-	-	n/a
020.022-Rents and Royalties	1,001	1,001	1,001	1,001	1,001	1,001	-	0.0%
020.023-Records Preservation	39,000	86,864	-	111,014	1,300	-	(1,300)	-100.0%
020.303-Pool Fees	61,000	24,541	50,000	57,407	50,000	53,000	3,000	6.0%
020.307-Concession Sales	-	2,845	-	73	-	-	-	n/a
020.308-Facility & Field Rental	7,000	6,100	8,000	4,505	9,000	9,000	-	0.0%
020.309-Indian Brook Fees	33,000	43,575	35,000	46,495	50,000	70,000	20,000	40.0%
020.310-Senior Center Payments	-	137	500	-	-	-	-	n/a
030.001-Liquor Licenses	4,500	5,450	4,750	5,725	5,990	6,635	645	10.8%
030.002-Hunting and Fishing	300	56	150	73	50	50	-	0.0%
030.003-Marriage Licenses	1,500	1,250	1,500	1,320	1,300	1,300	-	0.0%
030.004-Animal Licenses	9,000	5,961	7,000	7,774	8,665	6,300	(2,365)	-27.3%
030.005-Green Mountain Passport	250	244	250	270	250	250	-	0.0%
030.006-DMV Registrations	750	339	500	24	350	350	-	0.0%
030.007-Building Structures	50,000	66,735	60,000	52,250	60,000	110,000	50,000	83.3%
040.800-OJP - Ballistic Vest Grant	-	1,623	-	24,861	-	-	-	n/a
040.801-FEMA Grants	-	13,325	-	72,936	-	-	-	n/a

Town of Essex - General Fund Revenues and Expenditures Summarized by Object								
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
040.802-Inter-Library Loan Grant	1,000	390	1,000	520	1,000	-	(1,000)	-100.0%
041.000-Intergov: State and Other Grant	-	11,041	-	465,199	-	-	-	n/a
042.001-PILOT Revenue	20,000	26,140	25,000	28,927	25,000	28,000	3,000	12.0%
042.002-Railroad Taxes	4,200	4,672	4,400	4,672	4,400	4,600	200	4.5%
042.003-Current Use	23,000	21,597	22,000	24,721	22,000	23,000	1,000	4.5%
042.004-Sate Act 60 Revenue	7,800	7,949	7,800	75,886	7,800	7,800	-	0.0%
042.005-State Act 68 Revenue	76,000	82,340	76,000	87,187	82,500	82,500	-	0.0%
042.006-State Aid to Highways	260,000	263,996	260,000	337,262	260,000	260,000	-	0.0%
060.000-Interest Income	24,000	54,135	26,000	46,168	26,000	30,000	4,000	15.4%
070.000-Proceeds from Sale of Assets	-	10,793	-	-	-	-	-	n/a
085.000-Penalties	105,000	115,805	90,000	56,667	100,000	100,000	-	0.0%
086.000-Interest	70,000	42,525	80,000	59,590	50,000	50,000	-	0.0%
098.000-Miscellaneous Revenue	20,000	24,562	20,000	41,304	25,000	22,500	(2,500)	-10.0%
099.000-Use of Fund Balance/Reserves	100,000	100,000	100,000	100,000	409,500	300,000	(109,500)	-26.7%
Total Revenues	**14,830,649**	**14,987,882**	**15,332,135**	**16,132,798**	**15,926,128**	**16,852,175**	**926,047**	**5.8%**
Expenditure								
110.000-Regular Salaries	5,385,491	4,938,672	5,574,961	5,451,733	5,206,237	5,478,643	272,406	5.2%
120.000-Part Time Salaries	310,589	270,580	310,589	17,324	840,085	910,217	70,132	8.3%
130.000-Overtime	385,280	259,171	391,493	240,229	411,493	394,519	(16,974)	-4.1%
190.000-Board member payments	7,500	7,250	7,500	7,500	20,273	34,970	14,697	72.5%
210.000-Group Insurance	1,597,485	1,233,492	1,642,479	1,304,313	1,646,790	1,689,211	42,421	2.6%
220.000-Social Security	465,708	416,233	483,273	431,347	500,615	527,929	27,314	5.5%
230.000-Retirement	491,689	456,612	526,481	480,818	560,590	561,394	804	0.1%
260.000-Workers Comp insurance	38,250	30,846	34,565	27,698	30,000	30,000	-	0.0%
290.000-Other Employee Benefits	22,097	15,647	22,890	17,980	23,185	23,715	530	2.3%
299.000-Allowance for Vacancies	-	-	-	-	-	(191,857)	(191,857)	n/a
320.000-Legal Services	55,000	80,858	60,000	34,580	65,000	65,000	-	0.0%
330.000-Professional Services	193,477	210,623	215,256	175,809	226,655	250,589	23,934	10.6%
331.000-Landfill Monitoring	16,000	7,999	14,000	16,252	19,000	14,000	(5,000)	-26.3%
335.000-Audit	18,750	18,750	16,155	16,780	18,435	19,500	1,065	5.8%
400.000-Contracted Services	74,724	49,853	66,500	72,113	57,115	71,600	14,485	25.4%
410.000-Water and Sewer Charges	9,365	8,005	8,210	7,218	7,375	9,375	2,000	27.1%
422.000-Snow Removal	24,000	28,296	29,000	26,341	31,500	35,950	4,450	14.1%
430.000-R&M Vehicles and Equipment	129,120	151,529	136,620	158,830	135,620	126,720	(8,900)	-6.6%
430.001-R&M Vehicles and Equipment Supplies	60,800	65,531	60,800	80,657	61,000	67,000	6,000	9.8%
431.000-R&M Buildings and Grounds	96,100	140,057	114,500	121,015	154,000	140,450	(13,550)	-8.8%
432.000-R&M Technology	80,628	49,496	77,500	29,624	33,050	33,050	-	0.0%
442.000-Rental of Vehicles or Equipment	15,600	30,670	24,600	38,112	28,350	31,050	2,700	9.5%
451.000-Summer Construction Services	325,940	443,306	325,940	417,178	365,800	335,400	(30,400)	-8.3%

Town of Essex - General Fund Revenues and Expenditures Summarized by Object								
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
500.000-Training, Conferences, Dues	98,814	75,070	106,746	83,724	111,094	109,915	(1,179)	-1.1%
505.000-Technology Subscription, Licenses	9,600	10,748	15,900	48,491	169,166	184,214	15,048	8.9%
510.000-Permits, Licenses, Registrations	34,100	29,761	36,175	26,918	32,675	40,175	7,500	23.0%
520.000-Insurance	407,817	371,284	405,000	391,807	390,000	441,372	51,372	13.2%
521.000-Insurance Deductibles	-	7,009	-	3,278	-	-	-	n/a
530.000-Communications	125,090	132,512	130,980	140,987	124,794	136,420	11,626	9.3%
540.000-Advertising	27,300	23,204	25,350	22,944	28,550	16,400	(12,150)	-42.6%
550.000-Printing and Binding	15,200	19,276	18,900	25,167	17,800	17,300	(500)	-2.8%
560.000-Postage	3,400	3,022	3,450	3,070	3,800	3,450	(350)	-9.2%
561.000-Credit Card Processing Fees	-	1,171	-	2,183	-	2,200	2,200	n/a
570.000-Other Purchased Services	56,450	56,127	69,493	52,585	37,215	51,440	14,225	38.2%
570.023-Records Preservation	-	1,933	-	2,169	1,300	-	(1,300)	-100.0%
571.000-Streetscape Maintenance	17,450	13,516	18,200	10,328	17,950	20,550	2,600	14.5%
572.000-Traffic Control	35,900	40,397	37,500	65,774	44,250	41,770	(2,480)	-5.6%
573.000-Sidewalk and Curb Maintenance	28,000	12,279	28,000	26,053	27,000	45,000	18,000	66.7%
574.000-Bridges	500	-	500	-	500	500	-	0.0%
575.000-Storm Sewer Maintenance	132,000	130,823	134,500	195,792	136,500	195,000	58,500	42.9%
580.000-Travel	25,000	17,399	24,150	5,769	26,234	27,725	1,491	5.7%
600.000-Salt, Sand and Gravel	214,800	205,100	228,400	166,937	227,000	231,500	4,500	2.0%
605.000-Summer Construction Supplies	64,000	61,604	65,780	50,344	73,280	76,500	3,220	4.4%
610.000-General Supplies	110,227	78,382	102,070	96,285	77,400	101,400	24,000	31.0%
611.000-Small Tools and Equipment	28,302	18,544	30,202	39,142	28,202	27,000	(1,202)	-4.3%
612.000-Uniforms	78,400	88,367	79,200	82,131	81,215	81,375	160	0.2%
613.000-Program Supplies	3,000	5,452	5,000	6,991	5,500	7,000	1,500	27.3%
621.000-Natural Gas/Heating	28,400	22,384	26,905	23,229	21,400	26,650	5,250	24.5%
622.000-Electricity	81,630	83,684	81,220	69,801	81,200	72,000	(9,200)	-11.3%
622.200-Streetlight Electricity	98,000	102,964	96,000	104,978	98,000	105,000	7,000	7.1%
626.000-Gasoline	136,000	101,512	136,950	81,496	131,000	138,400	7,400	5.6%
640.201-Adult Collection	15,200	14,667	15,200	14,400	15,200	15,200	-	0.0%
640.202-Juvenile Collection	7,000	6,376	7,000	6,466	7,000	7,000	-	0.0%
651.000-Technology Supplies	-	-	-	-	2,000	2,000	-	0.0%
730.000-Buildings and Improvements	1,000	-	750	-	-	-	-	n/a
735.000-Technology: Hardware, Software, Equipment	63,815	98,925	86,408	142,430	57,500	49,000	(8,500)	-14.8%
740.000-Improvements other than Building	-	1,630	-	-	-	-	-	n/a
750.000-Machinery and Equipment	11,500	19,360	12,500	101,991	15,500	14,000	(1,500)	-9.7%
751.000-Vehicle Purchases	84,000	86,649	84,000	86,752	85,000	159,000	74,000	87.1%
755.000-Furniture and Fixtures	1,000	351	4,000	100	500	3,100	2,600	520.0%
800.100-Human Service Grants	148,306	171,806	153,322	155,822	159,261	168,522	9,261	5.8%
800.101-Chittenden County Regional Planning Commission	24,624	24,624	25,072	24,788	24,486	25,100	614	2.5%

Town of Essex - General Fund Revenues and Expenditures Summarized by Object								
	2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
800.102-Green Mountain Transit	267,726	267,726	283,484	276,088	290,392	302,450	12,058	4.2%
800.103-County Tax	126,749	122,041	131,692	122,718	125,835	127,780	1,945	1.5%
800.104-Chamber of Commerce	1,040	1,040	1,040	800	1,070	1,100	30	2.8%
800.105-Greater Burlington Industrial Corporation	7,000	7,000	7,000	7,000	7,000	7,000	-	0.0%
800.106-Essex Rescue	76,300	76,300	76,300	76,300	76,300	241,046	164,746	215.9%
800.107-Essex Jct. Cemetery Association	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
800.108-E.C. Historical Museum	3,000	3,000	3,500	3,500	3,600	4,000	400	11.1%
800.109-Winooski Valley Park District	57,743	57,743	59,463	59,463	61,530	63,515	1,985	3.2%
800.110-Economic Development Committee	1,775	500	1,775	1,200	3,000	3,000	-	0.0%
810.000-Appropriations to committees	-	-	-	-	-	30,000	30,000	n/a
820.000-Election Expenses	4,000	7,775	4,000	37,803	8,000	33,800	25,800	322.5%
830.000-Regular Programs	5,600	2,495	5,600	3,217	5,600	11,200	5,600	100.0%
831.000-Special or New Programs	-	-	-	-	5,000	5,000	-	0.0%
850.000-Community Events and Celebrations	7,500	-	7,500	-	7,500	7,500	-	0.0%
890.000-Federal Grant Expense	-	68,261	-	-	-	-	-	n/a
900.000-Transfer between Town/Village	1,283,177	1,283,177	1,328,811	1,330,805	1,534,180	1,610,137	75,957	5.0%
910.000-Transfer between funds (non-capital)	30,800	31,680	31,200	31,200	31,200	41,200	10,000	32.1%
920.000-Transfer between funds (capital)	393,850	413,203	412,000	412,000	437,000	549,000	112,000	25.6%
950.901-Police Facility Debt Principal	345,000	345,000	345,000	345,000	345,000	345,000	-	0.0%
955.901-Police Facility Debt Interest	194,973	194,973	184,890	184,890	174,408	162,844	(11,564)	-6.6%
970.901-Police Lease Principal	-	4,982	5,343	5,343	2,815	-	(2,815)	-100.0%
975.901-Police Lease Interest	-	762	402	402	58	-	(58)	-100.0%
Total Expenditure	**14,830,651**	**13,944,047**	**15,332,135**	**14,437,302**	**15,926,128**	**16,852,175**	**926,047**	**5.8%**

Costing Center	110-00-00 - General Revenue - Town							
	2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Revenues								
010.000-Property Taxes	13,384,758	13,332,224	13,841,083	13,709,663	14,265,056	15,276,337	1,011,281	7.1%
010.001-Highway Tax	165,417	168,081	169,773	171,582	-	-	-	n/a
020.001-PILOT - Tax Agreements	12,000	10,828	11,000	10,830	11,000	11,000	-	0.0%
020.017-Electric Car Charging Revenues	-	197	-	137	-	100	100	n/a
020.022-Rents and Royalties	1,001	1,001	1,001	1,001	1,001	1,001	-	0.0%
040.000-Intergov: Federal Grant	-	-	-	22,280	-	-	-	n/a
041.000-Intergov: State and Other Grant	-	11,041	-	465,199	-	-	-	n/a
042.001-PILOT Revenue	20,000	26,140	25,000	28,927	25,000	28,000	3,000	12.0%
042.002-Railroad Taxes	4,200	4,672	4,400	4,672	4,400	4,600	200	4.5%
042.003-Current Use	23,000	21,597	22,000	24,721	22,000	23,000	1,000	4.5%
042.004-Sate Act 60 Revenue	7,800	7,949	7,800	75,886	7,800	7,800	-	0.0%
042.005-State Act 68 Revenue	76,000	82,340	76,000	87,187	82,500	82,500	-	0.0%
060.000-Interest Income	24,000	54,135	26,000	46,168	26,000	30,000	4,000	15.4%
070.000-Proceeds from Sale of Assets	-	10,793	-	-	-	-	-	n/a
085.000-Penalties	105,000	115,805	90,000	56,667	100,000	100,000	-	0.0%
086.000-Interest	70,000	42,525	80,000	59,590	50,000	50,000	-	0.0%
098.000-Miscellaneous Revenue	20,000	13,428	20,000	38,695	20,000	20,000	-	0.0%
099.000-Use of Fund Balance/Reserves	100,000	100,000	100,000	100,000	400,000	300,000	(100,000)	-25.0%
Total Revenues	**14,013,176**	**14,002,755**	**14,474,057**	**14,903,205**	**15,014,757**	**15,934,338**	**919,581**	**6.1%**
Net Town General Fund	*14,013,176*	*14,002,755*	*14,474,057*	*14,903,205*	*15,014,757*	*15,934,338*	*919,581*	*6.1%*

Costing Center Summary

110-00-00 - General Revenue - Town

Previous Costing Center	110-00-00 - General Revenue - Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-00-00
Department	13 - Finance - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Sarah Macy (smacy)

Narrative

FY23 budget has a large increase to the property tax levy as a result of increases in individual budget segments, loss of revenue from the Village, and a planned decrease to the amount of fund balance used to offset the tax rate.

Description

General Revenue is where property taxes and other revenues not attributable to any individual department or activity are budgeted and recorded.

New Initiatives

Goals and Priorities

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
010.000-Property Taxes	Increased	7.08 %	14,265,056	15,275,568
020.001-PILOT - Tax Agreements	Unchanged	0.00 %	11,000	11,000
020.017-Electric Car Charging Revenues	New this year		-	100
020.022-Rents and Royalties	Unchanged	0.00 %	1,001	1,001
042.001-PILOT Revenue	Increased	12.00 %	25,000	28,000
042.002-Railroad Taxes	Increased	4.55 %	4,400	4,600
042.003-Current Use	Increased	4.55 %	22,000	23,000
042.004-Sate Act 60 Revenue	Unchanged	0.00 %	7,800	7,800
042.005-State Act 68 Revenue	Unchanged	0.00 %	82,500	82,500
060.000-Interest Income	Increased	15.38 %	26,000	30,000
085.000-Penalties	Unchanged	0.00 %	100,000	100,000
086.000-Interest	Unchanged	0.00 %	50,000	50,000
098.000-Miscellaneous Revenue	Unchanged	0.00 %	20,000	20,000
099.000-Use of Fund Balance/Reserves	Decreased	25.00 %	400,000	300,000
Total Revenues		6.12 %	**15,014,757**	**15,933,569**

2023 Budget Details

Costing Center Summary

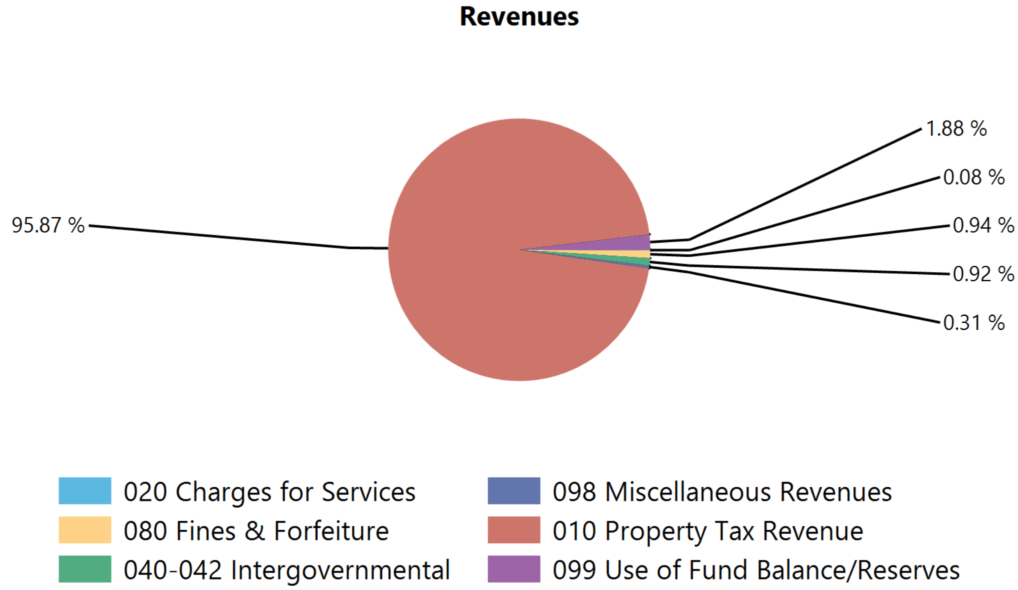
110-00-00 - General Revenue - Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
010 Property Tax Revenue			
010.000-Property Taxes			15,275,568
010.001-Highway Tax	Eliminate in FY22		-
Total			**15,275,568**
020 Charges for Services			
020.001-PILOT - Tax Agreements			11,000
020.017-Electric Car Charging Revenues			100
020.022-Rents and Royalties			1,001
Total			**12,101**
040-042 Intergovernmental			
041.000-Intergov: State and Other Grant			-
042.001-PILOT Revenue			28,000
042.002-Railroad Taxes			4,600
042.003-Current Use			23,000
042.004-Sate Act 60 Revenue			7,800
042.005-State Act 68 Revenue			82,500
Total			**145,900**
098 Miscellaneous Revenues			
060.000-Interest Income			30,000
098.000-Miscellaneous Revenue			20,000
Total			**50,000**
070 Sale of Assets			
070.000-Proceeds from Sale of Assets			-
Total			**-**
080 Fines & Forfeiture			
085.000-Penalties			100,000
086.000-Interest			50,000
Total			**150,000**
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves			300,000
Total			**300,000**
Total Revenues			**15,933,569**
Net Total			**15,933,569**

Budget Pie Charts

Costing Center Summary

110-00-00 - General Revenue - Town



Costing Center		110-11-10 - Legislative, Town							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues									
	099.000-Use of Fund Balance	-	-	-	-	5,000	-	(5,000)	-100.0%
Total Revenues		**-**	**-**	**-**	**-**	**5,000**	**-**	**(5,000)**	**-100.0%**
Expenditure									
	190.000-Board member payments	7,500	7,250	7,500	7,500	20,273	34,970	14,697	72.5%
	220.000-Social Security	574	555	574	574	1,551	574	(977)	-63.0%
	330.000-Professional Services	40,450	71,910	43,108	50,495	62,300	36,186	(26,114)	-41.9%
	500.000-Training, Conferences, Dues	25,164	27,538	26,300	26,022	26,284	26,800	516	2.0%
	550.000-Printing and Binding	8,000	11,181	10,500	14,058	11,200	11,200	-	0.0%
Total Expenditure		**81,688**	**118,434**	**87,982**	**98,649**	**121,608**	**109,730**	**(11,878)**	**-9.8%**
Net Town General Fund		*(81,688)*	*(118,434)*	*(87,982)*	*(98,649)*	*(116,608)*	*(109,730)*	*6,878*	*-5.9%*
	Notes on major changes:								
	1. Full year of committee stipends								
	2. Moving the CEE funding to Administration								

Costing Center Summary

110-11-10 - Legislative, Town

Previous Costing Center	110-11-10 - Legislative, Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-11-10
Department	11 - Legislative - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Greg Duggan (gduggan)

Narrative

The budget includes funding for Selectboard salaries and activities, stipends to volunteers, printing of the Annual Report, pay for recording secretaries, membership in the Vermont League of Cities and Towns (VLCT), and special projects, including Justice, Equity, Diversity, and Inclusion work.

Description

The Legislative budget provides funding for the Selectboard and the board's goals and activities, stipends to volunteers, and membership in the Vermont League of Cities and Towns (VLCT).

New Initiatives

The budget includes a full year of stipends to volunteers serving on boards, commissions and committees.

Racial equity work that began in FY21 and continued in FY22 will again continue in FY23. Proposed funding to support that effort and to grow diversity and inclusivity in the Town of Essex includes money for professional services, and stipends for volunteers on boards, commissions, committees and special working groups.

Goals and Priorities

1. Continue legislative and policy efforts for the Town of Essex
2. React and respond to results of Village of Essex Junction's separation vote and Vermont Legislature decision.
3. Continue to expand and improve outreach and communication with residents
4. Continue ongoing Justice, Equity, Diversity, and Inclusion work and efforts in the Town of Essex

Costing Center Budget with Notes

110-11-10 - Legislative, Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	Use of Fund Balance for Merger Initiatives		-
Total 099 Use of Fund Balance/Reserves			**-**
Total Revenues			**-**
Expenditure			
100 Salaries			
190.000-Board member payments	Continuing with a system approved in FY22 to start 1/1/22: Stipends for volunteers: Offer $50/meeting to volunteers on boards, commissions, committees, and working groups. Budgeted amount assumes 67% acceptance rate for all all Town boards/commissions/committees. After FY23 we should have better data to estimate actual acceptance rates.	27,470	
190.000-Board member payments		7,500	
190.000-Board member payments	Pay to Selectboard members	-	
			34,970
Total 100 Salaries			**34,970**
200 Benefits			
220.000-Social Security	Stipends to volunteer committees; begin 1/1/22	-	
220.000-Social Security		574	
			574
Total 200 Benefits			**574**
300-699 Operating Expenses			
330.000-Professional Services		-	
330.000-Professional Services	Recording Secretary and Professional Services have been combined into one line item, which includes recording secretary, Front Porch Forum, Town Meeting Television, and other miscellaneous projects. Changes include a salary study, which may be negotiated as part of the AFSCME contract negotiations; funding for racial equity work (translation services, meeting facilitation, surveys, grant matches); and proposed stipends for board/commission/committee members ($50 per meeting) to compensate volunteers for their time and incentivize more residents to joint Town boards/commissions/committees.	-	
330.000-Professional Services	Recording secretary. Estimated $22/hour x 32 meetings x 9 hours per meeting	6,336	
330.000-Professional Services	Front Porch Forum	2,850	
330.000-Professional Services	Town Meeting Television (formerly Channel 17)	12,000	
330.000-Professional Services	Miscellaneous projects	15,000	
330.000-Professional Services	Merger and consolidation	-	
330.000-Professional Services	Justice, Equity, Diversity and Inclusion	-	
			36,186
500.000-Training, Conferences, Dues		-	

Costing Center Budget with Notes

110-11-10 - Legislative, Town

Objects	Comments	Object Subtotals	2023 Budget
500.000-Training, Conferences, Dues	This account covers annual dues for the Vermont League of Cities and Towns, registration for VLCT's annual meeting, funding for Selectboard members to attend trainings and conferences, and occasional refreshments at Selectboard meetings.	-	
500.000-Training, Conferences, Dues	VLCT dues	26,000	
500.000-Training, Conferences, Dues	VLCT annual meeting	300	
500.000-Training, Conferences, Dues	Conference fees	300	
500.000-Training, Conferences, Dues	Meeting refreshments	200	
			26,800
550.000-Printing and Binding		-	
550.000-Printing and Binding	Miscellaneous printing and mailing needs, most notably the publication and distribution of the annual report. Budget increased in FY22 to better approximate recent spending.	11,200	
			11,200
Total 300-699 Operating Expenses			**74,186**
Total Expenditure			**109,730**
Net Total			**(109,730)**

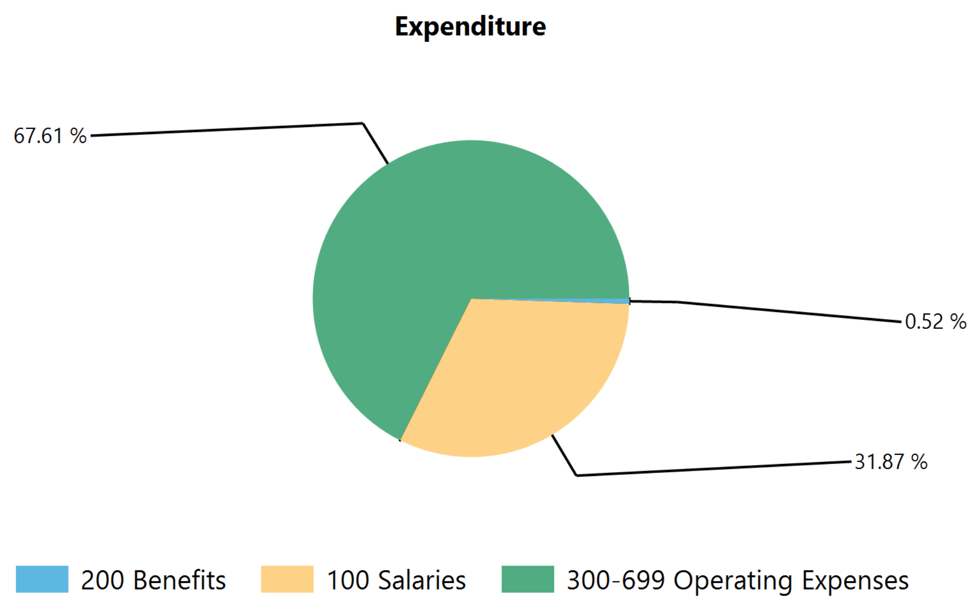
Costing Center Summary

110-11-10 - Legislative, Town

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
099.000-Use of Fund Balance/Reserves	Not used this year		5,000	-
Total Revenues			**5,000**	**-**
Expenditure				
190.000-Board member payments	Increased	72.50 %	20,273	34,970
220.000-Social Security	Decreased	62.99 %	1,551	574
330.000-Professional Services	Decreased	41.92 %	62,300	36,186
500.000-Training, Conferences, Dues	Increased	1.96 %	26,284	26,800
550.000-Printing and Binding	Unchanged	0.00 %	11,200	11,200
Total Expenditure		9.77 %	**121,608**	**109,730**

Budget Pie Charts



Costing Center		110-10-10 - Administration, Town							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Revenues									
	020.002-Shared Employee Revenue	116,123	118,870	119,278	121,028	120,166	-	(120,166)	-100.0%
Total Revenues		**116,123**	**118,870**	**119,278**	**121,028**	**120,166**	**-**	**(120,166)**	**-100.0%**
Expenditure									
	110.000-Regular Salaries	293,810	337,353	338,364	344,329	388,176	456,489	68,313	17.6%
	120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a
	210.000-Group Insurance	62,522	56,010	63,263	76,379	96,592	121,132	24,540	25.4%
	220.000-Social Security	22,477	25,286	25,885	25,787	30,106	35,424	5,318	17.7%
	230.000-Retirement	26,116	30,415	31,946	31,796	39,347	38,203	(1,144)	-2.9%
	290.000-Other Employee Benefits	900	1,324	885	300	1,180	1,410	230	19.5%
	320.000-Legal Services	55,000	80,858	60,000	34,580	65,000	65,000	-	0.0%
	330.000-Professional Services	2,500	10	2,500	5,032	10,000	10,000	-	0.0%
	430.000-R&M Vehicles and Equipment	1,500	667	1,000	-	500	100	(400)	-80.0%
	442.000-Rental of Vehicles or Equipment	-	2,800	-	2,502	2,800	2,800	-	0.0%
	500.000-Training, Conferences, Dues	7,200	5,474	7,276	3,433	9,200	8,640	(560)	-6.1%
	505.000-Technology Subscription, Licenses	-	-	-	-	12,285	12,285	-	0.0%
	540.000-Advertising	5,000	4,444	5,000	3,246	6,500	6,500	-	0.0%
	550.000-Printing and Binding	200	-	200	395	200	200	-	0.0%
	570.000-Other Purchased Services	650	93	5,300	5,770	650	650	-	0.0%
	580.000-Travel	3,150	4,938	4,000	1,666	4,334	3,725	(609)	-14.1%
	610.000-General Supplies	150	77	150	2,981	150	150	-	0.0%
	755.000-Furniture and Fixtures	1,000	-	500	-	500	1,000	500	100.0%
	810.000-Appropriations to committees	-	-	-	-	-	30,000	30,000	n/a
	890.000-Federal Grant Expense	-	68,261	-	-	-	-	-	n/a
Total Expenditure		**482,175**	**618,010**	**546,269**	**538,196**	**667,520**	**793,708**	**126,188**	**18.9%**
Net Town General Fund		*(366,052)*	*(499,140)*	*(426,991)*	*(417,168)*	*(547,354)*	*(793,708)*	*(246,354)*	*45.0%*
	Notes on major changes:								
	1. No longer any shared employee revenue with the Village hiring its own manager and asst manager/HR person								
	2. Assistant to the Manager Added								
	3. Appropriation to CEE $30k added here and removed from Legislative								

Costing Center Summary

110-10-10 - Administration, Town

Previous Costing Center	110-10-10 - Administration, Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-10-10
Department	10 - Administration - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Greg Duggan (gduggan)

Narrative

Salaries for employees other than the Manager are budgeted to increase 5.5 percent. (The Manager has a contract that dictates compensation.) The higher-than-normal increase matches the AFSCME Union contract, and 2 percentage points of the increase are offset by staff paying an additional 2% of their salaries toward the VMERS retirement plan, rather than the Town paying that cost. Social Security and Retirement costs are set to increase according to the staffing changes and salary increases.

Other items in this budget support professional development training, staff appreciation, and justice, diversity, equity and inclusion work.

Description

The Town Administration budget covers salaries, benefits, training and travel costs for the staff in the Manager's office. The budget also includes funding for systems and programs to streamline Admin operations, such as an HRIS system and a system for board packet creation and distribution. Other items in the budget cover training and team-building costs for the entire organization. The Legal budget is also included.

New Initiatives

The entire Town of Essex management team is proposed to be paid for through the Town of Essex budget (with some funding also coming from Town of Essex water and sewer fees). Concurrently, shared Employee Revenue is proposed to be reduced to zero.

Appropriations to Committees was added and includes $30,000 to be allocated for Justice, Equity, Diversity and Inclusion efforts at the recommendations of the Committee on Equity for Essex.

Goals and Priorities

1. Support the Selectboard in day-to-day operations and long-term objectives
2. Provide oversight and support to the organization, with adequate staffing, strong morale, and team-oriented culture
3. Pay for the entirety of the Management team in the Town of Essex budget.
3. Support for HR Director, including HRIS system, membership dues, and exam fees for certification
4. Funding for ongoing work to improve justice, diversity, equity and inclusion within the organization and throughout Essex.
5. Improve efficiency of operations with new staff and programs.

Budget Prior Year Comparison

Costing Center Summary

110-10-10 - Administration, Town

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.002-Shared Employee Revenue	Not used this year		120,166	-
Total Revenues			**120,166**	**-**
Expenditure				
110.000-Regular Salaries	Increased	17.60 %	388,176	456,489
210.000-Group Insurance	Increased	25.41 %	96,592	121,132
220.000-Social Security	Increased	17.66 %	30,106	35,424
230.000-Retirement	Decreased	2.91 %	39,347	38,203
290.000-Other Employee Benefits	Increased	19.49 %	1,180	1,410
320.000-Legal Services	Unchanged	0.00 %	65,000	65,000
330.000-Professional Services	Unchanged	0.00 %	10,000	10,000
430.000-R&M Vehicles and Equipment	Decreased	80.00 %	500	100
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	2,800	2,800
500.000-Training, Conferences, Dues	Decreased	6.09 %	9,200	8,640
505.000-Technology Subscription, Licenses	Unchanged	0.00 %	12,285	12,285
540.000-Advertising	Unchanged	0.00 %	6,500	6,500
550.000-Printing and Binding	Unchanged	0.00 %	200	200
570.000-Other Purchased Services	Unchanged	0.00 %	650	650
580.000-Travel	Decreased	14.05 %	4,334	3,725
610.000-General Supplies	Unchanged	0.00 %	150	150
755.000-Furniture and Fixtures	Increased	100.00 %	500	1,000
810.000-Appropriations to committees	New this year		-	30,000
Total Expenditure		18.90 %	**667,520**	**793,708**

Budget Pie Charts

Costing Center Budget with Notes

110-10-10 - Administration, Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.002-Shared Employee Revenue	50% Manager Salary	-	
020.002-Shared Employee Revenue	34% HR Director Salary	-	
020.002-Shared Employee Revenue	Move to Finance Dept: Village Enterprise fund Finance Director Contribution	-	
020.002-Shared Employee Revenue	Shared employee revenue is proposed to disappear in FY23, with the Town of Essex paying for the entirety of the Town of Essex management team.	-	
			-
Total 020 Charges for Services			**-**
Total Revenues			**-**
Expenditure			
100 Salaries			
110.000-Regular Salaries	This line covers salaries for five full-time positions: the Manager, Deputy Manager (75%, with the remaining 25% in Water/Sewer), Assistant Manager, HR Director, and Assistant to the Manager. In a change from FY22, salaries in the Manager's Office will no longer be shared with the Village of Essex Junction. When shared with the Village, the Town paid 50% of the Manager's salary (and all benefits), 66% of the HR Director's salary (and all benefits) and 34% of the Assistant to the Manager's salary (and no benefits).	-	
110.000-Regular Salaries		456,489	
			456,489
Total 100 Salaries			**456,489**
200 Benefits			
210.000-Group Insurance			121,132
220.000-Social Security			35,424
230.000-Retirement			38,203
290.000-Other Employee Benefits			1,410
Total 200 Benefits			**196,169**
300-699 Operating Expenses			
320.000-Legal Services	This line covers legal expenses for all the Town's departments. The increase is proposed to better match historical spending.		65,000
330.000-Professional Services	This line includes services used by the Manager's Department for things such as staff trainings and team building exercises, including diversity, equity, and inclusion training.		10,000
430.000-R&M Vehicles and Equipment	This line item covers repairs for office and recording equipment, as well as the red van that the Manager's Office took over from the Police Department in FY19. The proposed reduction is intended to reflect actual spending.		100
442.000-Rental of Vehicles or Equipme	Copier - 2nd Floor 81 Main		2,800

Costing Center Budget with Notes

110-10-10 - Administration, Town

Objects	Comments	Object Subtotals	2023 Budget
500.000-Training, Conferences, Dues	ICMA Conferences and Dues for Manager, Assistant Manager, and Deputy Manager. Dues = $2,650. Conference fees = $800 x 3 = $2,400.	5,050	
500.000-Training, Conferences, Dues	VMTCA Dues and Conference for Manager, Assistant Manager, and Deputy Manager. Membership dues = $50 x 3 = $150. Conferences = $200 x 2 conferences x 3 individuals = $1,200.	1,350	
500.000-Training, Conferences, Dues	Meetings and Workshops. Webinars, VLCT in-person trainings, etc.	500	
500.000-Training, Conferences, Dues	Employee Recognition and Events	1,000	
500.000-Training, Conferences, Dues	Books and Publications	100	
500.000-Training, Conferences, Dues	SHRM Certification and Membership. Membership = $225. Exam = $300.	525	
500.000-Training, Conferences, Dues	VTHRA Membership	115	
500.000-Training, Conferences, Dues		-	
			8,640
505.000-Technology Subscription, Lice	CivicClerk ($5,800)	5,800	
505.000-Technology Subscription, Lice	HRIS system ($6,485)	6,485	
			12,285
540.000-Advertising	The advertising line item covers expenses for employee recruitment, legal announcements, RFPs, meeting notices, board and committee vacancies, and budget notice (summary) in the Essex Reporter. Proposed increase is to allow for broader recruitment efforts when hiring, in an effort to reach more people and support diversity in the workforce.		6,500
550.000-Printing and Binding		-	
550.000-Printing and Binding	Printing and binding for special projects.	200	
			200
570.000-Other Purchased Services	Engraving services for employee or appointee recognition, infrequent purchases of Town Meeting TV DVDs, Selectboard meetings, other related expenses.		650
580.000-Travel	Travel and lodging to ICMA conference in Columbus, OH, for Manager, Deputy Manager, Assistant Manager; mileage reimbursement for in-state travel	-	
580.000-Travel	ICMA Conference - Airfare to Columbus, OH (Manager, Deputy Manager, Assistant Manager)	1,200	
580.000-Travel	ICMA Conference - Lodging in Columbus, OH, 4 nights (Manager, Deputy Manager, Assistant Manager)	1,460	
580.000-Travel	ICMA Conference - Meals and Incidentals (Manager, Deputy Manager, Assistant Manager)	865	
580.000-Travel	Mileage	200	
			3,725
610.000-General Supplies	Nameplates, calendars, incidentals, and holiday wreaths for 81 Main St.	150	
610.000-General Supplies		-	
			150
Total 300-699 Operating Expenses			**110,050**

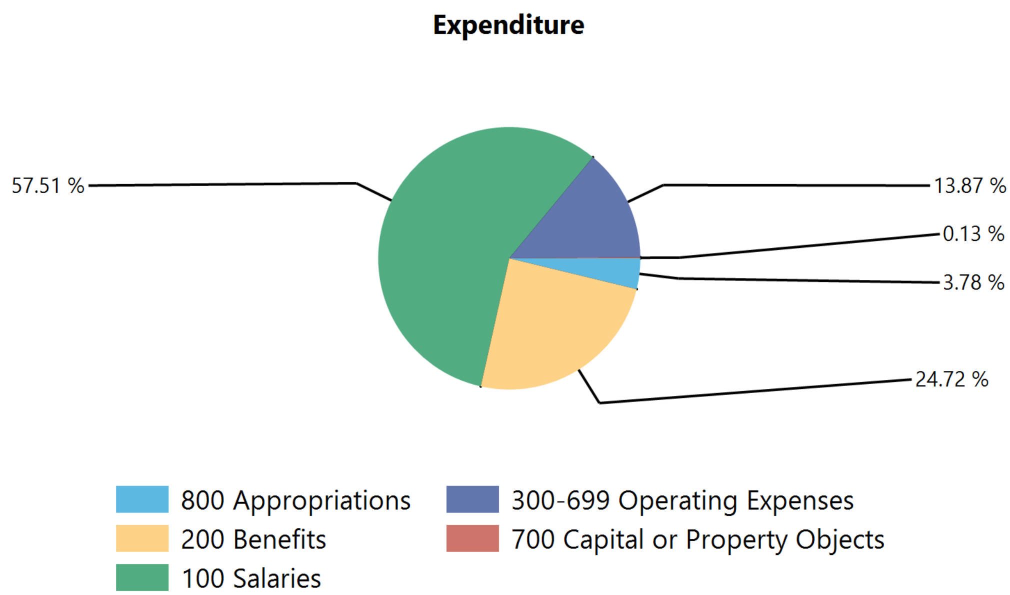
Costing Center Budget with Notes

110-10-10 - Administration, Town

Objects	Comments	Object Subtotals	2023 Budget
700 Capital or Property Objects			
755.000-Furniture and Fixtures		-	
755.000-Furniture and Fixtures	New furniture is anticipated with the need to bring an Assistant to the Manager to 81 Main St.	1,000	
			1,000
Total 700 Capital or Property Objects			**1,000**
800 Appropriations			
810.000-Appropriations to committees	Funding for Justice, Equity, Diversity and Inclusion (JEDI) work as directed by the Committee for Equity in Essex (CEE)		30,000
Total 800 Appropriations			**30,000**
Total Expenditure			**793,708**
Net Total			**(793,708)**

Costing Center Summary

110-10-10 - Administration, Town



Costing Center	110-12-10 - Clerk							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
020.003-Use of Vault	2,800	4,967	2,800	4,531	3,000	4,000	1,000	33.3%
020.004-Recording Fees	130,000	239,122	200,000	308,102	200,000	264,000	64,000	32.0%
020.010-Printing and Duplication Services	12,000	13,361	13,000	13,133	13,000	13,000	-	0.0%
020.012-Sale of Maps	300	343	300	33	300	300	-	0.0%
020.013-Sales of Certified Copy	5,500	15,067	10,000	14,875	15,000	15,000	-	0.0%
020.014-Sale of Checklists	-	5	-	-	-	-	-	n/a
020.023-Records Preservation	39,000	86,864	-	111,014	1,300	-	(1,300)	-100.0%
030.001-Liquor Licenses	4,500	5,450	4,750	5,725	5,990	6,635	645	10.8%
030.002-Hunting and Fishing	300	56	150	73	50	50	-	0.0%
030.003-Marriage Licenses	1,500	1,250	1,500	1,320	1,300	1,300	-	0.0%
030.004-Animal Licenses	9,000	5,961	7,000	7,774	8,665	6,300	(2,365)	-27.3%
030.005-Green Mountain Passport	250	244	250	270	250	250	-	0.0%
030.006-DMV Registrations	750	339	500	24	350	350	-	0.0%
Total Revenues	**205,900**	**373,029**	**240,250**	**466,874**	**249,205**	**311,185**	**61,980**	**24.9%**
Expenditure								
110.000-Regular Salaries	115,274	95,496	119,105	91,990	94,360	99,748	5,388	5.7%
120.000-Part Time Salaries	-	-	-	-	28,202	29,189	987	3.5%
130.000-Overtime	6,389	4,387	6,605	4,956	6,847	7,210	363	5.3%
210.000-Group Insurance	52,937	42,175	54,615	43,090	44,298	46,048	1,750	4.0%
220.000-Social Security	9,307	7,079	9,616	7,122	10,120	10,629	509	5.0%
230.000-Retirement	9,049	9,138	9,846	9,671	10,408	9,054	(1,354)	-13.0%
290.000-Other Employee Benefits	600	600	600	600	600	600	-	0.0%
430.000-R&M Vehicles and Equipment	120	-	120	109	120	120	-	0.0%
442.000-Rental of Vehicles or Equipment	-	2,105	-	2,351	-	2,400	2,400	n/a
500.000-Training, Conferences, Dues	2,200	1,558	2,200	569	2,500	1,500	(1,000)	-40.0%
505.000-Technology Subscriptions, Licenses	15,600	14,460	15,000	14,460	14,460	14,460	-	0.0%
570.023-Records Preservation	-	1,933	-	2,169	1,300	-	(1,300)	-100.0%
580.000-Travel	500	-	500	-	1,000	1,000	-	0.0%
610.000-General Supplies	2,000	2,099	1,500	2,710	2,000	2,500	500	25.0%
820.000-Election Expenses	4,000	7,775	4,000	37,803	8,000	33,800	25,800	322.5%
900.000-Transfer between Town/Village	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%
Total Expenditure	**267,976**	**238,805**	**273,707**	**267,600**	**274,215**	**308,258**	**34,043**	**12.4%**
Net Town General Fund	*(62,076)*	*134,224*	*(33,457)*	*199,274*	*(25,010)*	*2,927*	*27,937*	*-111.7%*

Costing Center		110-12-10 - Clerk							
	Notes on major changes:								
	1. Increase to recording fee revenues								
	2. Increase to election expenses to account for continuing mailed ballots								
	3. Of note: This costing center brings in non-tax revenue in excess of total costs making it fully self reliant								

Costing Center Summary

110-12-10 - Clerk

Previous Costing Center	110-12-10 - Clerk	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-12-10
Department	12 - Clerk - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Susan McNamara-Hill (smcnamarahill)

Narrative

Description

New Initiatives

The election budget will continue to increase as mail in voting grows and more election help is needed to handle early voting. Midterm elections will be held Fall 2022, the state will fund the mailing of ballots for State and Federal elections.

