

FY27 Town General Fund Budget Transmittal Table of Contents

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Memorandum

To: Selectboard
Cc: Town of Essex Department Heads
From: Greg Duggan, Town Manager; Karen Adams, Deputy Town Manager; Dan Roy, Finance Director; Madison Duffy, Assistant Finance Director
Re: Manager’s fiscal year 2027 budget proposal
Date: November 21, 2025

Issue

The issue is to present the Manager’s fiscal year 2027 budget proposal.

Discussion

The attached budget proposal presents the funding needed for the Town of Essex to continue operating in a cost-effective, efficient manner in fiscal year 2027, which runs from July 1, 2026 to June 30, 2027. The budget is the culmination of nearly two months of work by department heads, the Finance Department, and the Manager’s Office. As presented, the budget meets the Selectboard’s goals for FY27 and long-term goals identified by the Selectboard for Essex. More details about those goals and how the budget accomplishes them are included as attachments.

Staff is proud to say that the budget meets those goals with a projected tax rate increase of only 2.59 percent. When the Village of Essex Junction separated from the Town of Essex on July 1, 2022, the Town lost approximately 40 percent of its tax base. A goal from that time was to return the Town to solid financial footing as soon as possible, with manageable, predictable tax increases. With FY27 having a minimal tax rate increase, the successful phase out of fund balance to offset the tax rate, and no proposed capital tax rate increase, staff can confidently say the Town has reached a point of financial stability to maintain operations and plan for existing capital needs.

All told, the FY27 budget is proposed at \$17,199,538, with \$12,247,089 to be raised by property taxes. The projected 2.59 percent tax rate increase is based on an estimated grand list growth of 0.75 percent. The proposed budget would result in an estimated annual tax increase of \$52.92 for the average home in Essex, currently assessed at \$280,000.

WITHOUT HUMAN SERVICES FUNDING

	FY2026	FY2027 Proposed	\$ Change	% Change
Total Budget	\$ 16,365,963	\$ 17,199,538	\$ 833,575	5.09%
Tax Levy	\$ 11,849,186	\$ 12,247,089	\$ 397,903	3.36%
Grand List	\$ 16,240,938	\$ 16,362,745	\$ 121,807	0.75%
Tax Rate	0.7296	0.7485	0.0189	2.59%
\$280k Home	\$ 2,042.88	\$ 2,095.80	\$ 52.92	2.59%

The operating budget no longer includes 1 percent dedicated to human services funding. As of FY26, that funding is considered by voters as a separate question on the ballot. If

approved for FY27, the human services funding is estimated at \$171,995, which would bring the tax rate increase to 2.61 percent.

Cost drivers

Inflation continues to hover around 3 percent, and affects everything from contractual raises to general supplies. Increases to salaries and benefits make up the majority of cost increases:

Salaries	\$ 592,886
Benefits	\$ 306,059
Technology Subscriptions, Licenses	\$ 103,109
Contracted services	\$ 56,046
Snow removal	\$ 48,000
Other Net changes	(\$ 272,525) (See “Cost savings” below)
 TOTAL	 \$833,575

Personnel

Personnel costs, including salaries and benefits, make up 69.7% of the overall budget.

FY27 (proposed)	69.7%
FY26	67.7%
FY25	64.7%
FY24	64.6%

Personnel cost increases are driven primarily by contractual raises and health insurance rates. Salary increases for non-police staff contain a cost-of-living adjustment and merit raises. Non-union employees are afforded the same pay structure as union staff. Police union salaries include a cost-of-living adjustment and step increases.

Health insurance premiums are increasing 1.09 percent for the Platinum plan) and 2.05 percent for the Gold plan. The increase is much lower than in recent years and a welcomed change. FY26, for instance, saw premium increases of 8.9 percent and 11 percent for the Platinum and Gold plan, respectively.

Based on projected raises and health insurance premiums, existing staffing levels result in a budget increase of \$ 898,945, or 8.11 percent above the entire current FY26 budget.

The budget reflects important personnel changes that were made during FY26:

- A new contract with the Essex Police Employees Association took effect in FY26.
- The Assessing Department will continue shared services with the City of Essex Junction in FY27, with staffing to increase from 1.7 full-time equivalents (FTEs) to 2.0 FTEs. The shared services agreement had been set to expire at the end of FY26 with

the completion of the town- and city-wide reappraisal. Increasing to 2 FTEs was an important step in providing full service throughout the week, will support succession planning, and, crucially, was cheaper than downsizing to 1.0 FTE and losing the contributing payment from Essex Junction.

- Market adjustments for Public Works staff covered by the American Federation of State, County and Municipal Employees (AFSCME) union were made in FY26.
- The Parks and Recreation Department reorganized within the confines of the approved budget.
- The retirement of a Support Services Director (0.6 FTE) in the Police Administration budget allows for the hire of a second lieutenant.
- A staff retirement and the anticipated completion of an Economic Development Strategic Plan in FY26 presents an opportunity to re-envision how Essex conducts Economic Development initiatives. In FY26 and prior years a half-time Economic Development Coordinator fell under the scope of the Community Development Department. The 20 hours per week supporting these efforts is being absorbed by an existing position in the Manager's Office. The shift will also allow the Manager's Administrative Assistant to become full-time and provide additional support for human resources and administrative services without increasing FTEs.

Apart from the previously approved change to Assessing staffing, the only proposed staffing addition is an increase of 9.5 substitute librarian hours per week in Essex Free Library. The hours will provide better staff coverage and enhance service offerings, especially to those who live in the community but cannot travel to the Library to access materials.

Another important service change to note for FY27 is the anticipated shift of restorative justice services from the Essex Community Justice Center to a Chittenden County Community Justice Center, which will live with the City of Burlington. The change is not projected to have any impact on the budget because the State of Vermont provides grant funding for the bulk of CJC costs. The Town has historically contributed an additional amount to cover the costs of rent, salary and benefit increases, and restorative justice services not covered by the State grant. The FY27 budget for restorative justice remains level funded from FY26 at \$46,200. That amount will support a successful transition and possibly allow restorative justice services in Essex to continue beyond what is paid for by the State. The shift to Burlington will, however, reduce the number of FTEs employed by the Town of Essex by an anticipated 2.6 FTEs.

Cost savings

The biggest cost savings in the FY27 budget proposal comes from the elimination of transfers to the capital budget. Between the voter-approved increase in FY26 to a 5-cent capital tax and the additional funding anticipated with the completion of the town-wide reappraisal in June 2026, staff expects to present a 5-year capital plan that does not require transfers from the operating budget.

Vehicles spending is proposed to see a \$72,000 reduction. Fuel costs are estimated to come down \$54,406 from FY26. Professional services are set to decline \$50,507 from FY26.

For several years, the Town has budgeted a vacancy allowance in the police budget to account for historical trends of being less than fully staffed. For FY27, the vacancy allowance in the patrol budget is proposed to increase from 10 percent to 12 percent to better align with the historical vacancy rate.

The unexpectedly low health insurance rate increases – an average of 1.94% across plans – from the Town’s provider, MVP Health Care, contributes to the modest tax rate increase proposed. In addition, under the 2025-2028 contract with the Police union (EPEA), the Town’s contribution to member health insurance was reduced by 1 percentage point. When combined with the low rate increase in premiums, the result is a significant area of cost avoidance.