Election worker pay at $14/hour for FY23

We are proposing that we start charging a fee for accepting and processing special event and cater liquor licenses. As of now, we process the applications with a fee going directly to the state. The review process includes the police department and community development. In FY20 we processed 137 of these permits without collecting any fee. FY21 there were fewer because of COVID, but summer 2021 has seen the volume increase once again. The Town of Williston charges $10 each for processing these permits and we are proposing that we do the same. I have included the increased revenue based on 100 permits for FY23 in the budget.

We plan on applying to become a US passport acceptance office. The fees kept by the town for this service would be $35 per applicant (more if we also provide passport photos)

Goals and Priorities

Goals are the same as last year as many things have been put on hold as a result of COVID

1. Complete three year NEMCI program (July 2022 - has been cancelled the past few years for COVID)
2. Continue back entering land records in Kofile
3. Professional training for staff
4. Successfully run local elections
5. Become a US passport acceptance office

Budget Prior Year Comparison

Costing Center Summary

110-12-10 - Clerk

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.003-Use of Vault	Increased	33.33 %	3,000	4,000
020.004-Recording Fees	Increased	32.00 %	200,000	264,000
020.010-Printing and Duplication Services	Unchanged	0.00 %	13,000	13,000
020.012-Sale of Maps	Unchanged	0.00 %	300	300
020.013-Sales of Certified Copy	Unchanged	0.00 %	15,000	15,000
020.023-Records Preservation	Not used this year		1,300	-
030.001-Liquor Licenses	Increased	10.77 %	5,990	6,635
030.002-Hunting and Fishing	Unchanged	0.00 %	50	50
030.003-Marriage Licenses	Unchanged	0.00 %	1,300	1,300
030.004-Animal Licenses	Decreased	27.29 %	8,665	6,300
030.005-Green Mountain Passport	Unchanged	0.00 %	250	250
030.006-DMV Registrations	Unchanged	0.00 %	350	350
Total Revenues		24.87 %	**249,205**	**311,185**
Expenditure				
110.000-Regular Salaries	Increased	5.71 %	94,360	99,748
120.000-Part Time Salaries	Increased	3.50 %	28,202	29,189
130.000-Overtime	Increased	5.30 %	6,847	7,210
210.000-Group Insurance	Increased	3.95 %	44,298	46,048
220.000-Social Security	Increased	5.03 %	10,120	10,629
230.000-Retirement	Decreased	13.01 %	10,408	9,054
290.000-Other Employee Benefits	Unchanged	0.00 %	600	600
430.000-R&M Vehicles and Equipment	Unchanged	0.00 %	120	120
442.000-Rental of Vehicles or Equipment	New this year		-	2,400
500.000-Training, Conferences, Dues	Decreased	40.00 %	2,500	1,500
505.000-Technology Subscription, Licenses	Unchanged	0.00 %	14,460	14,460
570.023-Records Preservation	Not used this year		1,300	-
580.000-Travel	Unchanged	0.00 %	1,000	1,000
610.000-General Supplies	Increased	25.00 %	2,000	2,500
820.000-Election Expenses	Increased	322.50 %	8,000	33,800
900.000-Transfer between Town/Village	Unchanged	0.00 %	50,000	50,000
Total Expenditure		12.41 %	**274,215**	**308,258**

Budget Pie Charts

Costing Center Budget with Notes

110-12-10 - Clerk

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.003-Use of Vault	$4/hour for vault time		4,000
020.004-Recording Fees	FY19, FY20, FY21 total 69,240; average 23,080 pages $15/page with $11 here and $4 to preservation; budget 24k pages		264,000
020.010-Printing and Duplication Servi			13,000
020.012-Sale of Maps	Copy of large Mylar, $3/page		300
020.013-Sales of Certified Copy	Birth, Death and Marriage Certificates		15,000
020.014-Sale of Checklists			-
020.023-Records Preservation	Revenue is recognized when it is spent		-
Total 020 Charges for Services			**296,300**
030 Licenses & Permits			
030.001-Liquor Licenses	35 first class licenses @ $115 each	4,025	
030.001-Liquor Licenses	23 second class licenses @ $70 each	1,610	
030.001-Liquor Licenses	Potential to collect $10 fee each from special event and cater permits	1,000	
			6,635
030.002-Hunting and Fishing	No longer processing the licenses, but do have $5 fee for posting land		50
030.003-Marriage Licenses			1,300
030.004-Animal Licenses	$4/dog; Average for previous three years = 1,574 dogs/year		6,300
030.005-Green Mountain Passport			250
030.006-DMV Registrations			350
Total 030 Licenses & Permits			**14,885**
Total Revenues			**311,185**
Expenditure			
100 Salaries			
110.000-Regular Salaries	Two full time employees	-	
110.000-Regular Salaries		99,748	
			99,748
120.000-Part Time Salaries			29,189
130.000-Overtime			7,210
Total 100 Salaries			**136,147**
200 Benefits			
210.000-Group Insurance			46,048
220.000-Social Security			10,629
230.000-Retirement			9,054
290.000-Other Employee Benefits			600
Total 200 Benefits			**66,331**
300-699 Operating Expenses			
430.000-R&M Vehicles and Equipment	Typewriter maintenance		120

Costing Center Budget with Notes

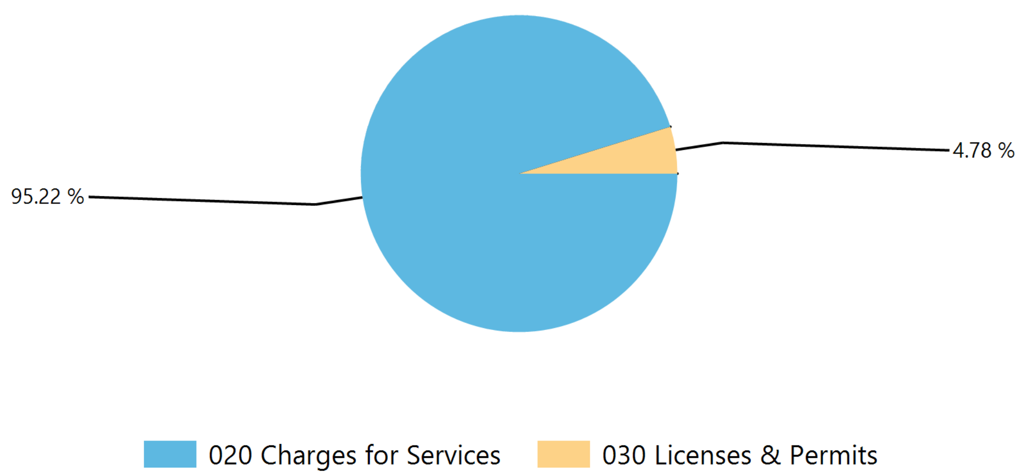
110-12-10 - Clerk

Objects	Comments	Object Subtotals	2023 Budget
442.000-Rental of Vehicles or Equipme	Copier		2,400
500.000-Training, Conferences, Dues	NEMCI registration, VMCTA and other virtual offerings		1,500
505.000-Technology Subscription, Lice	Land records monthly subscription (Kofile)		14,460
570.023-Records Preservation	This line is for any specific planned expenditures from records preservation, the revenue for which is recognized when spent	-	
570.023-Records Preservation	Looking to use preservation funds through Capital process for a multi year records restoration project	-	
			-
580.000-Travel	Hotel stay for conferences		1,000
610.000-General Supplies	Dog tags, office supplies		2,500
Total 300-699 Operating Expenses			**21,980**
820-850 Program & Event Expenses			
820.000-Election Expenses	Election workers ~$1,300/election	3,900	
820.000-Election Expenses	Mailing ballots for March election	14,000	
820.000-Election Expenses	Postage to mail ballots	15,900	
			33,800
Total 820-850 Program & Event Expenses			**33,800**
900 Transfer between Town/Village			
900.000-Transfer between Town/Village	Beginning in FY20 budget, Town to provide $50k/year toward Clerk Salary/Benefits which are paid in Village budget		50,000
Total 900 Transfer between Town/Village (as expense)			**50,000**
Total Expenditure			**308,258**
Net Total			**2,927**

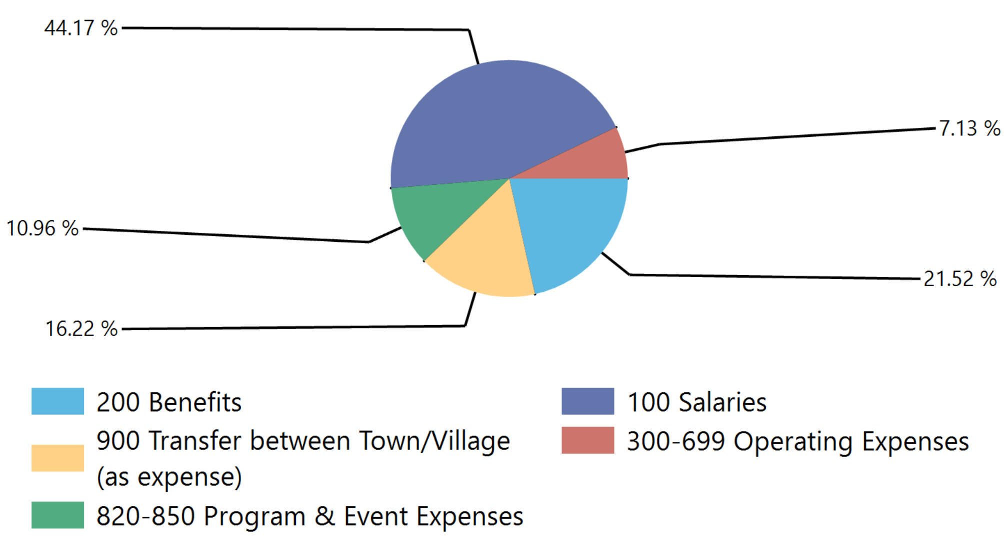
Costing Center Summary

110-12-10 - Clerk

Revenues



Expenditure



Costing Center	110-13-10 - Finance, Town							
	2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Revenues								
020.002-Shared Employee Revenue	-	-	-	-	-	28,711	28,711	n/a
Total Revenues	**-**	**-**	**-**	**-**	**-**	**28,711**	**28,711**	**n/a**
Expenditure								
110.000-Regular Salaries	186,056	189,348	199,065	196,235	195,860	207,820	11,960	6.1%
120.000-Part Time Salaries	-	-	-	-	7,763	59,500	51,737	666.5%
130.000-Overtime	3,184	268	3,287	883	1,008	1,064	56	5.6%
210.000-Group Insurance	47,798	44,159	51,266	46,277	50,760	51,623	863	1.7%
220.000-Social Security	14,477	14,398	15,479	15,154	15,902	20,772	4,870	30.6%
230.000-Retirement	17,978	18,522	19,485	19,344	20,010	22,402	2,392	12.0%
290.000-Other Employee Benefits	765	940	765	765	765	765	-	0.0%
330.000-Professional Services	-	-	-	4,623	18,435	7,150	(11,285)	-61.2%
335.000-Audit	18,750	18,750	16,155	16,780	18,435	19,500	1,065	5.8%
442.000-Rental of Vehicles or Equipment	-	1,699	2,000	1,702	2,000	2,000	-	0.0%
500.000-Training, Conferences, Dues	3,500	1,595	1,500	3,595	2,000	3,720	1,720	86.0%
505.000-Technology Subscription, Licenses	-	-	-	21,694	16,991	19,140	2,149	12.6%
520.000-Insurance	407,817	371,284	405,000	391,807	390,000	209,920	(180,080)	-46.2%
530.000-Communications	-	-	-	-	564	-	(564)	-100.0%
550.000-Printing and Binding	4,000	5,209	5,200	3,397	3,400	3,400	-	0.0%
560.000-Postage	3,100	3,022	3,100	3,070	3,100	3,100	-	0.0%
570.000-Other Purchased Services	3,700	8,920	13,513	-	-	-	-	n/a
580.000-Travel	500	293	500	203	100	2,600	2,500	2500.0%
610.000-General Supplies	750	968	750	811	1,000	1,000	-	0.0%
755.000-Furniture and Fixtures	-	150	-	-	-	-	-	n/a
Total Expenditure	**712,375**	**679,525**	**737,065**	**726,340**	**748,093**	**635,476**	**(112,617)**	**-15.1%**
Net Town General Fund	*(712,375)*	*(679,525)*	*(737,065)*	*(726,340)*	*(748,093)*	*(635,476)*	*112,617*	*-15.1%*

Notes on major changes:

1. Staffing - addition of part time role for transition project manager for the separation of shared finance
2. Added the shared employee revenue to this costing center (previously in admin) for the finance director from the Village enterprise funds
3. Reducation in insurnace with the Police portion of WC, Unemployment, and Property/Liability into that costing segment for contractual costing purposes

Costing Center Summary

110-13-10 - Finance, Town

Previous Costing Center	110-13-10 - Finance, Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-13-10
Department	13 - Finance - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Sarah Macy (smacy)

Narrative

Description

The Town Finance Department is the costing center for the Finance Director, Assistant Finance Director, and Town Bookkeeper. It houses the property and casualty insurance, unemployment insurance and workers compensation (except Fire) insurance for the Town. Costs to print and mail annual tax bills, and the general fund portion of the licensing fees for software used for invoices, timesheets, and budgeting are here.

New Initiatives

Goals and Priorities

The only goal for FY23 is to prepare for and be responsive to the challenges that separation presents. To that end additional funding for personnel and programming is included in this budget. A part time position for special projects has been added at $60k to cover the finance internship program, project hours for the former finance director, and additional support as needed to transition to separate finance departments. As the landscape is unpredictable and changing regularly, finance needs the ability to be responsive to additional burdens of separation while continuing to run the two departments. Audit costs will also increase with the separation of the Finance Department. Even if finance separation hasn't happened in the first year the uncertainty caused by such a significant change in operations will lead to increased audit costs.

Budget Prior Year Comparison

Costing Center Summary

110-13-10 - Finance, Town

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.002-Shared Employee Revenue	New this year		-	28,711
Total Revenues			**-**	**28,711**
Expenditure				
110.000-Regular Salaries	Increased	6.11 %	195,860	207,820
120.000-Part Time Salaries	Increased	666.46 %	7,763	59,500
130.000-Overtime	Increased	5.56 %	1,008	1,064
210.000-Group Insurance	Increased	1.70 %	50,760	51,623
220.000-Social Security	Increased	30.63 %	15,902	20,772
230.000-Retirement	Increased	11.95 %	20,010	22,402
290.000-Other Employee Benefits	Unchanged	0.00 %	765	765
330.000-Professional Services	New this year		-	7,150
335.000-Audit	Increased	5.78 %	18,435	19,500
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	2,000	2,000
500.000-Training, Conferences, Dues	Increased	86.00 %	2,000	3,720
505.000-Technology Subscription, Licenses	Increased	12.65 %	16,991	19,140
520.000-Insurance	Decreased	46.17 %	390,000	209,920
530.000-Communications	Not used this year		564	-
550.000-Printing and Binding	Unchanged	0.00 %	3,400	3,400
560.000-Postage	Unchanged	0.00 %	3,100	3,100
580.000-Travel	Increased	2,500.00 %	100	2,600
610.000-General Supplies	Unchanged	0.00 %	1,000	1,000
Total Expenditure		12.91 %	**729,658**	**635,476**

Budget Pie Charts

Costing Center Budget with Notes

110-13-10 - Finance, Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.002-Shared Employee Revenue	Village Enterprise funds pay 20% of Finance Director cost, previously in 110-10-10 revenues		28,711
Total 020 Charges for Services			**28,711**
Total Revenues			**28,711**
Expenditure			
100 Salaries			
110.000-Regular Salaries			207,820
120.000-Part Time Salaries			59,500
130.000-Overtime			1,064
Total 100 Salaries			**268,384**
200 Benefits			
210.000-Group Insurance			51,623
220.000-Social Security			20,772
230.000-Retirement			22,402
290.000-Other Employee Benefits			765
Total 200 Benefits			**95,562**
300-699 Operating Expenses			
330.000-Professional Services	Account analysis fees	750	
330.000-Professional Services	HSA/HRA fees	300	
330.000-Professional Services	Annual NEMRC fee to automate QB FTP transfer	100	
330.000-Professional Services	NEMRC Assistance with Tax Bills	1,000	
330.000-Professional Services	Custom programming requirement for Separation	5,000	
			7,150
335.000-Audit	KBS annual audit (85% GF; 15% W/S)	17,000	
335.000-Audit	Single Audit - APRA Funding will likely put the Town in Single Audit Realm	2,500	
			19,500
442.000-Rental of Vehicles or Equipme	Finance copier lease and usage		2,000
500.000-Training, Conferences, Dues	Vermont GFOA Memberships	50	
500.000-Training, Conferences, Dues	GFOA Memberships	340	
500.000-Training, Conferences, Dues	Vermont Women Leading Government Memberships	80	
500.000-Training, Conferences, Dues	GFOA virtual - intensive trainings; ~ $500/each, 2 offerings	1,000	
500.000-Training, Conferences, Dues	CPFO program fee, CPE Requirements	750	
500.000-Training, Conferences, Dues	GFOA Annual Conference, two people	1,500	
			3,720
505.000-Technology Subscription, Lice	ReadSoft - paperless invoicing	3,300	
505.000-Technology Subscription, Lice	Timekeeping ($320/month)	3,840	
505.000-Technology Subscription, Lice	Questica - Budgeting (increased number of licenses)	12,000	
			19,140
520.000-Insurance	Property and Liability insurance	120,000	

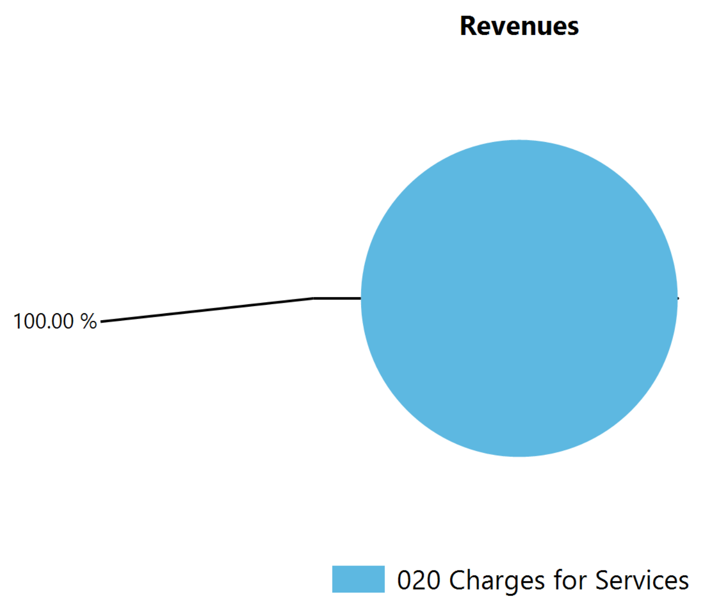
Costing Center Budget with Notes

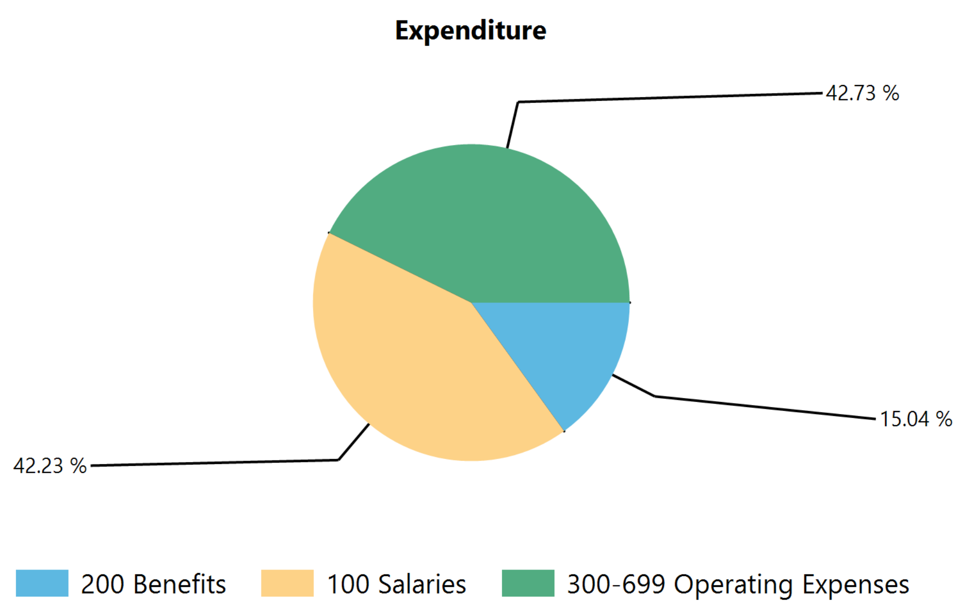
110-13-10 - Finance, Town

Objects	Comments	Object Subtotals	2023 Budget
520.000-Insurance	Workers Compensation Insurance	79,105	
520.000-Insurance	Unemployment Insurance	10,815	
520.000-Insurance	Note: Moved Police Specific items to Police Budget	-	
			209,920
530.000-Communications	No longer needed after FY21		-
550.000-Printing and Binding	Printing tax bills and extra forms for sending revised bills		3,400
560.000-Postage	Postage for tax bill mailing		3,100
570.000-Other Purchased Services			-
580.000-Travel	Travel to Oregon for GFOA Conference - flight x 2	1,100	
580.000-Travel	Hotel for Portland Oregon - x 2	1,500	
			2,600
610.000-General Supplies			1,000
Total 300-699 Operating Expenses			**271,530**
Total Expenditure			**635,476**
Net Total			**(606,765)**

Costing Center Summary

110-13-10 - Finance, Town





Costing Center	110-14-10 - Information Technology							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
Contribution from Village WWTF					14,000	-	(14,000)	-100.0%
Total Revenues	**-**	**-**	**-**	**-**	**14,000**	**-**	**(14,000)**	**-100.0%**
Expenditure								
110.000-Regular Salaries	192,765	181,861	199,173	197,933	205,799	216,925	11,126	5.4%
120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a
210.000-Group Insurance	68,241	52,229	70,269	49,892	70,580	72,729	2,149	3.0%
220.000-Social Security	14,746	13,569	15,237	15,140	15,985	16,831	846	5.3%
230.000-Retirement	17,308	17,075	18,535	18,730	19,406	17,956	(1,450)	-7.5%
290.000-Other Employee Benefits	900	-	900	700	900	900	-	0.0%
330.000-Professional Services	7,500	4,495	7,500	4,243	8,500	5,000	(3,500)	-41.2%
432.000-R&M Technology	25,578	10,946	22,450	1,812	8,000	8,000	-	0.0%
500.000-Training, Conferences, Dues	5,500	469	9,400	-	12,700	10,200	(2,500)	-19.7%
505.000-Technology Subscription, Licenses	-	-	-	-	51,000	61,934	10,934	21.4%
580.000-Travel	1,000	111	500	-	500	500	-	0.0%
735.000-Technology: Hardware, Software, Equipment	43,815	67,430	66,408	99,045	37,500	29,000	(8,500)	-22.7%
920.000-Transfer between funds (capital)	3,850	3,850	4,000	4,000	4,000	4,000	-	0.0%
Total Expenditure	**381,203**	**352,035**	**414,372**	**391,495**	**434,870**	**443,975**	**9,105**	**2.1%**
Net Town General Fund	*(381,203)*	*(352,035)*	*(414,372)*	*(391,495)*	*(420,870)*	*(443,975)*	*(23,105)*	*5.5%*
Notes on Major Changes:								
1. Loss of contribution from Village enterprise funds								

Costing Center Summary

110-14-10 - Information Technology

Previous Costing Center	110-14-10 - Information Technology	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-14-10
Department	14 - Information Technology - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Rob Paluba (rpaluba)

Narrative

Additional software, services, and training for cybersecurity.

Description

New Initiatives

Creating constancy for all staff with Office 365.
Increasing cyber threats require a major shift in security and training

Goals and Priorities

1. Cybersecurity
2. Consistent Microsoft Products
3. IT Training (IT Staff and Employees)
4. Replace 2 5 year old hypervisor servers at 81 Main (these servers are the servers that most virtual servers are running on).

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.002-Shared Employee Revenue	Not used this year		14,000	-
Total Revenues			**14,000**	**-**
Expenditure				
110.000-Regular Salaries	Increased	5.41 %	205,799	216,925
210.000-Group Insurance	Increased	3.04 %	70,580	72,729
220.000-Social Security	Increased	5.29 %	15,985	16,831
230.000-Retirement	Decreased	7.47 %	19,406	17,956
290.000-Other Employee Benefits	Unchanged	0.00 %	900	900
330.000-Professional Services	Decreased	41.18 %	8,500	5,000
432.000-R&M Technology	Unchanged	0.00 %	8,000	8,000
500.000-Training, Conferences, Dues	Decreased	19.69 %	12,700	10,200
505.000-Technology Subscription, Licenses	Increased	21.44 %	51,000	61,934
580.000-Travel	Unchanged	0.00 %	500	500
735.000-Technology: Hardware, Software, Equipment	Decreased	22.67 %	37,500	29,000
920.000-Transfer between funds (capital)	Unchanged	0.00 %	4,000	4,000
Total Expenditure		2.09 %	**434,870**	**443,975**

Costing Center Budget with Notes

110-14-10 - Information Technology

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.002-Shared Employee Revenue	FY22 WWTF payment for IT special projects		-
Total 020 Charges for Services			**-**
Total Revenues			**-**
Expenditure			
100 Salaries			
110.000-Regular Salaries			216,925
Total 100 Salaries			**216,925**
200 Benefits			
210.000-Group Insurance			72,729
220.000-Social Security			16,831
230.000-Retirement			17,956
290.000-Other Employee Benefits			900
Total 200 Benefits			**108,416**
300-699 Operating Expenses			
330.000-Professional Services	Tech support contract	-	
330.000-Professional Services	Other misc. Prof. Svc	5,000	
			5,000
432.000-R&M Technology		-	
432.000-R&M Technology	GIS R & M	2,000	
432.000-R&M Technology	Phone and Video Equipment R & M	6,000	
			8,000
500.000-Training, Conferences, Dues	Professional development - all full time staff; Renew Certifications	9,500	
500.000-Training, Conferences, Dues	GIS Conferences	-	
	Notes (2021-9-9) rpaluba: No conferences in 2023 due to Covid-19		
500.000-Training, Conferences, Dues	GIS Dues	700	
			10,200
505.000-Technology Subscription, Lice	Office 365 Yearly Subscriptions w/ Mailbox Backups	47,394	
505.000-Technology Subscription, Lice	ArcGIS Software	5,000	
505.000-Technology Subscription, Lice	Docuware Annual Licenses	6,000	
505.000-Technology Subscription, Lice	PaperCut $295/month	3,540	
			61,934
580.000-Travel	Misc. Mileage	500	
580.000-Travel		-	
			500
Total 300-699 Operating Expenses			**85,634**
700 Capital or Property Objects			
735.000-Technology: Hardware, Softwa		-	
	Notes (2020-11-6) rpaluba: This is an increase in order to get all staff using the same Office products		

Costing Center Budget with Notes

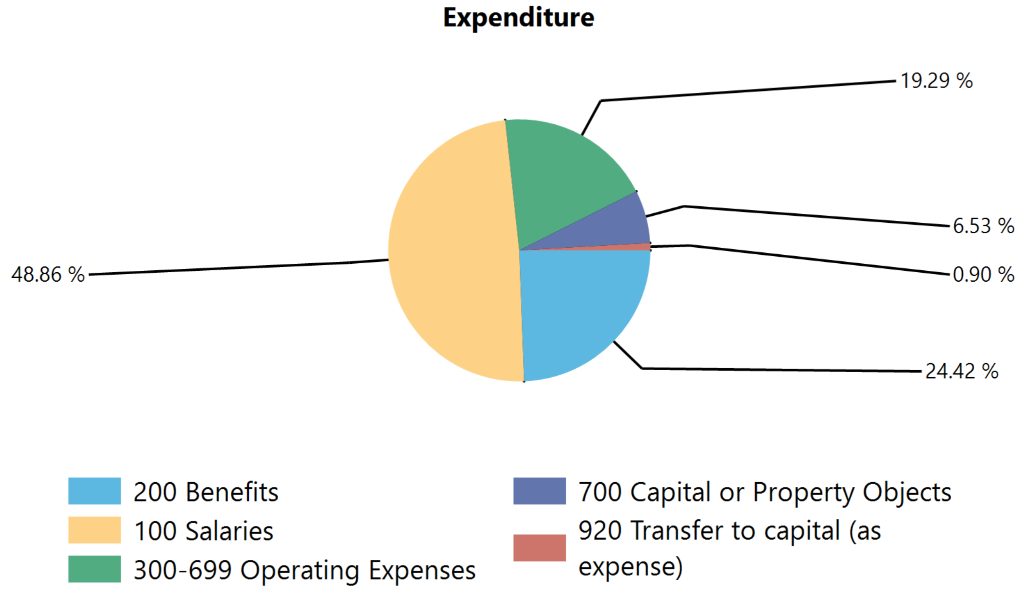
110-14-10 - Information Technology

Objects	Comments	Object Subtotals	2023 Budget
735.000-Technology: Hardware, Softwa	CivicPlus Website Expenses	10,000	
735.000-Technology: Hardware, Softwa	Remote Support Software	3,000	
735.000-Technology: Hardware, Softwa	Server Replacements	4,000	
	Notes (2021-9-9) rpaluba: CJC, Essex Fire, and EJRP Servers		
735.000-Technology: Hardware, Softwa	Various Hardware (Desktops, Laptops, Monitors, etc.)	12,000	
			29,000
Total 700 Capital or Property Objects			**29,000**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit	IT Capital Transfer		4,000
Total 920 Transfer to capital (as expense)			**4,000**
Total Expenditure			**443,975**
Net Total			**(443,975)**

Costing Center Summary

110-14-10 - Information Technology

Budget Pie Charts



Costing Center	110-15-10 - Assessing							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure								
110.000-Regular Salaries	127,587	104,130	113,403	113,701	80,507	85,934	5,427	6.7%
120.000-Part Time Salaries	-	-	-	-	35,353	37,297	1,944	5.5%
130.000-Overtime	-	-	-	-	-	-	-	n/a
210.000-Group Insurance	45,470	21,737	23,491	21,606	22,900	23,360	460	2.0%
220.000-Social Security	9,761	7,867	8,675	8,582	8,973	9,534	561	6.3%
230.000-Retirement	12,121	9,992	11,340	11,129	11,729	10,282	(1,447)	-12.3%
290.000-Other Employee Benefits	600	-	300	-	300	300	-	0.0%
330.000-Professional Services	3,300	2,678	3,300	1,539	-	300	300	n/a
430.000-R&M Vehicles and Equipment	1,000	433	1,000	-	500	-	(500)	-100.0%
500.000-Training, Conferences, Dues	1,450	1,443	3,200	2,961	1,010	1,115	105	10.4%
505.000-Technology Subscription, Licenses	-	-	-	-	10,000	3,515	(6,485)	-64.9%
540.000-Advertising	150	-	150	-	150	-	(150)	-100.0%
580.000-Travel	100	58	100	-	100	100	-	0.0%
610.000-General Supplies	150	1,609	150	90	150	150	-	0.0%
755.000-Furniture and Fixtures	-	201	1,000	-	-	-	-	n/a
920.000-Transfer between funds (capital)	3,000	3,000	3,000	3,000	3,000	-	(3,000)	-100.0%
Total Expenditure	**204,689**	**153,149**	**169,109**	**162,608**	**174,672**	**171,887**	**(2,785)**	**-1.6%**
Net Town General Fund	*(204,689)*	*(153,149)*	*(169,109)*	*(162,608)*	*(174,672)*	*(171,887)*	*2,785*	*-1.6%*
Notes on Major Changes:								
1. Reduction from 2 to 1 fleet vehicles								

Costing Center Summary

110-15-10 - Assessing

Previous Costing Center	110-15-10 - Assessing	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-15-10
Department	15 - Assessing - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Karen Lemnah (klemnah)

Narrative

There is no significant change to the budget this year, except for the deduction of the $10,000 annual fee for a new CAMA software. This annual fee would take place once the reappraisal has begun.

Description

New Initiatives

With the reappraisal forthcoming, the CAMA software will end up being incorporated into the reappraisal process.

Goals and Priorities

The Goals and Priorities are a continuation from last year's budget. Due to the impending reappraisal, the new CAMA software would be part of and included with the reappraisal process.

1. Continue to improve technology to increase efficiencies and provide better public access to online data as we move away from hard copy record files
2. Prepare and plan for municipal wide reappraisal within the next two years

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Increased	6.74 %	80,507	85,934
120.000-Part Time Salaries	Increased	5.50 %	35,353	37,297
210.000-Group Insurance	Increased	2.01 %	22,900	23,360
220.000-Social Security	Increased	6.25 %	8,973	9,534
230.000-Retirement	Decreased	12.34 %	11,729	10,282
290.000-Other Employee Benefits	Unchanged	0.00 %	300	300
330.000-Professional Services	New this year		-	300
430.000-R&M Vehicles and Equipment	Not used this year		500	-
500.000-Training, Conferences, Dues	Increased	10.40 %	1,010	1,115
505.000-Technology Subscription, Licenses	Decreased	64.85 %	10,000	3,515
540.000-Advertising	Not used this year		150	-
580.000-Travel	Unchanged	0.00 %	100	100
610.000-General Supplies	Unchanged	0.00 %	150	150
920.000-Transfer between funds (capital)	Not used this year		3,000	-
Total Expenditure		1.59 %	**174,672**	**171,887**

Costing Center Budget with Notes

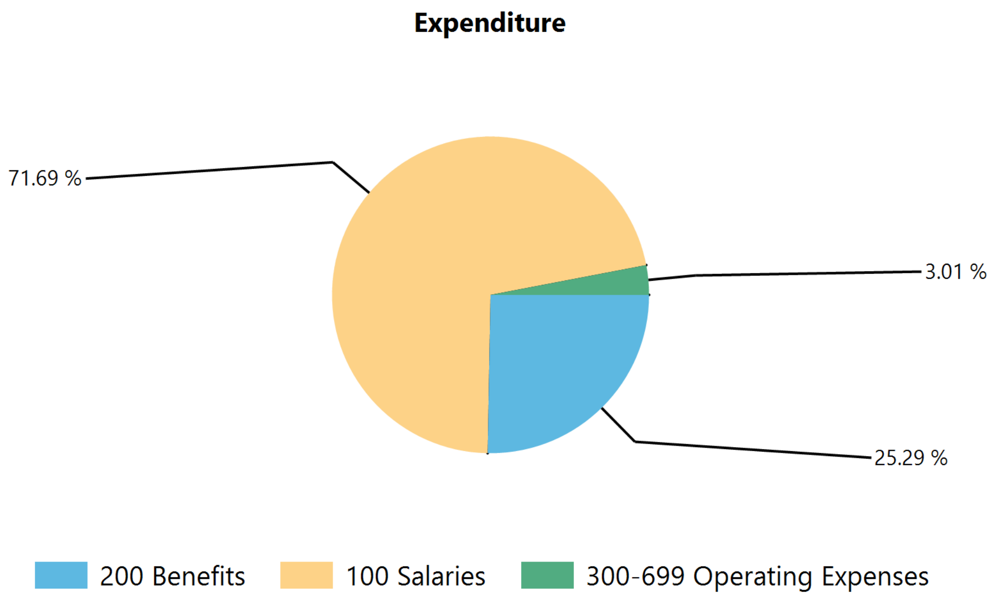
110-15-10 - Assessing

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			85,934
120.000-Part Time Salaries			37,297
Total 100 Salaries			**123,231**
200 Benefits			
210.000-Group Insurance			23,360
220.000-Social Security			9,534
230.000-Retirement			10,282
290.000-Other Employee Benefits			300
Total 200 Benefits			**43,476**
300-699 Operating Expenses			
330.000-Professional Services	NEMRC Vendor Services		300
430.000-R&M Vehicles and Equipment			-
500.000-Training, Conferences, Dues	NVBR Membership Dues (Northwestern Vermont Board of Realtors)	225	
500.000-Training, Conferences, Dues	IAAO Membership Dues (International Association of Assessing Officers)	230	
500.000-Training, Conferences, Dues	VALA Membership Dues (Vermont Assessors and Listers Association	50	
500.000-Training, Conferences, Dues	Courses/Training	250	
500.000-Training, Conferences, Dues	NEREN MLS Website Fee (New England Real Estate Network)	260	
500.000-Training, Conferences, Dues	VALA Conference Fee	100	
			1,115
505.000-Technology Subscription, Licenses	CAMA Software (Including Marshal & Swift Tables, Online Cards, CAMA software)	3,300	
505.000-Technology Subscription, Lice	APEX Sketching Software	215	
			3,515
540.000-Advertising			-
580.000-Travel			100
610.000-General Supplies			150
Total 300-699 Operating Expenses			**5,180**
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total 700 Capital or Property Objects			**-**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)	Transfer for shared ComDev/Assessor Vehicle - Looking to reduce to one vehicle		-
Total 920 Transfer to capital (as expense)			**-**
Total Expenditure			**171,887**
Net Total			**(171,887)**

Costing Center Summary

110-15-10 - Assessing

Budget Pie Charts



Costing Center	110-16-10 - Community Development, Town							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
020.005-Zoning Hearing Fees	1,000	1,890	1,200	2,937	1,200	1,500	300	25.0%
020.006-Subdivision Filing Fees	11,000	5,090	9,500	8,405	9,500	11,500	2,000	21.1%
020.007-Zoning Ordinance Pamphlets	100	-	100	3	100	260	160	160.0%
020.008-CO Inspections and Re-Inspections	9,500	13,195	11,000	10,090	11,000	13,250	2,250	20.5%
020.009-CO Compliance Certification	-		-	-	-	6,000	6,000	n/a
030.007-Building Structures	50,000	66,735	60,000	52,250	60,000	110,000	50,000	83.3%
Total Revenues	**71,600**	**86,910**	**81,800**	**73,685**	**81,800**	**142,510**	**60,710**	**74.2%**
Expenditure								
110.000-Regular Salaries	254,698	213,246	248,386	250,042	228,147	240,973	12,826	5.6%
120.000-Part Time Salaries	-	-	-	-	27,668	29,190	1,522	5.5%
130.000-Overtime	-	-	-	-	-	-	-	n/a
210.000-Group Insurance	57,626	52,869	70,401	54,457	57,636	58,750	1,114	1.9%
220.000-Social Security	19,485	15,954	19,002	18,513	19,855	20,946	1,091	5.5%
230.000-Retirement	21,048	19,239	23,400	23,356	24,457	22,392	(2,065)	-8.4%
290.000-Other Employee Benefits	900	302	900	968	900	900	-	0.0%
330.000-Professional Services	12,500	16,075	12,500	-	15,200	16,200	1,000	6.6%
430.000-R&M Vehicles and Equipment	1,000	313	1,000	60	500	500	-	0.0%
500.000-Training, Conferences, Dues	4,000	3,227	3,500	1,254	5,000	5,000	-	0.0%
540.000-Advertising	6,000	3,794	4,500	3,692	6,000	6,000	-	0.0%
550.000-Printing and Binding	500	-	500	6,175	500	500	-	0.0%
580.000-Travel	3,000	-	2,500	-	3,000	3,000	-	0.0%
610.000-General Supplies	1,000	4,211	1,000	722	1,200	1,500	300	25.0%
831.000-Special or New Programs	-	-	-	-	5,000	5,000	-	0.0%
910.000-Transfer between funds (non-capital)	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
920.000-Transfer between funds (capital)	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
Total Expenditure	**399,757**	**347,230**	**405,589**	**377,239**	**413,063**	**428,851**	**15,788**	**3.8%**
Net Town General Fund	*(328,157)*	*(260,320)*	*(323,789)*	*(303,553)*	*(331,263)*	*(286,341)*	*44,922*	*-13.6%*

Notes on Major Changes:

1. Revision to fee schedule reflected in the FY23 budgeted revenue

Costing Center Summary

110-16-10 - Community Development, Town

Previous Costing Center	110-16-10 - Community Development, Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-16-10
Department	16 - Community Development - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Owiso Makuku (omakuku)

Narrative

Town Community Development will undertake new planning initiatives to build community and improve the quality of life and doing business in Essex. The changes are not expected to have an adverse impact on the overall budget.

Description

The Town of Essex Community Development Department strives to serve all Town residents and businesses in the areas of planning and zoning, community development and economic development. All initiatives are intended to improve the quality of life and doing business in Essex and prioritize community development efforts that increase investments in people, equity and inclusion.

New Initiatives

The ETC Next planning project for the Town Center will result in proposed changes to the zoning and subdivision regulations. Sources of ongoing grant funding will be sought to support new projects as outlined in the ETC -- and proposed development -- to increase connectivity, mobility and community-related infrastructure. A part-time position to support economic development in the Town will result in additional capacity for projects.
Expect an increase in community building initiatives working through and with Essex BEST task force on prioritized goals and actions.

Goals and Priorities

1. Work with the Planning Commission to identify and adopt applicable updates to zoning and subdivision regulations, based on ETC Next
2. Update zoning and subdivision regulations for other issues (housing, general clean-up, etc.)
3. Support and empower Housing Commission to provide relevant information to all Town Boards and Departments, as regards housing and as necessary.
4. Re-assess and initiate planning process for Fort Ethan Allen
5. Support collaborative efforts with Village Community Development, as appropriate.
6. Support and work with Economic Development Commission to build strong relationships with Town of Essex businesses.
7. Support and work with Housing Commission to realize Town Plan goals.
8. Identify and apply for grants to support Community Development activities and collaborative efforts with other departments.

9. Increase outreach and presence in the community.

Budget Prior Year Comparison

Costing Center Summary

110-16-10 - Community Development, Town

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.005-Zoning Hearing Fees	Increased	25.00 %	1,200	1,500
020.006-Subdivision Filing Fees	Increased	21.05 %	9,500	11,500
020.007-Zoning Ordinance Pamphlets	Increased	160.00 %	100	260
020.008-CO Inspections and Re-Inspections	Increased	20.45 %	11,000	13,250
020.009-CO Compliance Certification	New this year		-	6,000
030.007-Building Structures	Increased	83.33 %	60,000	110,000
Total Revenues		74.22 %	**81,800**	**142,510**
Expenditure				
110.000-Regular Salaries	Increased	5.62 %	228,147	240,973
120.000-Part Time Salaries	Increased	5.50 %	27,668	29,190
210.000-Group Insurance	Increased	1.93 %	57,636	58,750
220.000-Social Security	Increased	5.49 %	19,855	20,946
230.000-Retirement	Decreased	8.44 %	24,457	22,392
290.000-Other Employee Benefits	Unchanged	0.00 %	900	900
330.000-Professional Services	Increased	6.58 %	15,200	16,200
430.000-R&M Vehicles and Equipment	Unchanged	0.00 %	500	500
500.000-Training, Conferences, Dues	Unchanged	0.00 %	5,000	5,000
540.000-Advertising	Unchanged	0.00 %	6,000	6,000
550.000-Printing and Binding	Unchanged	0.00 %	500	500
580.000-Travel	Unchanged	0.00 %	3,000	3,000
610.000-General Supplies	Increased	25.00 %	1,200	1,500
831.000-Special or New Programs	Unchanged	0.00 %	5,000	5,000
910.000-Transfer between funds (non-capital)	Unchanged	0.00 %	15,000	15,000
920.000-Transfer between funds (capital)	Unchanged	0.00 %	3,000	3,000
Total Expenditure		3.82 %	**413,063**	**428,851**

Budget Pie Charts

Costing Center Budget with Notes

110-16-10 - Community Development, Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.005-Zoning Hearing Fees			1,500
020.006-Subdivision Filing Fees			11,500
020.007-Zoning Ordinance Pamphlets		10	
020.007-Zoning Ordinance Pamphlets	Essex Town Center Master Plan	250	
			260
020.008-CO Inspections and Re-Inspec			13,250
020.009-CO Compliance Certification			6,000
	Notes (2021-9-17) omakuku: Unsure where these fees were recorded in the past		
Total 020 Charges for Services			**32,510**
030 Licenses & Permits			
030.007-Building Structures			110,000
Total 030 Licenses & Permits			**110,000**
Total Revenues			**142,510**
Expenditure			
100 Salaries			
110.000-Regular Salaries			240,973
120.000-Part Time Salaries			29,190
130.000-Overtime			-
Total 100 Salaries			**270,163**
200 Benefits			
210.000-Group Insurance			58,750
220.000-Social Security			20,946
230.000-Retirement			22,392
290.000-Other Employee Benefits			900
Total 200 Benefits			**102,988**
300-699 Operating Expenses			
330.000-Professional Services	Community Development Outreach	2,200	
330.000-Professional Services	Town Center Designation	2,500	
330.000-Professional Services	Scoping Studies and Grant Support	9,000	
330.000-Professional Services	2 Racial Justice Listening sessions with facilitators	1,500	
330.000-Professional Services	Vermont Affordable Housing Coalition Membership	1,000	
			16,200
430.000-R&M Vehicles and Equipment			500
500.000-Training, Conferences, Dues			5,000
540.000-Advertising			6,000
550.000-Printing and Binding	Printing ETC Next Plan (will add)		500
580.000-Travel			3,000
610.000-General Supplies			1,500
Total 300-699 Operating Expenses			**32,700**

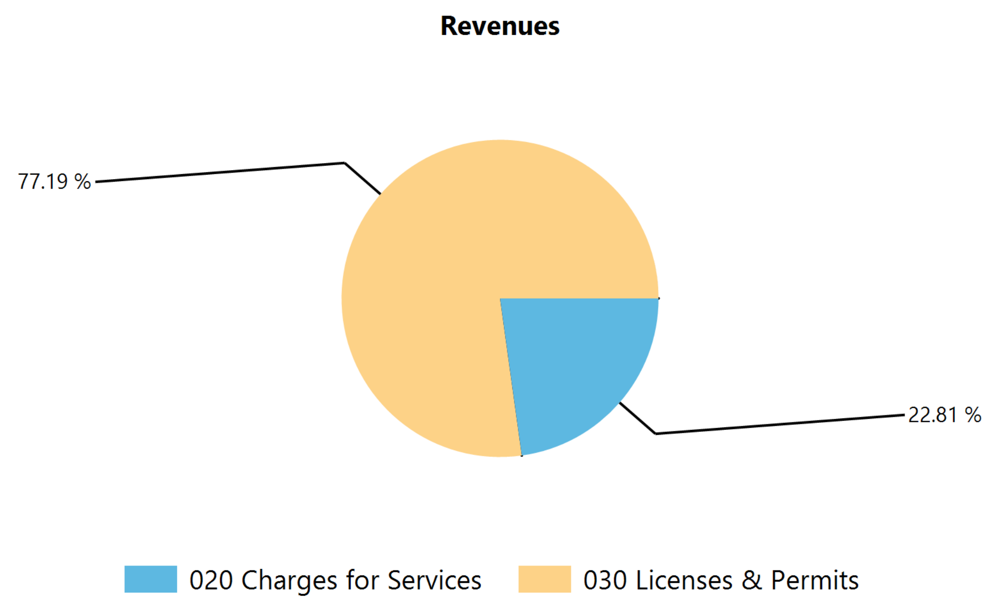
Costing Center Budget with Notes

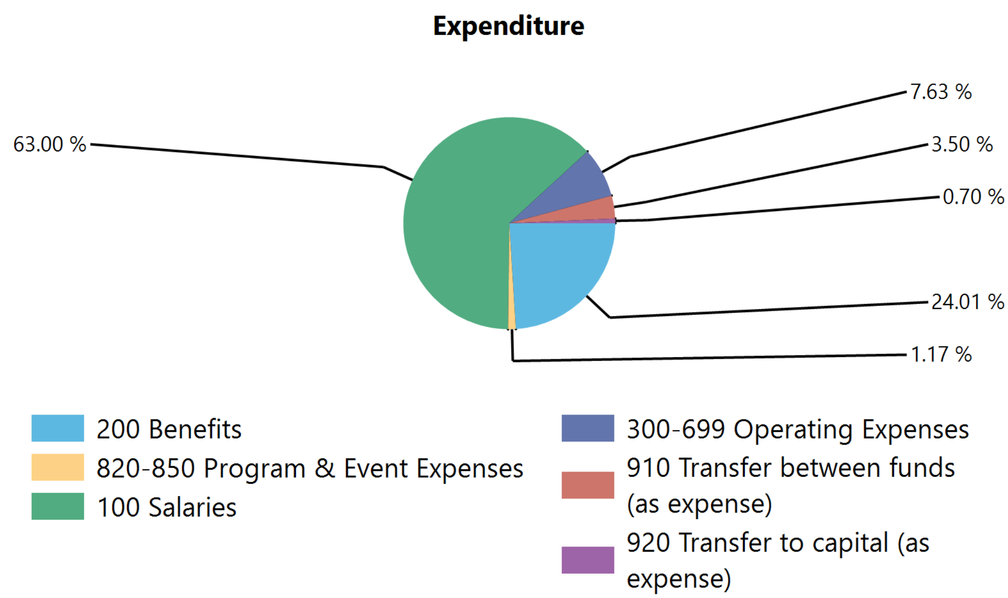
110-16-10 - Community Development, Town

Objects	Comments	Object Subtotals	2023 Budget
820-850 Program & Event Expenses			
831.000-Special or New Programs			5,000
Total 820-850 Program & Event Expenses			**5,000**
910 Transfer between funds (as exp			
910.000-Transfer between funds (non-	Transfer to Conservation Reserve Fund		15,000
Total 910 Transfer between funds (as expense)			**15,000**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit	Administrative Vehicle		3,000
Total 920 Transfer to capital (as expense)			**3,000**
Total Expenditure			**428,851**
Net Total			**(286,341)**

Costing Center Summary

110-16-10 - Community Development, Town





Costing Center		110-17-10 - Economic Development, Town							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	120.000-Part Time Salaries	-	-	-	-	14,352	29,206	14,854	103.5%
	220.000-Social Security	-	-	-	-	1,098	2,234	1,136	103.5%
	540.000-Advertising	-	-	-	-	500	500	-	0.0%
	800.104-Chamber of Commerce	1,040	1,040	1,040	800	1,070	1,100	30	2.8%
	800.105-Greater Burlington Industrial Corporation	7,000	7,000	7,000	7,000	7,000	7,000	-	0.0%
	800.110-Economic Development Committee	1,775	500	1,775	1,200	3,000	3,000	-	0.0%
Total Expenditure		**9,815**	**8,540**	**9,815**	**9,000**	**27,020**	**43,040**	**16,020**	**59.3%**
Net Town General Fund		*(9,815)*	*(8,540)*	*(9,815)*	*(9,000)*	*(27,020)*	*(43,040)*	*(16,020)*	*59.3%*
	Notes on Major Changes:								
	1. Full year of economic development coordinator which started half year FY22 budget; part time								

Costing Center Summary

110-17-10 - Economic Development, Town

Previous Costing Center	110-17-10 - Economic Development, Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-17-10
Department	17 - Economic Development - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Greg Duggan (gduggan)

Narrative

The entire increase in this costing center is the result of adding a part-time Economic Development Coordinator, scheduled to start on January 1, 2022, and increasing the Advertising and Economic Development Committee (formerly Other Purchased Services) line items to support EDC work.

Description

The Economic Development budget supports economic development efforts in Essex through membership with the Greater Burlington Industrial Corp. (GBIC) and the Lake Champlain Regional Chamber of Commerce (LCRCC). The budget also provides money to help the Essex Economic Development Commission advertise, attend workshops and conferences, and otherwise support local efforts toward economic development.

A part-time Economic Development Coordinator is expected to be hired around January 1, 2022 after funding for the position was approved in the FY22 budget.

New Initiatives

The part-time Economic Development Coordinator will be able to better support the Economic Development Commission and pursue new initiatives with and for the business community. The salary increase is due to a full year of employment in FY23, after the position was budgeted for half of FY22.

A new position is proposed: part-time Economic Development Coordinator. The position would begin halfway through the fiscal year to limit the impact on the FY22 budget. Duties would include, but not be limited to: staff support for Economic Development Commission (EDC); creating and maintaining relationships with local businesses; recruiting and meeting with potential businesses; advising EDC, Manager's Office, Community Development Department, Public Works, Police, regional and state entities on business needs; implementing short- and long-term economic development strategies and initiatives for Essex; creating and maintaining inventory of local, state, and federal assistance and incentive programs.

Goals and Priorities

1. Support efforts of the Economic Development Commission (EDC), now with dedicated staff support in the form of an Economic Development Coordinator.
2. Between the Coordinator and EDC and collaboration with various Town and Village departments, support a business-friendly environment that retains, attracts, and builds relationships with the Essex business community.
3. Continue to pay and benefit from memberships with Greater Burlington Industrial Corp. and Lake Champlain Regional Chamber of Commerce

Costing Center Budget with Notes

110-17-10 - Economic Development, Town

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
120.000-Part Time Salaries		29,206	
120.000-Part Time Salaries	Salary for part-time Economic Development Coordinator.	-	
			29,206
Total 100 Salaries			**29,206**
200 Benefits			
220.000-Social Security			2,234
Total 200 Benefits			**2,234**
300-699 Operating Expenses			
540.000-Advertising	Funding to promote Essex economic development opportunities in Essex, promote Essex as a business destination, and advertise events that support local businesses, such as Out & About in Essex.		500
Total 300-699 Operating Expenses			**500**
800 Appropriations			
800.104-Chamber of Commerce	Annual membership dues to the Lake Champlain Chamber of Commerce. LCRCC supports economic development efforts in the region, and also provides legislative updates to members.		1,100
800.105-Greater Burlington Industrial Corporation	Annual dues to the Greater Burlington Industrial Corp., a nonprofit that supports economic development efforts throughout Chittenden County. GBIC actively participates in Economic Development Commission meetings.		7,000
800.110-Economic Development Commission	This line item supports expenses related to the Economic Development Commission, such as conference fees and marketing efforts to promote Essex as a business destination. This line also covers the Town's $500 subscription to Vermont Business Magazine and the VBM database, which provides detailed information on the number and types of employers currently in Essex. The budget was increased in FY22 for efforts to support and promote local businesses, such the Out & About in Essex event.		3,000
Total 800 Appropriations			**11,100**
Total Expenditure			**43,040**
Net Total			**(43,040)**

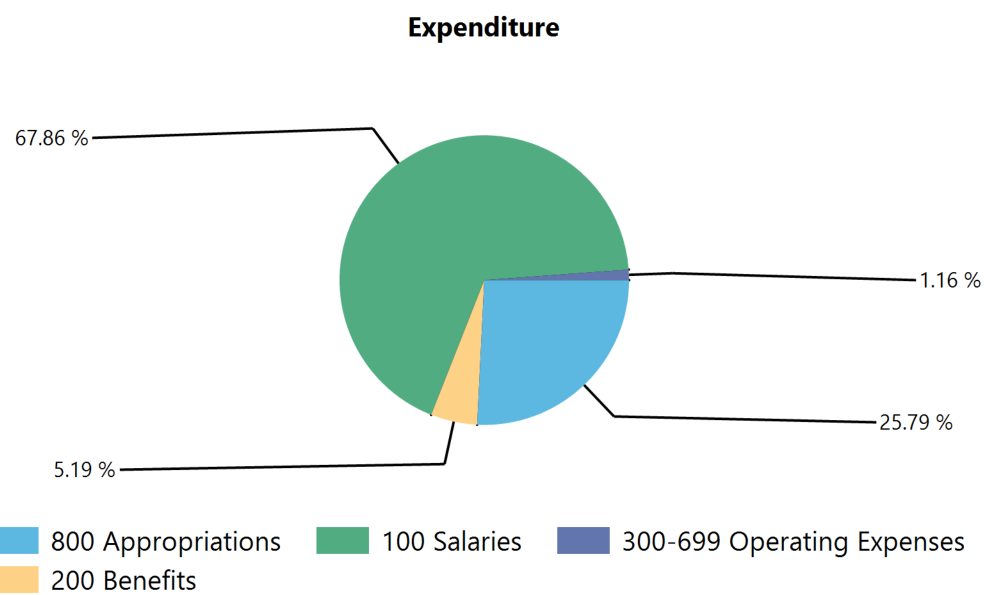
Costing Center Summary

110-17-10 - Economic Development, Town

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
120.000-Part Time Salaries	Increased	103.50 %	14,352	29,206
220.000-Social Security	Increased	103.46 %	1,098	2,234
540.000-Advertising	Unchanged	0.00 %	500	500
800.104-Chamber of Commerce	Increased	2.80 %	1,070	1,100
800.105-Greater Burlington Industrial Corporation	Unchanged	0.00 %	7,000	7,000
800.110-Economic Development Commission	Unchanged	0.00 %	3,000	3,000
Total Expenditure		59.29 %	**27,020**	**43,040**

Budget Pie Charts



Costing Center		110-18-10 - Health and Human Services							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	330.000-Professional Services	16,258	16,016	16,827	16,256	17,205	17,807	602	3.5%
	500.000-Training, Conferences, Dues	-	-	100	386	100	200	100	100.0%
	530.000-Communications	-	-	780	-	780	780	-	0.0%
	800.100-Human Service Grants	148,306	171,806	153,322	155,822	159,261	168,522	9,261	5.8%
	800.106-Essex Rescue	76,300	76,300	76,300	76,300	76,300	241,046	164,746	215.9%
	800.107-Essex Jct. Cemetery Association	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
	800.108-E.C. Historical Museum	3,000	3,000	3,500	3,500	3,600	4,000	400	11.1%
Total Expenditure		**248,864**	**272,122**	**255,829**	**257,264**	**262,246**	**437,355**	**175,109**	**66.8%**
Net Town General Fund		*(248,864)*	*(272,122)*	*(255,829)*	*(257,264)*	*(262,246)*	*(437,355)*	*(175,109)*	*66.8%*

Calculation for Human Services	
Total Budget	16,852,175
Less: current Human Services	168,522
99% of total	16,683,653
Total	16,852,175
Human services	168,522

Notes on Major Changes:

1. Essex Rescue asked for large increase

Costing Center Summary

110-18-10 - Health and Human Services

Previous Costing Center	110-18-10 - Health and Human Services	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-18-10
Department	18 - Health and Human Services - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Greg Duggan (gduggan)

Narrative

The budget includes salary increases for the Health Officer and Deputy Health Officer.

Human Services Contributions increases are estimated in keeping with overall budget increase.

Essex Rescue is requesting a higher contribution than it has in recent years.

Description

This budget segment includes costs associated with the Health Officer and Deputy Health Officer, the Town's Human Services Grant program, Essex Rescue, and appropriations to other organizations whose mission supports health and human services in the area.

New Initiatives

Essex Rescue is requesting a higher contribution than it has in recent years.

Goals and Priorities

1. Support public health in Essex through Public Health Officers and financial support to Essex Rescue and various human services organizations.

Costing Center Budget with Notes

110-18-10 - Health and Human Services

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
330.000-Professional Services	Costs for Health Officer and Deputy Health Officer. Budgeted 3.5% increase. FY21 pay was increased 2.25% to match union contract.		17,807
500.000-Training, Conferences, Dues	One training meeting per Health Officer		200
530.000-Communications	Cell phone for Deputy Health Officer		780
Total 300-699 Operating Expenses			**18,787**
800 Appropriations			
800.100-Human Service Grants			169,291
800.106-Essex Rescue	Contribution to Essex Rescue, which provides emergency medical services in Essex. Essex Rescue is requesting a higher contribution in FY23. Dues had been assessed at $3.87 per capita amongst member communities.		241,046
800.107-Essex Jct. Cemetery Association	The Town began contributing to the Essex Junction Cemetery Association in FY18 to help the Association maintain its grounds. Once the Essex Junction Cemetery is full, state law requires the Town to take ownership.		5,000
800.108-E.C. Historical Museum	Annual request by Historical Society generally covers printing, design, mailing, insurance, operating expenses		4,000
Total 800 Appropriations			**419,337**
Total Expenditure			**438,124**
Net Total			**(438,124)**

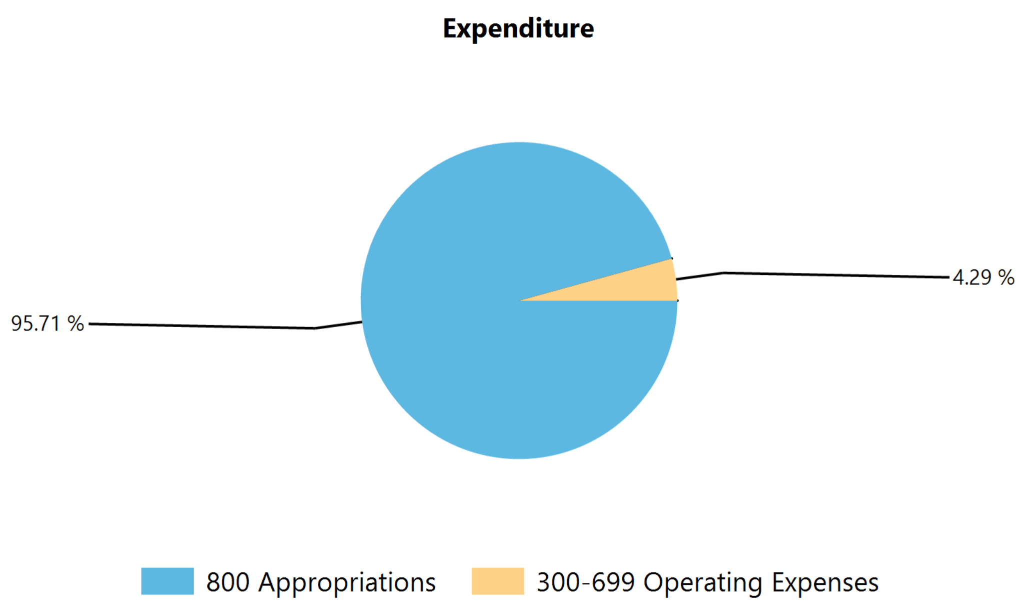
Costing Center Summary

110-18-10 - Health and Human Services

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
330.000-Professional Services	Increased	3.50 %	17,205	17,807
500.000-Training, Conferences, Dues	Increased	100.00 %	100	200
530.000-Communications	Unchanged	0.00 %	780	780
800.100-Human Service Grants	Increased	6.30 %	159,261	169,291
800.106-Essex Rescue	Increased	215.92 %	76,300	241,046
800.107-Essex Jct. Cemetery Association	Unchanged	0.00 %	5,000	5,000
800.108-E.C. Historical Museum	Increased	11.11 %	3,600	4,000
Total Expenditure		67.07 %	**262,246**	**438,124**

Budget Pie Charts



Costing Center		110-19-10 - County and Regional Functions							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure									
	800.101-Chittenden County Regional Planning Commission	24,624	24,624	25,072	24,788	24,486	25,100	614	2.5%
	800.102-Green Mountain Transit	267,726	267,726	283,484	276,088	290,392	302,450	12,058	4.2%
	800.103-County Tax	126,749	122,041	131,692	122,718	125,835	127,780	1,945	1.5%
	800.109-Winooski Valley Park District	57,743	57,743	59,463	59,463	61,530	63,515	1,985	3.2%
Total Expenditure		**476,842**	**472,134**	**499,711**	**483,057**	**502,243**	**518,845**	**16,602**	**3.3%**
Net Town General Fund		*(476,842)*	*(472,134)*	*(499,711)*	*(483,057)*	*(502,243)*	*(518,845)*	*(16,602)*	*3.3%*

Costing Center Summary

110-19-10 - County and Regional Functions

Previous Costing Center	110-19-10 - County and Regional Functions	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-19-10
Department	19 - County and Regional Functions - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Greg Duggan (gduggan)

Narrative

Annual increases from each agency, no significant changes

Description

Formerly called Intergovernmental, this costing center summarizes payments made to other organizations supporting county or regional services: the County Tax, Chittenden County Regional Planning Commission, Winooski Valley Park District, and Green Mountain Transit.

New Initiatives

Goals and Priorities

1. Maintain status with intergovernmental agencies
2. Continue to enjoy benefits of belonging to intergovernmental agencies

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
800.101-Chittenden County Regional Planning Commission	Increased	2.51 %	24,486	25,100
800.102-Green Mountain Transit	Increased	4.15 %	290,392	302,450
800.103-County Tax	Increased	1.55 %	125,835	127,780
800.109-Winooski Valley Park District	Increased	3.23 %	61,530	63,515
Total Expenditure		3.31 %	**502,243**	**518,845**

2023 Budget Details

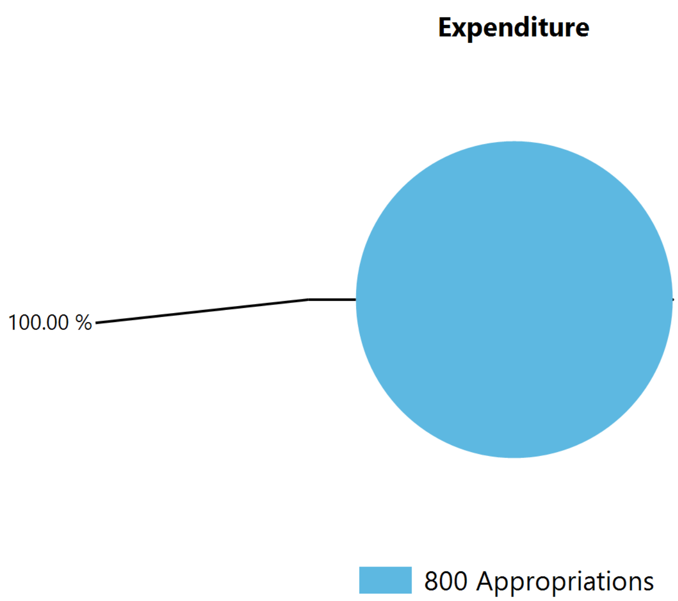
Costing Center Summary

110-19-10 - County and Regional Functions

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
800 Appropriations			
800.101-Chittenden County Regional Planning Commission	Estimate		25,100
800.102-Green Mountain Transit	Estimate		302,450
800.103-County Tax	Budget estimated on recent actual dues.		127,780
800.109-Winooski Valley Park District	See attached for dues request from WVPD.		63,515
Total			**518,845**
Total Expenditure			**518,845**
Net Total			**(518,845)**

Note: WVPD request came in after printing this document.
Will update for final budget. SM

Budget Pie Charts



Winooski Valley Park District

Ethan Allen Homestead

Burlington, Vermont 05408

Tel: (802) 863-5744 info@wvpd.org www.wvpd.org Fax: (802) 865-0647

Visit the WVPD's Parks:

Colchester Pond Natural Area

Delta Park

Derway Cove

Derway Island Nature Preserve

Donohue Sea Caves

Essex Overlook Park

Ethan Allen Homestead

Heineberg Wetlands

Macrae Farm Park

Mayes Landing

Muddy Brook Park

Muddy Brook Wetland Reserve

Old Mill Park

Riverwalk Trail

Salmon Hole Park

Winooski Gorge

Wolcott Family Natural Area

Woodside Park

Valley Ridge

Evan Teich
81 Main Street
Essex Junction, Vermont 05452

November 1, 2021

Dear Mr. Teich,

Thank you very much for the town's support of the Winooski Valley Park District's operations this year. This contribution helps to support 19 natural areas and over 25 miles of trails. As you may know, most of the WVPD's operating budget comes from its seven municipal members in the form of dues, based on each member community's relative population and the equalized property tax grand list.

WVPD is requesting a total of $64,787 for FY 2023 from Essex.

WVPD will continue to seek new revenues that reduce the reliance on municipal shares for operations, and will continue to work as hard as possible to multiply the dollars that Essex provides by motivating volunteers to help steward the parks, soliciting donations, and by writing grants. The WVPD also expands its services to the community through partnerships with community organizations including the Vermont Community Garden Network, the Association of Africans Living in Vermont, the Janet S. Munt, Vermont Indigenous Heritage Center, and the Ethan Allen Homestead Museum.

Our proposed operating budget (attached) includes notes to explain the rationale and assumptions behind different line items. Please do not hesitate to contact me if you have any questions.

Thank you for your continued support. The WVPD would not exist without its member municipalities!

Respectfully submitted,

Nick Warner

Nick Warner
Executive Director
Cc: Jeffery Theis

Costing Center	110-20-10 - Police, Operating							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
020.018-Special Police Services	60,000	34,325	60,000	41,674	60,000	40,000	(20,000)	-33.3%
020.019-VIN Verifications	-	280	-	215	200	200	-	0.0%
040.800-OJP - Ballistic Vest Grant	-	1,623	-	2,581	-	-	-	n/a
099.000-Use of Fund Balance	-	-	-	-	2,000	-	(2,000)	-100.0%
Total Revenues	**60,000**	**36,228**	**60,000**	**44,470**	**62,200**	**40,200**	**(22,000)**	**-35.4%**
Expenditure								
SUMMARY-Regular Salaries	*2,553,719*	*2,248,356*	*2,678,295*	*2,395,810*	*2,558,575*	*2,693,444*	*134,869*	*5.3%*
SUMMARY-Part Time Salaries	-	-	-	-	*134,586*	*133,144*	*(1,442)*	*-1.1%*
SUMMARY-Overtime	*276,375*	*214,527*	*277,440*	*206,068*	*290,679*	*300,135*	*9,456*	*3.3%*
SUMMARY-Group Insurance	*776,684*	*543,365*	*808,050*	*552,886*	*763,355*	*769,007*	*5,652*	*0.7%*
SUMMARY-Social Security	*216,503*	*187,678*	*227,948*	*195,235*	*237,339*	*242,369*	*5,030*	*2.1%*
SUMMARY-Retirement	*253,477*	*221,467*	*263,514*	*228,459*	*285,925*	*304,798*	*18,873*	*6.6%*
SUMMARY-Other Employee Benefits	*9,800*	*8,316*	*11,100*	*10,542*	*11,400*	*11,400*	-	*0.0%*
SUMMARY-Allowance for Vacancies	-	-	-	-	-	*(191,857)*	*(191,857)*	*n/a*
330.000-Professional Services	31,000	51,674	40,440	66,735	55,000	65,096	10,096	18.4%
430.000-R&M Vehicles and Equipment	40,500	56,086	42,000	52,752	43,000	24,000	(19,000)	-44.2%
432.000-R&M Technology	55,050	38,550	55,050	27,812	25,050	25,050	-	0.0%
442.000-Rental of Vehicles or Equipment	-	4,474	5,000	4,354	5,000	5,000	-	0.0%
500.000-Training, Conferences, Dues	23,400	23,446	23,720	31,743	25,500	27,500	2,000	7.8%
505.000-Technology Subscription, Licenses	-	-	-	-	46,680	46,680	-	0.0%
510.000-Permits, Licenses, Registrations	100	-	175	167	175	175	-	0.0%
520.000-Insurance	-	-	-	-	-	231,452	231,452	n/a
530.000-Communications	38,850	37,478	38,850	46,050	31,850	31,850	-	0.0%
540.000-Advertising	600	295	600	6,320	600	600	-	0.0%
550.000-Printing and Binding	2,500	2,777	2,500	1,143	2,500	2,000	(500)	-20.0%
580.000-Travel	7,800	5,849	5,500	483	6,500	6,500	-	0.0%
610.000-General Supplies	21,748	13,980	13,200	9,408	13,200	13,200	-	0.0%
611.000-Small Tools and Equipment	10,252	5,487	10,252	4,368	10,252	8,000	(2,252)	-22.0%
612.000-Uniforms	36,400	37,921	36,400	42,740	37,500	37,500	-	0.0%
613.000-Program Supplies	-	1,961	1,500	3,504	2,000	3,000	1,000	50.0%
735.000-Technology: Hardware, Software, Equipment	20,000	31,495	20,000	43,385	20,000	20,000	-	0.0%
751.000-Vehicle Purchases	84,000	86,649	84,000	86,752	85,000	159,000	74,000	87.1%
830.000-Regular Programs	5,000	1,968	5,000	2,710	5,000	5,000	-	0.0%
910.000-Transfer between funds (non-capital)	15,800	16,680	16,200	16,200	16,200	26,200	10,000	61.7%
920.000-Transfer between funds (capital)	-	-	-	-	10,000	15,000	5,000	50.0%
Total Expenditure	**4,479,558**	**3,840,479**	**4,666,734**	**4,035,626**	**4,722,866**	**5,015,243**	**292,377**	**6.2%**
Net Town General Fund	*(4,419,558)*	*(3,804,251)*	*(4,606,734)*	*(3,991,156)*	*(4,660,666)*	*(4,975,043)*	*(314,377)*	*6.7%*

Costing Center	110-20-11 - Police, Administration							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure								
110.000-Regular Salaries	353,569	294,891	343,223	422,987	352,899	422,659	69,760	19.8%
120.000-Part Time Salaries	-	-	-	-	30,847	27,664	(3,183)	-10.3%
130.000-Overtime	-	-	-	861	-	5,182	5,182	n/a
210.000-Group Insurance	99,199	67,064	86,747	73,304	98,695	124,632	25,937	26.3%
220.000-Social Security	27,048	21,949	26,257	30,162	29,763	35,357	5,594	18.8%
230.000-Retirement	34,301	29,676	27,573	38,815	39,406	46,123	6,717	17.0%
290.000-Other Employee Benefits	1,200	974	900	1,429	1,200	1,500	300	25.0%
299.000-Allowance for Vacancies	-	-	-	-	-	-	-	n/a
Total Expenditure	**515,317**	**414,554**	**484,700**	**567,558**	**552,810**	**663,117**	**110,307**	**20.0%**
Net Town General Fund	*(515,317)*	*(414,554)*	*(484,700)*	*(567,558)*	*(552,810)*	*(663,117)*	*(110,307)*	*20.0%*

Costing Center	110-20-12 - Police, Dispatch							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure								
110.000-Regular Salaries	353,893	316,037	410,654	357,452	354,417	343,120	(11,297)	-3.2%
120.000-Part Time Salaries	-	-	-	-	50,231	50,704	473	0.9%
130.000-Overtime	62,485	44,533	54,240	44,828	46,915	48,176	1,261	2.7%
210.000-Group Insurance	106,227	78,991	104,544	97,946	99,396	91,945	(7,451)	-7.5%
220.000-Social Security	31,854	26,794	35,564	29,518	34,331	34,165	(166)	-0.5%
230.000-Retirement	32,212	28,604	34,288	27,681	34,575	34,868	293	0.8%
290.000-Other Employee Benefits	1,250	1,140	1,500	2,000	1,500	1,500	-	0.0%
299.000-Allowance for Vacancies	-	-	-	-	-	(36,269)	(36,269)	n/a
Total Expenditure	**587,921**	**496,099**	**640,790**	**559,425**	**621,365**	**568,209**	**(53,156)**	**-8.6%**
Net Town General Fund	*(587,921)*	*(496,099)*	*(640,790)*	*(559,425)*	*(621,365)*	*(568,209)*	*53,156*	*-8.6%*

Costing Center		110-20-13 - Police, Investigations Div							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure									
	110.000-Regular Salaries	317,476	338,610	353,786	344,633	388,812	382,880	(5,932)	-1.5%
	130.000-Overtime	19,066	25,905	29,553	29,437	29,327	30,354	1,027	3.5%
	210.000-Group Insurance	114,526	99,332	118,738	101,709	104,287	107,522	3,235	3.1%
	220.000-Social Security	25,745	28,411	27,872	28,706	31,075	32,046	971	3.1%
	230.000-Retirement	28,077	33,658	33,040	34,845	37,061	39,248	2,187	5.9%
	290.000-Other Employee Benefits	1,250	1,450	1,500	1,750	1,500	1,500	-	0.0%
	299.000-Allowance for Vacancies	-	-	-	-	-	-	-	n/a
Total Expenditure		**506,140**	**527,366**	**564,489**	**541,080**	**592,062**	**593,550**	**1,488**	**0.3%**
Net Town General Fund		*(506,140)*	*(527,366)*	*(564,489)*	*(541,080)*	*(592,062)*	*(593,550)*	*(1,488)*	*0.3%*

Costing Center		110-20-14 - Police, Patrol							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure									
	110.000-Regular Salaries	1,528,781	1,298,818	1,570,632	1,270,737	1,462,447	1,544,785	82,338	5.6%
	120.000-Part Time Salaries	-	-	-	-	53,508	54,776	1,268	2.4%
	130.000-Overtime	194,824	144,089	193,647	130,942	214,437	216,423	1,986	0.9%
	210.000-Group Insurance	456,732	297,978	498,021	279,928	460,977	444,908	(16,069)	-3.5%
	220.000-Social Security	131,856	110,524	138,255	106,850	142,170	140,801	(1,369)	-1.0%
	230.000-Retirement	158,887	129,529	168,613	127,117	174,883	184,559	9,676	5.5%
	290.000-Other Employee Benefits	6,100	4,752	7,200	5,363	7,200	6,900	(300)	-4.2%
	299.000-Allowance for Vacancies	-	-	-	-	-	(155,588)	(155,588)	n/a
Total Expenditure		**2,477,180**	**1,985,690**	**2,576,368**	**1,920,937**	**2,515,622**	**2,437,564**	**(78,058)**	**-3.1%**
Net Town General Fund		*(2,477,180)*	*(1,985,690)*	*(2,576,368)*	*(1,920,937)*	*(2,515,622)*	*(2,437,564)*	*78,058*	*-3.1%*

Notes on major changes:
1. Addition of WC, unemployment and Property/liability insurance to this costing center
2. Three vehicle replacement year
3. Additional funding for the CJC
4. Introduction of contra-expenditure allowance for vacancies

Costing Center Summary

110-20-10 - Police, Operating

Previous Costing Center	110-20-10 - Police, Operating	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-20-10
Department	20 - Police - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Ron Hoague (rhoague)

Narrative

Increases cover:
* increased capacity to fund translation and consulting services as part of racial justice work (professional services)
* funding for training in use of force, leadership (police training)
* Cost of vehicles have gone up $500 per vehicle (vehicle purchases)
* now paying yearly fee for maintenance of bodycams and in car video storage in the cloud (technology subscriptions)
* increase in yearly contribution to Community Outreach (professional services)
* Replacement of three marked vehicles with hybrids of the same make and style. One additional vehicle this year is needed to replace an aging K9 vehicle that is necessary for the program.
*expected increase in cost for vehicles and up-fit