The recently negotiated Assessing agreement with the City of Essex Junction now has operating costs of the Assessing Department split 50/50 between the municipalities. Previously, the Town was responsible for 57 percent of costs and the City for 43 percent, based on the total number of parcels in the two municipalities.

Efficiencies

The FY27 budget proposal contains several changes that are intended to result in efficiencies and operational improvements. Those improvements include the following:

- The Public Works budget contains a \$48,000 increase in contracted snow removal services. The Town currently contracts for these services in the following locations: Carmichael Street and sidewalks, Essex Way, the Lang Farm/Woodlands neighborhood, Stonebrook Circle bike path, and areas of sidewalk along VT Route 15. The additional costs for FY27 would support the contractor plowing all cul-de-sacs in the Town. Existing staff currently plow those areas. While the contracted plowing would not result in staff reductions, it would help prevent burnout and fatigue during the winter. It would also provide an extra layer of security in the event of staffing shortages. The frequent snowfalls in the winter of 2024-2025 showed the toll a tough winter can take, with staff often having barely enough time to recover and rest from one storm to the next.
- The Buildings budgets for the Town Offices, Police Station, Memorial Hall, and the Essex Free Library and Powell museum complex contain \$26,900 for summer maintenance including mowing, landscaping, and leaf pickup. Parks and Recreation staff had previously been maintaining these facilities. Similar to the contracted plowing, this change is not anticipated to reduce staffing levels, and will instead allow existing staff to focus on other priorities during warmer months, such as park improvements and maintenance.

- In Assessing, having two full-time staff, compared to 1.7 FTEs, will allow for better coverage throughout the day and the year, particularly if one employee is out sick or on vacation. The staffing levels will also build capacity within the department and support succession planning.
- Also in Assessing, as part of the renegotiated agreement with Essex Junction the City agreed to use the same mapping software in FY27 that the Town currently uses (CAI Technologies' online mapper) and pay startup costs directly to the vendor outside of the Town budget. Previously, the Town's GIS Coordinator was managing two separate processes between the Town and City to make changes to property lines as a result of boundary line adjustments, subdivisions, or other parcel updates. Having one consistent approach to this work eliminates the need for two separate processes. In addition, the City and the Town have improved information sharing procedures between the two entities in FY26 to streamline the process of updating owner information when a property transfers. This creates fewer opportunities for errors and has already resulted in a noticeable reduction in the use of printing/paper products previously needed to complete this work.
- The FY27 budget is the first time there are software charges associated with a public records software recently adopted by the Town. The Town receives many Freedom of Information Act and other requests that cover a significant number of, or thorough review of, public records to provide the requested documentation. This software, installed in FY25 and shared between the Police and Administration, manages all requests and responses through one platform. Answers to previous requests are made available to all searchers, and staff can proactively post items often requested by the public – for example, bid results. Having a single platform and process avoids duplicating staff time spent on providing the same individual record, provides a consistent process for reviewing and responding to each records request, and reduces the likelihood that any records will be overlooked during the process.
- With the reorganization of Essex Parks and Recreation (EPR) in the Parks maintenance division, EPR staff and Public Works reviewed mowing responsibilities between both departments, as locations managed by different departments can be physically located next to each other. There have been some minor shifts in scope to ensure that if one department is already in the area, they visit each Town property in the area instead of just the site that falls under their departmental responsibility.
- Contracting out mowing of parks and cemeteries: EPR staff sought quotes for areas under their scope of responsibility. On average, to maintain park areas that EPR currently covers would cost approximately \$105,000, with cemeteries expected to cost \$40,150. After review, staff feels it is more economical to keep these activities

in house. For example, the Fort Ethan Allen parade grounds cost an estimated \$37,000 for the Town to maintain in summer including costs for staff time, supplies and equipment, materials, and travel. The lowest contractor quote received for this area was approximately \$55,000. Staff recommends we move through one full season with the recently re-organized Parks and Recreation Department staff, especially given there are no cost savings to be had, and re-evaluate this function in a future year.

- RecTrac is planned to be adopted in FY27 by the Parks & Recreation Department. This is a platform through which customers can purchase Indian Brook passes, Sand Hill pool passes, enroll in programs, and secure campground or facility rentals. Moving to an online option to secure passes should improve convenience, reduce walk in traffic, minimize the loss of paper passes, and reduce the number of passes printed significantly. With the addition of internet access at the Indian Brook gate in FY26, this will eliminate having to turn folks away that did not have a physical pass and would otherwise be paying customers, potentially increasing revenue.

Revenue

The proposed FY27 budget contains \$4,873,785 of non-tax revenue. The bulk of that money comes from Essex Junction’s contribution to Police Services. Costs are split on a per capita basis for operational expenses, and on a grand list basis for debt on the police station. Other revenue includes Essex Junction’s 50 percent contribution to Assessing services, interest income, payments from the State, penalties and interest, and a variety of fees such as permit fees, licensing fees, and pool and Indian Brook Park passes.

Police & Assessing Agreements with Essex Junction	\$3,621,097
Interest income	\$ 299,880
State Aid to Highways	\$ 175,450
State payments (PILOT, current use, Act 60, Act 68)	\$ 178,084
Penalties and interest	\$ 125,000
Indian Brook Fees	\$ 105,800
Recording Fees	\$ 70,000
Pool Fees	\$ 74,000
Miscellaneous fees and licenses	\$ 224,474
 TOTAL	 \$ 4,873,785

The total does not include the proposed use of fund balance to cover one-time expenses, as described below in more detail.

Fund balance

The Town has a Fund Balance Policy under which up to 15 percent of next year’s operating budget can be set assigned in unassigned fund balance to cover expenses in case of an emergency. The policy aligns with the best financial practices recommended by the

Government Finance Officers Association. Fund balance in excess of the 15 percent (or whatever amount the Selectboard chooses to hold in unallocated reserve) can be applied to other costing centers, and the Town maintains fund balance accounts for future expenses.

The use of fund balance to offset operating expenses came to an end in FY26, as planned. Money that had been set aside to reduce the tax rate was instead used to cover a portion of capital costs that had historically been funded by transfers from the operating budget to capital.

When fund balance artificially lowers the tax rate by offsetting operating expenses, the difference needs to be made up the subsequent year(s). The FY27 budget does not include fund balance for the purpose of reducing the tax rate.

Fund balance is proposed to cover one-time expenses in FY27, as it has in the past, for a total of \$78,664. Those costs include the following:

Salary and benefits study (required by AFSCME contract)	\$40,000
Police equipment	\$25,814
Accessibility improvements at Essex Free Library	\$ 7,500
New phone system (installation costs)	\$ 4,050
RecTrac / Vermont Systems app	\$ 1,300
TOTAL	\$78,664

Capital funding

In FY26, voters approved a 2-cent increase to the capital tax rate. As a result, the proposed FY27 operating budget does not include any proposed transfers from operating to capital, resulting in a reduction of that portion of the budget by \$216,000 compared to FY26.

Staff remains confident that existing capital needs will be funded as scheduled through the 5-cent capital tax and other sources including interest, grants, and impact fees.

Discussions with the Selectboard about the FY27 capital budget and five-year plan will begin in December.