Description

Operational costs

New Initiatives

Transition one police officer position to a non-sworn admin position as Community Affairs Liaison (Community programs, racial justice, social media, public information)
Expected increased costs of maintaining Community Outreach by Howard Center
Increase training / consulting funds for use of force, professionalism and anti bias work

Goals and Priorities

Support Community Engagement Initiatives
Increase funding for training
Maintain support for the Community Justice Center
Maintain support for Community Outreach
Provide funding to Capital Improvement for the purpose of future major communications replacements (repeaters, consoles, base stations)

Budget Prior Year Comparison

Costing Center Summary

110-20-10 - Police, Operating

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.018-Special Police Services	Decreased	33.33 %	60,000	40,000
020.019-VIN Verifications	Unchanged	0.00 %	200	200
099.000-Use of Fund Balance/Reserves	Not used this year		2,000	-
Total Revenues		35.37 %	**62,200**	**40,200**
Expenditure				
330.000-Professional Services	Increased	18.36 %	55,000	65,096
430.000-R&M Vehicles and Equipment	Decreased	44.19 %	43,000	24,000
432.000-R&M Technology	Unchanged	0.00 %	25,050	25,050
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	5,000	5,000
500.000-Training, Conferences, Dues	Increased	7.84 %	25,500	27,500
505.000-Technology Subscription, Licenses	Unchanged	0.00 %	46,680	46,680
510.000-Permits, Licenses, Registrations	Unchanged	0.00 %	175	175
520.000-Insurance	New this year		-	231,452
530.000-Communications	Unchanged	0.00 %	31,850	31,850
540.000-Advertising	Unchanged	0.00 %	600	600
550.000-Printing and Binding	Decreased	20.00 %	2,500	2,000
580.000-Travel	Unchanged	0.00 %	6,500	6,500
610.000-General Supplies	Unchanged	0.00 %	13,200	13,200
611.000-Small Tools and Equipment	Decreased	21.97 %	10,252	8,000
612.000-Uniforms	Unchanged	0.00 %	37,500	37,500
613.000-Program Supplies	Increased	50.00 %	2,000	3,000
735.000-Technology: Hardware, Software, Equipment	Unchanged	0.00 %	20,000	20,000
751.000-Vehicle Purchases	Increased	87.06 %	85,000	159,000
830.000-Regular Programs	Unchanged	0.00 %	5,000	5,000
910.000-Transfer between funds (non-capital)	Increased	61.73 %	16,200	26,200
920.000-Transfer between funds (capital)	Increased	50.00 %	10,000	15,000
Total Expenditure		70.70 %	**441,007**	**752,803**

Budget Pie Charts

Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.018-Special Police Services			40,000
020.019-VIN Verifications			200
Total 020 Charges for Services			**40,200**
040-042 Intergovernmental			
040.800-OJP - Ballistic Vest Grant			-
Total 040-042 Intergovernmental			**-**
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	Use of Fund Balance for K9 Supplies		-
Total 099 Use of Fund Balance/Reserves			**-**
Total Revenues			**40,200**
Expenditure			
300-699 Operating Expenses			
330.000-Professional Services	Towing, Shredding, Polygraph, consulting, translation	5,000	
330.000-Professional Services	Community Outreach	45,096	
330.000-Professional Services	Equity and Inclusion work	15,000	
			65,096
430.000-R&M Vehicles and Equipment	Vehicle Maintenance		24,000
432.000-R&M Technology	MDTs, Cell		25,050
442.000-Rental of Vehicles or Equipme	Copiers		5,000
500.000-Training, Conferences, Dues	Dues, Meetings	1,500	
500.000-Training, Conferences, Dues	Police Training, Ammunition	24,000	
500.000-Training, Conferences, Dues	new training - five year vision	2,000	
			27,500
505.000-Technology Subscription, Lice	Body Cameras, Software Licenses		46,680
510.000-Permits, Licenses, Registration			175
520.000-Insurance	Unemployment	4,082	
520.000-Insurance	Property and Liability	77,370	
520.000-Insurance	Workers Comp	150,000	
			231,452
530.000-Communications	Telephones	14,850	
530.000-Communications	Police Radios	17,000	
			31,850
540.000-Advertising			600
550.000-Printing and Binding			2,000
580.000-Travel			6,500
610.000-General Supplies			13,200
611.000-Small Tools and Equipment			8,000
612.000-Uniforms			37,500

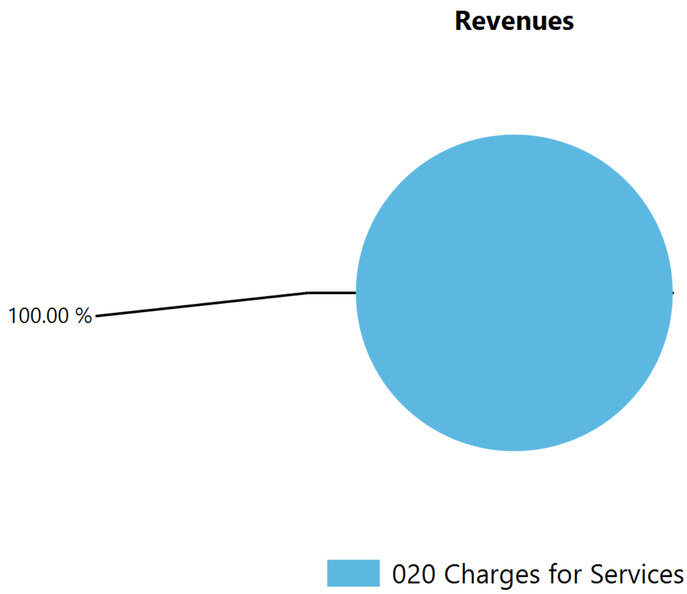
Costing Center Budget with Notes

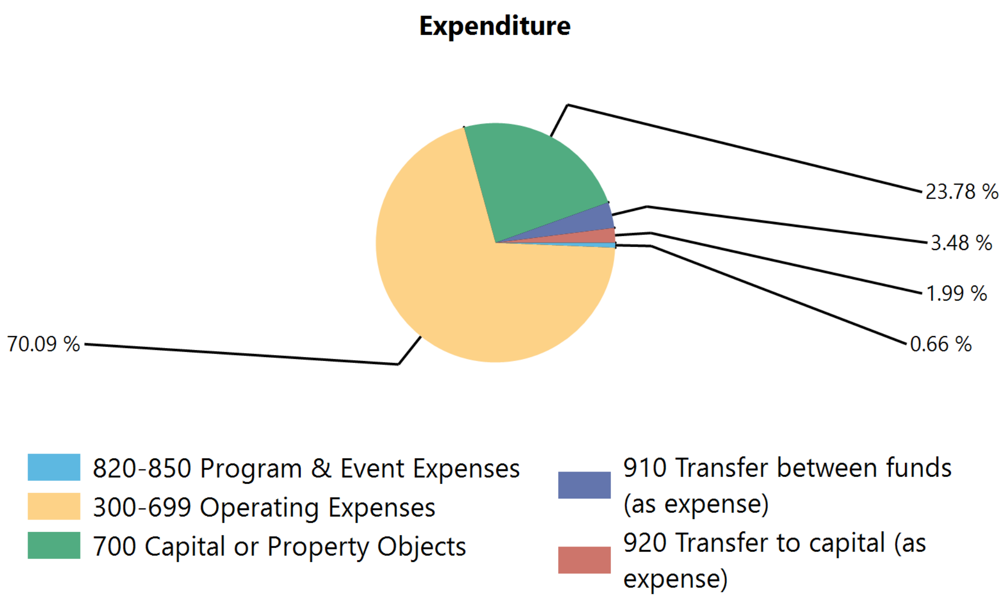
110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2023 Budget
613.000-Program Supplies	K9 Food, Insurance, License, Medical, Training		3,000
Total 300-699 Operating Expenses			**527,603**
700 Capital or Property Objects			
735.000-Technology: Hardware, Softwa			20,000
751.000-Vehicle Purchases	FY23 is a three vehicle replacement year; all three will be hybrid vehicles ($36.5k each)	110,000	
751.000-Vehicle Purchases	Vehicle fitup costs $15.7k each, $17.6k K9 (previously in R&M Veh. & Equip)	49,000	
			159,000
Total 700 Capital or Property Objects			**179,000**
820-850 Program & Event Expenses			
830.000-Regular Programs	Community Liaison Programs	5,000	
830.000-Regular Programs	Crime Mapping	-	
			5,000
Total 820-850 Program & Event Expenses			**5,000**
910 Transfer between funds (as exp			
910.000-Transfer between funds (non-capital)	Contribution to CJC, increase by $10k to support CJC programs important to the community not funded by the grant.		26,200
Total 910 Transfer between funds (as expense)			**26,200**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit			15,000
Total 920 Transfer to capital (as expense)			**15,000**
Total Expenditure			**752,803**
Net Total			**(712,603)**

Costing Center Summary

110-20-10 - Police, Operating





Costing Center Summary

110-20-11 - Police, Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Increased	19.77 %	352,899	422,659
120.000-Part Time Salaries	Decreased	10.32 %	30,847	27,664
130.000-Overtime	New this year		-	5,182
210.000-Group Insurance	Increased	26.28 %	98,695	124,632
220.000-Social Security	Increased	18.80 %	29,763	35,357
230.000-Retirement	Increased	17.05 %	39,406	46,123
290.000-Other Employee Benefits	Increased	25.00 %	1,200	1,500
Total Expenditure		19.95 %	**552,810**	**663,117**

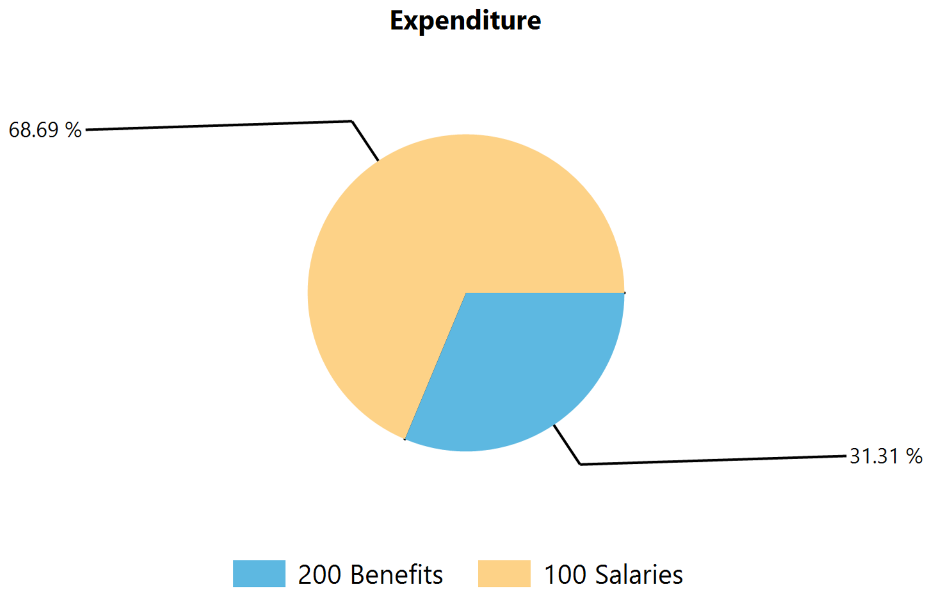
2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			422,659
120.000-Part Time Salaries			27,664
130.000-Overtime			5,182
Total			**455,505**
200 Benefits			
210.000-Group Insurance			124,632
220.000-Social Security			35,357
230.000-Retirement			46,123
290.000-Other Employee Benefits			1,500
Total			**207,612**
Total Expenditure			**663,117**
Net Total			**(663,117)**

Budget Pie Charts

Costing Center Summary

110-20-11 - Police, Administration



Costing Center Summary

110-20-12 - Police, Dispatch

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Decreased	3.19 %	354,417	343,120
120.000-Part Time Salaries	Increased	0.94 %	50,231	50,704
130.000-Overtime	Increased	2.69 %	46,915	48,176
210.000-Group Insurance	Decreased	7.50 %	99,396	91,945
220.000-Social Security	Decreased	0.48 %	34,331	34,165
230.000-Retirement	Increased	0.85 %	34,575	34,868
290.000-Other Employee Benefits	Unchanged	0.00 %	1,500	1,500
299.000-Allowance for Vacancies	New this year		-	(36,269)
Total Expenditure		8.55 %	**621,365**	**568,209**

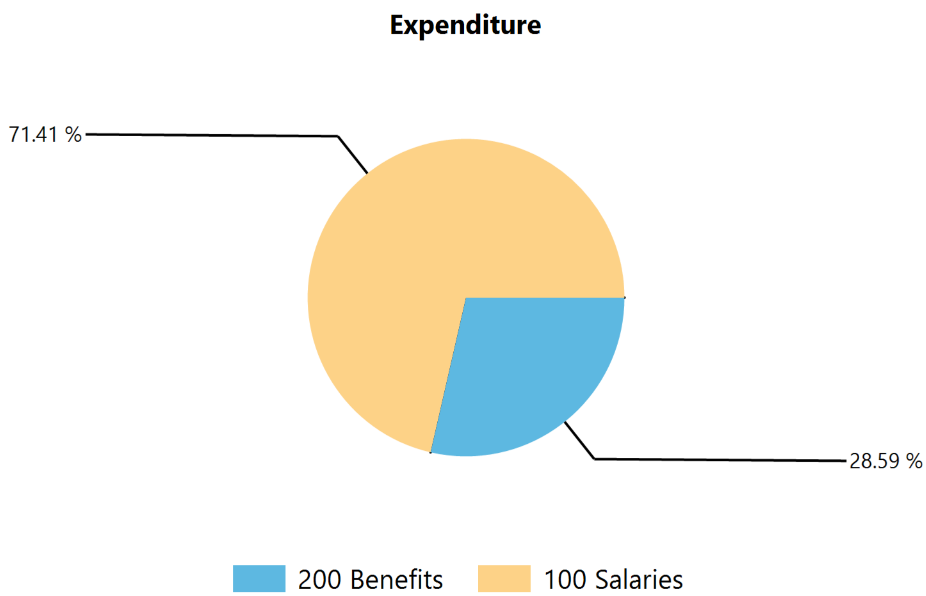
2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			343,120
120.000-Part Time Salaries			50,704
130.000-Overtime			48,176
299.000-Allowance for Vacancies	Establish contra-expenditure to account for vacanc		(36,269)
Total			**405,731**
200 Benefits			
210.000-Group Insurance			91,945
220.000-Social Security			34,165
230.000-Retirement			34,868
290.000-Other Employee Benefits			1,500
Total			**162,478**
Total Expenditure			**568,209**
Net Total			**(568,209)**

Budget Pie Charts

Costing Center Summary

110-20-12 - Police, Dispatch



Costing Center Summary

110-20-13 - Police, Investigations Div

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Decreased	1.53 %	388,812	382,880
130.000-Overtime	Increased	3.50 %	29,327	30,354
210.000-Group Insurance	Increased	3.10 %	104,287	107,522
220.000-Social Security	Increased	3.12 %	31,075	32,046
230.000-Retirement	Increased	5.90 %	37,061	39,248
290.000-Other Employee Benefits	Unchanged	0.00 %	1,500	1,500
Total Expenditure		0.25 %	**592,062**	**593,550**

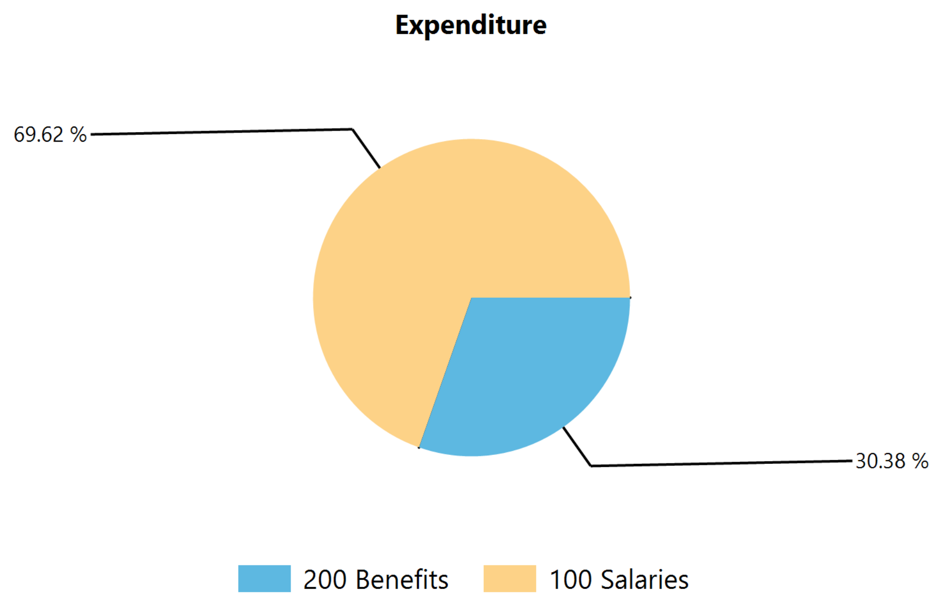
2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			382,880
130.000-Overtime			30,354
Total			**413,234**
200 Benefits			
210.000-Group Insurance			107,522
220.000-Social Security			32,046
230.000-Retirement			39,248
290.000-Other Employee Benefits			1,500
Total			**180,316**
Total Expenditure			**593,550**
Net Total			**(593,550)**

Budget Pie Charts

Costing Center Summary

110-20-13 - Police, Investigations Div



Costing Center Summary

110-20-14 - Police, Patrol

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Increased	5.63 %	1,462,447	1,544,785
120.000-Part Time Salaries	Increased	2.37 %	53,508	54,776
130.000-Overtime	Increased	0.93 %	214,437	216,423
210.000-Group Insurance	Decreased	3.49 %	460,977	444,908
220.000-Social Security	Decreased	0.96 %	142,170	140,801
230.000-Retirement	Increased	5.53 %	174,883	184,559
290.000-Other Employee Benefits	Decreased	4.17 %	7,200	6,900
299.000-Allowance for Vacancies	New this year		-	(155,588)
Total Expenditure		3.10 %	2,515,622	2,437,564

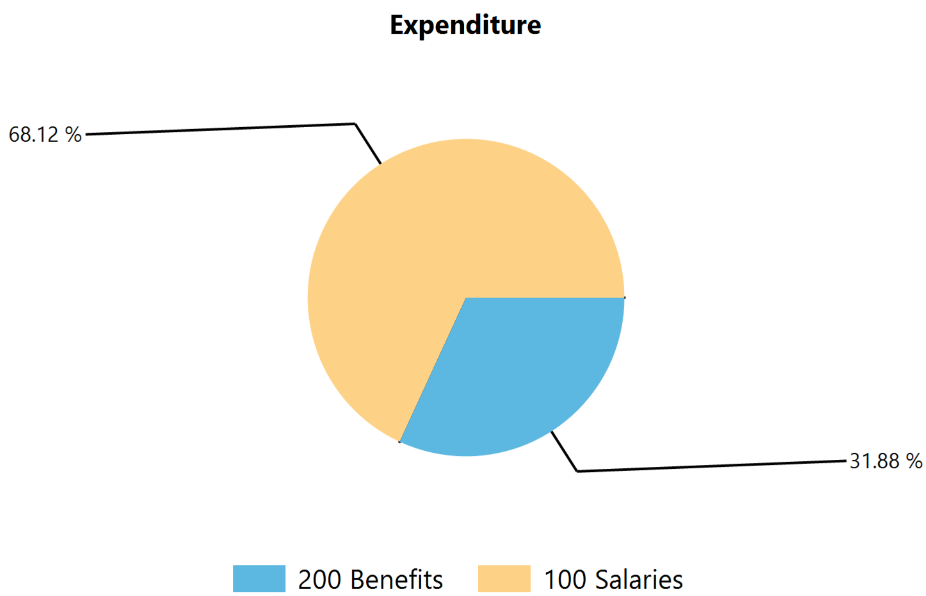
2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			1,544,785
120.000-Part Time Salaries			54,776
130.000-Overtime			216,423
299.000-Allowance for Vacancies	Establish contra-expenditure to account for vacanc		(155,588)
Total			1,660,396
200 Benefits			
210.000-Group Insurance			444,908
220.000-Social Security			140,801
230.000-Retirement			184,559
290.000-Other Employee Benefits			6,900
Total			777,168
Total Expenditure			2,437,564
Net Total			(2,437,564)

Budget Pie Charts

Costing Center Summary

110-20-14 - Police, Patrol



Costing Center		110-20-15 - Police, Animal Control							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Revenues									
	020.021-Animal Control Revenues	750	25	750	-	-	-	-	n/a
Total Revenues		**750**	**25**	**750**	**-**	**-**	**-**	**-**	**n/a**
Expenditure									
	120.000-Part Time Salaries	-	-	-	-	33,806	-	(33,806)	-100.0%
	130.000-Overtime	-	-	-	-	488	-	(488)	-100.0%
	220.000-Social Security	-	-	-	-	2,623	-	(2,623)	-100.0%
	330.000-Professional Services	31,719	-	32,829	205	-	37,000	37,000	n/a
	570.000-Other Purchased Services	3,600	125	3,600	2,400	3,000	2,900	(100)	-3.3%
Total Expenditure		**35,319**	**125**	**36,429**	**2,605**	**39,917**	**39,900**	**(17)**	**0.0%**
Net Town General Fund		*(34,569)*	*(100)*	*(35,679)*	*(2,605)*	*(39,917)*	*(39,900)*	*17*	*0.0%*

Costing Center Summary

110-20-15 - Police, Animal Control

Previous Costing Center	110-20-15 - Police, Animal Control	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-20-15
Department	20 - Police - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Ron Hoague (rhoague)

Narrative

3.5 percent increase to cover wages of Animal Control Officer. Decrease in FY21 for kennel costs removed from ACO transferred to Walk My Dog Kennel.

Description

119 Dogs running at large (At Large, Trespass)
91 Dogs running at large-returned to owner
6 Dogs transported to kennel
1 Dog transported to Humane Society
48 Dog Complaints (barking, etc.)
48 Bites/Vicious Dog Complaints
30 Complaints/Cases of Animal Cruelty (left in car, outside)
23 Cat complaints
23 Miscellaneous Animal Complaints (wild animals, horses, etc.)
40 Tickets issued
20 Hours patrol during CV Expo

New Initiatives

Goals and Priorities

Maintain animal control services.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
120.000-Part Time Salaries	Not used this year		33,806	-
130.000-Overtime	Not used this year		488	-
220.000-Social Security	Not used this year		2,623	-
330.000-Professional Services	New this year		-	37,000
570.000-Other Purchased Services	Decreased	3.33 %	3,000	2,900
Total Expenditure		0.04 %	**39,917**	**39,900**

2023 Budget Details

Costing Center Summary

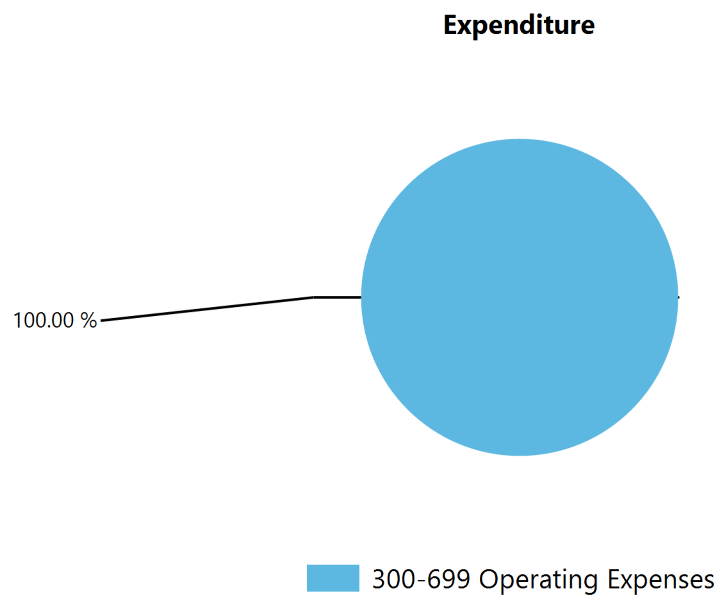
110-20-15 - Police, Animal Control

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.021-Animal Control Revenues			-
Total			-
Total Revenues			-
Expenditure			
100 Salaries			
110.000-Regular Salaries			-
120.000-Part Time Salaries			-
130.000-Overtime			-
Total			-
200 Benefits			
210.000-Group Insurance			-
220.000-Social Security			-
230.000-Retirement			-
290.000-Other Employee Benefits			-
Total			-
300-699 Operating Expenses			
330.000-Professional Services	Contracted Animal Control		37,000
570.000-Other Purchased Services	Humane Society $125/dog	500	
570.000-Other Purchased Services	Kennel costs	2,400	
			2,900
Total			**39,900**
Total Expenditure			**39,900**
Net Total			**(39,900)**

Budget Pie Charts

Costing Center Summary

110-20-15 - Police, Animal Control



Costing Center	110-25-10 - Fire, Town							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
098.000-Miscellaneous Revenue	-	11,112	-	10	-	-	-	n/a
Total Revenues	**-**	**11,112**	**-**	**10**	**-**	**-**	**-**	**n/a**
Expenditure								
120.000-Part Time Salaries	225,000	199,895	225,000	219,874	230,841	249,941	19,100	8.3%
210.000-Group Insurance	-	-	-	-	-	-	-	n/a
220.000-Social Security	17,213	15,291	17,213	16,815	17,659	20,841	3,182	18.0%
260.000-Workers Comp insurance	38,250	30,846	34,565	27,698	30,000	30,000	-	0.0%
330.000-Professional Services	3,000	370	4,000	259	3,000	6,000	3,000	100.0%
430.000-R&M Vehicles and Equipment	26,000	28,217	31,000	33,787	31,000	34,000	3,000	9.7%
442.000-Rental of Vehicles or Equipment	-	1,135	-	1,100	1,200	1,200	-	0.0%
500.000-Training, Conferences, Dues	7,000	5,194	8,600	6,116	9,500	9,500	-	0.0%
530.000-Communications	30,000	33,857	35,000	40,250	30,000	45,000	15,000	50.0%
610.000-General Supplies	5,329	1,230	3,500	14,709	3,500	6,000	2,500	71.4%
611.000-Small Tools and Equipment	12,100	12,707	14,000	32,777	14,000	15,000	1,000	7.1%
612.000-Uniforms	28,000	36,269	28,000	27,164	28,000	28,000	-	0.0%
613.000-Program Supplies	3,000	3,491	3,500	3,487	3,500	4,000	500	14.3%
750.000-Machinery and Equipment	5,500	14,190	6,500	5,391	6,500	6,500	-	0.0%
920.000-Transfer between funds (capital)	175,000	175,000	180,000	180,000	195,000	295,000	100,000	51.3%
Total Expenditure	**575,392**	**557,692**	**590,878**	**609,426**	**603,700**	**750,982**	**147,282**	**24.4%**
Net Town General Fund	*(575,392)*	*(546,580)*	*(590,878)*	*(609,416)*	*(603,700)*	*(750,982)*	*(147,282)*	*24.4%*
Notes on Major Changes:								
1. 40 hours/week of daytime per diem added (to start 1/1/23)								

Costing Center Summary

110-25-10 - Fire, Town

Previous Costing Center	110-25-10 - Fire, Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-25-10
Department	25 - Fire - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Charlie Cole (ccole)

Narrative

This budget has increases in several line items to account for the increased costs for materials, supplies, and labor to help maintain the status quo. We have requested additional funds to re-institute daytime per diem hours. This will allow us to employ per diem workers to cover our high call volume hours to insure staffing.

Description

New Initiatives

This year's budget requests $100K to be transferred to capital for the replacement of radio infrastructure equipment. This equipment is at end of life and has been identified as a critical need to avoid a catastrophic communications failure. It is important to understand that this infrastructure serves police, fire, and ambulance services for Essex and Essex Junction. After this initial expense, we will be budgeting a yearly amount for the next replacement phases which is anticipated to be ten years.

We are also seeking a transfer to capital in the amount of $100K for a needs and design survey for a new fire station facility. This work is the next logical step from the buildings survey that was commissioned just before the pandemic and encompassed several town buildings. The fire station does not meet current state and federal codes for emergency responder buildings nor does it have the capacity to meet the needs of the department now or into the future.

Goals and Priorities

Our goal is to continue to provide paid-on-call fire & emergency medical services to the town of Essex. To accomplish this goal, our members are our #1 priority. We must provide equipment that is in peak operational readiness to maximize efficiency and reduce risk.

Budget Prior Year Comparison

Costing Center Budget with Notes

110-25-10 - Fire, Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
098 Miscellaneous Revenues			
098.000-Miscellaneous Revenue	Misc. Fire Revenues		-
Total 098 Miscellaneous Revenues			**-**
Total Revenues			**-**
Expenditure			
100 Salaries			
120.000-Part Time Salaries	40 hours/week of daytime per diem to begin on 1/1/23	(22,500)	
120.000-Part Time Salaries		272,441	
			249,941
Total 100 Salaries			**249,941**
200 Benefits			
220.000-Social Security			20,841
260.000-Workers Comp insurance	0.50% per first $15,600 of taxable base wage per employee		30,000
Total 200 Benefits			**50,841**
300-699 Operating Expenses			
330.000-Professional Services	Background Checks and medical exams; increase result of new medical exam policy		6,000
430.000-R&M Vehicles and Equipment	Increased cost to parts (20%-30%) combined with set maintenance schedules and routine repairs		34,000
442.000-Rental of Vehicles or Equipme	Copier		1,200
500.000-Training, Conferences, Dues	Dues, software subscriptions (ESO Records and Burn Permits)	5,500	
500.000-Training, Conferences, Dues	Fire Training Costs	4,000	
			9,500
530.000-Communications	VHF Radio Infrastructure Operating Costs - seeing dramatic increases in costs		45,000
610.000-General Supplies			6,000
611.000-Small Tools and Equipment	EMS Supplies		15,000
612.000-Uniforms			28,000
613.000-Program Supplies	Fire Prevention program materials		4,000
Total 300-699 Operating Expenses			**148,700**
700 Capital or Property Objects			
750.000-Machinery and Equipment	SCBA Machinery Annual Service		6,500
Total 700 Capital or Property Objects			**6,500**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit	Transfer to capital for fire vehicles	165,000	
920.000-Transfer between funds (capit	Transfer to capital for fire equipment	30,000	
920.000-Transfer between funds (capit	Transfer for Town wide radio infrastructure	100,000	

Costing Center Budget with Notes

110-25-10 - Fire, Town

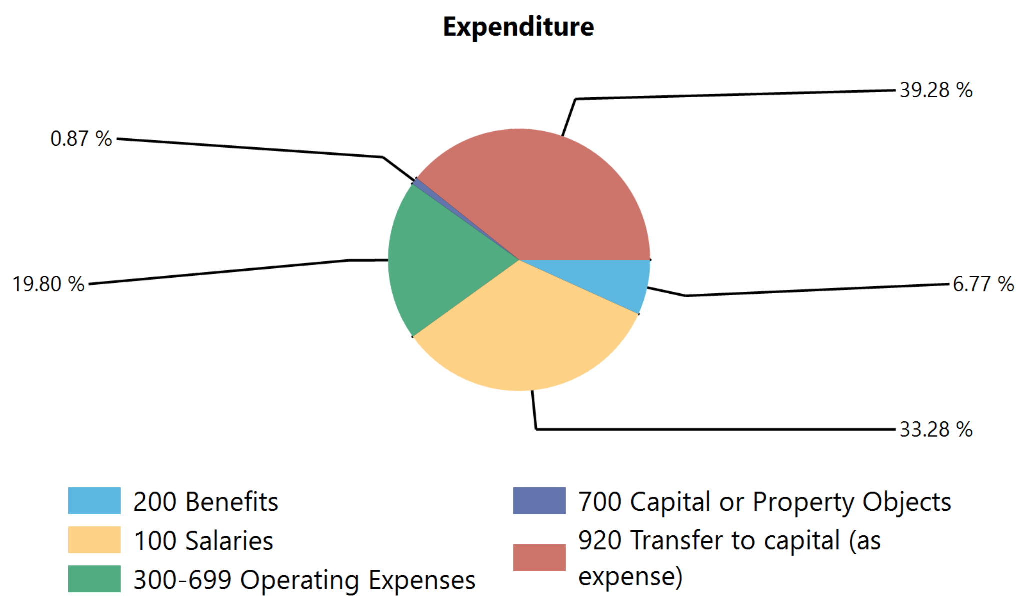
Objects	Comments	Object Subtotals	2023 Budget
920.000-Transfer between funds (capit	Transfer for Town Fire Department Building	-	
			295,000
Total 920 Transfer to capital (as expense)			**295,000**
Total Expenditure			**750,982**
Net Total			**(750,982)**

Costing Center Summary

110-25-10 - Fire, Town

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
120.000-Part Time Salaries	Increased	8.27 %	230,841	249,941
220.000-Social Security	Increased	18.02 %	17,659	20,841
260.000-Workers Comp insurance	Unchanged	0.00 %	30,000	30,000
330.000-Professional Services	Increased	100.00 %	3,000	6,000
430.000-R&M Vehicles and Equipment	Increased	9.68 %	31,000	34,000
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	1,200	1,200
500.000-Training, Conferences, Dues	Unchanged	0.00 %	9,500	9,500
530.000-Communications	Increased	50.00 %	30,000	45,000
610.000-General Supplies	Increased	71.43 %	3,500	6,000
611.000-Small Tools and Equipment	Increased	7.14 %	14,000	15,000
612.000-Uniforms	Unchanged	0.00 %	28,000	28,000
613.000-Program Supplies	Increased	14.29 %	3,500	4,000
750.000-Machinery and Equipment	Unchanged	0.00 %	6,500	6,500
920.000-Transfer between funds (capital)	Increased	51.28 %	195,000	295,000
Total Expenditure		24.40 %	**603,700**	**750,982**

Budget Pie Charts



Costing Center		110-30-10 - EPR, Administration							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues									
	020.002-Shared Employee Revenue	-	1,065	-	-	-	-	-	n/a
Total Revenues		**-**	**1,065**	**-**	**-**	**-**	**-**	**-**	**n/a**
Expenditure									
	110.000-Regular Salaries	200,091	183,237	186,409	181,728	189,185	210,887	21,702	11.5%
	120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a
	130.000-Overtime	3,101	608	2,708	179	2,000	-	(2,000)	-100.0%
	210.000-Group Insurance	91,410	65,411	75,103	79,722	82,622	84,368	1,746	2.1%
	220.000-Social Security	15,429	13,584	14,467	13,328	14,802	16,454	1,652	11.2%
	230.000-Retirement	17,907	17,158	18,912	18,035	19,349	17,745	(1,604)	-8.3%
	290.000-Other Employee Benefits	900	600	900	780	900	900	-	0.0%
	330.000-Professional Services	7,800	16,539	20,802	12,480	26,000	10,000	(16,000)	-61.5%
	500.000-Training, Conferences, Dues	2,400	1,474	3,200	2,031	4,000	2,600	(1,400)	-35.0%
	505.000-Technology Subscription, Licenses	3,400	7,162	7,600	4,036	7,600	7,600	-	0.0%
	530.000-Communications	750	324	750	449	800	700	(100)	-12.5%
	540.000-Advertising	450	-	-	-	-	-	-	n/a
	550.000-Printing and Binding	-	109	-	-	-	-	-	n/a
	561.000-Credit Card Processing Fees	-	1,171	-	2,183	-	2,200	2,200	n/a
	580.000-Travel	2,000	1,266	2,000	361	2,000	2,000	-	0.0%
	610.000-General Supplies	2,000	1,371	-	267	300	300	-	0.0%
	850.000-Community Events and Celebrations	7,500	-	7,500	-	7,500	7,500	-	0.0%
Total Expenditure		**355,138**	**310,014**	**340,351**	**315,578**	**357,058**	**363,254**	**6,196**	**1.7%**
Net Town General Fund		*(355,138)*	*(308,949)*	*(340,351)*	*(315,578)*	*(357,058)*	*(363,254)*	*(6,196)*	*1.7%*

Costing Center Summary

110-30-10 - EPR, Administration

Previous Costing Center	110-30-10 - EPR, Administration	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-30-10
Department	30 - EPR - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Ally Vile (avile)

Narrative

This general fund supports three full time positions for the department along with professional services related to the department as a whole. The professional services supports the software system storage through the vendor and half of the system usage through co-location of EPR and EJRP as well as the communications coordinator. This has decreased as we have left the position open since its vacancy in February 2020. The duties are currently split between between EssexRec staff; however, it may not be sustainable as we move out of the pandemic and modified work aspects.
The communication expense increases slightly due to switching cell phone carriers for better coverage in the community.

Description

New Initiatives

Goals and Priorities

We continue to limit expenses through the general fund and prioritize any related to programming through the enterprise fund.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Increased	11.47 %	189,185	210,887
130.000-Overtime	Not used this year		2,000	-
210.000-Group Insurance	Increased	2.11 %	82,622	84,368
220.000-Social Security	Increased	11.16 %	14,802	16,454
230.000-Retirement	Decreased	8.29 %	19,349	17,745
290.000-Other Employee Benefits	Unchanged	0.00 %	900	900
330.000-Professional Services	Decreased	61.54 %	26,000	10,000
500.000-Training, Conferences, Dues	Decreased	35.00 %	4,000	2,600
505.000-Technology Subscription, Licenses	Unchanged	0.00 %	7,600	7,600
530.000-Communications	Decreased	12.50 %	800	700
561.000-Credit Card Processing Fees	New this year		-	2,200
580.000-Travel	Unchanged	0.00 %	2,000	2,000
610.000-General Supplies	Unchanged	0.00 %	300	300
850.000-Community Events and Celebrations	Unchanged	0.00 %	7,500	7,500
Total Expenditure		1.74 %	**357,058**	**363,254**

Costing Center Summary

110-30-10 - EPR, Administration

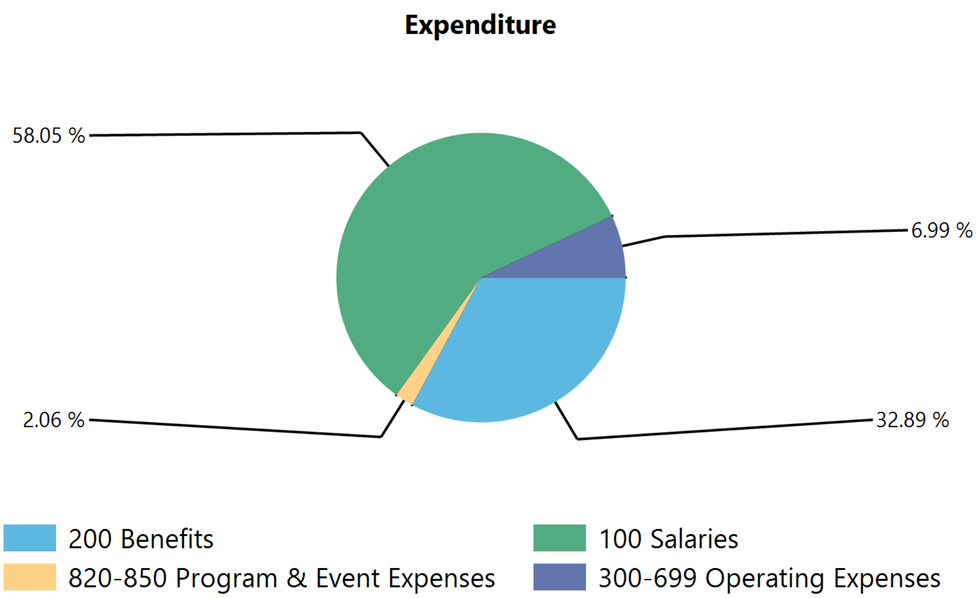
2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.002-Shared Employee Revenue			-
Total			-
Total Revenues			-
Expenditure			
100 Salaries			
110.000-Regular Salaries			210,887
120.000-Part Time Salaries			-
130.000-Overtime			-
Total			**210,887**
200 Benefits			
210.000-Group Insurance			84,368
220.000-Social Security			16,454
230.000-Retirement			17,745
290.000-Other Employee Benefits			900
Total			**119,467**
300-699 Operating Expenses			
330.000-Professional Services	RecTrac hosting fee		10,000
500.000-Training, Conferences, Dues	National conference	1,800	
500.000-Training, Conferences, Dues	VRPA	800	
			2,600
505.000-Technology Subscription, Licenses	ClickTime, 50% registration software annual fees		7,600
530.000-Communications			700
540.000-Advertising			-
561.000-Credit Card Processing Fees			2,200
580.000-Travel			2,000
610.000-General Supplies			300
Total			**25,400**
820-850 Program & Event Expenses			
850.000-Community Events and Celebrations	Contribution to Memorial Day Parade		7,500
Total			**7,500**
Total Expenditure			**363,254**
Net Total			**(363,254)**

Budget Pie Charts

Costing Center Summary

110-30-10 - EPR, Administration



Costing Center	110-30-11 - EPR, Pool							
	2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Revenues								
020.303-Pool Fees	61,000	24,541	50,000	57,407	50,000	53,000	3,000	6.0%
020.307-Concession Sales	-	2,845	-	73	-	-	-	n/a
098.000-Miscellaneous Revenue	-	22	-	-	5,000	2,500	(2,500)	-50.0%
Total Revenues	**61,000**	**27,408**	**50,000**	**57,480**	**55,000**	**55,500**	**500**	**0.9%**
Expenditure								
120.000-Part Time Salaries	85,589	70,685	85,589	73,742	80,564	85,125	4,561	5.7%
130.000-Overtime	-	148	-	-	-	-	-	n/a
220.000-Social Security	6,547	5,419	6,547	5,642	6,102	6,512	410	6.7%
410.000-Water and Sewer Charges	-	-	-	-	-	1,600	1,600	n/a
431.000-R&M Buildings and Grounds	18,000	19,016	16,000	10,719	21,000	21,000	-	0.0%
442.000-Rental of Vehicles or Equipment	-	350	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	2,500	-	2,800	152	2,500	-	(2,500)	-100.0%
530.000-Communications	2,000	3,656	1,500	3,029	3,000	3,000	-	0.0%
540.000-Advertising	-	-	-	-	-	-	-	n/a
570.000-Other Purchased Services	2,000	471	2,300	1,650	2,300	2,300	-	0.0%
580.000-Travel	-	1,085	-	-	-	1,200	1,200	n/a
610.000-General Supplies	5,000	7,909	8,000	2,561	8,000	8,000	-	0.0%
611.000-Small Tools and Equipment	5,000	-	5,000	1,703	3,000	3,000	-	0.0%
612.000-Uniforms	1,500	1,343	1,600	1,232	1,600	1,600	-	0.0%
621.000-Natural Gas/Heating	-	-	-	-	-	4,000	4,000	n/a
622.000-Electricity	12,000	13,514	12,000	6,906	13,000	5,500	(7,500)	-57.7%
Total Expenditure	**140,136**	**123,596**	**141,336**	**107,336**	**141,066**	**142,837**	**1,771**	**1.3%**
Net Town General Fund	*(79,136)*	*(96,188)*	*(91,336)*	*(49,856)*	*(86,066)*	*(87,337)*	*(1,271)*	*1.5%*

Costing Center Summary

110-30-11 - EPR, Pool

Previous Costing Center	110-30-11 - EPR, Pool	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-30-11
Department	30 - EPR - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Ally Vile (avile)

Narrative

A few line items have increased due to updates to the facility systems (electric water heaters to natural gas), which will also increase efficiencies and allow the pool season to be extended (earlier in the spring and later in the fall). Other line items have decreased as we have been fortunate to have certain repairs done instead of full replacement.

Description

New Initiatives

Scheduling pool programming and free time will remain a priority to not only serve our community at an affordable, but valuable rate, but to also provide pool time for private groups/teams who have been affected by the pandemic.

Goals and Priorities

Our goal with extending our pool season by two additional months is to provide extended benefit to our community (especially swim safety and afterschool programming) but also to begin to forecast the aquatic need for our residents and surrounding towns. Sand Hill Pool is aging (soon to be 42years old) and will need to be replaced in the near future (estimated by FYE29, if not sooner).

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.303-Pool Fees	Increased	6.00 %	50,000	53,000
098.000-Miscellaneous Revenue	Decreased	50.00 %	5,000	2,500
Total Revenues		0.91 %	**55,000**	**55,500**
Expenditure				
120.000-Part Time Salaries	Increased	5.66 %	80,564	85,125
220.000-Social Security	Increased	6.72 %	6,102	6,512
410.000-Water and Sewer Charges	New this year		-	1,600
431.000-R&M Buildings and Grounds	Unchanged	0.00 %	21,000	21,000
500.000-Training, Conferences, Dues	Not used this year		2,500	-
530.000-Communications	Unchanged	0.00 %	3,000	3,000
570.000-Other Purchased Services	Unchanged	0.00 %	2,300	2,300
580.000-Travel	New this year		-	1,200
610.000-General Supplies	Unchanged	0.00 %	8,000	8,000
611.000-Small Tools and Equipment	Unchanged	0.00 %	3,000	3,000
612.000-Uniforms	Unchanged	0.00 %	1,600	1,600
621.000-Natural Gas/Heating	New this year		-	4,000
622.000-Electricity	Decreased	57.69 %	13,000	5,500
Total Expenditure		1.26 %	**141,066**	**142,837**

Costing Center Summary

110-30-11 - EPR, Pool

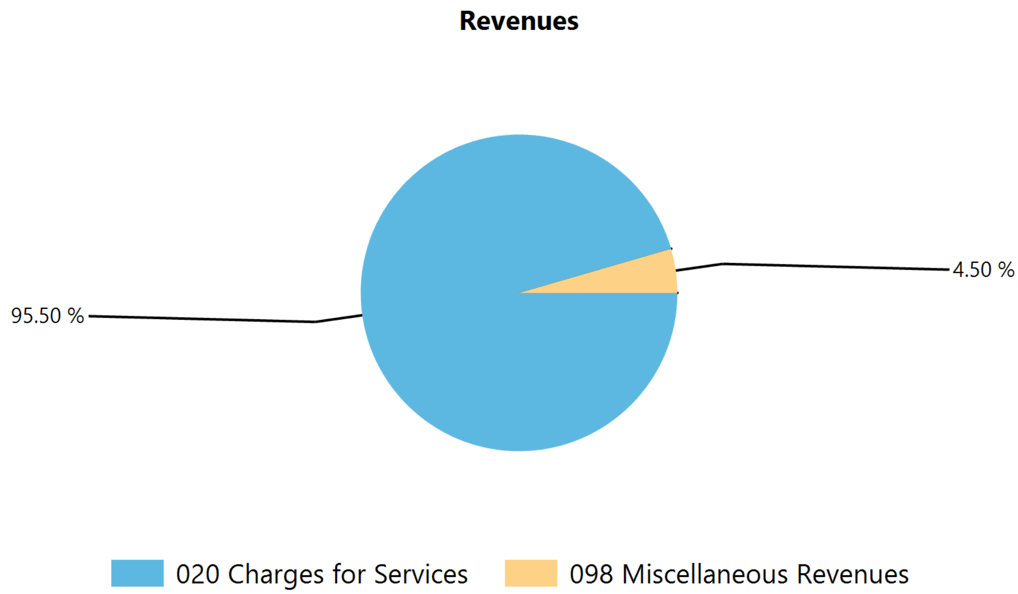
2023 Budget Details

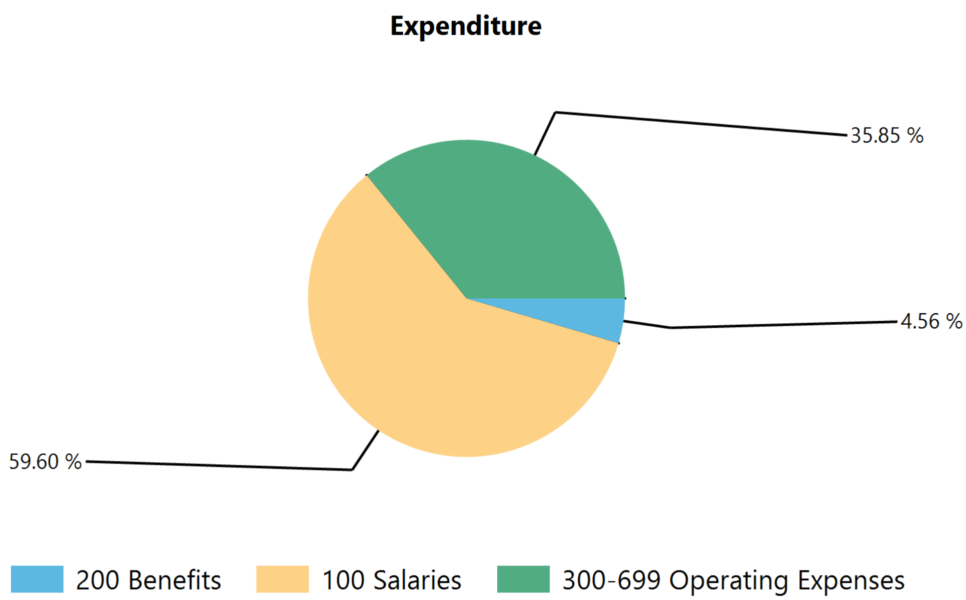
Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.303-Pool Fees	Extended season CY 2021		53,000
020.307-Concession Sales			-
Total			**53,000**
098 Miscellaneous Revenues			
098.000-Miscellaneous Revenue	Pool rental program		2,500
Total			**2,500**
Total Revenues			**55,500**
Expenditure			
100 Salaries			
120.000-Part Time Salaries			85,125
Total			**85,125**
200 Benefits			
210.000-Group Insurance		12	
210.000-Group Insurance	adjust to zero	(12)	
			-
220.000-Social Security			6,512
Total			**6,512**
300-699 Operating Expenses			
410.000-Water and Sewer Charges			1,600
430.000-R&M Vehicles and Equipment			-
431.000-R&M Buildings and Grounds			21,000
500.000-Training, Conferences, Dues			-
530.000-Communications			3,000
570.000-Other Purchased Services			2,300
580.000-Travel			1,200
610.000-General Supplies			8,000
611.000-Small Tools and Equipment	Robotic pool vacuum		3,000
612.000-Uniforms			1,600
621.000-Natural Gas/Heating	Natural Gas		4,000
622.000-Electricity	Electricity		5,500
Total			**51,200**
700 Capital or Property Objects			
750.000-Machinery and Equipment			-
Total			**-**
Total Expenditure			**142,837**
Net Total			**(87,337)**

Budget Pie Charts

Costing Center Summary

110-30-11 - EPR, Pool





Costing Center	110-30-12 - EPR, Parks and Facilities							
	2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Revenues								
020.308-Facility & Field Rental	7,000	6,100	8,000	4,505	9,000	9,000	-	0.0%
020.309-Indian Brook Fees	33,000	43,575	35,000	46,495	50,000	70,000	20,000	40.0%
Total Revenues	**40,000**	**49,675**	**43,000**	**51,000**	**59,000**	**79,000**	**20,000**	**33.9%**
Expenditure								
110.000-Regular Salaries	179,666	158,862	185,238	185,964	102,077	116,556	14,479	14.2%
120.000-Part Time Salaries	-	-	-	-	90,237	56,105	(34,132)	-37.8%
130.000-Overtime	2,355	454	2,431	462	2,481	2,316	(165)	-6.7%
210.000-Group Insurance	42,042	33,849	43,487	35,949	44,170	46,391	2,221	5.0%
220.000-Social Security	13,924	12,528	14,356	14,708	15,077	13,536	(1,541)	-10.2%
230.000-Retirement	9,377	9,892	10,189	10,312	10,686	9,970	(716)	-6.7%
290.000-Other Employee Benefits	600	-	600	-	600	540	(60)	-10.0%
330.000-Professional Services	-	-	-	-	-	-	-	n/a
430.000-R&M Vehicles and Equipment	10,000	8,199	11,000	9,046	11,000	11,000	-	0.0%
431.000-R&M Buildings and Grounds	22,500	15,224	25,000	22,928	25,000	26,000	1,000	4.0%
442.000-Rental of Vehicles or Equipment	500	815	1,500	-	350	350	-	0.0%
500.000-Training, Conferences, Dues	550	360	700	850	550	550	-	0.0%
530.000-Communications	2,080	2,010	2,200	2,315	2,200	2,400	200	9.1%
540.000-Advertising	-	-	-	-	-	-	-	n/a
570.000-Other Purchased Services	11,000	10,870	11,000	26,024	11,000	25,000	14,000	127.3%
610.000-General Supplies	7,000	5,994	7,000	13,112	7,000	12,000	5,000	71.4%
611.000-Small Tools and Equipment	950	350	950	294	950	1,000	50	5.3%
612.000-Uniforms	1,500	2,327	1,700	2,230	1,700	2,000	300	17.6%
920.000-Transfer between funds (capital)	25,000	25,000	28,000	28,000	28,000	28,000	-	0.0%
Total Expenditure	**329,044**	**286,734**	**345,351**	**352,194**	**353,078**	**353,714**	**636**	**0.2%**
Net Town General Fund	*(289,044)*	*(237,059)*	*(302,351)*	*(301,194)*	*(294,078)*	*(274,714)*	*19,364*	*-6.6%*

Notes on Major Changes:

1. one new posistion - full time Parks and Maintenance Tech; will split position with Public Works, 50% included here

Costing Center Summary

110-30-12 - EPR, Parks and Facilities

Previous Costing Center	110-30-12 - EPR, Parks and Facilities	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-30-12
Department	30 - EPR - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Ally Vile (avile)

Narrative

Description

New Initiatives

FY23 budget proposes to move a part time parks position to full time and share with public works.

Goals and Priorities

Our goal is to increase our revenue for facility rentals going forward. The update to the shelter/pavilion at Sand Hill Park allows for larger groups/more coverage, along with an increase in outdoor rentals overall. Membership prices for Indian Brook will continue to increase as needed due to the demands needed at the park.

Budget Prior Year Comparison

Costing Center Summary

110-30-12 - EPR, Parks and Facilities

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.308-Facility & Field Rental	Unchanged	0.00 %	9,000	9,000
020.309-Indian Brook Fees	Increased	40.00 %	50,000	70,000
Total Revenues		33.90 %	**59,000**	**79,000**
Expenditure				
110.000-Regular Salaries	Increased	14.18 %	102,077	116,556
120.000-Part Time Salaries	Decreased	37.82 %	90,237	56,105
130.000-Overtime	Decreased	6.65 %	2,481	2,316
210.000-Group Insurance	Increased	5.03 %	44,170	46,391
220.000-Social Security	Decreased	10.22 %	15,077	13,536
230.000-Retirement	Decreased	6.70 %	10,686	9,970
290.000-Other Employee Benefits	Decreased	10.00 %	600	540
430.000-R&M Vehicles and Equipment	Unchanged	0.00 %	11,000	11,000
431.000-R&M Buildings and Grounds	Increased	4.00 %	25,000	26,000
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	350	350
500.000-Training, Conferences, Dues	Unchanged	0.00 %	550	550
530.000-Communications	Increased	9.09 %	2,200	2,400
570.000-Other Purchased Services	Increased	127.27 %	11,000	25,000
610.000-General Supplies	Increased	71.43 %	7,000	12,000
611.000-Small Tools and Equipment	Increased	5.26 %	950	1,000
612.000-Uniforms	Increased	17.65 %	1,700	2,000
920.000-Transfer between funds (capital)	Unchanged	0.00 %	28,000	28,000
Total Expenditure		0.18 %	**353,078**	**353,714**

2023 Budget Details

Costing Center Summary

110-30-12 - EPR, Parks and Facilities

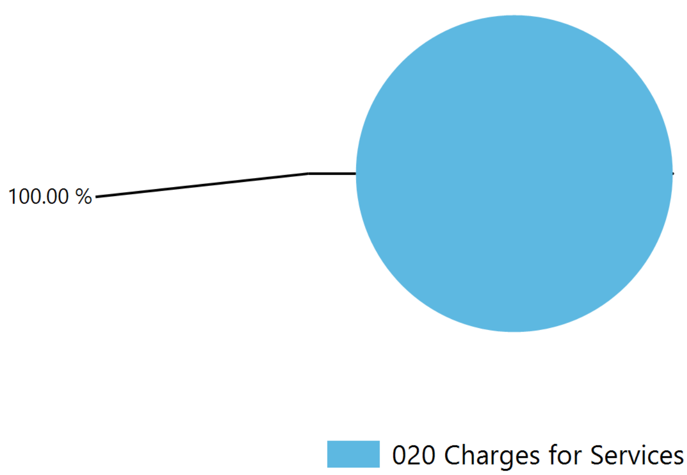
Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.308-Facility & Field Rental			9,000
020.309-Indian Brook Fees			70,000
Total			**79,000**
Total Revenues			**79,000**
Expenditure			
100 Salaries			
110.000-Regular Salaries			116,556
120.000-Part Time Salaries			56,105
130.000-Overtime			2,316
Total			**174,977**
200 Benefits			
210.000-Group Insurance			46,391
220.000-Social Security			13,536
230.000-Retirement			9,970
290.000-Other Employee Benefits			540
Total			**70,437**
300-699 Operating Expenses			
430.000-R&M Vehicles and Equipment			11,000
431.000-R&M Buildings and Grounds			26,000
442.000-Rental of Vehicles or Equipment			350
500.000-Training, Conferences, Dues			550
530.000-Communications			2,400
570.000-Other Purchased Services			25,000
610.000-General Supplies			12,000
611.000-Small Tools and Equipment			1,000
612.000-Uniforms			2,000
Total			**80,300**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)			28,000
Total			**28,000**
Total Expenditure			**353,714**
Net Total			**(274,714)**

Budget Pie Charts

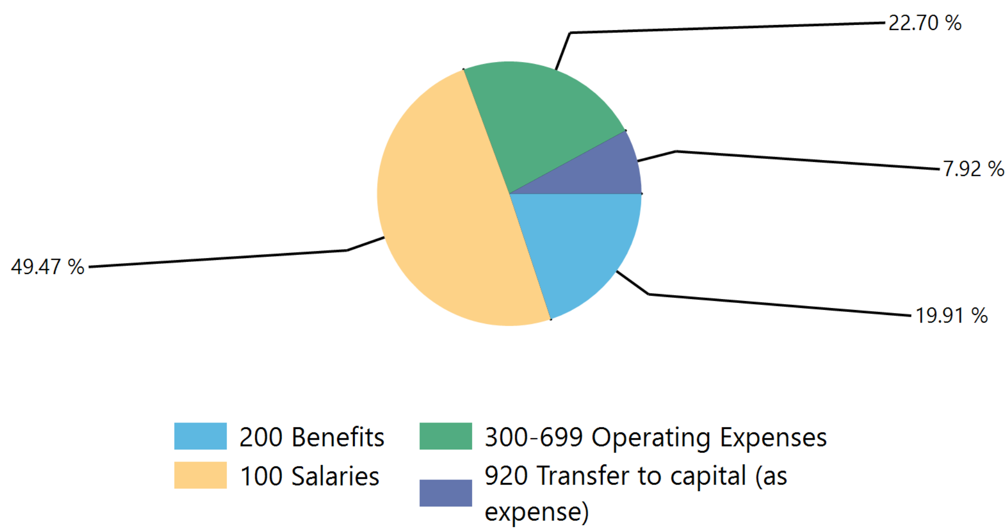
Costing Center Summary

110-30-12 - EPR, Parks and Facilities

Revenues



Expenditure



Costing Center		110-30-13 - EPR, Senior Activities							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues									
	020.310-Senior Center Payments	-	137	500	-	-	-	-	n/a
Total Revenues		**-**	**137**	**500**	**-**	**-**	**-**	**-**	**n/a**
Expenditure									
	110.000-Regular Salaries	120,232	104,980	125,330	54,534	47,086	62,612	15,526	33.0%
	120.000-Part Time Salaries	-	-	-	-	79,213	71,828	(7,385)	-9.3%
	130.000-Overtime	-	-	-	-	-	301	301	n/a
	210.000-Group Insurance	11,520	24,583	31,184	27,500	29,835	36,521	6,686	22.4%
	220.000-Social Security	9,198	7,901	9,588	4,010	9,629	10,435	806	8.4%
	230.000-Retirement	4,014	4,293	4,747	4,283	7,520	7,606	86	1.1%
	290.000-Other Employee Benefits	300	300	300	300	300	360	60	20.0%
	430.000-R&M Vehicles and Equipment	12,000	5,883	12,500	365	10,000	10,000	-	0.0%
	530.000-Communications	1,500	1,239	1,500	1,165	1,500	2,000	500	33.3%
	540.000-Advertising	-	-	-	-	-	-	-	n/a
	560.000-Postage	300	-	350	-	700	350	(350)	-50.0%
	570.000-Other Purchased Services	1,500	611	1,600	109	1,000	1,500	500	50.0%
	610.000-General Supplies	200	2,003	400	753	400	700	300	75.0%
	920.000-Transfer between funds (capital)	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%
Total Expenditure		**164,764**	**155,793**	**191,499**	**97,018**	**191,183**	**208,213**	**17,030**	**8.9%**
Net Town General Fund		*(164,764)*	*(155,656)*	*(190,999)*	*(97,018)*	*(191,183)*	*(208,213)*	*(17,030)*	*8.9%*
	Notes on Major Changes:								
	1. Increase in driver costs -- 20% of an existing full time empoyee moved here; higher cost, increased predictability								

Costing Center Summary

110-30-13 - EPR, Senior Activities

Previous Costing Center	110-30-13 - EPR, Senior Activities	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-30-13
Department	30 - EPR - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Ally Vile (avile)

Narrative

This year, salaries are split between our full-time Program Director, and our part-time activities coordinator and van drivers.
Repairs and Maintenance is down as we just acquired a new van to replace the 2012 van.
Communication expenses are for handsfree access on the vans, as well as the Program Director for Senior Services.
Postage has increased due to the pandemic. More must be mailed to this population when the Center is not open to visit and access information. The website and social media accounts are updated frequently, but without pandemic grant funding, postage is expected to increase.

Description

New Initiatives

Over the last few years, our driving staff coverage has decreased due to availability (nature of the schedule and part-time work). We are looking to add a more permanent part-time staff member or a full-time driver, to keep the consistency high with passengers, routes and vehicle wear & tear. We would retain the current driver staff, and potentially add new part-time drivers, but would utilize them as needed around the regularly scheduled driver.

Goals and Priorities

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Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
110.000-Regular Salaries	Increased	32.97 %	47,086	62,612
120.000-Part Time Salaries	Decreased	9.32 %	79,213	71,828
130.000-Overtime	New this year		-	301
210.000-Group Insurance	Increased	22.41 %	29,835	36,521
220.000-Social Security	Increased	8.37 %	9,629	10,435
230.000-Retirement	Increased	1.14 %	7,520	7,606
290.000-Other Employee Benefits	Increased	20.00 %	300	360
430.000-R&M Vehicles and Equipment	Unchanged	0.00 %	10,000	10,000
530.000-Communications	Increased	33.33 %	1,500	2,000
560.000-Postage	Decreased	50.00 %	700	350
570.000-Other Purchased Services	Increased	50.00 %	1,000	1,500
610.000-General Supplies	Increased	75.00 %	400	700
920.000-Transfer between funds (capital)	Unchanged	0.00 %	4,000	4,000
Total Expenditure		8.91 %	**191,183**	**208,213**

Costing Center Summary

110-30-13 - EPR, Senior Activities

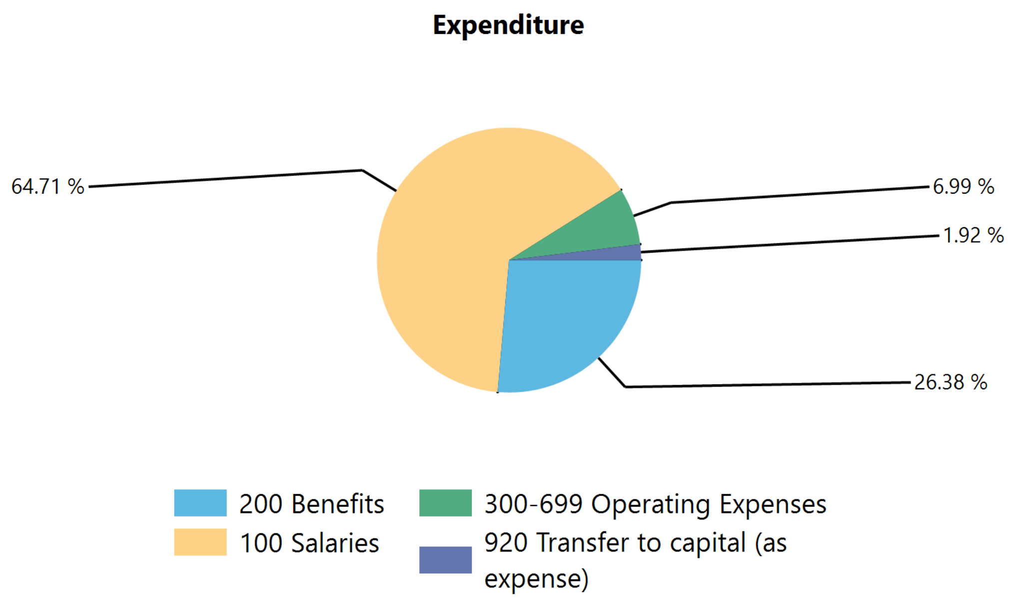
2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.310-Senior Center Payments	Cost of van drivers used for senior center trips		-
Total			-
Total Revenues			-
Expenditure			
100 Salaries			
110.000-Regular Salaries			62,612
120.000-Part Time Salaries			71,828
130.000-Overtime			301
Total			**134,741**
200 Benefits			
210.000-Group Insurance			36,521
220.000-Social Security			10,435
230.000-Retirement			7,606
290.000-Other Employee Benefits			360
Total			**54,922**
300-699 Operating Expenses			
430.000-R&M Vehicles and Equipment			10,000
530.000-Communications			2,000
560.000-Postage			350
570.000-Other Purchased Services			1,500
610.000-General Supplies			700
Total			**14,550**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)			4,000
Total			**4,000**
Total Expenditure			**208,213**
Net Total			**(208,213)**

Budget Pie Charts

Costing Center Summary

110-30-13 - EPR, Senior Activities



Costing Center	110-35-10 - Essex Free Library							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
040.802-Inter-Library Loan Grant	1,000	390	1,000	520	1,000	-	(1,000)	-100.0%
Total Revenues	**1,000**	**390**	**1,000**	**520**	**1,000**	**-**	**(1,000)**	**-100.0%**
Expenditure								
110.000-Regular Salaries	238,507	213,496	230,818	206,726	189,891	199,652	9,761	5.1%
120.000-Part Time Salaries	-	-	-	-	46,633	48,261	1,628	3.5%
130.000-Overtime	-	154	-	-	-	-	-	n/a
210.000-Group Insurance	68,762	73,599	70,676	78,816	100,270	101,173	903	0.9%
220.000-Social Security	18,247	16,151	17,659	15,448	18,316	19,183	867	4.7%
230.000-Retirement	18,206	17,640	18,406	18,069	19,280	16,706	(2,574)	-13.4%
290.000-Other Employee Benefits	1,200	900	1,200	625	1,200	1,200	-	0.0%
442.000-Rental of Vehicles or Equipment	-	516	1,500	1,161	1,500	1,500	-	0.0%
500.000-Training, Conferences, Dues	1,200	-	1,500	977	1,500	1,500	-	0.0%
505.000-Technology Subscription, Licenses	6,200	3,586	8,300	8,302	10,150	10,800	650	6.4%
570.000-Other Purchased Services	1,500	779	780	1,108	1,040	1,040	-	0.0%
580.000-Travel	-	248	-	-	-	-	-	n/a
610.000-General Supplies	4,100	5,185	3,320	3,032	4,300	3,500	(800)	-18.6%
640.201-Adult Collection	15,200	14,667	15,200	14,400	15,200	15,200	-	0.0%
640.202-Juvenile Collection	7,000	6,376	7,000	6,466	7,000	7,000	-	0.0%
651.000-Technology Supplies	-	-	-	-	2,000	2,000	-	0.0%
740.000-Improvements other than Building	-	1,630	-	-	-	-	-	n/a
830.000-Regular Programs	600	527	600	507	600	600	-	0.0%
900.000-Transfer between Town/Village	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
Total Expenditure	**395,722**	**370,454**	**391,959**	**370,636**	**433,880**	**444,315**	**10,435**	**2.4%**
Net Town General Fund	*(394,722)*	*(370,064)*	*(390,959)*	*(370,116)*	*(432,880)*	*(444,315)*	*(11,435)*	*2.6%*

Costing Center Summary

110-35-10 - Essex Free Library

Previous Costing Center	110-35-10 - Essex Free Library	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-35-10
Department	35 - Essex Free Library - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Caitlin Corless (ccorless)

Narrative

The Essex Free Library has a deep and rich history of growing and evolving, a mission that has continued throughout the years. It continues to look to the future for ways to expand its horizons and offerings to the community.

In its early days, the Essex Free Library was located in the small side room of Memorial Hall until many recognized that the library had exceeded its space and needed room to grow. In 1933, a new building was constructed on the Town Green where the library remained for nearly 60 years. By the late 1980s, it became clear once again that the library had outgrown its space. Through efforts from the Town and then library director Susan Overfield, the library moved across the street to its current location.

Over 30 years later, the library has continued to grow and expand, this time not by moving to a larger location but by investing in technology that can be accessed beyond the walls of the library. The library hopes to continue to make advancements in technology. With the internet, digital devices, and online resources and services, residents have more opportunities to gain access to library offerings from afar. They also have the opportunity to access these resources at any time, even when the physical library is closed. This opens many doors for residents.

While technology has always been important for the modern library, the past two years have stressed the importance even more. In offering digital devices, online resources, and virtual programs in addition to our onsite services, the library can better reach and serve its patrons, even during difficult times.

As the library has proven time and time again, it is more than just a building. It is a community space, a learning center, a house of literature, and an offering of digital resources that extends beyond the library building's walls.

Description

The town library, serving the entire community of Essex.

New Initiatives

To continue to diversify and expand our technology to best serve and meet the needs of the community. To serve Essex residents both within and beyond the walls of the library building.

Goals and Priorities

1. To continue to provide the community with diverse and excellent resources, services, and programs.
2. To promote equity through access to technology and digital resources.
3. To extend our digital resources and technological services beyond the library building and outside of regular library hours. To meet the technological needs of patrons, both in-person and remote.
4. To offer enriching and diverse community programs, both virtually and in-person
5. To appropriately compensate library employees for their education, workload, and responsibilities.
6. To offer staff opportunities to grow in their profession through professional development and other efforts.

Budget Prior Year Comparison

Costing Center Summary

110-35-10 - Essex Free Library

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
040.802-Inter-Library Loan Grant	Not used this year		1,000	-
Total Revenues			**1,000**	**-**
Expenditure				
110.000-Regular Salaries	Increased	5.14 %	189,891	199,652
120.000-Part Time Salaries	Increased	3.49 %	46,633	48,261
210.000-Group Insurance	Increased	0.90 %	100,270	101,173
220.000-Social Security	Increased	4.73 %	18,316	19,183
230.000-Retirement	Decreased	13.35 %	19,280	16,706
290.000-Other Employee Benefits	Unchanged	0.00 %	1,200	1,200
442.000-Rental of Vehicles or Equipment	Unchanged	0.00 %	1,500	1,500
500.000-Training, Conferences, Dues	Unchanged	0.00 %	1,500	1,500
505.000-Technology Subscription, Licenses	Increased	6.40 %	10,150	10,800
570.000-Other Purchased Services	Unchanged	0.00 %	1,040	1,040
610.000-General Supplies	Decreased	18.60 %	4,300	3,500
640.201-Adult Collection	Unchanged	0.00 %	15,200	15,200
640.202-Juvenile Collection	Unchanged	0.00 %	7,000	7,000
651.000-Technology Supplies	Unchanged	0.00 %	2,000	2,000
830.000-Regular Programs	Unchanged	0.00 %	600	600
900.000-Transfer between Town/Village	Unchanged	0.00 %	15,000	15,000
Total Expenditure		2.41 %	**433,880**	**444,315**

Budget Pie Charts

Costing Center Budget with Notes

110-35-10 - Essex Free Library

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
040-042 Intergovernmental			
040.802-Inter-Library Loan Grant			-
Total 040-042 Intergovernmental			**-**
Total Revenues			**-**
Expenditure			
100 Salaries			
110.000-Regular Salaries			199,652
120.000-Part Time Salaries			48,261
130.000-Overtime			-
Total 100 Salaries			**247,913**
200 Benefits			
210.000-Group Insurance			101,173
220.000-Social Security			19,183
230.000-Retirement			16,706
290.000-Other Employee Benefits			1,200
Total 200 Benefits			**138,262**
300-699 Operating Expenses			
442.000-Rental of Vehicles or Equipme			1,500
500.000-Training, Conferences, Dues	Vermont Library Association membership	350	
500.000-Training, Conferences, Dues	VLA Conference registration	200	
500.000-Training, Conferences, Dues	Children's book award conferences	200	
500.000-Training, Conferences, Dues	Travel	200	
500.000-Training, Conferences, Dues	Annual purchase of passes for Shelburne Museum, Echo Center and other area attractions	200	
500.000-Training, Conferences, Dues	Other professional conferences and continuing education opportunities	350	
			1,500
505.000-Technology Subscription, Lice	GMLC Membership	4,000	
505.000-Technology Subscription, Lice	Mango	1,300	
505.000-Technology Subscription, Lice	Vokal Library Catalog Service	1,500	
505.000-Technology Subscription, Lice	Overdrive Advantage	1,500	
505.000-Technology Subscription, Lice	Hoopla	2,000	
505.000-Technology Subscription, Lice	Digital magazine service	500	
			10,800
570.000-Other Purchased Services	Book Courier Delivery Service for Interlibrary Loans		1,040
580.000-Travel			-
610.000-General Supplies	Various products necessary for the circulation of library materials, maintenance of patron records, and office supplies. This is where book processing fees are expensed (book jackets and covers that are added at the book distributor).		3,500
640.201-Adult Collection	Books, books on CD, dvds, and periodicals for the adult population.		15,200

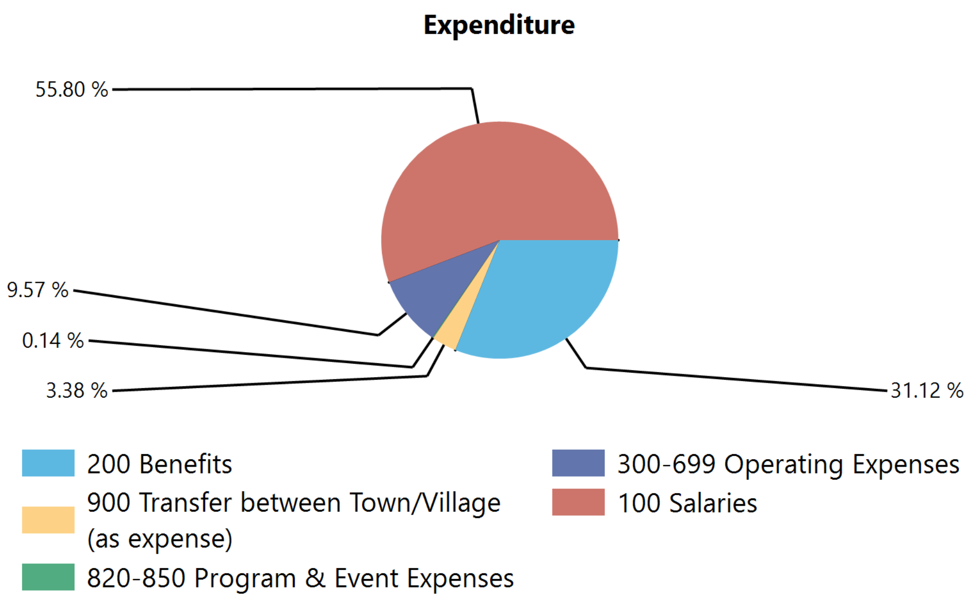
Costing Center Budget with Notes

110-35-10 - Essex Free Library

Objects	Comments	Object Subtotals	2023 Budget
640.202-Juvenile Collection	Books, books on CD, dvds, and periodicals for children.		7,000
651.000-Technology Supplies	Hotspots with data plans for patron circulation. Patrons in need of internet service can access the library's internet from home.		2,000
Total 300-699 Operating Expenses			**42,540**
700 Capital or Property Objects			
740.000-Improvements other than Buil			-
Total 700 Capital or Property Objects			**-**
820-850 Program & Event Expenses			
830.000-Regular Programs	Funds for community events and programs throughout the year. The Friends of the Library largely subsidize the cost of programs.		600
Total 820-850 Program & Event Expenses			**600**
900 Transfer between Town/Village			
900.000-Transfer between Town/Villag			15,000
Total 900 Transfer between Town/Village (as expense)			**15,000**
Total Expenditure			**444,315**
Net Total			**(444,315)**

Costing Center Summary

110-35-10 - Essex Free Library



FYE 2023
TOWN PUBLIC WORKS
BUDGET NARRATIVE

(INCLUDING VILLAGE STORM WATER COSTS and VILLAGE HIGHWAY COSTS)

The Town Public Works Department is requesting an increase to the budget for FYE 2023 of **3%** over the previous year calculated on the budgets for Public Works Administration, (including landfill monitoring costs) Highway, Stormwater and Buildings. The total increase requested over all these Town accounts is $106,038.

With the Village Highway Budget included, the requested percentage increase is **3.6%** at a total increase of $180,664. The Village Highway Budget will be discussed later in the budget narrative. Town Public Works budgets approved over the past nine years have increased as follows:

Time Frame	Percentage increase Over the previous year
FYE21 to FYE22	1.7% (not including addition of Village Highway/Storm)
FYE20 tp FYE21	4.1% (not including addition of Village Highway/Storm)
FYE19 to FYE20	8.2% (not including addition of Village Highway/Storm)
FYE18 to FYE19	1.4% (not including addition of Village Highway/Storm)
FYE17 to FYE18	1.3% (not including addition of Village Highway/Storm)
FYE16 to FYE17	3.5% (not including addition of Village Highway/Storm)
FYE15 to FYE16	1.7% (not including addition of Village Highway/Storm)
FYE14 to FYE15	4.8%
FYE13 to FYE14	3.9%
FYE12 to FYE13	2.7%
Average over 10 years = 3.3%	

Note: The 8.2% increase was due to the addition of $100,000 at Town Meeting for roads, of which $1,000 went to human services, $63,200 to the Town and $35,200 to the Village. Without the floor vote increase, the percentage increase would have been 6.3% for that year.

Budgets have increased over a wide range from year to year from a low of 1.3% to a high of 8.2%, making multi-year planning for infrastructure maintenance and improvements very difficult. With annual salary budgets generally based on salary increases on the order of 3 to 3.5% in each year and salaries making a significant impact on overall budgets (43%), years with lower budgets have resulted in lower expenditures for key elements of infrastructure maintenance such as paving, sidewalk construction and the like. The requested increase for FYE23 reflects an increased percentage from the previous year and an amount that is consistent with inflation, wage contracts and the historical levels of expenditure.

The following table provides a broad-based overview of the major budget items affecting the proposed increase. More detailed explanations are provided for sub-section of each account later in the memorandum and in the detailed narrative sheets in the budget.

Table 1: Major Items Impacting the Overall Town Public Works Requested Budget Increase

Item	Amount	Impact on Budget Increase of $108,247	Cumulative Impact on Budget Increase	Impact on Overall Budget of $3,669,604
Storm sewer maintenance	$58,500	54%	54%	1.6%
Sidewalk repairs and maintenance	$18,000	17%	71%	.5%
Vehicle repairs and maintenance	$14,000	13%	84%	.4%
Vehicle replacement schedule	$10,000	9%	93%	.3%
Professional services	$10,000	9%	102%	.3%

Table 1 shows that of the requested $108,247 increase, five items account for over 102% of the increase.

GENERAL HISTORY

In FYE23, the accounts combined in the previous year again reflect the same account headings in the Town Budget as in the Village Budget. In addition, all building costs associated with only Public Works are imbedded in the overall Buildings Budget, with sub accounts for each building.

The Sewer and Water Budgets are enterprise funds and they will be submitted separately in the early spring of 2022.

The history of expenditures for all past Public Works' budgets, including Village highway and Village storm water both added in FYE16, is provided for information purposes.