Next steps and public outreach

- Friday, Dec. 5 Budget day with Selectboard
- Monday, Dec. 15 Regular Selectboard meeting to include budget work session
- Wednesday, Dec. 17 Town Coffee Talk about the budget (noon; online and in person at the Town Offices)

ATTACHMENT

Selectboard goals for FY27

Selectboard goals for FY27, which were identified in August 2025, include the following items. Staff comments on each item are in *italics*.

- Keep tax rate increase to a range of less than 2% to 3.5%.
The projected tax rate increase in the proposed budget is 2.59%.
- Maintain competitive salaries for staff.
The budget reflects police union salaries that were negotiated through collective bargaining and took effect in July 2025. The salaries remain competitive with nearby police departments. The budget also includes market rate adjustments for Public Works staff that took effect in August 2025. Non-union positions are vetted throughout the year to ensure competitiveness within the market, typically seen as municipalities of similar size and service-level within northern and central Vermont. The Legislative line item for Professional Services includes \$40,000 for a salary study, which happens approximately every three years as a condition of the collective bargaining agreement with the local American Federation of State, County and Municipal Employees (AFSCME) union.
- Hold the Selectboard budget day later in the year so that more information is finalized rather than projected.
The budget day is happening on December 5 this year, approximately three weeks later than last year's date of November 14.
- Identify the budget and tax rate increase that would be required from staff salaries and benefits.
Staff salaries and benefits are projected to increase by \$898,945. With estimated grand list growth of 0.75 percent, such an increase, on its own without the other budget adjustments being proposed, would equate to a projected tax rate increase of 3.14%.
- Balance of affordability and inclusivity.
The total projected tax rate increase of 2.59% percent would result in an \$52.92 annual increase for the average home in Essex, assessed at \$280,000.

The budget proposal also takes steps to improve inclusivity, such as the proposed use of fund balance to make ADA accessibility improvements at Essex Free Library. The improvements are based on an accessibility audit that was completed in the fall of 2025.

Other inclusivity initiatives include funding to support free community events such as the annual Community Day that the Town organizes each fall.

- Look for areas to save money.
See “Cost savings” section of the attached budget memo for details around cost savings.
- Update and clarify the Purchasing, Fund Balance, and Capital Fund policies.
Staff brought proposed changes to the Fund Balance Policy and a first draft of the Capital Projects Policy to the Selectboard in the summer of 2025 for discussion, to return with an updated drafts at a later date. Updates to the policies are in the drafting phase. The Selectboard will see each of the policies again in the coming weeks and months.
- Look at increases to user fees for parks, particularly Indian Brook.
Indian Brook revenue is projected to increase nearly \$20,000. The increase is anticipated due to an increase in popularity in camping, day passes, and season passes, along with a new initiative to rent paddleboats and kayaks. In FY26 the Town installed a new pavilion at the Park that is available for reservations by the public, increasing rental revenue. A decorative shade structure installed at Sand Hill Pool is also available for rent.
- Provide information and costs about sidewalk plowing (e.g., doing in-house vs. contracting that service in part or in entirety).
Snow removal costs are proposed to increase \$48,000 for a total of \$90,000. This increase would add contract snow removal services for cul-de-sacs throughout the community. As noted above in the attached memo, the service is anticipated to reduce fatigue and burnout of staff.

Sidewalk plowing is not proposed to see any significant changes in FY27. Staff reached out to the Town’s existing snow removal contractor regarding sidewalks within the Susie Wilson Road corridor, which could result in efficiency savings for staff. The current contractor declined to provide a quote for this additional service. The contractor did indicate that with additional staffing and equipment, the service may be an option they could bid on in the future.

- Find a way to measure the public will to develop 80 & 90 Upper Main St.
The Upper Main St Project was discussed at the November 10, 2025 Selectboard meeting with healthy debate about what achieving this goal should involve. Staff is working on options for the Selectboard to consider in the coming weeks and months.
- Provide information about the potential for local option tax revenue in Essex.

Information about potential revenues from each category of sales subject to a Local Option Tax was provided to the Selectboard and discussed on November 10. The Economic Development Commission has been asked to consider providing the Selectboard feedback by January 5.

- *Can we list the County Tax separately on future tax bills so that the elected county officials are held accountable for it rather than having it just be a pass thru? Staff is looking into whether this is possible. Andy Watts reached out to an Essex State Representative on the item.*

ATTACHMENT

Long-term goals

Long-term goals, as verified and amended by the Selectboard in May/June 2025, include the following items. Staff comments on each item are in *italics*.

- Ensure the full spectrum of Essex's **capital** needs are understood and fully funded, with an exploration of all possible funding mechanisms.
The capital budget and five-year plan will be presented in the coming weeks. Staff is confident that existing capital needs can be funded with the 5-cent capital tax.
- Improve awareness of **community events**, encourage volunteer participation in those events, and evaluate the variety of events that are held.
The budget retains \$2,000 for community events in the Administration budget, down from \$6,000 in FY26. The FY27 budget proposal instead adds \$6,000 to the Parks and Recreation Administration budget for a total of \$9,000 in that budget line. Parks and Rec also supports events through its program fund.

Essex Free Library continues to offer free events and programming. The Police continue to host a free National Night Out in August. The Fire Department offers a free open house event each October.
- Review **guiding documents, policies, and standards** to reflect the needs of the community, and update accordingly. Review relevant and important policies annually.
Guiding documents, policies, and standards are reviewed and updated as needed.
- Continually improve access to and accessibility of **information** and documents.
Information and documents continue to be added to the Town website, and staff seeks to make improvements whenever possible.
- Make improvements in **multimodal transportation** options and street connectivity throughout Essex.
Studies that are wrapping up in FY26 may feature suggested improvements in this area. Reports include a Sand Hill Road Traffic Study, an Active Transportation Plan, and the Keystone Connector trail project. The capital plan, which will be reviewed in coming weeks, contains funding for sidewalks, paths, trails, and more. A Trails Coordinator became a full-time position in FY26 and will continue to be full-time in FY27.

- See that progress is made toward the community's vision and will for construction of a new **municipal complex**.
Staff continues to investigate and propose funding options for next steps on the municipal complex project, with the immediate focus on infrastructure design costs. Staff is considering options to present to the Selectboard about how to seek ongoing resident input on the community vision and will for the project. No operating funds are proposed for this project in FY27.
- Consider **non-property-tax revenue** sources and update in the best interest of the community.
As noted above, Indian Brook revenue is projected to increase in FY27. The ongoing Recreation Needs Assessment will contain recommendations for an update to Recreation Impact Fees. Staff has presented information about revenue that could be generated by local option taxes.
- Be aware of and responsive to the impact of wrongdoing and **opioids** in the community.
The Town continues to receive opioid settlement funds, and a group consisting of staff and other community stakeholders is developing a proposal for a committee to advise on how to use the settlement funds.
- Ensure long-term support of high-quality **public safety**.
Police salaries, which were adjusted in a collective bargaining agreement that runs from FY26 – FY28, remain highly competitive within the surrounding market. Public Works employees also received market rate adjustments in an effort to retain high-quality and qualified staff that maintain roads, water and sewer infrastructure, and more.
- Evaluate the community's **recreation** needs and strive to meet and fund those needs.
The Recreation Needs Assessment is on pace to be completed in FY26, and will provide guidance on how to continue meeting the community's recreation needs.
- Prioritize **housing** needs by identifying gaps in availability and infrastructure and take steps to fill those gaps.
The Housing Commission, Planning Commission, and Community Development staff continue to monitor housing and opportunities in the area.

Memorandum

To: Selectboard; Greg Duggan, Town Manager, Karen Adams, Deputy Manager

From: Dan Roy, Finance Director

Re: FY27 Town of Essex: Proposed Budget Transmittal – General Fund

Date: November 20, 2025

How to Read this Document

The data included in this budget transmittal and the memo from the Town Manager, are integral to understanding the budget document as a whole and should be read before diving into the numbers and referenced throughout.

After the narrative sections of this packet (the Manager’s memo and the budget transmittal), a summary of the overall budget is included, followed by information on each individual costing center. The summary sheet shows revenues by department and by type, and expenditures by department.

Following the summary, each costing center is detailed in the same order as the departments are listed in the expenditure section of the summary sheet. For each costing center, an excel summary sheet is followed by a costing center summary narrative with year over year comparison, and a costing center budget with notes which includes information on individual line items where necessary.

Assumptions Used in the Budget

Town v. City Data

Throughout the Town budget, various items have been reduced or added based on Town and City variables. These include ratios based on parcel count, grand list value, and population. The following table details the data used to determine these ratios.

Town v. City Data		
Total Parcels (2025 Grand List)	7,971	
Town Parcels	4,547	57%
City Parcels	3,424	43%
Total Grand List Value (2025 Grand List)	2,760,069,850	
Town Values	1,627,266,550	59%
City Values	1,132,803,300	41%
Total Population (2020 Census)	22,094	
Town Values	11,504	52%
City Values	10,590	48%

Inflation

The following data is taken from the US Bureau of Labor Statistics for the Northeast Region through August 2025 and speaks to inflation conditions over the past year:

“The Consumer Price Index for All Urban Consumers (CPI-U) in the Northeast region increased 0.4 percent in August.... The index for all items less food and energy rose 0.5 percent in August. Food prices increased 0.4 percent over-the-month while energy prices fell 0.7 percent in the same period. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect the impact of seasonal influences.)

The Northeast all items CPI-U advanced 3.3 percent for the 12 months ending in August. The index for all items less food and energy advanced 3.4 percent over the year. Food prices rose 3.1 percent and energy prices increased 2.5 percent over the year.”

Source : CPI-U Northeast

https://www.bls.gov/regions/mid-atlantic/news-release/consumerpriceindex_northeast.htm

Grand List and the Impact on the Tax Rate

It is important to understand not only the overall budget dollars but also how the tax rate is calculated to determine the impact of budget decisions on individual properties. The following three terms are critical to this understanding.

Grand List: The sum of all assessed values in the Town divided by 100

Tax Levy: The amount of property taxes needed to support the proposed budget. This is calculated by comparing total expenditures and non-property tax revenue.

Tax Rate: The tax rate is calculated by taking the Tax Levy and dividing it by the Grand List. This figure is rounded to four digits after the decimal.

The tax rate is a formula that takes the total amount to be raised by taxes, divides that by the grand list. As a formula the calculation is:

$$(\text{Tax Levy}) / (\text{Grand List}) = (\text{Tax Rate})$$

For FY2026 this calculation is:

$$(\$11,849,186) / (\$16,240,938) = 0.7296 \text{ general fund tax rate only, not including capital nor Health and Human Service grant funding}$$

For FY2027, this proposed calculation currently looks like this:

$$(\$12,247,089) / (\$16,362,745) = 0.7485 \text{ general fund tax rate only, not including capital nor Health and Human Service grant funding}$$

The Town is proposing a budget increase of 5.09% and a tax rate increase of 2.59% as summarized below:

	FY2026	FY2027 Proposed	\$ Change	% Change
Total Budget	\$ 16,365,963	\$ 17,199,538	\$ 833,575	5.09%
Tax Levy	\$ 11,849,186	\$ 12,247,089	\$ 397,903	3.36%
Grand List	\$ 16,240,938	\$ 16,362,745	\$ 121,807	0.75%
Tax Rate	0.7296	0.7485	0.0189	2.59%
\$280k Home	\$ 2,042.88	\$ 2,095.80	\$ 52.92	2.59%

A growth assumption of 0.75% has been applied to estimate the grand list in FY27 in determining the tax rate. Over the last ten years, the average annual growth in the Town grand list (using the Town outside the Village component in prior years) has been 1.48%. The most recent three-year average is 0.56%. As is evident in the following table, this growth trend has been cooling. Knowing that development is still happening in Essex and that the FY27 tax rate will be based on the April 1, 2026, grand list value, a 0.75% grand list growth estimate seems reasonable and fair for the budget analysis.

FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
2.29%	3.43%	1.44%	1.61%	2.07%	1.23%	1.08%	0.36%	0.57%	0.74%

Revenue from the City

As part of separation, the Town and City have entered into a few agreements to share services and the cost of those services. The estimated revenue from the City to the Town in the FY27 budget is \$3,621,097. In summary, these funds are from the Police Agreement, shared debt on the Police facility, related police building operating costs and Assessing services.

In summary, the Police agreement has the City paying its portion of debt based on grand list value and for police services based on per capita. The police services cover the Police Building, Police Operating, Police personnel, Animal Control and Debt for the Police Facility portions of the budget. In addition to the per capita charge, a 3.5% indirect cost factor is included on the police services segments.

Primary Cost Drivers

Personnel costs remain the largest segment of the Town Budget. In the FY27 budget, total personnel costs are 69.67% of the budget or \$11,983,740 out of a total budget of \$17,199,538. This includes all salaries and benefits. In the FY26 budget, personnel costs were 67.7% of the budget or \$11,084,795 out of a total budget of \$16,365,963. There is a combined \$898,945 increase in personnel costs including a \$592,886 increase in salaries (a 7.76% increase from last year) and a \$306,059 increase in benefits (8.89% increase from last year).

The following chart details thirteen of the largest expenditures in the budget. These items represent 85.67% of the total proposed budget.

Category	FY27 Budget	% of Total Budget
Salaries	\$8,235,372	47.88%
Benefits	\$3,748,368	21.79%
Debt Service	\$446,703	2.60%
Insurance	\$391,437	2.28%
Technology Subscriptions	\$362,570	2.11%
Summer Construction	\$361,114	2.10%
Professional Services	\$289,020	1.68%
Storm Sewer Maintenance	\$247,520	1.44%
Salt, Sand and Gravel	\$243,593	1.42%
Essex Rescue	\$224,197	1.30%
R&M Vehicle & Equipment	\$183,500	1.07%