ALL PUBLIC WORKS GENERAL FUND BUDGETS

Year	Budget	Spent	Difference	%	%with grants/ other factors
FYE2021	$4,692,515	$4,696,201	$3,686	+.08%	
FYE2020	$4,577,051	$4,542,390	$34,661 under	- .8%	
FYE2019	$4,205,662	$4,282,326	$76,664 over	+1.8%	
FYE2018	$4,047,466	$3,952,837	$94,629 under	-2.3%	
FYE2017	$3,948,591	$3,852,232	$ 96,359 under	-2.4%	
FYE2016	$3,630,054	$3,595,231	$34,823 under	-1%	
FYE2015	$2,706,699	$2,675,654	$31,045 under	-1.1%	
FYE2014	$2,581,761	$2,765,941	$184,180 over	7.1%	.6% over
FYE2013	$2,484,911	$2,641,785	$159,874 over	6.4%	1.4% under
FYE2012	$2,422,038	$2,370,414	$51,624 under	-2.1%	
FYE2011	$2,383,311	$2,482,991	$99,680 over	4.1%	
FYE2010	$2,273,051	$2,245,237	$27,814 under	- 1.2%	1.4% under
FYE2009	$2,318,633	$2,218,925	$99,708 under	- 4.3%	
FYE2008	$2,269,717	$2,143,094	$126,623 under	- 5.5%	
FYE2007	$2,158,617	$2,149,916	$8,701 under	-. 4%	2% under
FYE2006	$1,966,689	$2,101,484	$134,795 over	6.8%	.4% under
FYE2005	$1,842,294	$1,988,790	$146,496 over	8%	.1% over
FYE2004	$1,786,365	$1,875,430	$89,065 over	4.9%	1.6% over
FY2003	$1,671,617	$1,702,992	$31,375 over	1.9%	
FY2002	$1,563,378	$1,606,881	$43,503 over	2.8%	1.3% over
FY2001	$1,440,613	$1,472,896	$32,373 over	2.2%	
FY2000	$1,380,951	$1,492,897	$27,607 over	1.9%	1.9% over
FY1999	$1,318,922	$1,342,157	$23,235 over	1.7%	
FY1998	$1,270,198	$1,274,640	$4,442 over	.3%	.3% over
FY1997	$1,206,595	$1,227,497	$20,902 over	1.7%	
FY1996	$1,192,796	$1,195,346	$2,550 over	.2%	
FY1995	$1,076,986	$1,060,226	$16,760 under	1.5%	
FY1994	$1,151,414	$1,115,426	$35,988 under	- 3.1%	
FY1993	$1,023,635	$1,024,654	$1,019 over	.1%	
FY1992	$1,024,435	$ 999,692	$24,743 under	- 2.4%	

RECENT HISTORY

SUMMARY OF FY2021 BUDGETS

	FYE2021 BUDGET	FYE2021 ACTUAL	DIFF	%
Public Works Admin	$207,230	$269,726	+$62,496	30% over
Highway (Town)	$2,468,547	$2,512,833	+$44,286	1.8.% over
Building & Plant	$477,635	$420,918	-$56,717	12% under
Stormwater	$347,143	$293,292	-$53,751	15.4% under
Town Totals	$3,500,555	$3,504,241	+$3.686	.08%
Village Highway	$1,191,960	$1,191,960	$0	even
Total	$4,692,515	$4,696,201	+$3,686	.08%

PROPOSED FYE2023 BUDGET OVERVIEW

The proposed budget for FYE2023 is proposed to meet current service levels. Experience has indicated that very low budget year increases are generally followed by higher budget increases in future years based on the condition of the infrastructure.

SUMMARY

	FYE2022 BUDGET	FYE2023 BUDGET	DIFF.	%
Public Works Admin, Including landfill Monitoring	$276,740	$210,389	-$66,351	-24%
Highway Town and Conservation	$2,469,515	$2,617,038	$147,523	+6.0%
Stormwater Compliance	$359,452	$357,477	-$1975	-.5%
Buildings	$455,650	$484,700	$29,050	+6.0%
Subtotal Town	$3,561,357	$3,669,604	$108,247	3%
Village Highway	$1,392,627	$1,465,044	$72,417	5.2%
Total Town and Village	**$4,953,984**	**$ 5,134,648**	**$180,664**	**3.6%**

Note 1: The Village Highway Budget is approved by Village voters after Town meeting. The numbers provided in this table are based on the Village Highway budget provided to the Trustees in November of 2021.

I. PROPOSED PUBLIC WORKS ADMINISTRATION BUDGET

For FYE2023, a reduction in the budget of $66,351 (24%) is proposed.

This budget decreased significantly primarily because of two factors:

1.The Public Works Director with 38 years of experience is retiring on or about June 30, 2022. The new PW Director will earn less salary and the allocation of hours will be reduced from 50% to 20%. His salary splits will be 20% Admin, 20% Highway, 10%, Storm and 50% Water/Sewer. This results in a savings of $42,430 in salary and $20,022 in benefits.

2. The landfill monitoring account decreased by $5,000 due to the completion of the certification process.

II. PROPOSED HIGHWAY BUDGET

For FYE2023, the Town highway budget (not including the Village budget) request is for an increase of $147,523 (6%).

The largest dollar increase occurs in the following accounts:

1. Storm sewer maintenance at an increase of $58,000 (55% of the increase).
2. Sidewalk repairs and maintenance at an increase of $18,000 (17%)
3. Vehicle repairs and maintenance at an increase of $14,000 (13%)
4. Vehicle replacement schedule at an increase of $10,000 (9%).
5. Professional services at an increase of $10,000 (9%)

In past years, the salaries and benefits line items account for a substantial portion of the requested increase. This year, new hires at lower wages and some minor changes in non-union employee percentages have kept this category relatively low ($46,448) with respect to the overall increase in the Highway Budget (1.8%).

III. PROPOSED STORM WATER COMPLIANCE BUDGET

A $1,975 budget decrease or -5% % is requested for storm water. Salaries and benefits are flat mostly due to the percentage of assigned labor costs attributed to non-union employees.

IV. PROPOSED BUILDINGS BUDGET

A $29,050 budget increase or 6.4% is requested for buildings.

All of this increase is due to the need for more repair and maintenance on all the Town's existing buildings.

FYE 2023
CONSOLIDATED PUBLIC WORKS BUDGET NARRATIVE
(INCLUDING VILLAGE STORM WATER COSTS

BUDGET CATEGORY	FYE 2022	PROPOSED FYE 2023	DIFFERENCE	PERCENT CHANGE
TOWN PUBLIC WORKS	**$3,561,357**	**$3,669,604**	**$108,247**	**3%**
VILLAGE STREET DEPARTMENT	**$1,392,627**	**$1,465,044**	**$72,417**	**5.2%**
CONSOLIDATED BUDGET	**$4,953,984**	**$5,134,648**	**$180,664**	**3.6 %**

Note: The Village Highway Budget, including stormwater salaries, increased $72,417 with the following changes being the most significant. The following table shows that of the requested increase, seven items account for 95% of the increase.

Item	Amount	Impact on Budget Increase of $72,417	Cumulative Impact on Budget Increase	Impact on Overall Budget of $1,465,044
Summer Construction Supplies	$21,000	29%	29%	1.4%
Traffic control	$16,000	22%	51%	1%

Summer Construction	$10,000	14%	65%	.7%
Salaries	$7,662	11%	76%	.5%
Storm sewer maintenance	$5,000	7%	83%	.4%
Benefits	$4,401	6%	89%	.3%
Repairs and Maintenance Vehicles	$4,000	6%	95%	.3%

Costing Center		110-40-10 - PW, Administration							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues									
	099.000-Use of Fund Balance	-	-	-	-	2,500	-	(2,500)	-100.0%
Total Revenues		**-**	**-**	**-**	**-**	**2,500**	**-**	**(2,500)**	**-100.0%**
Expenditure									
	110.000-Regular Salaries	126,984	137,304	144,950	182,440	171,581	129,151	(42,430)	-24.7%
	130.000-Overtime	2,776	-	2,873	-	2,938	3,099	161	5.5%
	210.000-Group Insurance	15,016	20,659	15,303	36,459	47,055	37,237	(9,818)	-20.9%
	220.000-Social Security	9,948	10,933	11,308	14,553	14,545	10,248	(4,297)	-29.5%
	230.000-Retirement	7,780	10,140	12,966	16,448	16,791	10,974	(5,817)	-34.6%
	290.000-Other Employee Benefits	822	455	630	180	630	540	(90)	-14.3%
	330.000-Professional Services	450	400	450	-	450	850	400	88.9%
	331.000-Landfill Monitoring	16,000	7,999	14,000	16,252	19,000	14,000	(5,000)	-26.3%
	442.000-Rental of Vehicles or Equipment	-	2,428	-	2,394	-	-	-	n/a
	500.000-Training, Conferences, Dues	4,750	555	4,750	1,000	3,750	4,090	340	9.1%
	580.000-Travel	-	-	-	-	-	200	200	n/a
Total Expenditure		**184,526**	**190,873**	**207,230**	**269,727**	**276,740**	**210,389**	**(66,351)**	**-24.0%**
Net Town General Fund		*(184,526)*	*(190,873)*	*(207,230)*	*(269,727)*	*(274,240)*	*(210,389)*	*63,851*	*-23.3%*
	Notes on Major Changes:								
	1. PW Director Retirement								

Costing Center Summary

110-40-10 - PW, Administration

Previous Costing Center	110-40-10 - PW, Administration	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-40-10
Department	40 - Public Works - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Dennis Lutz (dlutz)

Narrative

The overall savings are $66,351 or 24% from last year's budget. The majority of the savings are in salaries, benefits and landfill costs.

Description

This section primarily covers wages and benefits for the PW Director at 20%, the PW Secretary at 50%, the Staff Engineer at 10% and the Buildings Manager at 100%. It also cover landfill operations and monitoring costs, partial training and dues costs for the referenced staff, professional services for training and the costs for landfill monitoring and operation.

New Initiatives

Personnel costs in PW are now consolidated under three budget centers -- Admin, Highway and Storm water. Personnel costs have decreased through a combination of savings due to retirement, changes in assigned employee percentages, hiring of an entry level employee and changes in job positions. Landfill certification has been completed, resulting in added savings.

Goals and Priorities

The overall goal is to provide responsive service, address community infrastructure needs and to protect the health and safety of the community, while coping with the ongoing operational impacts of the COVID-19 pandemic. and retirement of the current Public Works Director. The priority is based upon meeting existing service levels.

Costing Center Budget with Notes

110-40-10 - PW, Administration

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	Use of Fund Balance for Landfill Certification		-
Total 099 Use of Fund Balance/Reserves			**-**
Total Revenues			**-**
Expenditure			
100 Salaries			
110.000-Regular Salaries	Salaries for PW Director @20%, Secretary at 50%, staff engineer at 10%	-	
110.000-Regular Salaries	Facilities Manager at 100%	-	
110.000-Regular Salaries		129,151	
			129,151
130.000-Overtime	Overtime costs for PW secretary	-	
130.000-Overtime		3,099	
			3,099
Total 100 Salaries			**132,250**
200 Benefits			
210.000-Group Insurance			37,237
220.000-Social Security	Group Insurance for PW secretary at 50% and Utilities Director-Town Engineer at 10%; PW Director not covered under Town Health Insurance Policy; paid flat $10,000 under salary for self -insurance	-	
220.000-Social Security	Facilities Manager	-	
220.000-Social Security		10,248	
			10,248
230.000-Retirement	Retirement for PW Director @ 20%, Secretary at 50%; Staff Engineer at 10%	-	
230.000-Retirement	Facilities Manager at 100%	-	
230.000-Retirement		10,974	
			10,974
290.000-Other Employee Benefits	Fitness for PW Director @ 20%,and Secretary at 50%; Staff Engineer at 10%	-	
290.000-Other Employee Benefits	Facilities Manager at 100%	-	
290.000-Other Employee Benefits		540	
			540
Total 200 Benefits			**58,999**
300-699 Operating Expenses			
330.000-Professional Services	Professional training for staff on safety, team building, organizational behavior either through virtual online training or in-person training session		850
331.000-Landfill Monitoring	Certification submittal completed	-	
331.000-Landfill Monitoring	Landfill monitoring per closure requirements, twice per year at $12,000 plus site maintenance at $2,000.	14,000	
			14,000

Costing Center Budget with Notes

110-40-10 - PW, Administration

Objects	Comments	Object Subtotals	2023 Budget
500.000-Training, Conferences, Dues	From Acct:.580: APWA tech training and meals at $2,100; split 40% with 30% water and 30% sewer; budget reduction in overall account is due to increased use of webinars	-	
500.000-Training, Conferences, Dues	APWA Annual Dues and Conference, Due to the pandemic, it is felt unnecessary travel is not warranted. APWA offers virtual conference attendance with the ability to take as many classes as needed. The current annual fee for APWA is $600. The current fee for virtual attendance is $500 per person. 3 employees at $500 each, Use: $1,500	840	
500.000-Training, Conferences, Dues	Local training events	750	
500.000-Training, Conferences, Dues	Webinars, due to the COVID pandemic, many of the in-person training and conferences have either been canceled or are limited. It is managements opinion that limiting travel to conferences and training should be limited. Many of the professional associations are offering more virtual and online training. This line has increased temporarily over previous years to to fulfill the training needs of Public Works staff.	2,500	
			4,090
580.000-Travel	Travel associated with local training events		200
Total 300-699 Operating Expenses			**19,140**
Total Expenditure			**210,389**
Net Total			**(210,389)**

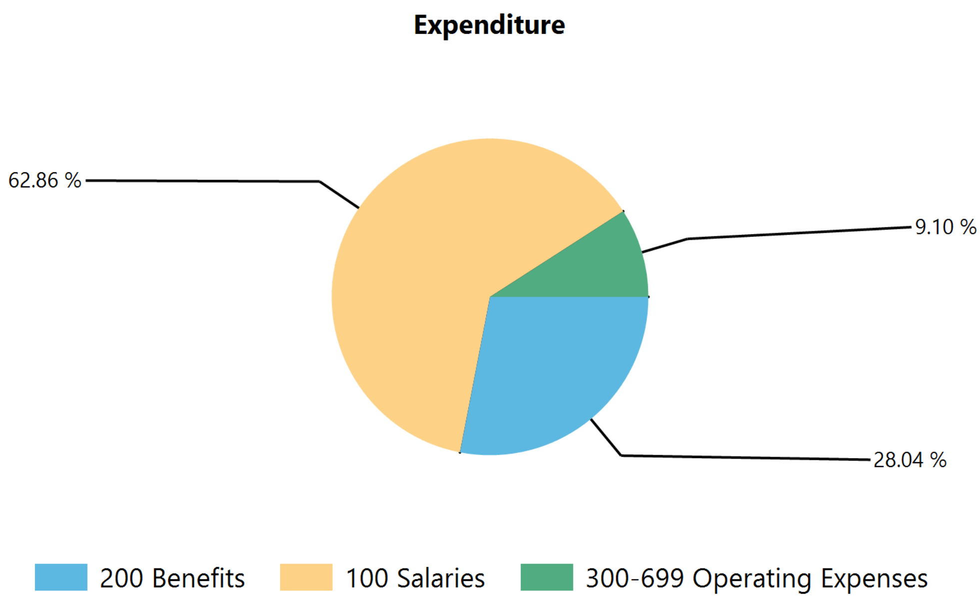
Costing Center Summary

110-40-10 - PW, Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
099.000-Use of Fund Balance/Reserves	Not used this year		2,500	-
Total Revenues			**2,500**	**-**
Expenditure				
110.000-Regular Salaries	Decreased	24.73 %	171,581	129,151
130.000-Overtime	Increased	5.48 %	2,938	3,099
210.000-Group Insurance	Decreased	20.86 %	47,055	37,237
220.000-Social Security	Decreased	29.54 %	14,545	10,248
230.000-Retirement	Decreased	34.64 %	16,791	10,974
290.000-Other Employee Benefits	Decreased	14.29 %	630	540
330.000-Professional Services	Increased	88.89 %	450	850
331.000-Landfill Monitoring	Decreased	26.32 %	19,000	14,000
500.000-Training, Conferences, Dues	Increased	9.07 %	3,750	4,090
580.000-Travel	New this year		-	200
Total Expenditure		23.98 %	**276,740**	**210,389**

Budget Pie Charts



Costing Center	110-40-12 - PW, Highways Town							
	2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Revenues								
020.011-Sale of Public Works Specs	1,000	1,555	1,400	1,660	1,400	1,400	-	0.0%
020.015-Public Works Services	-	1,340	-	-	-	-	-	n/a
040.801-FEMA Grants	-	13,325	-	72,936	-	-	-	n/a
042.006-State Aid to Highways	260,000	263,996	260,000	337,262	260,000	260,000	-	0.0%
Total Revenues	**261,000**	**280,216**	**261,400**	**411,859**	**261,400**	**261,400**	**-**	**0.0%**
Expenditure								
110.000-Regular Salaries	672,659	649,039	678,580	645,326	637,360	640,527	3,167	0.5%
120.000-Part Time Salaries	-	-	-	-	15,963	66,005	50,042	313.5%
130.000-Overtime	90,000	38,625	95,000	27,682	103,877	79,154	(24,723)	-23.8%
210.000-Group Insurance	234,436	183,228	241,689	181,039	209,605	216,970	7,365	3.5%
220.000-Social Security	58,344	52,617	59,851	51,205	50,189	61,013	10,824	21.6%
230.000-Retirement	67,362	61,568	72,462	59,719	64,016	63,399	(617)	-1.0%
290.000-Other Employee Benefits	3,345	1,610	3,345	1,890	3,045	3,435	390	12.8%
330.000-Professional Services	12,000	5,640	11,000	3,261	9,000	19,000	10,000	111.1%
422.000-Snow Removal	24,000	28,296	29,000	26,341	31,500	35,950	4,450	14.1%
430.000-R&M Vehicles and Equipment	37,000	51,731	37,000	51,992	39,000	47,000	8,000	20.5%
430.001-R&M Vehicles Supplies	60,800	65,531	60,800	80,657	61,000	67,000	6,000	9.8%
442.000-Rental of Vehicles or Equipment	15,100	14,348	14,600	22,548	15,500	15,800	300	1.9%
451.000-Summer Construction Services	310,940	443,306	310,940	417,178	349,800	319,400	(30,400)	-8.7%
500.000-Training, Conferences, Dues	8,000	2,737	8,000	2,634	5,000	7,000	2,000	40.0%
521.000-Insurance Deductibles	-	7,009	-	3,278	-	7,800	7,800	n/a
530.000-Communications	14,240	16,603	11,500	12,888	18,840	13,740	(5,100)	-27.1%
540.000-Advertising	2,100	2,008	2,100	2,860	1,800	1,800	-	0.0%
570.000-Other Purchased Services	4,400	10,893	4,400	9,321	6,225	6,050	(175)	-2.8%
571.000-Streetscape Maintenance	17,450	13,516	18,200	10,328	17,950	20,550	2,600	14.5%
572.000-Traffic Control	35,900	40,397	37,500	65,774	44,250	41,770	(2,480)	-5.6%
573.000-Sidewalk and Curb Maintenance	28,000	12,279	28,000	26,053	27,000	45,000	18,000	66.7%
574.000-Bridges	500	-	500	-	500	500	-	0.0%
575.000-Storm Sewer Maintenance	132,000	130,823	134,500	195,792	136,500	195,000	58,500	42.9%
580.000-Travel	1,500	1,706	3,000	2,260	3,000	1,200	(1,800)	-60.0%
600.000-Salt, Sand and Gravel	214,800	205,100	228,400	166,937	227,000	231,500	4,500	2.0%
605.000-Summer Construction Supplies	64,000	61,604	65,780	50,344	73,280	76,500	3,220	4.4%
610.000-General Supplies	8,900	5,254	8,900	8,542	8,900	9,200	300	3.4%

Costing Center		110-40-12 - PW, Highways Town							
	612.000-Uniforms	11,000	10,507	11,500	8,765	12,415	12,275	(140)	-1.1%
	622.200-Streetlight Electricity	98,000	102,964	96,000	104,978	98,000	105,000	7,000	7.1%
	750.000-Machinery and Equipment	6,000	5,170	6,000	96,600	9,000	7,500	(1,500)	-16.7%
	900.000-Transfer between Town/Village	1,149,130	1,149,130	1,191,960	1,191,960	1,392,627	1,465,044	72,417	5.2%
	920.000-Transfer between funds (capital)	180,000	199,353	190,000	190,000	190,000	200,000	10,000	5.3%
Total Expenditure		**3,561,906**	**3,572,592**	**3,660,507**	**3,718,152**	**3,862,142**	**4,082,082**	**219,940**	**5.7%**
Net Town General Fund		*(3,300,906)*	*(3,292,376)*	*(3,399,107)*	*(3,306,293)*	*(3,600,742)*	*(3,820,682)*	*(219,940)*	*6.1%*
	Notes on Major Changes:								
	1. Planned increase in transfer to capital								

Costing Center Summary

110-40-12 - PW, Highways Town

Previous Costing Center	110-40-12 - PW, Highways Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-40-12
Department	40 - Public Works - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Dennis Lutz (dlutz)

Narrative

The Highway budget requested increase is at 6%. It includes a 3.7% increase in salaries and overtime, a 5.4% increase in benefits, a 14% increase in vehicle repairs and maintenance costs, a $30,000 decrease in summer operating costs due to the need to put an added $58,500 into storm water pipe maintenance, added funds for sidewalk repairs and a $10,000 increase for the equipment replacement fund. Snow removal costs show an increase due to the increased costs of materials as well added costs for increased sidewalk coverage with contractor assistance. The Village Highway Budget increase is projected at 5.2%

Description

This section covers all highway salaries including 20% of the Public Works Director's salary and benefits, 25% for the Town staff engineer/inspector, 20% for the storm water coordinator, 30% for the entry level staff engineer, one 50% water- sewer shared position, 2 part time seasonal employees plus 10 full time highway positions. It also includes all summer and winter materials and contract costs, electrical street light and traffic signal costs, storm water systems repair costs, transfer of costs to Capital vehicle purchases and inclusion of the Village Highway Budget costs.

New Initiatives

New initiatives include increased storm water pipe lining and/or replacement due to aging metal pipes and increased funds for sidewalk repair/replacement. More sidewalks and paths have been added for increased winter plowing. There are no plans for further Village/Town consolidation, pending a Village vote to separate.

Goals and Priorities

The goal is to maintain the exiting infrastructure of the Town and concurrently improve the infrastructure when financially feasible, maintain roads and walkways in accord with the annually approved Winter Operations Plan, respond to citizen requests for service in a timely and professional manner, maximize the use of State and federal grants to help reduce the costs to local taxpayers, conduct studies to guide infrastructure investments and control costs.

Budget Prior Year Comparison

Costing Center Summary

110-40-12 - PW, Highways Town

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.011-Sale of Public Works Specs	Unchanged	0.00 %	1,400	1,400
042.006-State Aid to Highways	Unchanged	0.00 %	260,000	260,000
Total Revenues		0.00 %	**261,400**	**261,400**
Expenditure				
110.000-Regular Salaries	Increased	0.50 %	637,360	640,527
120.000-Part Time Salaries	Increased	313.49 %	15,963	66,005
130.000-Overtime	Decreased	23.80 %	103,877	79,154
210.000-Group Insurance	Increased	3.51 %	209,605	216,970
220.000-Social Security	Increased	21.57 %	50,189	61,013
230.000-Retirement	Decreased	0.96 %	64,016	63,399
290.000-Other Employee Benefits	Increased	12.81 %	3,045	3,435
330.000-Professional Services	Increased	111.11 %	9,000	19,000
422.000-Snow Removal	Increased	14.13 %	31,500	35,950
430.000-R&M Vehicles and Equipment	Increased	20.51 %	39,000	47,000
430.001-R&M Vehicles Supplies	Increased	9.84 %	61,000	67,000
442.000-Rental of Vehicles or Equipment	Increased	1.94 %	15,500	15,800
451.000-Summer Construction Services	Decreased	8.69 %	349,800	319,400
500.000-Training, Conferences, Dues	Increased	40.00 %	5,000	7,000
505.000-Technology Subscription, Licenses	New this year		-	7,800
530.000-Communications	Decreased	27.07 %	18,840	13,740
540.000-Advertising	Unchanged	0.00 %	1,800	1,800
570.000-Other Purchased Services	Decreased	2.81 %	6,225	6,050
571.000-Streetscape Maintenance	Increased	14.48 %	17,950	20,550
572.000-Traffic Control	Decreased	5.60 %	44,250	41,770
573.000-Sidewalk and Curb Maintenance	Increased	66.67 %	27,000	45,000
574.000-Bridges	Unchanged	0.00 %	500	500
575.000-Storm Sewer Maintenance	Increased	42.86 %	136,500	195,000
580.000-Travel	Decreased	60.00 %	3,000	1,200
600.000-Salt, Sand and Gravel	Increased	1.98 %	227,000	231,500
605.000-Summer Construction Supplies	Increased	4.39 %	73,280	76,500
610.000-General Supplies	Increased	3.37 %	8,900	9,200
612.000-Uniforms	Decreased	1.13 %	12,415	12,275
622.200-Streetlight Electricity	Increased	7.14 %	98,000	105,000
750.000-Machinery and Equipment	Decreased	16.67 %	9,000	7,500
900.000-Transfer between Town/Village	Increased	5.20 %	1,392,627	1,465,044
920.000-Transfer between funds (capital)	Increased	5.26 %	190,000	200,000
Total Expenditure		5.69 %	**3,862,142**	**4,082,082**

Costing Center Budget with Notes

110-40-12 - PW, Highways Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.011-Sale of Public Works Specs			1,400
020.015-Public Works Services			-
Total 020 Charges for Services			**1,400**
040-042 Intergovernmental			
040.801-FEMA Grants			-
042.006-State Aid to Highways			260,000
Total 040-042 Intergovernmental			**260,000**
Total Revenues			**261,400**
Expenditure			
100 Salaries			
110.000-Regular Salaries			640,527
120.000-Part Time Salaries			66,005
130.000-Overtime			79,154
Total 100 Salaries			**785,686**
200 Benefits			
210.000-Group Insurance			216,970
220.000-Social Security			61,013
230.000-Retirement			63,399
290.000-Other Employee Benefits			3,435
Total 200 Benefits			**344,817**
300-699 Operating Expenses			
330.000-Professional Services	There continues to be a need to contract for outside professional services in a number of areas: 1. Surveying; 2. Design work that the Town does not have the capability to produce -- either equipment, time constraints, or specific specialty. Where possible, engineering costs associated with capital projects or grants will be directly assigned to project costs. However, as long-term employees leave, and the Department transitions, there will be a need for professional contract services to aid the department in providing a smooth transition of management. This is an increase over the $9,000 in the 2022 budget. The increase reflects the future needs moving forward. Use $19,000		19,000

Costing Center Budget with Notes

110-40-12 - PW, Highways Town

Objects	Comments	Object Subtotals	2023 Budget
422.000-Snow Removal	This line item covers the contracted services for winter operations as identified in the following list. In FY03, the Town added a contract with a vendor to clear the sidewalks and on-street parking area along Carmichael Street. This contract has been expanded over time to cover areas beyond the Town workforce capability. 1) Christmas Tree pick-up assistance -- Renting of a garbage truck to compress trees helps greatly with the pick-up. This cost has been covered by CSWD. 2) Contract plowing for Carmichael St and nearby areas; FY19 cost was $27,716; FY20 cost was $26,321; FY21 cost was $26,240; FY22 cost was $32,924. Note: The cost has increased due to development expansion and the need to provide coverage in adjacent areas beyond the Town workforce capability. 3) emergency snow plow rental	-	
422.000-Snow Removal	Emergency sidewalk plow rental	1,500	
422.000-Snow Removal	Contracted snow removal for Carmichael Street and sections of sidewalk throughout the Town Center, Village at Old Stage, and The Woodlands.	34,450	
			35,950
430.000-R&M Vehicles and Equipment	This account is for outside repair services for maintenance of the vehicle fleet or major vehicles or pieces of equipment in Public Works, The average over 5 years is $46,829.61. Use $45,000 for outside mechanical labor.		47,000
430.001-R&M Vehicles Supplies	This account is for the supplies to repair and maintenance of the vehicle fleet or major vehicles or pieces of equipment in Public Works, plus repair parts for some Recreation Department, Police and Town Administration vehicles. Based on prior expenditures, The average over 5 years is $66956.88. Use $65,000 for supplies and parts.		67,000
442.000-Rental of Vehicles or Equipment	Summer construction rentals, including but not limited to asphalt/concrete saws and blades, asphalt roller, wood chipper, grader rental or small excavator, misc. and welding supplies, small tools. Use $15,800		15,800
451.000-Summer Construction Services	This account is for all subcontracted summer work. The work falls within a number of separate categories that the Town subcontracts to vendors because the required services are beyond the capability of in-house equipment and personnel.	-	
451.000-Summer Construction Services	Liquid calcium chloride application - (23.15 miles) of gravel roads. Base estimate on 122,232 feet of road, with a typical application rate of 11 gal/sy. The average use over the past 7 years has been 19,371 gallons. The price varies between $.89 and $.95 per gallon. Use $.92/ gallon x 19,500 gallon + $17,940. Use $18,000	18,000	
451.000-Summer Construction Service	Ledge removal; budget at $4,000	4,000	
451.000-Summer Construction Services	Crack sealing - an important element of road maintenance to help extend pavement life. Use $3750 for 5 days = $18,750.	18,750	

Costing Center Budget with Notes

110-40-12 - PW, Highways Town

Objects	Comments	Object Subtotals	2023 Budget
451.000-Summer Construction Services	Roadside mowing. The Town lacks the equipment and manpower to mow all the gravel roads in Town and other selected locations such as paths Two cuttings are budgeted - one in June and one in August; also, some ditch bank mowing; depending on equipment and location costs range from $70 /hr to $95/hr; Use $95/hr x 170 hours = $16,150.	16,150	
451.000-Summer Construction Services	Ditching and related subcontractor excavation; units are rented for use by Town employees but direct contract work is also used for roadside ditching. The average cost in previous years has been $14,175; use $14,500	14,500	
451.000-Summer Construction Services	Other miscellaneous road excavation; this covers spot road repairs on paved surfaces that are a component of failed underground storm pipes and catch basins. Storm water accounts pay for the storm infrastructure; the pavement repair is costed against this account. Use $3000	3,000	
451.000-Summer Construction Services	Road resurface. This account covers paving costs. See attached sheet for a list of proposed roads and further detail on cost breakdown. This year's budget is significantly lower this year. Public Works has a need for additional stormwater infrastructure maintenance and repairs throughout Town. This work is required prior to road surface treatments are installed. The 2023 paving estimate was calculated to be $285,000, the additional storm infrastructure repair costs are $40,000. Use: $245,000	245,000	
			319,400
500.000-Training, Conferences, Dues	The training involved with professional organizations, the purchase of technical training materials, and training meetings for all highway employees. Due to COVID and the continued restrictions on extended travel, with most conferences and training being virtual, use $7000		7,000
505.000-Technology Subscription, Licenses	SeeClickFix annual license moved from 530 communications (FY 21 annual license fee was $ 7,786.80), Use $7,800		7,800
521.000-Insurance Deductibles			-
530.000-Communications	Repair costs on radios, radios for new equipment, servcie agreeemnt on base station, pager costs, GPS tracking device costs, see-click fix costs	-	
530.000-Communications	new radio for public works admin vehicle	1,100	
530.000-Communications	Repairs on telephone and radios	250	
530.000-Communications	Pager costs (2 for highway)	300	
530.000-Communications	GPS Tracking devices for 17 Vehicles	7,140	
530.000-Communications	See Click Fix cost or alternate system, moved to 505 Technology Subscription, Licenses	-	
530.000-Communications	Cell phones for Highway	4,200	
530.000-Communications	Internet Service at Highway	750	
			13,740
540.000-Advertising	Construction bids, new employee ads, Xmas tree pick-up. $1,918 over five years avg. Use $1800		1,800

Costing Center Budget with Notes

110-40-12 - PW, Highways Town

Objects	Comments	Object Subtotals	2023 Budget
570.000-Other Purchased Services	Description of commonly expensed items as noted in sub-account headings:	-	
570.000-Other Purchased Services	State fee for Underground storage tanks	100	
570.000-Other Purchased Services	Waste Oil/solvent/antifreeze disposal	1,000	
570.000-Other Purchased Services	Testing of pressure vessels for State (air compressors)	100	
570.000-Other Purchased Services	Beaver trapping along Town roads $2300 in FY20;$1950 in FY21; use $2200	2,200	
570.000-Other Purchased Services	Drinking water $682 in FY20; $576in FY21; FY21 is low due to the CoVid pandemic; use $700	700	
570.000-Other Purchased Services	Licensing fee for gas pump records to State	150	
570.000-Other Purchased Services	Medical exams billed by HR to this account	1,800	
			6,050
571.000-Streetscape Maintenance	Account covering dead tree removal,; flowering beds at intersections, new trees; transfer to water/sewer for agriculture agreement	-	
571.000-Streetscape Maintenance	Flowering beds at intersections and other locations	2,600	
571.000-Streetscape Maintenance	Addition of new trees, shrubs, where replaced or needed, with the increase in removal due to the emerald ash borer, replacement of existing trees will likely increase.	4,500	
571.000-Streetscape Maintenance	Transfer to water/sewer for agriculture agreement	1,450	
571.000-Streetscape Maintenance	Dead tree removal ($11,000 in 2022). Due to the potential for removing more trees due to the emerald ash borer, Use: $12,000	12,000	
			20,550
572.000-Traffic Control	This account is for the repair, maintenance, and replacement of traffic control devices throughout the community.	-	
572.000-Traffic Control	Subcontracted striping. This work is done by vendors since the Town does not have the striping equipment to do centerlines and edge striping. Also, symbols on major roads will be done by contract	8,000	
572.000-Traffic Control	Guardrail replacement (new guardrail), in FY21, replacement unit price was $33.85 / foot; assume 75 feet of replacement at $35 / linear foot., use	2,625	
572.000-Traffic Control	Traffic signal repairs (East Coast Signals) The average cost over the past 7 years was $6,800. The cost in FY19 was $21,550. Use $11,000	11,000	
572.000-Traffic Control	Reflective paint for Stop Bars intersections, sidewalk crossing etc	4,425	
572.000-Traffic Control	Street and STOP signs, materials, blanks, letters, posts, etc. The average cost over the past four years has been $7,116.35; use $7,120	7,120	
572.000-Traffic Control	Maintenance for striping equipment and traffic counters	1,250	
572.000-Traffic Control	Road safety materials; barricade materials, flashing lights, and cones	850	
572.000-Traffic Control	Push button solar flashing cross walk signs - 1 device	6,500	
			41,770

Costing Center Budget with Notes

110-40-12 - PW, Highways Town

Objects	Comments	Object Subtotals	2023 Budget
573.000-Sidewalk and Curb Maintenance	The Town of Essex has 55.28 miles of sidewalk, with approximately 22.14 miles of it plowed each winter. This budget line item has been adjusted to provide more funding to repair and maintain this critical pedestrian infrastructure. The cost to replace one linear foot of five-foot-wide sidewalk is $90. Approximately 355 linear feet of sidewalk will be replaced, accounting for 0.12% of the sidewalks in the Town.		45,000
574.000-Bridges	This line item was cut from $2,000 to zero in FY18 due to a lack of expenditures over the previous five years. However, the line item should be funded at a minimum level to cover minor repair issues associated with bridges - guardrail, surface patching and to correct bridge deficiencies noted on State bi-annual bridge inspections. Use; $500		500
575.000-Storm Sewer Maintenance		-	
575.000-Storm Sewer Maintenance	Cleaning and televising of catch basins and storm drains. Based on previous years, use $5,000 for televising storm lines and $10,000 for cleaning catch basins with a vactor truck. USe $15,000	15,000	
575.000-Storm Sewer Maintenance	Major repair of catch basins and adjacent pipelines using outside contractors. the 5-year average has been $69,777, Use 69,800, in addition, an additional $40,000 in additional funding previously used under Summer Construction, Road re-surfacing. Use 110,000	110,000	
575.000-Storm Sewer Maintenance	Culvert replacement by contract workforce. Continue to use $32,000 based on prior-year expenditures, as well as an additional $10,000 in additional funding previously used under Summer Construction, Road re-surfacing. Use $42,000	52,000	
575.000-Storm Sewer Maintenance	Storm drain supplies and materials to include catch basins, frames, grates, mortar, brick filter fabric, ring risers and similar products. Use $16000	18,000	
			195,000
580.000-Travel	Previously this account was for all travel. It is now only for travel that is unrelated to conferences and training(s). Such as travel of Public Works admin staff. using a personal vehicle for Town business. Avg. over previous years has been on the order of $2,500 - $3,000		1,200
600.000-Salt, Sand and Gravel	See supporting line accounts and attachments	-	
600.000-Salt, Sand and Gravel	Sand usage has averaged 6486 tons per year for the past three years. In FY20 , it was 6572 tons. Use 6600 tons x $13.75 per ton for FY22 or $90,750. See attached sheet for more information.	90,750	
600.000-Salt, Sand and Gravel	Salt costs; Use $140,750. Refer to the attachment for more detail	140,750	
			231,500
605.000-Summer Construction Supplie		-	
605.000-Summer Construction Supplies	Aggregate overlay for gravel roads. The Town has 23.15 miles of gravel roads. Use 1400 tons at $13/ton or $18,240	18,240	
605.000-Summer Construction Supplie	Cold patch; use 24 tons x $115/ton or $2760	2,760	

Costing Center Budget with Notes

110-40-12 - PW, Highways Town

Objects	Comments	Object Subtotals	2023 Budget
605.000-Summer Construction Supplies	Hot mix repairs and blade paving; 200 tons x $70/ton = $14,000	14,000	
605.000-Summer Construction Supplie	Topsoil at 30cy x $50/cy or $1500	1,500	
605.000-Summer Construction Supplies	Stone and crushed gravel of various sizes, mulch, recycled asphalt and concrete mix and concrete products	40,000	
			76,500
610.000-General Supplies	Shop paper products	1,100	
610.000-General Supplies	Grease and wash soaps	950	
610.000-General Supplies	Hazardous handling materials	300	
610.000-General Supplies	Welding material and welding supplies	1,200	
610.000-General Supplies	Batteries and misc supplies	1,200	
610.000-General Supplies	New and replacement tools and misc equipment - shovels, brooms, crowbars, saws, tape measures, axes, mechanic's tools, chains etc	4,450	
			9,200
612.000-Uniforms	Union uniform expenses per the contract. Under the Union Contract, the majority of allowed uniform reimbursement costs are limited to an "allowance" of up to $675/year/employee with a reimbursable at 130% of cost. This included t-shirts, pants, boots, cleaning expenses and jackets. The employees have historically underspent this line but with the new 130% surcharge, this will not be likely to occur.	-	
612.000-Uniforms	Basic uniform allowance $675 x 130% x 10 employees = $8775	8,775	
612.000-Uniforms	Work Glove, 2 pairs of summer and 2 pairs of winter gloves for 10 employees. Based on the previous year's costs due to a change in supply, the cost has increased, use $1200	1,200	
612.000-Uniforms	Safety sun glasses at $5 x 10 = $50	50	
612.000-Uniforms	Safety-related items such as welding gear, hard hats, protective goggles, hearing protection, and related items	50	
612.000-Uniforms	2 sets of coveralls $80 x 130% x 5 employees (Half the crew) =	500	
612.000-Uniforms	Town logo hats (winter and summer) and Essex logo safety vests	1,500	
612.000-Uniforms	Temp employees are covered for safety-related items (2 employees x $100)	200	
			12,275
622.200-Streetlight Electricity	This account covers the cost of street lights throughout the Town. It does not include the cost for repairs or maintenance to traffic signals. The total cost the previous year was $104,978.03		105,000
Total 300-699 Operating Expenses			**1,279,035**

Costing Center Budget with Notes

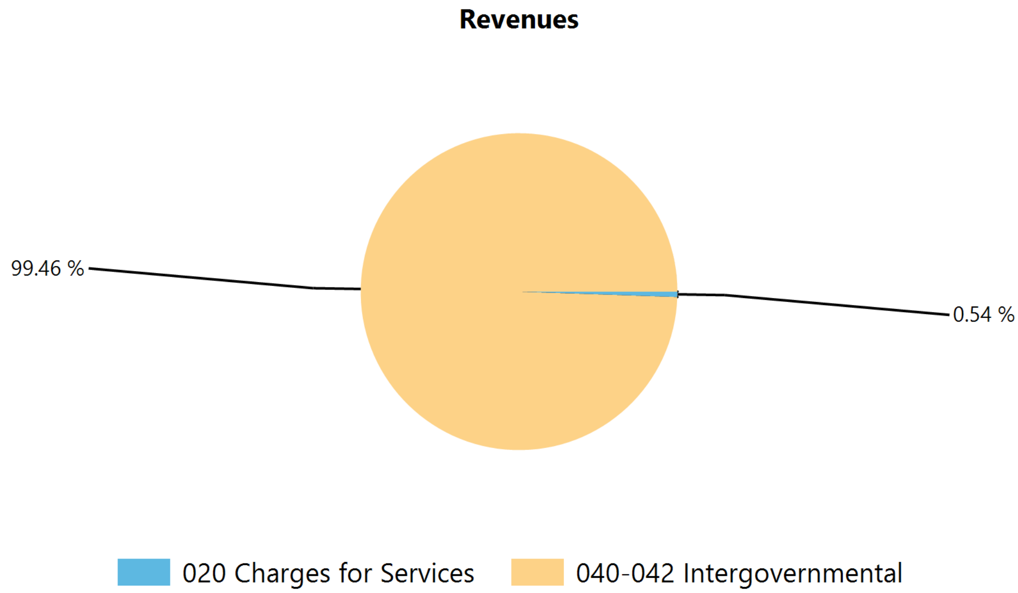
110-40-12 - PW, Highways Town

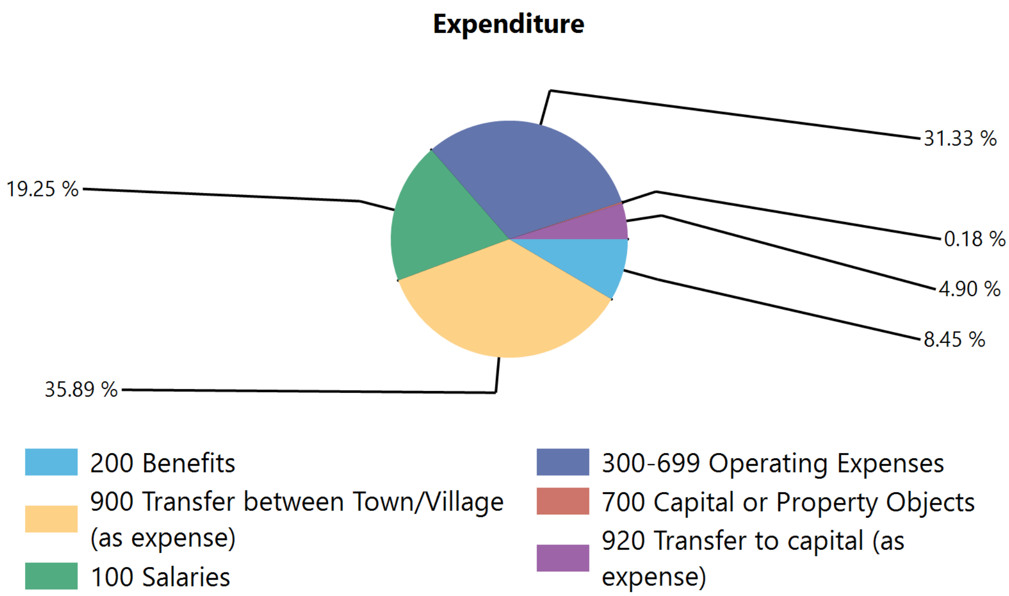
Objects	Comments	Object Subtotals	2023 Budget
700 Capital or Property Objects			
750.000-Machinery and Equipment	This item covers a wide range of expenditures that are associated with the equipment to perform highway field-work and equipment/machinery for the highway garage. Two items are needed for FY22 -- a tire cage to protect the mechanic when inflating large tries on equipment @ $1500 and a grass cutting attachment for the new skid steer. A rental unit was used this summer and used a large number of times to justify its purchase. The cost is estimated at $7500.		7,500
Total 700 Capital or Property Objects			**7,500**
900 Transfer between Town/Village			
900.000-Transfer between Town/Villag			1,465,044
Total 900 Transfer between Town/Village (as expense)			**1,465,044**
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)	See attached equipment replacement plan. Insufficient funds have been budgeted for equipment replacement. In FY2023, there will be carryover lease costs for two sidewalk plows, one truck (#103) and the road grader. One truck will be replaced in FYE23, #123.. The attached plan shows an added $30,000 directly from the capital fund in addition to $200,000 in Operating Funds transfer.		200,000
Total 920 Transfer to capital (as expense)			**200,000**
Total Expenditure			**4,082,082**
Net Total			**(3,820,682)**

Costing Center Summary

110-40-12 - PW, Highways Town

Budget Pie Charts





Costing Center	110-40-13 - PW, Stormwater Town							
	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Revenues								
020.016-Stormwater Management Fee	100	61	100	69	100	100	-	0.0%
Total Revenues	**100**	**61**	**100**	**69**	**100**	**100**	**-**	**0.0%**
Expenditure								
110.000-Regular Salaries	123,443	121,964	127,845	128,684	117,633	117,925	292	0.2%
120.000-Part Time Salaries	-	-	-	-	14,904	15,426	522	3.5%
130.000-Overtime	1,100	-	1,149	-	1,175	1,240	65	5.5%
210.000-Group Insurance	23,021	19,619	23,682	20,241	27,112	23,902	(3,210)	-11.8%
220.000-Social Security	9,528	9,423	9,868	9,531	10,744	10,394	(350)	-3.3%
230.000-Retirement	9,946	10,073	10,733	11,467	11,666	9,907	(1,759)	-15.1%
290.000-Other Employee Benefits	465	300	465	330	465	465	-	0.0%
330.000-Professional Services	25,000	24,816	20,000	10,682	20,000	20,000	-	0.0%
451.000-Summer Construction Services	15,000	-	15,000	-	16,000	16,000	-	0.0%
510.000-Permits, Licenses, Registrations	34,000	29,761	36,000	26,751	32,500	40,000	7,500	23.1%
540.000-Advertising	13,000	12,663	13,000	6,825	13,000	1,000	(12,000)	-92.3%
570.000-Other Purchased Services	12,500	8,905	12,000	6,204	12,000	12,000	-	0.0%
580.000-Travel	5,450	1,845	5,550	796	5,700	5,700	-	0.0%
830.000-Regular Programs	-	-	-	-	-	5,600	5,600	n/a
900.000-Transfer between Town/Village	69,047	69,047	71,851	71,851	76,553	78,018	1,465	1.9%
Total Expenditure	**341,500**	**308,416**	**347,143**	**293,362**	**359,452**	**357,577**	**(1,875)**	**-0.5%**
Net Town General Fund	*(341,400)*	*(308,355)*	*(347,043)*	*(293,293)*	*(359,352)*	*(357,477)*	*1,875*	*-0.5%*

Costing Center Summary

110-40-13 - PW, Stormwater Town

Previous Costing Center	110-40-13 - PW, Stormwater Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-40-13
Department	40 - Public Works - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Dennis Lutz (dlutz)

Narrative

The requested storm water budget is $357,477 for FY23, a decrease of .5%. Salary and benefits decreased slightly due primarily to changed allocation of employees and retirement of the PW Director. Permit and related costs also decreased by $4500. The adopt a drain program increased costs by $5,600.