Department Name:	FY24 Budget	FY24 Actual	FY25 Budget	FY25 Actual for Audit	FY26 Budget	FY27 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
Revenues by Department								
Property Taxes	10,837,562	10,783,614	11,382,473	11,431,022	11,849,186	12,247,089	397,903	3.4%
General Revenue	809,801	622,375	858,273	1,394,610	566,446	605,820	39,374	7.0%
Administration	-	5,721	-	6,385	5,000	-	(5,000)	-100.0%
Selectboard	-	-	-	-	-	40,000	40,000	n/a
Clerk	160,105	95,625	103,170	107,719	93,565	106,015	12,450	13.3%
Finance	-	-	-	-	-	1,875	1,875	n/a
Information Technology	6,500	-	5,000	-	-	4,050	4,050	n/a
Assessing	77,810	81,167	89,068	90,932	94,575	139,281	44,706	47.3%
ComDev	137,600	99,317	144,600	97,030	101,700	110,100	8,400	8.3%
EconDev	1,200	-	40,000	-	5,000	-	(5,000)	-100.0%
Public Safety								
Police	2,743,726	2,721,413	2,867,103	2,678,969	2,978,703	3,280,432	301,729	10.1%
Animal Control	20,071	19,653	22,306	21,293	24,095	26,875	2,780	11.5%
Fire	-	5	25,000	-	-	-	-	n/a
Culture & Recreation								
Rec Admin	-	-	-	-	40,000	1,300	(38,700)	-96.8%
Pool	56,000	63,476	58,000	82,592	62,000	81,500	19,500	31.5%
Parks	82,000	91,311	97,468	89,582	92,000	116,278	24,278	26.4%
Seniors	50,379	32,254	-	-	-	-	-	n/a
Library	-	4,966	700	1,034	700	8,550	7,850	1121.4%
Public Works								
Public Works Admin	-	-	-	-	-	-	-	n/a
Highways	163,900	162,971	163,900	221,950	216,500	176,950	(39,550)	-18.3%
Stormwater	-	3,936	-	-	-	-	-	n/a
Buildings	51,295	58,689	48,786	58,320	47,755	70,275	22,520	47.2%
Debt/Other Sources								
Debt/Other Sources	203,203	260,026	200,574	193,608	188,738	183,148	(5,590)	-3.0%
Total General Fund	15,401,152	15,106,520	16,106,421	16,475,045	16,365,963	17,199,538	833,575	5.09%
Expenditures								
General Government								
Administration	644,259	656,273	694,316	680,516	718,404	719,721	1,317	0.2%
Selectboard	112,145	93,588	82,948	81,414	89,806	122,652	32,846	36.6%
Clerk	247,551	209,819	259,166	241,915	265,995	278,205	12,210	4.6%
Finance	640,350	607,982	601,211	636,418	571,986	592,219	20,233	3.5%
Information Technology	504,679	481,549	522,336	496,154	529,309	548,982	19,673	3.7%
Assessing	180,953	188,760	207,141	211,470	219,946	278,561	58,615	26.6%
Community Development	435,982	452,490	491,481	477,606	581,979	590,003	8,024	1.4%
Economic Development	42,505	39,458	83,948	75,821	50,981	80,528	29,547	58.0%
Health & Human Services	377,056	376,470	390,742	391,070	242,516	243,259	743	0.3%
County Regional	193,457	237,935	199,774	220,187	234,276	270,201	35,925	15.3%
Grants and Other	-	7,615	-	847,952	-	-	-	n/a
Public Safety								
Police	5,482,079	5,504,839	5,713,938	5,314,696	5,953,041	6,497,390	544,349	9.1%
Animal Control	40,400	39,560	44,900	42,860	48,500	54,096	5,596	11.5%
Fire	738,940	721,268	802,704	880,533	852,656	759,889	(92,767)	-10.9%
Culture & Recreation								
Rec Admin	386,512	419,897	242,560	211,749	336,458	284,045	(52,413)	-15.6%
Pool	136,752	116,172	236,419	259,819	203,199	205,777	2,578	1.3%
Parks	364,294	355,569	462,692	474,417	504,562	532,282	27,720	5.5%
Seniors	209,926	145,431	194,012	145,802	148,799	116,539	(32,260)	-21.7%
Library	468,575	467,245	512,438	509,549	529,662	576,119	46,457	8.8%
Public Works								
Public Works Admin	223,918	217,364	221,363	237,140	244,170	261,569	17,399	7.1%
Highways	2,692,422	2,670,843	2,848,364	2,964,260	2,929,566	3,038,262	108,696	3.7%
Stormwater	256,730	232,909	273,933	210,942	289,028	266,514	(22,514)	-7.8%
Buildings	526,050	496,569	530,831	393,754	360,787	436,022	75,235	20.9%
Debt								
Debt	495,617	495,617	489,204	472,216	460,337	446,703	(13,634)	-3.0%
Total General Fund	15,401,152	15,235,222	16,106,421	16,478,261	16,365,963	17,199,538	833,575	5.09%

Costing Center	110-00-00 - General Revenue - Town										
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change	
Revenues											
010.000-Property Taxes	14,996,345	15,031,716	10,837,562	10,783,614	11,382,473	11,431,022	11,849,186	12,247,089	397,903	3.1%	
020.001-PILOT - Tax Agreements	11,000	10,854	-	-	-	-	-	-	-	n/a	
020.017-Electric Car Charging Revenues	100	895	400	920	840	1,904	900	1,680	780	142.0%	
020.022-Rents and Royalties	1,001	1,001	1,001	1,001	1,101	1,001	1,051	1,051	-	n/a	
040.000-Intergov: Federal Grant	-	-	-	-	-	660,540	-	-	-	n/a	
041.000-Intergov: State and Other Grant	-	10,440	-	7,479	-	-	-	-	-	n/a	
042.001-PILOT Revenue	28,000	31,186	16,000	14,118	16,160	12,800	12,800	56,143	43,343	77.2%	
042.002-Railroad Taxes	4,600	4,672	1,540	2,015	1,540	2,018	2,015	2,015	-	n/a	
042.003-Current Use	23,000	26,274	27,200	27,158	27,472	41,680	35,680	40,214	4,534	12.0%	
042.004-State Act 60 Revenue	7,800	75,943	4,460	43,244	4,460	43,254	4,500	4,550	50	n/a	
042.005-State Act 68 Revenue	82,500	88,737	48,000	55,835	52,000	62,227	60,000	75,162	15,162	n/a	
060.000-Interest Income	30,000	89,348	17,000	358,832	320,000	375,753	350,000	298,005	(51,995)	-37.5%	
085.000-Penalties	100,000	111,931	65,000	85,113	80,500	125,768	75,000	100,000	25,000	44.0%	
086.000-Interest	50,000	28,636	24,200	25,425	24,200	64,253	22,500	25,000	2,500	21.3%	
098.000-Miscellaneous Revenue	20,000	7,977	5,000	1,236	5,000	3,412	2,000	2,000	-	0.0%	
099.000-Use of Fund Balance/Reserves	300,000	-	600,000	-	325,000	-	-	-	-	n/a	
Total Revenues	15,654,346	15,519,609	11,647,363	11,405,989	12,240,746	12,825,632	12,415,632	12,852,909	437,277	3.4%	
Net Town General Fund	15,654,346	15,519,609	11,647,363	11,405,989	12,240,746	12,825,632	12,415,632	12,852,909	437,277	3.4%	

Costing Center Summary

110-00-00 - General Revenue

Previous Costing Center	110-00-00 - General Revenue - Town	Budget Year	2027
Entity	Town	Accounting Reference	110-00-00
Department	13 - Finance - Town	Approved	No
Stage	Budget Entry	Manager	Daniel Roy (droy)

Narrative

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

Description

New Initiatives

The Town maintains a portfolio of short-term investments (1-year maximum) to help generate revenue to offset tax increases. Currently, the Town has holdings in the 3.5-4.5% APY, but renewals are now in the 3% - 4% range. For FY27, we are anticipating 60% of total interest income to be allocated to the General Fund across CDs, the Town's Reserve Fund and Sweep accounts.