Description

This budget category covers primarily the costs to maintain and comply with the various storm-water permits issued to the Town under the MS4 NPDES Phase 2 State and Federal program. It covers salaries and costs for the PW Director at 10%, the Secretary at 20%, the storm water Director at 80%, the engineering technician at 25%, a staff engineer at 20%, 2 summer interns at 100% and similar pro-rated costs for Village staff. In addition, there are costs for outside professional services, small project implementation, permit fees, travel and registrations.

New Initiatives

The Town and Village will participate in the Adopt-a-Drain program to provide additional education and outreach to residents about stormwater. A Phosphorus Control Plan was submitted to the State on April 1, 2021. Added planning will be needed in FY23 to designate and establish funding the specific projects to meet the phosphorus TMDL removal requirements for the Town and the Village. The key issue is that there is insufficient Capital funding to meet the storm water needs going forward and a method needs to be adopted on how to secure the needed funds. The two most likely ways are through an increase in the 2-cents Capital tax or a storm water bond vote.

Goals and Priorities

The goal is to meet all permit responsibilities both in the Town and the Village, ranging from meeting the conditions in older development permits now taken over by the municipalities to stream flow restoration projects to phosphorus removal planning and implementation to education and public participation. It should be noted that major storm water projects as part of permit compliance are funded in the Town Capital Plan for both the Town and Village. The planning for those projects generally occurs within this budget element.

Budget Prior Year Comparison

Costing Center Summary

110-40-13 - PW, Stormwater Town

Object	Changes	Percent Change	2022 Amount	2023 Amount
Revenues				
020.016-Stormwater Management Fee	Unchanged	0.00 %	100	100
Total Revenues		0.00 %	**100**	**100**
Expenditure				
110.000-Regular Salaries	Increased	0.25 %	117,633	117,925
120.000-Part Time Salaries	Increased	3.50 %	14,904	15,426
130.000-Overtime	Increased	5.53 %	1,175	1,240
210.000-Group Insurance	Decreased	11.84 %	27,112	23,902
220.000-Social Security	Decreased	3.26 %	10,744	10,394
230.000-Retirement	Decreased	15.08 %	11,666	9,907
290.000-Other Employee Benefits	Unchanged	0.00 %	465	465
330.000-Professional Services	Unchanged	0.00 %	20,000	20,000
451.000-Summer Construction Services	Unchanged	0.00 %	16,000	16,000
510.000-Permits, Licenses, Registrations	Increased	23.08 %	32,500	40,000
540.000-Advertising	Decreased	92.31 %	13,000	1,000
570.000-Other Purchased Services	Unchanged	0.00 %	12,000	12,000
580.000-Travel	Unchanged	0.00 %	5,700	5,700
830.000-Regular Programs	New this year		-	5,600
900.000-Transfer between Town/Village	Increased	1.91 %	76,553	78,018
Total Expenditure		0.52 %	**359,452**	**357,577**

Budget Pie Charts

Costing Center Budget with Notes

110-40-13 - PW, Stormwater Town

Objects	Comments	Object Subtotals	2023 Budget
Revenues			
020 Charges for Services			
020.016-Stormwater Management Fee	Previously used for stormwater management fee and stormwater debt assessment		100
Total 020 Charges for Services			**100**
Total Revenues			**100**
Expenditure			
100 Salaries			
110.000-Regular Salaries			117,925
120.000-Part Time Salaries			15,426
130.000-Overtime			1,240
Total 100 Salaries			**134,591**
200 Benefits			
210.000-Group Insurance			23,902
220.000-Social Security			10,394
230.000-Retirement			9,907
290.000-Other Employee Benefits			465
Total 200 Benefits			**44,668**
300-699 Operating Expenses			
330.000-Professional Services	Professional services covered by small grants and planning or design work in support of projects requiring storm water consultant or vendor assistance.		20,000
430.000-R&M Vehicles and Equipment			-
451.000-Summer Construction Services	Construction of small projects in the Town and Village not associated with major grants. In-house labor, rental of specialized equipment, materials purchase and use of outside contractors to assist in meeting permit requirements and not regular system maintenance.		16,000
510.000-Permits, Licenses, Registrations	MS4 permit fees for the Town and Village ($13,566); continuation of Indian Brook flow monitoring ($9,800); conference registrations ($1,000); fees for 9010 permits taken over by Town ($2,000); misc fees ($1,500)	28,000	
510.000-Permits, Licenses, Registrations	Payment for Regional Stormwater Education Program ($6k each Town and Village)	12,000	
			40,000
540.000-Advertising	Legal notice advertisements for permit compliance, public hearing costs and local storm water information notices in media.		1,000
570.000-Other Purchased Services	Pet mitts per MS4 permit ($3000); storm drain markers ($2000); storm drain tv to identify problem pipes ($7,000)		12,000

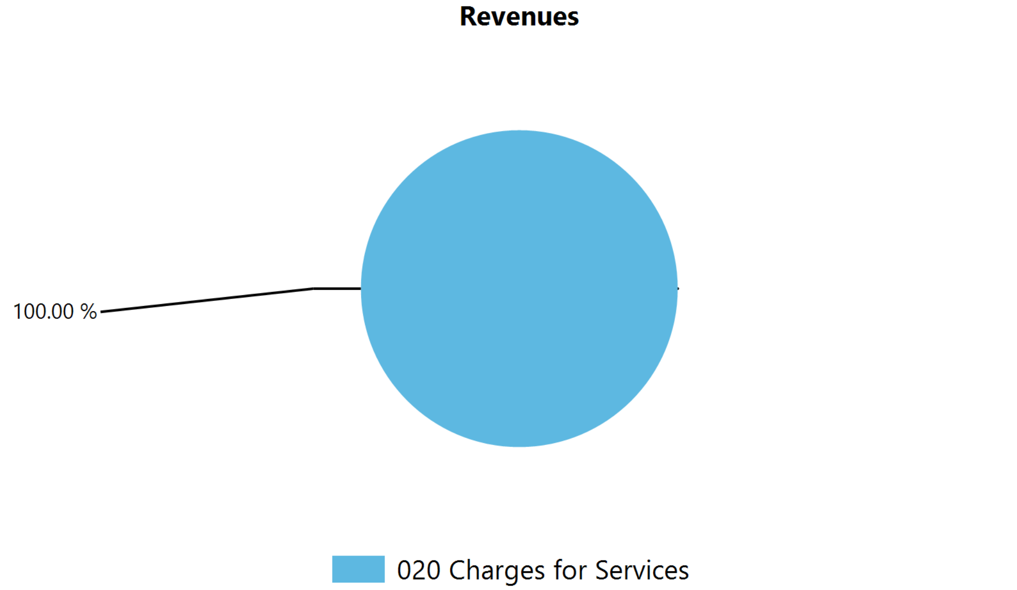
Costing Center Budget with Notes

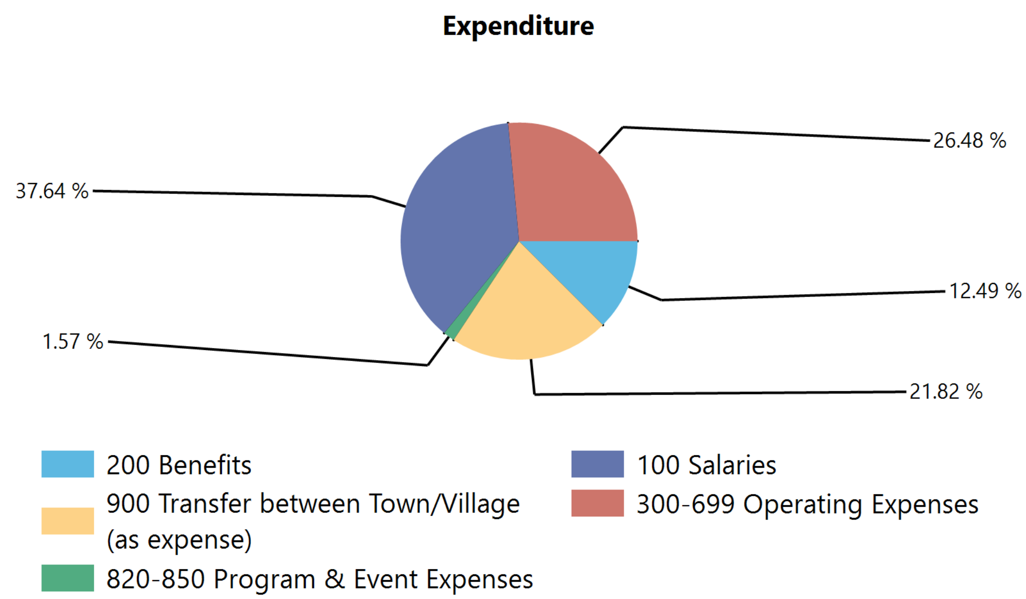
110-40-13 - PW, Stormwater Town

Objects	Comments	Object Subtotals	2023 Budget
580.000-Travel	Summer interns vehicle costs for inspections, testing ($1900); storm water conferences and training events for staff $(1500); share of travel costs from PW Admiin. and Highway ($2,300). Most of these costs are associated with the summer intern program which was temporarily put on hold due to COVID and will be reinstated for summer 2022.		5,700
Total 300-699 Operating Expenses			**94,700**
820-850 Program & Event Expenses			
830.000-Regular Programs	Adopt-a-Drain program for the Town and Village ($5,600 one time fee, $1,600 annual fee)		5,600
Total 820-850 Program & Event Expenses			**5,600**
900 Transfer between Town/Village			
900.000-Transfer between Town/Village	Pro-rated costs for Village storm water expenses for Village Water Quality personnel		78,018
Total 900 Transfer between Town/Village (as expense)			**78,018**
Total Expenditure			**357,577**
Net Total			**(357,477)**

Costing Center Summary

110-40-13 - PW, Stormwater Town





Costing Center		110-41- SUMMARY BUILDINGS							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Budget	$ Change	% Change
Expenditure									
	400.000-Contracted Services	74,724	49,853	66,500	72,113	57,115	71,600	14,485	25.4%
	410.000-Water and Sewer Charges	9,365	8,005	8,210	7,218	7,375	7,775	400	5.4%
	431.000-R&M Buildings and Grounds	55,600	105,817	73,500	98,087	108,000	93,450	(14,550)	-13.5%
	530.000-Communications	35,670	37,345	38,900	34,842	35,260	36,950	1,690	4.8%
	610.000-General Supplies	51,900	26,492	54,200	36,589	27,300	43,200	15,900	58.2%
	621.000-Natural Gas/Heating	28,400	22,384	26,905	23,229	21,400	22,650	1,250	5.8%
	622.000-Electricity	69,630	70,170	69,220	62,895	68,200	66,500	(1,700)	-2.5%
	626.000-Gasoline	136,000	101,512	136,950	81,496	131,000	138,400	7,400	5.6%
	730.000-Buildings and Improvements	1,000	-	750	-	-	-	-	n/a
	755.000-Furniture and Fixtures	-	-	2,500	100	-	2,100	2,100	n/a
	900.000-Transfer between Town/Village	-	1,678	-	1,994	-	2,075	2,075	n/a
Total Expenditure		**462,289**	**423,256**	**477,635**	**418,563**	**455,650**	**484,700**	**29,050**	**6.4%**
Net Town General Fund		*(462,289)*	*(423,256)*	*(477,635)*	*(418,563)*	*(455,650)*	*(484,700)*	*(29,050)*	*6.4%*

Costing Center		110-41-10 - Buildings - 81 Main Street							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure									
	400.000-Contracted Services	18,400	7,932	19,000	23,020	15,715	20,000	4,285	27.3%
	410.000-Water and Sewer Charges	700	490	840	468	700	475	(225)	-32.1%
	431.000-R&M Buildings and Grounds	18,800	22,987	9,500	17,850	20,000	17,750	(2,250)	-11.3%
	530.000-Communications	23,000	18,821	22,000	15,205	18,000	18,000	-	0.0%
	610.000-General Supplies	41,800	22,776	41,800	28,354	25,000	35,000	10,000	40.0%
	621.000-Natural Gas/Heating	5,000	4,222	5,300	4,391	4,000	4,500	500	12.5%
	622.000-Electricity	14,400	16,016	14,800	12,934	15,000	15,000	-	0.0%
	755.000-Furniture and Fixtures	-	-	600		-	600	600	n/a
	900.000-Transfer between Town/Village	-	1,678	-	1,994	-	2,075	2,075	n/a
Total Expenditure		**122,100**	**94,922**	**113,840**	**104,216**	**98,415**	**113,400**	**14,985**	**15.2%**
Net Town General Fund		*(122,100)*	*(94,922)*	*(113,840)*	*(104,216)*	*(98,415)*	*(113,400)*	*(14,985)*	*15.2%*

Costing Center Summary

110-41-10 - Buildings - 81 Main Street

Previous Costing Center	110-41-10 - Buildings - 81 Main Street	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-10
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

We are looking to finalize the HVAC system and why it does not function correctly. Another goal is when repairing items, we are using higher quality products making them last longer as they should so repairs become more minimal over time.

Description

This building is the main hub for the finance Department for the Town & Village of Essex. Not all services are here yet.

New Initiatives

Even though this building is new, there is a fair amount of repairs that are needed for this building. It has been observed that when the building was constructed, there was a limited amount of funds made available and so certain items were eliminated or lesser quality products were used. Thus having to do more repairs, maintenance and upkeep on the building.

Goals and Priorities

This building was extensively renovated and completed in February of 2016. This building is a relatively new building compared to all of the other buildings that Essex has.

Costing Center Budget with Notes

110-41-10 - Buildings - 81 Main Street

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Copier lease costs and postage machine rental costs, Sherwood Square lease cost, trash removal and shredding, computer linkage costs, and cleaning services.		20,000
410.000-Water and Sewer Charges	Water and sewer service paid to the Village for 81 Main St.		475
431.000-R&M Buildings and Grounds	This account also includes funds for other buildings not broken out in the individual sub accounts and is also used to offset one time expenses for other buildings. estimated repairs - not broken out in the past; the amount for this building was set based upon the budget in FY19 under acct # 10.41940.4 30 less estimated funds placed to specific other buildings. The 10.41940.430 account provided repair and maintenance funding to other buildings, some of which are not listed as specific sites such as the tree farm complex. the library, etc.		17,750
530.000-Communications	Telephone costs for the Town were carried entirley in one account 10.41940.535 and generally not broken out by building or department. The telephone costs for FY20 are not broken out but put entirely under the 81 Main St account. These costs include basic and long distance calls (was Sovernet, now First light), system repairs (Integrity) , alarms and telephone for signals (Fairpoint), internet services (Comcast) and wireless (AT&T).		18,000
610.000-General Supplies	postage, Repairs and maintenance supplies, genral supplies such as first aid costs, forms . Stationary, copy paper, costco memebership, small volume of supplies from local vendors		35,000
621.000-Natural Gas/Heating	Natural gas only for 81 Main St. The building was rebuilt in FY16 with heating costs for the new bldg only partially accounted for FY17. FY18 was the first full year of costs for the new building. The old building had a cost of approximately $.61/sf; the new building has a cost for FY18 of $.32/sf. The new bldg is 15,780 sf.		4,500
622.000-Electricity	Electricity costs only for 81 Main; the avg over six years is $17,724 but this includes FY13 and FY14 prior to building renovation. The average of the last four years is $15,323.		15,000
Total 300-699 Operating Expenses			**110,725**
700 Capital or Property Objects			
755.000-Furniture and Fixtures			600
Total 700 Capital or Property Objects			**600**

Costing Center Budget with Notes

110-41-10 - Buildings - 81 Main Street

Objects	Comments	Object Subtotals	2023 Budget
900 Transfer between Town/Village			
900.000-Transfer between Town/Villag			2,075
Total 900 Transfer between Town/Village (as expense)			**2,075**
Total Expenditure			**113,400**
Net Total			**(113,400)**

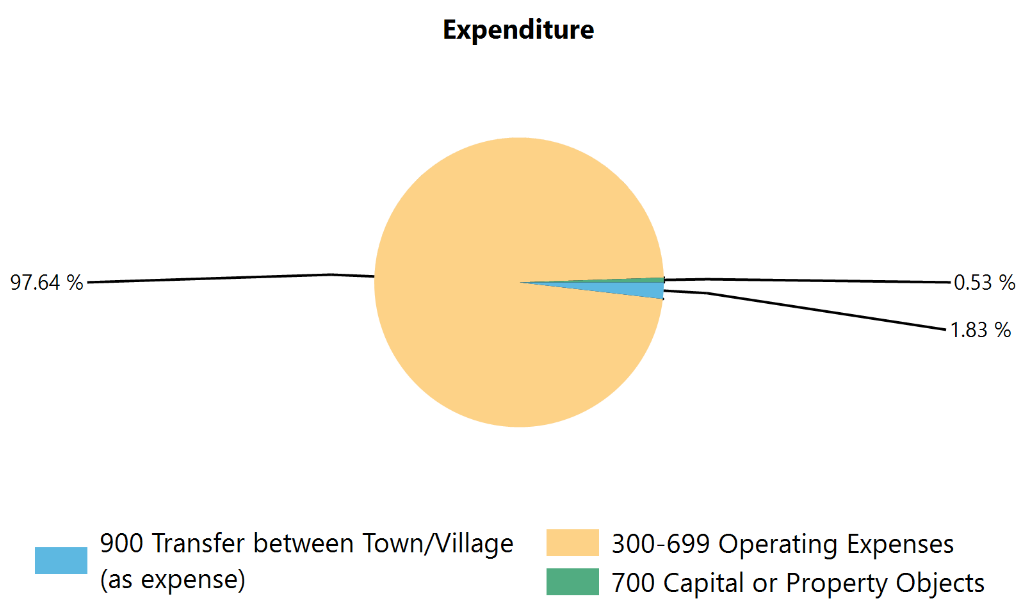
Costing Center Summary

110-41-10 - Buildings - 81 Main Street

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Increased	27.27 %	15,715	20,000
410.000-Water and Sewer Charges	Decreased	32.14 %	700	475
431.000-R&M Buildings and Grounds	Decreased	11.25 %	20,000	17,750
530.000-Communications	Unchanged	0.00 %	18,000	18,000
610.000-General Supplies	Increased	40.00 %	25,000	35,000
621.000-Natural Gas/Heating	Increased	12.50 %	4,000	4,500
622.000-Electricity	Unchanged	0.00 %	15,000	15,000
755.000-Furniture and Fixtures	New this year		-	600
900.000-Transfer between Town/Village	New this year		-	2,075
Total Expenditure		15.23 %	**98,415**	**113,400**

Budget Pie Charts



Costing Center		110-41-11 - Buildings - Essex Free Library							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	400.000-Contracted Services	19,324	2,897	16,500	7,352	3,000	9,500	6,500	216.7%
	410.000-Water and Sewer Charges	300	326	500	203	300	300	-	0.0%
	431.000-R&M Buildings and Grounds	4,000	16,161	7,000	20,938	12,000	23,200	11,200	93.3%
	530.000-Communications	-	430	500	1,556	400	1,500	1,100	275.0%
	610.000-General Supplies	-	-	500	322	-	500	500	n/a
	621.000-Natural Gas/Heating	2,400	1,967	2,680	2,102	2,000	2,100	100	5.0%
	622.000-Electricity	5,000	4,733	5,000	3,265	5,000	5,000	-	0.0%
	755.000-Furniture and Fixtures	-	-	500	-	-	500	500	n/a
Total Expenditure		**31,024**	**26,514**	**33,180**	**35,738**	**22,700**	**42,600**	**19,900**	**87.7%**
Net Town General Fund		*(31,024)*	*(26,514)*	*(33,180)*	*(35,738)*	*(22,700)*	*(42,600)*	*(19,900)*	*87.7%*

Costing Center		110-41-12 - Buildings - Fire Station							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	400.000-Contracted Services	1,500	938	1,500	737	1,000	1,000	-	0.0%
	410.000-Water and Sewer Charges	1,200	1,277	1,000	391	1,200	800	(400)	-33.3%
	431.000-R&M Buildings and Grounds	5,000	7,662	5,000	21,635	10,000	7,750	(2,250)	-22.5%
	530.000-Communications	3,000	971	3,200	724	900	900	-	0.0%
	610.000-General Supplies	1,500	102	1,500	939	100	1,000	900	900.0%
	621.000-Natural Gas/Heating	3,200	2,652	3,400	2,888	2,500	2,500	-	0.0%
	622.000-Electricity	4,700	5,108	4,820	4,039	4,700	4,000	(700)	-14.9%
	730.000-Buildings and Improvements	1,000	-	750	-	-	-	-	n/a
Total Expenditure		**21,100**	**18,710**	**21,170**	**31,354**	**20,400**	**17,950**	**(2,450)**	**-12.0%**
Net Town General Fund		*(21,100)*	*(18,710)*	*(21,170)*	*(31,354)*	*(20,400)*	*(17,950)*	*2450*	*-12.0%*

Costing Center Summary

110-41-11 - Buildings - Essex Free Library

Previous Costing Center	110-41-11 - Buildings - Essex Free Library	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-11
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

Without the small repairs - the small problems just become large major problems that are worth thousands of dollars to fix.

Description

This building is a 100+ year old building. Although a major reconstruction project in 1988 made this building into what is now the Essex Free Library. There was an addition to the building for a stair tower and an elevator. In 2019, mold was found in the basement, and an extensive project was undertaken to remediate the mold and seal the basement up from water intrusion.

New Initiatives

There are many projects for this old building. We need to strive to put the money into this old building to keep it shining. It is found that the older the building you have, the more repair work is needed to invest into the building for upkeep.

Goals and Priorities

Goals and priorates of this building is to help preserve this building to keep the Essex Free Library operating and functioning.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Increased	216.67 %	3,000	9,500
410.000-Water and Sewer Charges	Unchanged	0.00 %	300	300
431.000-R&M Buildings and Grounds	Increased	93.33 %	12,000	23,200
530.000-Communications	Increased	275.00 %	400	1,500
610.000-General Supplies	New this year		-	500
621.000-Natural Gas/Heating	Increased	5.00 %	2,000	2,100
622.000-Electricity	Unchanged	0.00 %	5,000	5,000
755.000-Furniture and Fixtures	New this year		-	500
Total Expenditure		87.67 %	**22,700**	**42,600**

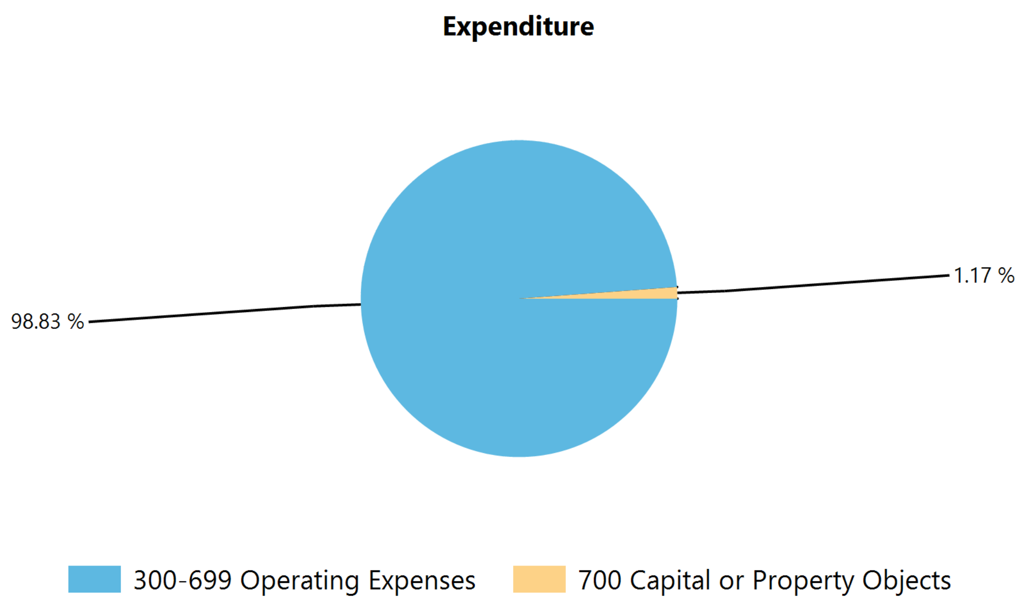
2023 Budget Details

Costing Center Summary

110-41-11 - Buildings - Essex Free Library

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Cleaning Services		9,500
410.000-Water and Sewer Charges			300
431.000-R&M Buildings and Grounds	Extensive repairs needed for this 100+ year old bu		23,200
530.000-Communications			1,500
610.000-General Supplies			500
621.000-Natural Gas/Heating			2,100
622.000-Electricity			5,000
Total			**42,100**
700 Capital or Property Objects			
755.000-Furniture and Fixtures			500
Total			**500**
Total Expenditure			**42,600**
Net Total			**(42,600)**

Budget Pie Charts



Costing Center Summary

110-41-12 - Buildings - Fire Station

Previous Costing Center	110-41-12 - Buildings - Fire Station	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-12
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

Although the fire department is limited to 2 to 5 years at this location maximum - it doesn't mean that we are going to demolish this current building. This building will become another Public Works Building on this campus. Since we did this major renovation on the building, we have determined that the building will have another purpose after the Fire Department has moved onto another site. So we are continually adding little repairs here and there to keep the building in tip top shape.

Description

Building was originally built in 1972. Addition in 1980 and in 2001. Mold was found within the apparatus bay and into the office area. Major project on the building in the summer of 2020 to remediate the mold.

New Initiatives

The life of the Fire Department within this current building is limited to 2 to 5 years maximum. The fire department not only needs a bigger building, but their role is expanding within the community. Strategies are changing making the fire department needing to become more reliable. Being more reliable means having more equipment to perform many functions. This building is part of the Building's Study Report and that this building for the Fire Department is recommended to be replaced with a bigger, more modern type of station. The current footprint and current location is too small for their needs, but is a good fit for the Public Works campus to expand into and use this building.

Goals and Priorities

This building has not had its proper upkeep throughout the years. Band-aids have been put on the building to limp it along. With this new mold remediation / renovation project, proper care has been given to the building to not only bring it up to code, but insulate and modernize the building.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Unchanged	0.00 %	1,000	1,000
410.000-Water and Sewer Charges	Decreased	33.33 %	1,200	800
431.000-R&M Buildings and Grounds	Decreased	22.50 %	10,000	7,750
530.000-Communications	Unchanged	0.00 %	900	900
610.000-General Supplies	Increased	900.00 %	100	1,000
621.000-Natural Gas/Heating	Unchanged	0.00 %	2,500	2,500
622.000-Electricity	Decreased	14.89 %	4,700	4,000
Total Expenditure		12.01 %	**20,400**	**17,950**

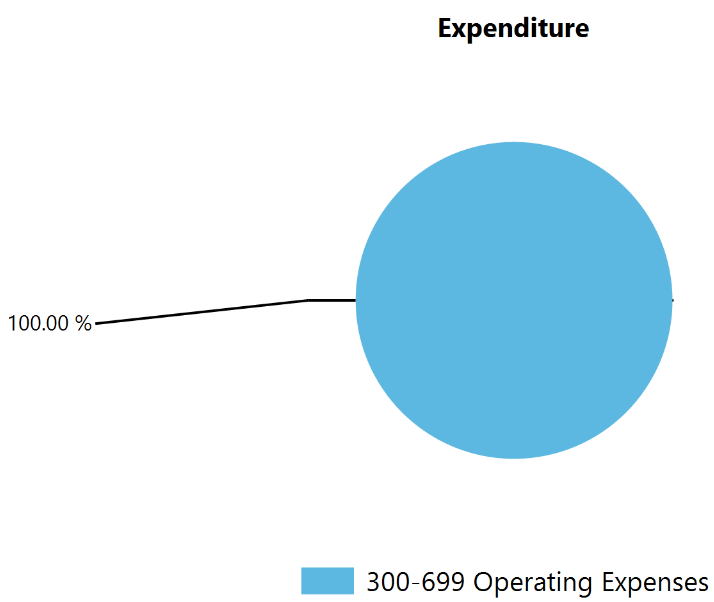
2023 Budget Details

Costing Center Summary

110-41-12 - Buildings - Fire Station

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			1,000
410.000-Water and Sewer Charges			800
431.000-R&M Buildings and Grounds			7,750
530.000-Communications			900
610.000-General Supplies			1,000
621.000-Natural Gas/Heating			2,500
622.000-Electricity			4,000
626.000-Gasoline			-
Total			17,950
Total Expenditure			17,950
Net Total			(17,950)

Budget Pie Charts



Costing Center		110-41-13 - Buildings - Police Station							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	400.000-Contracted Services	29,000	28,997	24,000	29,204	29,000	29,000	-	0.0%
	410.000-Water and Sewer Charges	600	746	590	1,658	600	1,000	400	66.7%
	431.000-R&M Buildings and Grounds	10,000	26,996	15,000	17,160	20,000	23,750	3,750	18.8%
	530.000-Communications	8,150	12,775	9,500	13,232	12,000	12,000	-	0.0%
	621.000-Natural Gas/Heating	4,800	4,537	3,750	4,514	4,500	4,500	-	0.0%
	622.000-Electricity	24,600	22,677	22,400	21,326	23,000	23,000	-	0.0%
Total Expenditure		**77,150**	**96,728**	**75,240**	**87,093**	**89,100**	**93,250**	**4,150**	**4.7%**
Net Town General Fund		*(77,150)*	*(96,728)*	*(75,240)*	*(87,093)*	*(89,100)*	*(93,250)*	*(4,150)*	*4.7%*

Costing Center		110-41-14 - Buildings - PW Admin							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	400.000-Contracted Services	6,500	402	5,500	580	300	600	300	100.0%
	410.000-Water and Sewer Charges	340	-	360	-	-	-	-	n/a
	431.000-R&M Buildings and Grounds	1,400	569	8,000	1,163	12,000	2,000	(10,000)	-83.3%
	530.000-Communications	-	1,149	700	1,416	1,150	1,150	-	0.0%
	610.000-General Supplies	400	209	700	642	200	700	500	250.0%
	621.000-Natural Gas/Heating	800	783	875	806	800	800	-	0.0%
	622.000-Electricity	1,400	1,333	1,650	1,131	1,400	1,400	-	0.0%
	755.000-Furniture and Fixtures	-	-	500	100	-	500	500	n/a
Total Expenditure		**10,840**	**4,445**	**18,285**	**5,839**	**15,850**	**7,150**	**(8,700)**	**-54.9%**
Net Town General Fund		*(10,840)*	*(4,445)*	*(18,285)*	*(5,839)*	*(15,850)*	*(7,150)*	*8,700*	*-54.9%*

Costing Center Summary

110-41-13 - Buildings - Police Station

Previous Costing Center	110-41-13 - Buildings - Police Station	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-13
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

Starting to make headway with the humidity issues in this building. Not quite there yet - but close. The summer is not long enough for us to get a complete handle on it - so it has been dragged out over a few years now.

Description

Complete new building in 2014. Mainly brick with flat rubber roofing.

New Initiatives

With small repairs, we are replacing equipment when it fails with higher quality material that will take the everyday abuse. There are alot of moving parts within this 18,000 square foot facility that runs 24/7. We are getting ready to finalize the fix on the windows. And we are finding that the heat pumps that were installed are not the right units. We are changing the thermostats to correspond with the main controls of the building.

Goals and Priorities

Building is in need of small constant repairs. When building was being constructed, contractors used equipment and materials that are not of the highest of quality, being that there was a limited budget.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Unchanged	0.00 %	29,000	29,000
410.000-Water and Sewer Charges	Increased	66.67 %	600	1,000
431.000-R&M Buildings and Grounds	Increased	18.75 %	20,000	23,750
530.000-Communications	Unchanged	0.00 %	12,000	12,000
621.000-Natural Gas/Heating	Unchanged	0.00 %	4,500	4,500
622.000-Electricity	Unchanged	0.00 %	23,000	23,000
Total Expenditure		4.66 %	**89,100**	**93,250**

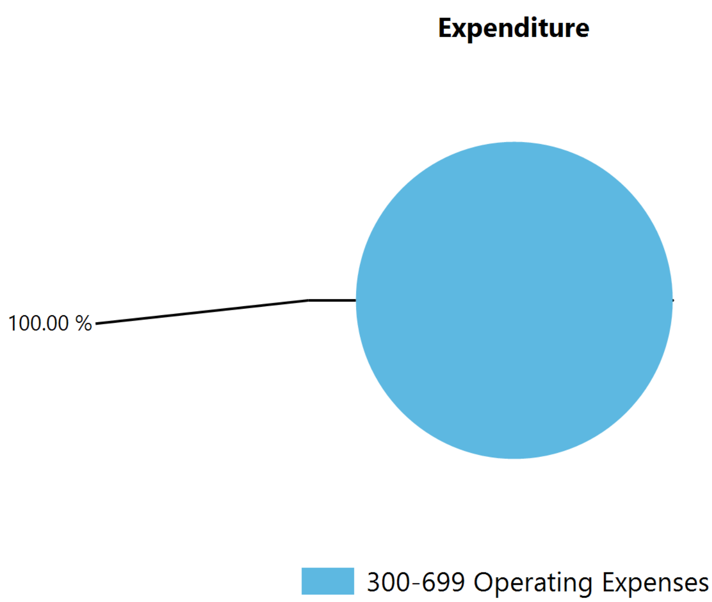
2023 Budget Details

Costing Center Summary

110-41-13 - Buildings - Police Station

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			29,000
410.000-Water and Sewer Charges			1,000
431.000-R&M Buildings and Grounds			23,750
530.000-Communications			12,000
610.000-General Supplies			-
621.000-Natural Gas/Heating			4,500
622.000-Electricity			23,000
Total			93,250
Total Expenditure			93,250
Net Total			(93,250)

Budget Pie Charts



Costing Center Summary

110-41-14 - Buildings - PW Admin

Previous Costing Center	110-41-14 - Buildings - PW Admin	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-14
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

Small repairs have taken place for this building. There are no small repairs for taking care of the sill plate. The building will need to be jacked up, and then the sill plate can be taken out and replaced. It is a very time consuming project. The original constructiion did not use pressure treated material. Dry rot is from the building being so old.

Description

Small office building housing the water and storm water engineers, along with the main Administrative Assistant and the Town Staff engineer.

New Initiatives

When we repaired the front stoop, we found that the main sill plate (what the building walls sit on) are all dry rot. Which means they are brittle. The joists that sit in this sill plate are starting to sag. The crawl space under the building is not insulated at all, making the floor very cold in the winter.