Goals and Priorities

With the FY26 and FY27 budget, the Town has eliminated the use of fund balance to reduce the tax burden on residents since the separation from the City of Essex Junction. The goal is to keep the tax rate increases for residents to a minimum while maintaining quality and necessary services for the Town.

Costing Center Summary

110-00-00 - General Revenue

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
010.000-Property Taxes	Increased	3.36 %	11,849,186	12,247,089
020.017-Electric Car Charging Revenues	Increased	86.67 %	900	1,680
020.022-Rents and Royalties	Unchanged	0.00 %	1,051	1,051
042.001-PILOT Revenue	Increased	338.62 %	12,800	56,143
042.002-Railroad Taxes	Unchanged	0.00 %	2,015	2,015
042.003-Current Use	Increased	12.71 %	35,680	40,214
042.004-State Act 60 Revenue	Increased	1.11 %	4,500	4,550
042.005-State Act 68 Revenue	Increased	25.27 %	60,000	75,162
060.000-Interest Income	Decreased	14.86 %	350,000	298,005
085.000-Penalties	Increased	33.33 %	75,000	100,000
086.000-Interest	Increased	11.11 %	22,500	25,000
098.000-Miscellaneous Revenue	Unchanged	0.00 %	2,000	2,000
Total Revenues		3.52 %	12,415,632	12,852,909

Costing Center Budget with Notes

110-00-00 - General Revenue

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
010 Property Tax Revenue			
010.000-Property Taxes			12,247,089
Total 010 Property Tax Revenue			12,247,089
020 Charges for Services			
020.017-Electric Car Charging Revenue	Estimating revenue at \$140/month for FY27		1,680
020.022-Rents and Royalties	CSWD Lease Drop Off Center	1,001	
020.022-Rents and Royalties	Conference Room Rental under Facilities Use Policy (\$25 per use non-residential)	50	
Total 020 Charges for Services			1,051
040-042 Intergovernmental			2,731
042.001-PILOT Revenue	Based on state owned buildings in the Town and State PILOT formula; FY 27 Budget is based on FY26 actual receipt. There was a large increase in this revenue in FY26 due to the addition of facilities on Woodside Drive to the April, 2024 grand list. No such large additions for the April, 2025 Grand List.		56,143
042.002-Railroad Taxes	Railroad Taxes, estimate 43% in Town of \$4,672 total		2,015
042.003-Current Use	Hold Harmless Payment - \$37,938 is the FY26 actual. Basing the FY27 figure off of a 6% increase in FY26 estimate.		40,214
042.004-State Act 60 Revenue	Equalization Payment of approximately \$1/parcel GL 4,463 parcels. Reappraisal Revenue posted here but not budgeted as it is designated.		4,550
042.005-State Act 68 Revenue	FY26 Preliminary Cash Flow report is \$71,583 (based on \$31,814,572 to EWSD). If EWSD taxes for FY27 increase 5%, then estimate would be \$75,162.		75,162
Total 040-042 Intergovernmental			178,084
080 Fines & Forfeiture			
085.000-Penalties	For FY26 we have charged \$56,831 in interest after first installment. This number has been volatile .		100,000
086.000-Interest			25,000
Total 080 Fines & Forfeiture			125,000
098 Miscellaneous Revenues			
060.000-Interest Income	Revised FY27 interest with 60% GF allocation, based on \$10.5-\$12M of investments and earnings rates of 2.75% - 3.25% with expected rate declines.		298,005
098.000-Miscellaneous Revenue	Includes credit card cash back program receipts among other smaller items.		2,000
Total 098 Miscellaneous Revenues			300,005
Total Revenues			12,852,909
Net Total			12,852,909

Costing Center	110-10-10 - Administration, Town										
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change	
Revenues											
050.001-Explore Essex	-	-	-	5,721	-	6,385	5,000	-	(5,000)	-100.0%	
Total Revenues	-	-	-	5,721	-	6,385	5,000	-	(5,000)	n/a	
Expenditure											
110.000-Regular Salaries	358,216	361,428	362,155	370,198	383,248	358,927	391,495	407,077	15,582	4.0%	
120.000-Part Time Salaries	-	-	-	-	22,880	20,200	21,840	-	(21,840)	-100.0%	
130.000 Overtime	-	-	-	-	-	87	-	-	-	n/a	
210.000-Group Insurance	97,724	123,137	123,189	127,510	135,581	128,463	144,256	150,685	6,429	4.5%	
220.000-Social Security	27,799	27,131	28,110	28,533	33,513	30,168	34,135	33,597	(538)	-1.6%	
230.000-Retirement	29,980	30,770	31,235	32,338	34,244	32,366	36,010	37,377	1,367	3.8%	
290.000-Other Employee Benefits	1,110	6,774	1,065	5,500	4,125	5,800	4,635	4,785	150	3.2%	
290.001-Health & Wellness	-	1,107	-	4,067	-	2,600	-	-	-	n/a	
320.000-Legal Services	65,000	28,243	40,000	32,405	30,000	41,478	35,000	35,000	-	0.0%	
330.000-Professional Services	10,000	12,505	18,000	-	8,000	8,021	8,000	8,000	-	0.0%	
430.000-R&M Vehicles and Equipment	100	37	-	-	-	-	-	-	-	n/a	
442.000-Rental of Vehicles or Equipment	2,800	3,523	2,800	3,715	3,000	2,623	2,623	2,623	-	0.0%	
500.000-Training, Conferences, Dues	6,515	6,701	6,000	10,292	6,300	7,241	5,900	5,900	-	0.0%	
505.000-Technology Subscription, Licenses	12,285	10,057	14,185	17,994	15,570	19,499	19,160	23,470	4,310	22.5%	
540.000-Advertising	6,500	3,310	5,000	5,774	5,000	4,493	5,000	5,000	-	0.0%	
550.000-Printing and Binding	200	-	-	-	-	-	-	-	-	n/a	
570.000-Other Purchased Services	650	147	650	24	650	40	300	150	(150)	-50.0%	
580.000-Travel	2,550	-	3,520	3,961	3,505	235	3,350	3,357	7	0.2%	
610.000-General Supplies	150	698	150	500	500	555	500	500	-	0.0%	
735.000-Technology: Hardware, Software	-	-	-	1,854	-	87	-	-	-	n/a	
755.000-Furniture and Fixtures	1,000	347	200	542	200	238	200	200	-	0.0%	
810.000-Appropriations to committees	30,000	5,015	-	440	-	521	-	-	-	n/a	
850.000 Community Events and Celebrations	-	-	8,000	10,627	8,000	16,874	6,000	2,000	(4,000)	-66.7%	
Total Expenditure	652,579	620,930	644,259	656,273	694,316	680,516	718,404	719,721	1,317	0.2%	
<i>Net Town General Fund</i>	<i>(652,579)</i>	<i>(620,930)</i>	<i>(644,259)</i>	<i>(650,553)</i>	<i>(694,316)</i>	<i>(674,132)</i>	<i>(713,404)</i>	<i>(719,721)</i>	<i>(6,317)</i>	<i>0.9%</i>	

Costing Center Summary

110-10-10 - Administration

Previous Costing Center	110-10-10 - Administration, Town	Budget Year	2027
Entity	Town	Accounting Reference	110-10-10
Department	10 - Administration - Town	Approved	No
Stage	Board Review	Manager	Greg Duggan (gduggan)

Narrative

Description

The Town Administration budget covers salaries, benefits, training, professional services, 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, minus the Police Department legal fees.

New Initiatives

Apart from typical adjustments to salaries and benefits, the budget includes the following significant changes:

1. Inclusion of funds needed to support public records software implemented in FY26. This software allows for formal tracking of requests and responses to Freedom of Information Act requests from the public, allows for realtime updates to requesters on the status of their request, avoids duplicating staff effort due to improved internal collaboration (staff often have overlapping records covered by requests); and improves efficiency and public access to records since all documents provided to prior requesters are available in the portal. The cost of this software is split 50/50 with Police due to the volume of requests of that Agency;
2. Legal services are level-funded with FY26 at \$35,000;
3. Community event funding is reduced in the Manager's budget, as this previously had been allocated to support Community Day. In FY27 this will be funded out of the Parks & Recreation Program Fund due to the success of staff in securing donations and in-kind partnerships. This structure will keep donations intended for the Day available to support the event in future years, instead of revenues in excess of expenses being directed into the General Fund on an annual basis.
4. This budget reflects the Manager's Office performing economic development functions for the Town and the transition of the Manager's Assistant from part to full time to support this change; these staffing changes were made in FY26 and this is the first budget where those changes are observed. Previously a .5FTE supported economic development activities out of the Community Development Department, and the resources associated with this .5FTE have been transferred to the Manager's Office in FY27.

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. Support ongoing professional development for the Management team, including memberships in professional organizations, trainings, and conferences
4. Funding for ongoing work to improve equity and inclusion work in the organization as well as general workplace morale and retention
5. Improve efficiency of operations

Costing Center Summary

110-10-10 - Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
050.001-Donations: Explore Essex	Not used this year		5,000	-
Total Revenues			5,000	-
Expenditure				
110.000-Regular Salaries	Increased	3.98 %	391,495	407,077
120.000-Part Time Salaries	Not used this year		21,840	-
210.000-Group Insurance	Increased	4.46 %	144,256	150,685
220.000-Social Security	Decreased	1.58 %	34,135	33,597
230.000-Retirement	Increased	3.80 %	36,010	37,377
290.000-Other Employee Benefits	Increased	3.24 %	4,635	4,785
320.000-Legal Services	Unchanged	0.00 %	35,000	35,000
330.000-Professional Services	Unchanged	0.00 %	8,000	8,000
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	2,623	2,623
500.000-Training, Conferences, Dues	Unchanged	0.00 %	5,900	5,900
505.000-Tech. Subscription, Licenses	Increased	22.49 %	19,160	23,470
540.000-Advertising	Unchanged	0.00 %	5,000	5,000
570.000-Other Purchased Services	Decreased	50.00 %	300	150
580.000-Travel	Increased	0.21 %	3,350	3,357
610.000-General Supplies	Unchanged	0.00 %	500	500
755.000-Furniture & Fixtures	Unchanged	0.00 %	200	200
850.000-Community Events & Celebrations	Decreased	66.67 %	6,000	2,000
Total Expenditure		0.18 %	718,404	719,721

Costing Center Budget with Notes

110-10-10 - Administration

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
050 Donations			
050.001-Donations: Explore Essex		-	-
Total 050 Donations		-	-
Total Revenues			-
Expenditure			
100 Salaries			
110.000-Regular Salaries	This line covers salaries for four full-time positions: the Manager (85%), Deputy Manager (85%), HR Director (85%, with remainder in Water/Sewer), and Public Information Officer.	-	
110.000-Regular Salaries		407,077	407,077
120.000-Part Time Salaries	Administrative Assistant (20 hours/week)	-	-
Total 100 Salaries			407,077
200 Benefits			
210.000-Group Insurance			150,685
220.000-Social Security			33,597
230.000-Retirement			37,377
290.000-Other Employee Benefits	Health & Wellness bonus for full-time staff in Administration (\$300 each), apportioned according to salary distribution. Manager's contractual vehicle allowance (\$300/month) and cell phone allowance (\$50/month), apportioned according to salary distribution.	-	
290.000-Other Employee Benefits		4,785	4,785
290.001-Health & Wellness	Activities sponsored by the Health & Wellness Committee	-	-
Total 200 Benefits			226,444
300-699 Operating Expenses			
320.000-Legal Services	This line covers legal expenses for all the Town's departments excluding the Police Department legal fees. Level fund in FY27.		35,000
330.000-Professional Services	Consultants or other professionals to support Manager's Office for services such as ADA self-evaluation, team building, etc	8,000	
330.000-Professional Services	Chittenden County Equity Policy Advisor	-	8,000
442.000-Rental of Vehicles or Equip.	Konica Minolta Copier Lease		2,623
500.000-Training, Conferences, Dues	ICMA Conferences and Dues for Manager and Deputy Manager, \$3,600 (Dues = \$900x2 = \$1800 ; Conference fees = \$900x2 = \$1800)	3,600	
500.000-Training, Conferences, Dues	VTCMA Dues and Conference for Manager and Deputy Manager. (Membership dues = \$100 x 2 = \$200 ; Conferences = \$275 x 2 conferences x 2 individuals = \$1100)	1,300	

Costing Center Budget with Notes

110-10-10 - Administration

Objects	Comments	Object Subtotals	2027 Budget
500.000-Training, Conferences, Dues	Meetings and Workshops. Webinars, VLCT in-person trainings, etc. (\$200)	200	
500.000-Training, Conferences, Dues	Employee Recognition and Events (\$400)	400	
500.000-Training, Conferences, Dues	SHRM Certification and Membership. Membership = \$275	275	
500.000-Training, Conferences, Dues	VTHRA Membership \$75	75	
500.000-Training, Conferences, Dues	WLG Membership x1 = \$50	50	
			5,900
505.000-Tech. Subscription, Licenses	CivicClerk	9,350	
505.000-Tech. Subscription, Licenses	HRIS system	8,000	
505.000-Tech. Subscription, Licenses	Canva	120	
505.000-Tech. Subscription, Licenses	Public Records software - split 50/50 with EPD, total ~ \$12000	6,000	
			23,470
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. This allows for broader recruitment efforts when hiring, in an effort to reach more people and support diversity in the workforce.		5,000
570.000-Other Purchased Services	Engraving services for employee or appointee recognition, infrequent purchases of Town Meeting TV, Selectboard meetings, other related expenses.		150
580.000-Travel	ICMA Conference - Airfare to Los Angeles (Manager, Deputy Manager) = \$900	900	
580.000-Travel	ICMA Conference - Lodging in Los Angeles for 4 nights (Manager, Deputy Manager) = \$1,600	1,600	
580.000-Travel	ICMA Conference - Meals and Incidentals for 5 days (Manager, Deputy Manager) = \$720	720	
580.000-Travel	Mileage rate = 195 miles @ \$0.70 = \$137	137	
			3,357
610.000-General Supplies	Nameplates, calendars, incidentals, etc.		500
Total 300-699 Operating Expenses			84,000
700 Capital or Property Objects			
755.000-Furniture & Fixtures			200
Total 700 Capital or Property Objects			200
800 Appropriations			
810.000-Appropriations to committees			-
Total 800 Appropriations			-
820-850 Program & Event Expenses			
850.000-Community Events & Celebrat			-