Goals and Priorities

Goal for the personal of this building to be combined with the staff of the Town Highway department.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Increased	100.00 %	300	600
431.000-R&M Buildings and Grounds	Decreased	83.33 %	12,000	2,000
530.000-Communications	Unchanged	0.00 %	1,150	1,150
610.000-General Supplies	Increased	250.00 %	200	700
621.000-Natural Gas/Heating	Unchanged	0.00 %	800	800
622.000-Electricity	Unchanged	0.00 %	1,400	1,400
755.000-Furniture and Fixtures	New this year		-	500
Total Expenditure		54.89 %	**15,850**	**7,150**

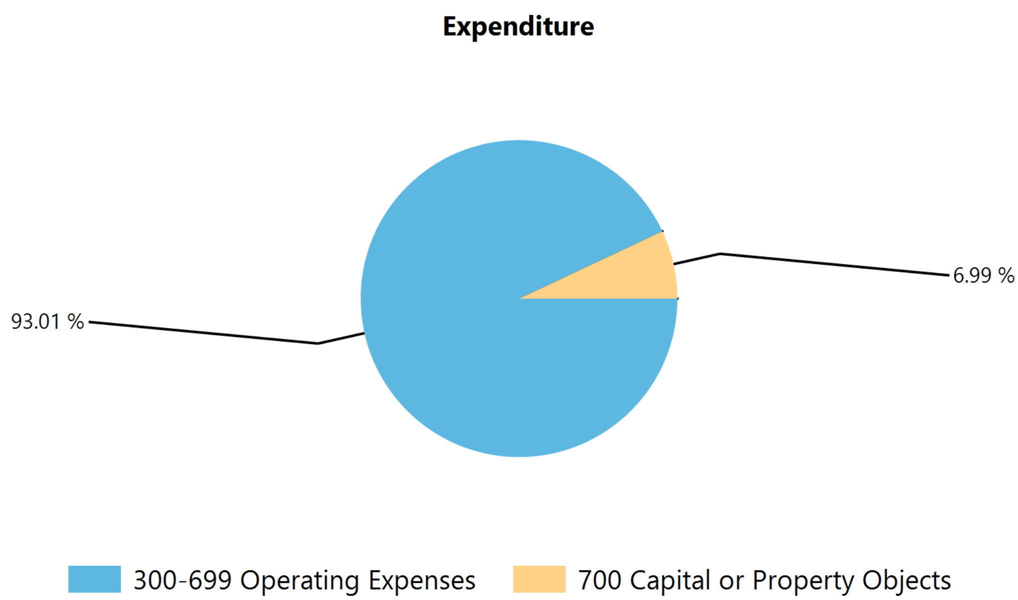
2023 Budget Details

Costing Center Summary

110-41-14 - Buildings - PW Admin

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			600
410.000-Water and Sewer Charges			-
431.000-R&M Buildings and Grounds			2,000
530.000-Communications			1,150
610.000-General Supplies			700
621.000-Natural Gas/Heating			800
622.000-Electricity			1,400
Total			**6,650**
700 Capital or Property Objects			
755.000-Furniture and Fixtures			500
Total			**500**
Total Expenditure			**7,150**
Net Total			**(7,150)**

Budget Pie Charts



Costing Center		110-41-15 - Buildings - PW Garage and Complex							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure									
	400.000-Contracted Services	-	7,521	-	7,286	7,500	7,500	-	0.0%
	410.000-Water and Sewer Charges	4,525	3,586	3,600	2,555	3,500	3,500	-	0.0%
	431.000-R&M Buildings and Grounds	11,900	14,662	18,000	11,102	14,000	12,000	(2,000)	-14.3%
	530.000-Communications	1,400	2,189	1,650	1,715	2,200	2,200	-	0.0%
	610.000-General Supplies	8,200	3,405	9,200	6,298	2,000	6,000	4,000	200.0%
	621.000-Natural Gas/Heating	6,500	3,736	5,200	3,996	3,500	4,000	500	14.3%
	622.000-Electricity	12,430	12,432	13,000	10,997	12,000	11,000	(1,000)	-8.3%
	626.000-Gasoline	136,000	101,512	136,950	81,496	131,000	138,400	7,400	5.6%
	755.000-Furniture and Fixtures	-	-	500	-	-	500	500	n/a
Total Expenditure		**180,955**	**149,043**	**188,100**	**125,444**	**175,700**	**185,100**	**9,400**	**5.4%**
Net Town General Fund		*(180,955)*	*(149,043)*	*(188,100)*	*(125,444)*	*(175,700)*	*(185,100)*	(9,400)	5.4%

Costing Center		110-41-16 - Buildings - Parks Garage							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	$ Change	% Change
Expenditure									
	410.000-Water and Sewer Charges	300	716	320	1,584	300	1,000	700	233.3%
	431.000-R&M Buildings and Grounds	-	152	2,000	2,511	2,000	2,000	-	0.0%
	530.000-Communications	120	262	750	149	260	300	40	15.4%
	621.000-Natural Gas/Heating	1,100	1,244	1,100	1,258	1,200	1,250	50	4.2%
	622.000-Electricity	3,100	3,933	2,200	5,840	3,500	3,500	-	0.0%
	755.000-Furniture and Fixtures	-	-	200	-	-	-	-	n/a
Total Expenditure		**4,620**	**6,307**	**6,570**	**11,341**	**7,260**	**8,050**	**790**	**10.9%**
Net Town General Fund		*(4,620)*	*(6,307)*	*(6,570)*	*(11,341)*	*(7,260)*	*(8,050)*	*(790)*	*10.9%*

Costing Center Summary

110-41-15 - Buildings - PW Garage and Complex

Previous Costing Center	110-41-15 - Buildings - PW Garage and Complex	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-15
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

Busy building needs constant upkeep and small repairs. Need to look into the water meter, as water usage looks pretty high. Could a water retention system be put in to collect rain water to perform truck washing instead of using water from the main water system.

Description

Original Public Works Garage constructed in 1978. Steel building with insulation, metal clad on the inside. Major renovation in summer of 2019 to reconstruct apparatus bay steel columns.

New Initiatives

Bottom of the steel panels need to be replaced. Some concrete or asphalt will need to be laid in order to stop the dirt from getting at the siding.

Goals and Priorities

Building is heavily used by workers and the trucks come in and out everyday. Repairs for the building are taken care of in a timely , so that when a repair is needed; it is taken care of.

Costing Center Budget with Notes

110-41-15 - Buildings - PW Garage and Complex

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Casella, FireTech, Safety Systems, Solid Waste		7,500
410.000-Water and Sewer Charges			3,500
431.000-R&M Buildings and Grounds			12,000
530.000-Communications			2,200
610.000-General Supplies			6,000
621.000-Natural Gas/Heating			4,000
622.000-Electricity			11,000
626.000-Gasoline	diesel fuel; avg. over 9 yrs is 27,144 gal per year; use in 2020 was 22,421 gallons which was low due to winter conditions. Average price in 2020 was $1.82/gallon; latest price in fall of 2021 was $2.36 per gal.; use 27,500 gal x $2.50 per gal plus $900 for filling generators; total is $69,650 Unleaded fuel avg 24,160 gal over 9 years; 20,185 gal in FY20 which was low compared to previous years; last price in fall was $2.64 per gal. Use 25,000 gal x $2.75 per gal = $68,750; use $138,400 for total.		138,400
Total 300-699 Operating Expenses			**184,600**
700 Capital or Property Objects			
755.000-Furniture and Fixtures			500
Total 700 Capital or Property Objects			**500**
Total Expenditure			**185,100**
Net Total			**(185,100)**

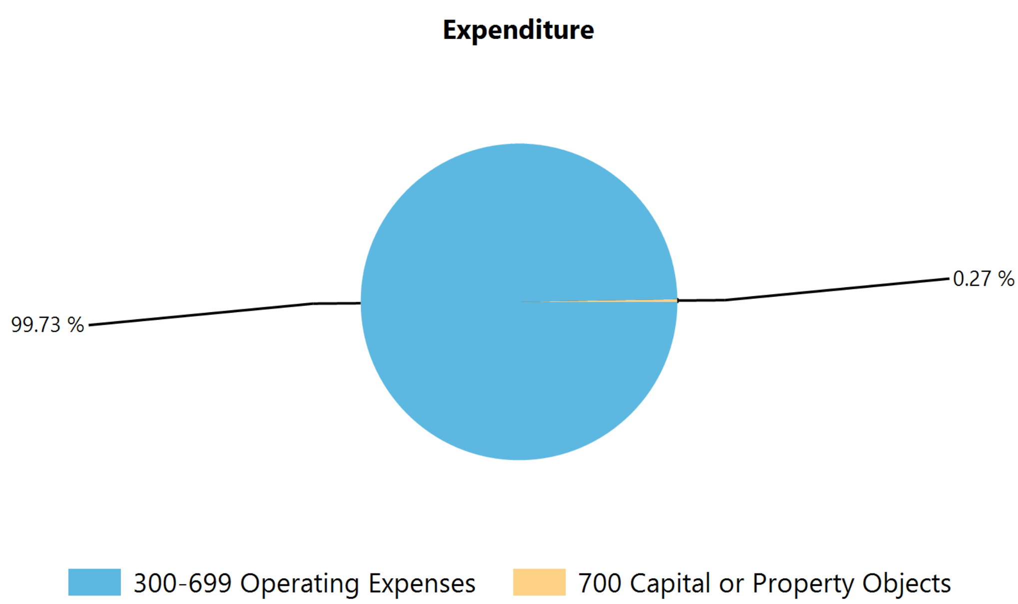
Costing Center Summary

110-41-15 - Buildings - PW Garage and Complex

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Unchanged	0.00 %	7,500	7,500
410.000-Water and Sewer Charges	Unchanged	0.00 %	3,500	3,500
431.000-R&M Buildings and Grounds	Decreased	14.29 %	14,000	12,000
530.000-Communications	Unchanged	0.00 %	2,200	2,200
610.000-General Supplies	Increased	200.00 %	2,000	6,000
621.000-Natural Gas/Heating	Increased	14.29 %	3,500	4,000
622.000-Electricity	Decreased	8.33 %	12,000	11,000
626.000-Gasoline	Increased	5.65 %	131,000	138,400
755.000-Furniture and Fixtures	New this year		-	500
Total Expenditure		5.35 %	**175,700**	**185,100**

Budget Pie Charts



Costing Center Summary

110-41-16 - Buildings - Parks Garage

Previous Costing Center	110-41-16 - Buildings - Parks Garage	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-16
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

Long term goal of this current building is to move this current department to the Tree Farm, or swallowed up to be with Public Works. This building will then be for the Water/sewer vehicle and equipment storage.

Description

Main garage for the Parks & Recreation maintenance. Mowers are stored and repaired within this facility. It is a building that housed the police vehicle evidence. Renovated for the Parks & Rec in summer of 2017.

New Initiatives

This building needs some work on the lighting within the building. From costs reports, we are seeing that this building is having a higher cost of electrical usage more than the bigger Public Works Garage..

Goals and Priorities

This building is a metal building with 2 side pole barns to house the senor buses. Garage needs minor repair as the building is keep up to shape.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
410.000-Water and Sewer Charges	Increased	233.33 %	300	1,000
431.000-R&M Buildings and Grounds	Unchanged	0.00 %	2,000	2,000
530.000-Communications	Increased	15.38 %	260	300
621.000-Natural Gas/Heating	Increased	4.17 %	1,200	1,250
622.000-Electricity	Unchanged	0.00 %	3,500	3,500
Total Expenditure		10.88 %	**7,260**	**8,050**

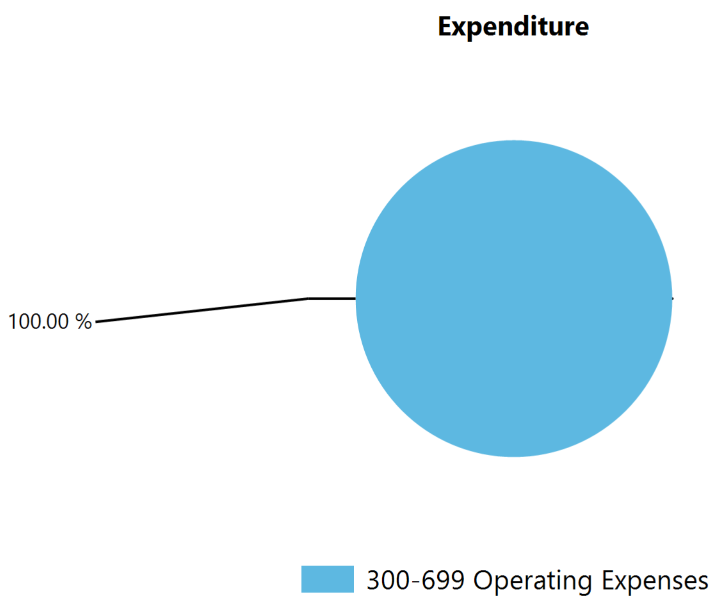
2023 Budget Details

Costing Center Summary

110-41-16 - Buildings - Parks Garage

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
410.000-Water and Sewer Charges			1,000
431.000-R&M Buildings and Grounds			2,000
530.000-Communications			300
610.000-General Supplies			-
621.000-Natural Gas/Heating			1,250
622.000-Electricity			3,500
Total			**8,050**
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total			**-**
Total Expenditure			**8,050**
Net Total			**(8,050)**

Budget Pie Charts



Costing Center		110-41-17 - Buildings - Memorial Hall							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	400.000-Contracted Services	-	617	-	3,135	-	3,200	3,200	n/a
	410.000-Water and Sewer Charges	1,200	670	600	184	600	500	(100)	-16.7%
	431.000-R&M Buildings and Grounds	2,000	9,029	4,000	3,198	14,000	3,000	(11,000)	-78.6%
	530.000-Communications	-	564	400	625	200	600	400	200.0%
	610.000-General Supplies	-	-	250	33	-	-	-	n/a
	621.000-Natural Gas/Heating	3,200	2,257	3,200	2,267	2,000	2,000	-	0.0%
	622.000-Electricity	2,500	1,955	2,300	1,747	2,000	2,000	-	0.0%
Total Expenditure		**8,900**	**15,092**	**10,750**	**11,191**	**18,800**	**11,300**	**(7,500)**	**-39.9%**
Net Town General Fund		*(8,900)*	*(15,092)*	*(10,750)*	*(11,191)*	*(18,800)*	*(11,300)*	*7,500*	*-39.9%*

Costing Center		110-41-18 - Buildings - Powell Museum							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	400.000-Contracted Services	-	250	-	500	300	500	200	66.7%
	410.000-Water and Sewer Charges	200	194	400	176	175	200	25	14.3%
	431.000-R&M Buildings and Grounds	2,500	7,599	5,000	2,530	4,000	2,000	(2,000)	-50.0%
	530.000-Communications	-	184	200	219	150	300	150	100.0%
	610.000-General Supplies	-	-	250	-	-	-	-	n/a
	621.000-Natural Gas/Heating	1,400	986	1,400	1,008	900	1,000	100	11.1%
	622.000-Electricity	900	1,339	1,250	1,035	1,000	1,000	-	0.0%
	755.000-Furniture and Fixtures	-	-	200	-	-	-	-	n/a
Total Expenditure		**5,000**	**10,552**	**8,700**	**5,468**	**6,525**	**5,000**	**(1,525)**	**-23.4%**
Net Town General Fund		*(5,000)*	*(10,552)*	*(8,700)*	*(5,468)*	*(6,525)*	*(5,000)*	*1,525*	*-23.4%*

Costing Center		110-41-24 - Buildings - Tree Farm							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	400.000-Contracted Services	-	299	-	299	300	300	-	0.0%
	431.000-R&M Buildings and Grounds	-	-	-	-	-	-	-	n/a
	622.000-Electricity	600	644	1,800	580	600	600	-	0.0%
Total Expenditure		**600**	**943**	**1,800**	**879**	**900**	**900**	**-**	**0.0%**
Net Town General Fund		*(600)*	*(943)*	*(1,800)*	*(879)*	*(900)*	*(900)*	*-*	*0.0%*

Costing Center Summary

110-41-17 - Buildings - Memorial Hall

Previous Costing Center	110-41-17 - Buildings - Memorial Hall	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-17
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

There continues to be some small repair to this building for upkeep on usage of building. There should be an intent to use this building more than it is being used for now. Not just for the theater players, but if the audience chairs are set-up; then what other usage can this building be used for ?? Would be nice to make a stage down at the creek for music players to play during the summertime ?? Then use the lawn as the amphitheater seating.

Description

Building was originally built in 1871. It is another one of our older buildings. Mainly a brick and slate roof building.

New Initiatives

This building is an old building, and small repairs keep this building in shape. Not to sound like a broken record, but again small repairs keep the building healthy and hopefully keeps the major repairs away.

Goals and Priorities

We have an estimate to insulate in the crawl space of the building, but that project is seeking grant money through the Energy Committee.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	New this year		-	3,200
410.000-Water and Sewer Charges	Decreased	16.67 %	600	500
431.000-R&M Buildings and Grounds	Decreased	78.57 %	14,000	3,000
530.000-Communications	Increased	200.00 %	200	600
621.000-Natural Gas/Heating	Unchanged	0.00 %	2,000	2,000
622.000-Electricity	Unchanged	0.00 %	2,000	2,000
Total Expenditure		39.89 %	**18,800**	**11,300**

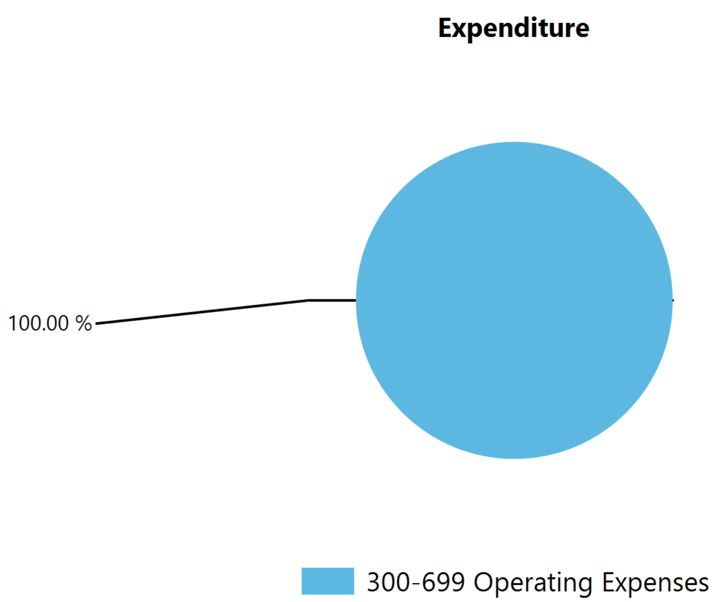
2023 Budget Details

Costing Center Summary

110-41-17 - Buildings - Memorial Hall

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			3,200
410.000-Water and Sewer Charges			500
431.000-R&M Buildings and Grounds			3,000
530.000-Communications			600
610.000-General Supplies			-
621.000-Natural Gas/Heating			2,000
622.000-Electricity			2,000
Total			**11,300**
Total Expenditure			11,300
Net Total			(11,300)

Budget Pie Charts



Costing Center Summary

110-41-18 - Buildings - Powell Museum

Previous Costing Center	110-41-18 - Buildings - Powell Museum	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-18
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

We have started and we keep making small repairs to this building that keeps it in shape. This yearly maintenance is keeping the building away from any major repairs that this building of that age could see. This building is now seeing minimal usage which also helps with maintenance on the building.

Description

Powell museum is an old building. Although not used enough in these COVID times. The building now sits idle.

New Initiatives

Repair the outside door for the basement this year.

Goals and Priorities

We have some painting to do with this building for this year.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Increased	66.67 %	300	500
410.000-Water and Sewer Charges	Increased	14.29 %	175	200
431.000-R&M Buildings and Grounds	Decreased	50.00 %	4,000	2,000
530.000-Communications	Increased	100.00 %	150	300
621.000-Natural Gas/Heating	Increased	11.11 %	900	1,000
622.000-Electricity	Unchanged	0.00 %	1,000	1,000
Total Expenditure		23.37 %	**6,525**	**5,000**

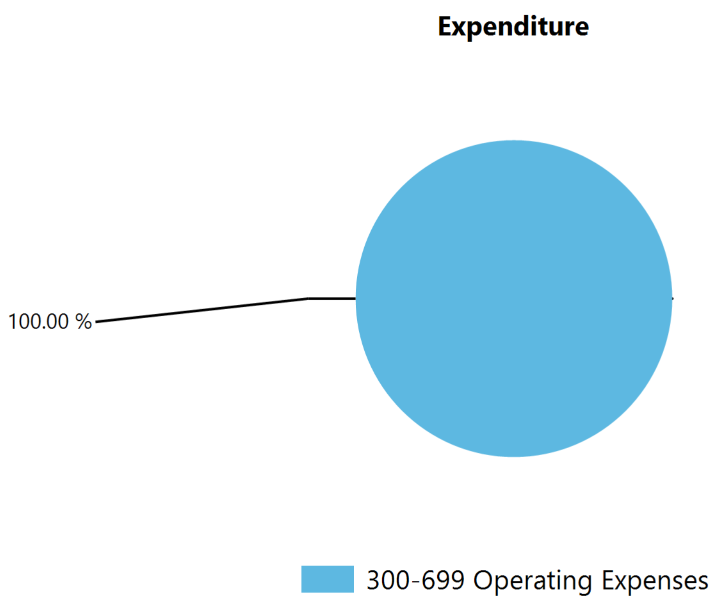
2023 Budget Details

Costing Center Summary

110-41-18 - Buildings - Powell Museum

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Safety Systems		500
410.000-Water and Sewer Charges			200
431.000-R&M Buildings and Grounds			2,000
530.000-Communications			300
610.000-General Supplies			-
621.000-Natural Gas/Heating			1,000
622.000-Electricity			1,000
Total			**5,000**
700 Capital or Property Objects			
755.000-Furniture and Fixtures			-
Total			-
Total Expenditure			5,000
Net Total			(5,000)

Budget Pie Charts



Costing Center Summary

110-41-24 - Buildings - Tree Farm

Previous Costing Center	110-41-24 - Buildings - Tree Farm	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-41-24
Department	41 - Buildings - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Tom Yandow (tyandow)

Narrative

If the Village parks & Rec maintenance moves over to this area, they can start to take care of the grounds and not hire out the maintenance of the fields. This could then help to make the complex be used as an all seasonal complex - thus generating more money. This would give the Town/Village parks & Rec more room for their equipment and there is a potential to share equipment.

Description

This complex was given to the Town/Village for our Recreational uses.

New Initiatives

This facility may grow to house both (The house & garage) should get some kind of work done on them this year so that the complex on Sand Hill Road can reorganize.

Goals and Priorities

The main cold storage roof needs repair. Goal is to keep this building in good repair for the Town of Essex to use as cold storage for our Rec department and Public works department.

Costing Center Summary

110-41-24 - Buildings - Tree Farm

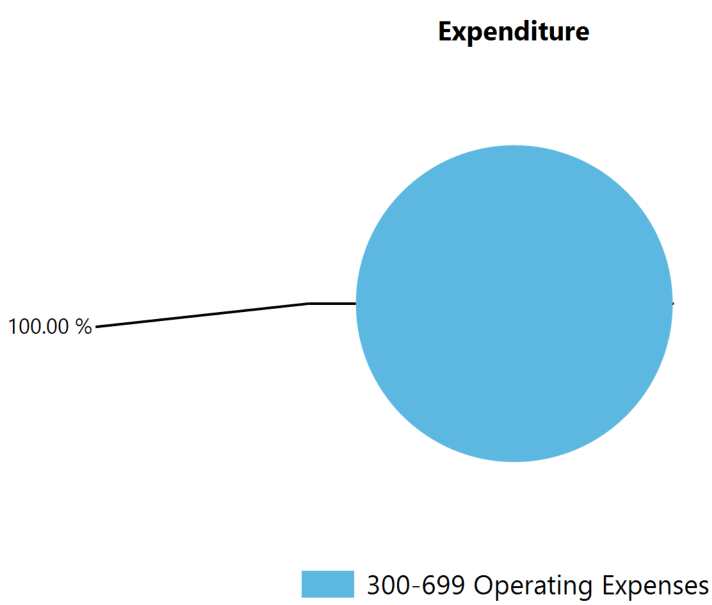
Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
400.000-Contracted Services	Unchanged	0.00 %	300	300
622.000-Electricity	Unchanged	0.00 %	600	600
Total Expenditure		0.00 %	**900**	**900**

2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services			300
431.000-R&M Buildings and Grounds			-
622.000-Electricity			600
Total			**900**
Total Expenditure			**900**
Net Total			**(900)**

Budget Pie Charts



Costing Center		110-95-00 - Debt, Town							
		2020 Budget	**2020 Actual**	**2021 Budget**	**2021 Actual**	**2022 Budget**	**2023 Budget**	**$ Change**	**% Change**
Expenditure									
	950.901-Police Facility Debt Principal	345,000	345,000	345,000	345,000	345,000	345,000	-	0.0%
	955.901-Police Facility Debt Interest	194,973	194,973	184,890	184,890	174,408	162,844	(11,564)	-6.6%
	970.901-Police Lease Principal	-	4,982	5,343	5,343	2,815	-	(2,815)	-100.0%
	975.901-Police Lease Interest	-	762	402	402	58	-	(58)	-100.0%
Total Expenditure		**539,973**	**545,717**	**535,635**	**535,635**	**522,281**	**507,844**	**(14,437)**	**-2.8%**
Net Town General Fund		*(539,973)*	*(545,717)*	*(535,635)*	*(535,635)*	*(522,281)*	*(507,844)*	*14,437*	*-2.8%*

Costing Center Summary

110-95-00 - Debt, Town

Previous Costing Center	110-95-00 - Debt, Town	**Budget Year**	2023
Entity	Town	**Accounting Reference**	110-95-00
Department	13 - Finance - Town	**Approved**	No
Stage	Management Team Review	**Manager**	Sarah Macy (smacy)

Narrative

Description

The debt segment accounts for all general fund debt of the Town. The only debt item in the Town General Fund is the Police Facility bond that was also used to renovate 81 Main Street. This debt is $345,000 principal per year and a decreasing annual interest amount until it is retired in November 2033 (FY34).

New Initiatives

There is no new proposed in the general fund budget.

Goals and Priorities

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Amount	2023 Amount
Expenditure				
950.901-Police Facility Debt Principal	Unchanged	0.00 %	345,000	345,000
955.901-Police Facility Debt Interest	Decreased	6.63 %	174,408	162,844
970.901-Police Lease Principal	Not used this year		2,815	-
975.901-Police Lease Interest	Not used this year		58	-
Total Expenditure		2.76 %	**522,281**	**507,844**

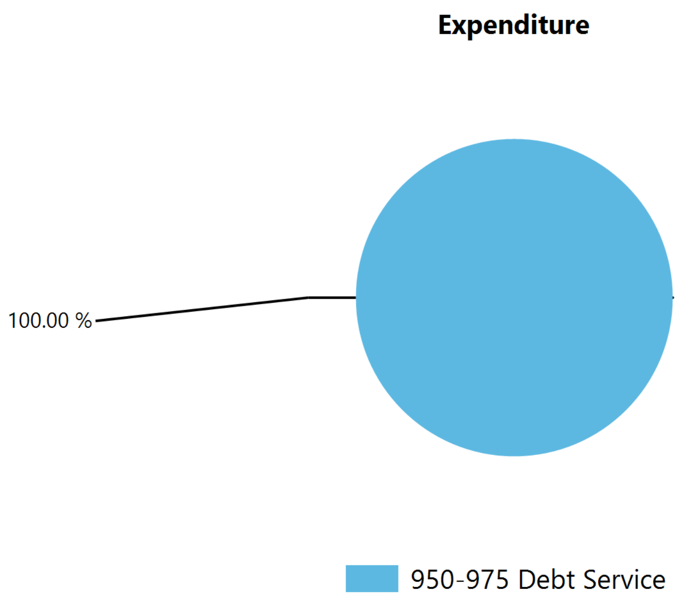
2023 Budget Details

Objects	Comments	Object Subtotals	2023 Budget
Expenditure			
950-975 Debt Service			
950.901-Police Facility Debt Principal			345,000
955.901-Police Facility Debt Interest			162,844
Total			**507,844**
Total Expenditure			**507,844**
Net Total			**(507,844)**

Budget Pie Charts

Costing Center Summary

110-95-00 - Debt, Town



Memorandum

To: Selectboard; Evan Teich, Unified Manager
From: Greg Duggan, Deputy Manager
Re: Executive session discussion about personnel
Date: November 3, 2021

Issue

The issue is whether the Selectboard will enter into executive session to discuss the employment of public employees.

Discussion

In order to have a complete and thorough discussion, it would appear that an executive session may be necessary. The employment of a public employee can be a protected discussion, provided that the public body make a decision to hire a public employee in an open meeting.

Cost

N/A

Recommendation

If the Selectboard wishes to enter executive session, the following motion is recommended:

> "I move that the Selectboard enter into executive session to discuss the employment of a public employee in accordance with 1 V.S.A. Section 313(a)(3), to include the Unified Manager, Deputy Manager, Assistant Manager, and Human Resources Director."

TOWN OF ESSEX
SELECTBOARD
REGULAR MEETING
November 1, 2021

SELECTBOARD: Andy Watts, Chair; Patrick Murray, Vice-Chair; Tracey Delphia, Clerk; Sue Cook; Dawn Hill-Fleury.

ADMINISTRATION: Evan Teich, Unified Manager; Greg Duggan, Deputy Manager; Ron Hoague, Chief of Police; Robert Kissinger, Police Lieutenant; Marguerite Ladd, Assistant Manager; Owiso Makuku, Town Community Development Director; Aaron Martin, Director of Public Works Operations; Robin Pierce, Village of Essex Junction Community Development Director; Travis Sabataso, HR Director.

OTHERS PRESENT: Kevin Collins; Erin Dickinson; Betsy Dunn; John Egan; Bill Ellis, Town Attorney; Essex ReTorter; Mariah Flynn; Maureen Gillard; Melissa Ham-Ellis; Mick Leddy, Town Attorney; Regina Mahony, Chittenden County Regional Planning Commission; Deb McAdoo; Meredith Mann; Timothy Miller; Madeleine Moino; Melanie Needle, Chittenden County Regional Planning Commission; Joe P.; Mary Post; Roseanne Prestipino; Margaret Smith; Irene Wrenner; Lorraine Zaloom; Sharon Zukowski; Angel; R M; WCAX;

1. CALL TO ORDER
Andy Watts called the meeting of the Town of Essex Selectboard to order at 6:32 PM.

2. AGENDA ADDITIONS/CHANGES
None.

3. AGENDA APPROVAL
Approval was not needed as there were no agenda changes.

4. PUBLIC TO BE HEARD
a. **Comments from Public on Items Not on Agenda**
Betsy Dunn spoke about the high levels of participation for some citizens of the Town and suggested that Essex adopt an approach similar to Burlington to further engage those citizens. She said that Burlington has Neighborhood Planning Assemblies (NPAs) that convene on a regular basis for each of their wards. She said they are advocacy groups and organized forums for neighbors to learn and be informed on public issues, and can be used to inform their City Council representatives.

Margaret Smith spoke about a persistent hum that she has been hearing nightly. She said it is disturbing her sleep and would like to pursue this issue further. Mr. Teich replied that he would need more information on this to help solve it, and asked Ms. Smith to call or email him to discuss further.

Irene Wrenner said that there are still many questions regarding the budget, such as who is paying for the senior center. She noted that the senior center would like to revise its offering of activities and it would be helpful to understand what funding the Village and Town are putting in.

Melissa Ham-Ellis asked what the talking points are around tomorrow's election. Mr. Watts directed her to minutes and the Village of Essex Junction website.

5. PUBLIC HEARING

a. **Public hearing to discuss the survey of existing Class 3 Town Highway No. 708, Fleury Road.**

Aaron Martin gave a brief description of the request, which is to ask the Selectboard to approve the Fleury Road survey and direct staff to seek the necessary deeds and documentation. He spoke about the characteristics of Fleury Road, noting that its boundaries have historically been difficult to establish and that it is not included on tax maps, though it has been a Class 3 road in Vermont since 1943. He said staff is recommending claiming a two-rod right of way centered on the existing road. He spoke about the process going forward, saying that if the Selectboard approves it, a notice of completion will be sent to abutting property owners along with appeal options, and there will be a 120-day waiting period for appeals.

Mr. Murray said that there had been one individual who wasn't able to be at the prior meeting on this topic, and asked whether Town staff have heard back from this individual or his legal counsel. Mr. Martin said that he has spoken to the individual and that the Town has provided him with a letter that he and his legal counsel reviewed and accepted, which will be filed into the land record.

DAWN HILL-FLEURY made motion, seconded by PATRICK MURRAY, to close the public hearing on Fleury Road. The motion passed 5-0.

b. **Public hearing for Dog Licensing and Control ordinances**

Robert Kissinger noted that these ordinances have not been updated since 1996 and that these updates address previous shortcomings. He noted that the revisions allow fines for unregistered dogs and require dogs to wear a collar. He noted a definition included for potentially vicious dogs, and new language around confinement of animals in vehicles (consistent with Vermont law). He also noted a revision that would require dogs to be leashed when not on their private property, and that the leash cannot be longer than six feet. He noted that these changes align with restrictions at Indian Brook Park.

Mary Post asked if dogs at the reservoir needed to be on a leash. Mr. Kissinger replied that those regulations are under the purview of the Parks & Recreation department. Mr. Watts said that park policy is that dogs are allowed off-leash outside of the parking and swimming area. Ms. Post suggested having a larger discussion about dog regulations and safety.

DAWN HILL-FLEURY made a motion, seconded by TRACEY DELPHIA, to close the public hearing on the dog ordinance modifications. The motion passed 5-0.

6. BUSINESS ITEMS

a. **Consider approval of Fleury Road survey and documentation of Fleury Road right of way**

Dawn Hill-Fleury recused herself from voting on this issue.

SUE COOK made a motion, seconded by PATRICK MURRAY, that the Selectboard approve the survey of Fleury Road per Title 19 of State Statute and direct staff to acquire the necessary deeds from all abutters to document the Fleury Road Right of Way. The motion passed 4-0-1 (Dawn Hill-Fleury abstained).

b. **Consider final passage of Dog Licensing and Control ordinances**

TRACEY DELPHIA made a motion, seconded by DAWN HILL-FLEURY, that the Selectboard approve the final passage of Chapter 4.04 Dog Licensing and Control, of the Town of Essex Municipal Ordinance, effective immediately. The motion passed 5-0.

c. **Presentation and discussion about retail cannabis**

Ms. Needle began the presentation by summarizing Act 164, which legalized the sale, purchase, and taxation of adult use cannabis, and establishes a retail market. She noted that municipalities must opt in to allowing the retail sale of cannabis, but cannot opt in to other components such as cultivation, testing, warehousing, or distribution, which are permitted by the state. She walked through the Act 164 timeline, noting that rulemaking is occurring and expected final adoption of rules is March 1, 2022. She said licenses can be issued to retailers beginning on or before October 1, 2022, should the Town vote to opt in.

Ms. Flynn spoke about community-level prevention efforts targeted toward youth, such as creating buffer zones, density maximums, local options tax, and prohibiting use in certain places. She showed examples of local buffer zones around Essex's libraries and schools.

Ms. Cook asked about integrated licensing, since the opt-in vote at the municipal level is only about the retail component. Ms. Needle confirmed that integrated licenses are not subject to a municipal opt in.

Ms. Delphia asked if the cultivation and retail have to happen to separately in dispensaries. She asked if Act 164 allows them to be combined. Ms. Needle said the integrated license is comprehensive. She said that the retail component of an integrated license can only happen in an opted-in community.

Mr. Murray asked for clarification around the efficacy of a local cannabis control board, noting that licenses are issued and regulated at the state level. Ms. Flynn said that there are benefits to creating another level of licensing in municipalities and that it would be a second layer of approval for a license in the Town. Mr. Pierce said that a municipality can opt in but that the best control is through zoning. Mr. Duggan said that Town staff have discussed how a local cannabis control board could act like a liquor licensing board in situations where there is a problematic shop.

Mr. Duggan asked whether buffers would apply to school-owned properties or just to schools. Ms. Needle replied that it is up to Town's discretion through regulation and zoning.

Mr. Watts asked about the March 1, 2022 rulemaking deadline, saying that it is difficult to explain to voters how the rules and regulations would work if the rules aren't final by the time they vote. He also said that it would be challenging if the Town receives a petition to have an opt in vote before the State rules are finalized.

Meredith Mann spoke as the owner of a cannabis confection retailer, noting that they have fielded a survey on the Essex Facebook page and that 87% of respondents were in favor of retailing. She also noted that they are collecting signatures to petition for an opt in vote. She spoke in favor of strengthening child safety measures.

Mr. Watts asked what the implications are for the Village if the Town votes to opt in to retail cannabis. Mr. Pierce replied that each individual municipality can have a vote to opt in, so the Town and Village can vote individually.

Sharon Zukowski expressed concern about the local options tax, which would put a burden on small businesses, and that the Town voted resoundingly against the local options tax in a previous vote.

Mr. Watts discussed next steps, which were having the cannabis committee pursue fielding a survey to learn more about residents' and businesses' thoughts, as well as look into the local options tax and whether it could be separated out.

d. **Presentation of West Central Vermont Comprehensive Economic Development Strategy**

Ms. Mahony said that the Chittenden County Regional Planning Commission (CCRPC) is working on a fourth iteration of a Comprehensive Economic Development Strategy (CEDS). She said this plan is necessary to have in place to get federal economic development funds into the region, and that it is a strategic, action-oriented plan. She said that it differs from prior iterations because it entails collaborating with Addison, Rutland, and some central Vermont counties (90 municipalities in all). She said that plan is currently in the outreach and engagement stage. She outlined the timeline, which is to have a draft plan in the spring and a final, adopted CEDS by the end of 2022.

Mr. Murray asked for an example of a priority project. Ms. Mahony replied that they are thinking about infrastructure (municipal level, like wastewater or water) through the lens of creating or retaining jobs in the region, but also programmatic type projects, such as a workforce training program aimed at retaining youth.

Ms. Mahony said a plan will be drafted and circulated for review to the Selectboard in the spring.

Lorraine Zaloom asked about out of state diversification targets. Ms. Mahony replied that the CCRPC is trying to have a specific BIPOC focus group, and that it is a huge opportunity moving forward.

e. **Consider appointing Selectboard members to subcommittee to work on shared service agreements with an Independent City of Essex Junction**

Mr. Watts said that the Village of Essex Junction Board of Trustees proposed holding separate additional subcommittee meetings to move forward with shared service agreements with Essex Junction. Ms. Cook said that diversity of voice and thought is valuable in this work, and that this is not something that should be rushed. Ms. Delphia said she would appreciate being able to address normal course of business items during Selectboard meetings. She expressed concern about public input if the subcommittee meetings take place during the day. Mr. Murray agreed, saying that the discussions have prevented other Selectboard work, but said that having 10 people negotiating is no longer advantageous. Ms. Hill-Fleury expressed concern about the subcommittee making decisions without input from other members of the Selectboard. She suggested potentially creating a subcommittee to discuss the Tier 2 items.

Several Selectboard members said that they are not available during the day to convene a subcommittee. Mr. Teich suggested proposing a separate structure or set of pre-meetings for dealing with Tier 2 items, even if the formation of a subcommittee is not feasible.

f. **Consider revisions to Personnel Guidelines to add Juneteenth as a recognized holiday**

Mr. Teich said the federal government made Juneteenth a federal holiday and noted the Town's own work on diversity, equity, and inclusion, and its celebration of Juneteenth earlier in the year. He said that this proposal would make Juneteenth a recognized Town holiday. Ms. Cook said this a great idea.

DAWN HILL-FLEURY made a motion, seconded by TRACEY DELPHIA, that the Selectboard adopt Juneteenth as a Town recognized holiday and authorize the Unified Manager to update the Town Personnel Guidelines to add Juneteenth as a recognized holiday and to execute a Memorandum of Understanding with AFSCME and with the Essex Police Employee Association to add Juneteenth as a paid holiday to their respective bargaining agreements. The motion passed 5-0.

g. *** Discussion and potential action on tentative agreements about shared services between Town of Essex and Independent City of Essex Junction**

The Selectboard reviewed current redlines for the shared services agreements between the Town of Essex and City of Essex Junction. These include a Memorandum of Understanding (MOU) regarding agreements for shared services, a Delinquent Tax Agreement, an Information technology Agreement, and a Police Services Agreement. No substantive edits were made.

Mr. Watts noted a discussion on the question of the City collecting taxes during its transition year (while they are a City but also still have a Village/Town budget). He asked whether the Town has the authority to go after taxes in a non-existent municipality. Town Attorney Ellis replied that the legislature will consider that when they consider the City's charter. He said that the City may end up purchasing the delinquencies from the Town and pursuing them on their own.

h. **** Discussion and potential action regarding personnel**

Mr. Watts noted that the Village has stated it will hire a manager whether separation occurs or not. He said announcements have gone out saying that the Town and Village will end the joint management of the Town and Village.

7. <u>CONSENT ITEMS</u>

a. Consider approval of Bylaw Modernization Grant Application
To adopt the attached resolution and authorize the Chair to sign the form to be included in the grant application

b. Approve minutes: October 18, 2021; October 25, 2021 – Joint

c. Check Warrants: #17917—10/15/21; #17919—10/22/21; #17922—10/29/21

DAWN HILL-FLEURY made a motion, seconded by TRACEY DELPHIA, to approve the consent agenda. The motion passed 5-0.

8. <u>READING FILE</u>

a. Board member comments

b. Memo from Community Development Department re: Botur Kosimi Resignation from Economic Development Commission

c. Memo from Dennis Lutz re: Essex Landfill Certification (INFORMATION)

d. Memo from Dennis Lutz re: Winter Salt (INFORMATION)

e. Upcoming meeting schedule

9. <u>EXECUTIVE SESSION</u>

a. ***An executive session is anticipated to discuss negotiation of contracts and agreements between the Town of Essex and Village/City of Essex Junction**

No executive session was held regarding this topic.

b. **** An executive session is anticipated to discuss personnel matters**

SUE COOK made a motion, seconded by DAWN HILL-FLEURY, that the Selectboard enter into executive session to discuss the employment of a public employee in accordance with 1 V.S.A. Section 313(a)(3), to include the Town Attorney, Unified Manager, Deputy Manager, Human Resources Director, and Assistant Manager. The motion passed 5-0 at 9:54 PM.

DAWN HILL-FLEURY made a motion, seconded by SUE COOK, to exit executive session. The motion passed 5-0 at 10:42 PM.

DAWN HILL-FLEURY made a motion, seconded by TRACEY DELPHIA, to extend Evan Teich's contract beyond its expiration date of February 26, 2022. The motion failed 0-5.

10. <u>ADJOURN</u>

DAWN HILL-FLEURY made a motion, seconded by TRACEY DELPHIA, to adjourn the meeting. The motion passed 5-0 at 10:47 PM.

Respectfully Submitted,
Amy Coonradt, Recording Secretary

Approved this ______ day of _______, 2021
(see minutes of this day for corrections, if any)