Costing Center Budget with Notes

110-10-10 - Administration

Objects	Comments	Object Subtotals	2027 Budget
850.000-Community Events & Celebrations	Support for community events; shifting revenue to EPR program fund	2,000	
			2,000
Total 820-850 Program & Event Expenses			2,000
Total Expenditure			719,721
Net Total			(719,721)

Costing Center	110-11-10 - Legislative, Town									
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed		
								2027 Budget	\$ Change	% Change
Revenues										
099.000-Use of Fund Balance	-	-	-	-	-	-	-	40,000	40,000	n/a
Total Revenues	-	-	-	-	-	-	-	40,000	40,000	n/a
Expenditure										
120.000-Part Time Salaries	-	-	-	7,500	-	7,500	7,500	7,500	-	0.0%
190.000-Board member payments	34,970	22,750	43,500	15,900	23,500	18,200	16,000	20,000	4,000	25.0%
220.000-Social Security	574	574	574	574	607	607	607	607	-	0.0%
330.000-Professional Services	36,186	17,531	43,080	38,467	28,741	21,561	32,242	66,293	34,051	105.6%
500.000-Training, Conferences, Dues	26,800	28,696	17,491	20,808	19,600	21,855	22,957	20,252	(2,705)	-11.8%
550.000-Printing and Binding	11,200	10,492	7,500	10,339	10,500	11,691	10,500	8,000	(2,500)	-23.8%
Total Expenditure	109,730	80,043	112,145	93,588	82,948	81,414	89,806	122,652	32,846	36.6%
<i>Net Town General Fund</i>	<i>(109,730)</i>	<i>(80,043)</i>	<i>(112,145)</i>	<i>(93,588)</i>	<i>(82,948)</i>	<i>(81,414)</i>	<i>(89,806)</i>	<i>(82,652)</i>	<i>7,154</i>	<i>-8.0%</i>

Costing Center Summary

110-11-10 - Legislative

Previous Costing Center	110-11-10 - Legislative, Town	Budget Year	2027
Entity	Town	Accounting Reference	110-11-10
Department	11 - Legislative - Town	Approved	No
Stage	Board 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.

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

1. The board member payments line item funds stipends for eligible board and committee members; this has been increased for FY27 in anticipation of additional meetings for the Board of Civil Authority to address grievances expected from property owners as a result of Reappraisal.
2. The Town is required to perform a salary study in FY27 per our contract with the AFSCME Union; this cost \$20,000 three years ago and has been programmed into the Professional Services line item at \$40,000.
3. The line item for printing and binding has been reduced slightly given the Charter change associated with no longer having to mail a physical Annual report to residents. The Selectboard may still wish to send a postcard or other communication when the Report is available or use these moneys to cover the cost of other printed materials that support public participation and/or accessibility in Town business.

Goals and Priorities

1. Continue legislative and policy efforts for the Town of Essex
2. Support Selectboard values of Accountability, Cohesiveness and Connectivity, Fiscal Responsibility and Sustainability, Inclusivity, and Thoughtful Growth.
3. Support Selectboard long-term goals (identified in May 2024):
 - a. Ensure that Essex's capital needs are understood and fully funded, with an exploration of all possible funding mechanisms.
 - b. Improve awareness of community events, encourage volunteer participation in those events, and evaluate the variety of events that are held.
 - c. Review guiding documents, policies, and standards to reflect the needs of the community, and update accordingly. Review relevant and important policies annually.
 - d. Continually improve access to and accessibility of information and documents.
 - e. Make improvements in multimodal transportation options throughout Essex.
 - f. See that progress is made toward the community's vision for construction of a new municipal complex.
 - g. Consider non-property-tax revenue sources and update in the best interest of the community.
 - h. Be responsive to the impact of opioids in the community.
 - i. Ensure long-term support of high-quality public safety.
 - j. Evaluate the community's recreation needs and make sure the needs are met and funded accordingly.
4. Keep tax rate to a minimum.
5. Budget for actual needs, especially with capital. Look at long-term and upcoming costs.
6. Ensure cost-effective and efficient operations.
7. Explore programming space for Parks and Recreation and Library, including better use of Memorial Hall.

Costing Center Summary

110-11-10 - Legislative

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
099.000-Use of Fund Balance/Reserves	New this year		-	40,000
Total Revenues			-	40,000
Expenditure				
120.000-Part Time Salaries	Unchanged	0.00 %	7,500	7,500
190.000-Board member payments	Increased	25.00 %	16,000	20,000
220.000-Social Security	Unchanged	0.00 %	607	607
330.000-Professional Services	Increased	105.61 %	32,242	66,293
500.000-Training, Conferences, Dues	Decreased	11.78 %	22,957	20,252
550.000-Printing & Binding	Decreased	23.81 %	10,500	8,000
Total Expenditure		36.57 %	89,806	122,652

Costing Center Budget with Notes

110-11-10 - Legislative

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	Salary Study per AFSCME contract (happens once every three years)	-	40,000
Total 099 Use of Fund Balance/Reserves		40,000	40,000
Total Revenues		40,000	40,000
Expenditure			
100 Salaries			
120.000-Part Time Salaries	Pay to Selectboard members \$7500 (\$1,500 x 5 members)	-	
120.000-Part Time Salaries		7,500	
		7,500	7,500
190.000-Board member payments	Stipends for volunteers on boards, commissions, committees, based on historical use	18,000	
190.000-Board member payments	additional stipends for Reappraisal hearings BCA members (\$50/meeting x stipend cap of 2 mtgs/month, 10 members, 2 months = \$2,000)	2,000	
		20,000	20,000
Total 100 Salaries		27,500	27,500
200 Benefits			
220.000-Social Security			607
Total 200 Benefits			607
300-699 Operating Expenses			
330.000-Professional Services	Recording secretary. Estimated \$25/hour x 28 meetings x 7 hours per meeting	4,900	
330.000-Professional Services	Front Porch Forum (3% annual increases)	3,078	
330.000-Professional Services	Town Meeting Television annual dues (5% annual increases)	15,315	
330.000-Professional Services	Salary study per AFSCME contract (happens once every three years), 2023 cost was \$20k, use \$40k	40,000	
330.000-Professional Services	Group staff trainings, Equity & Inclusion, Leadership, Cultural Fluency, Neurodivergence, etc	3,000	
		66,293	66,293
500.000-Training, Conferences, Dues	VLCT dues - assumed 1.43 per capita (2020) plus \$1,190 service	17,652	
500.000-Training, Conferences, Dues	Conference fees	500	
500.000-Training, Conferences, Dues	Meeting refreshments	200	
500.000-Training, Conferences, Dues	Town Meeting Showcase and other miscellaneous meeting expenses	1,900	
		20,252	20,252

Costing Center Budget with Notes

110-11-10 - Legislative

Objects	Comments	Object Subtotals	2027 Budget
550.000-Printing & Binding	Historically used for printing and mailing needs, most notably the publication and distribution of the annual report. With anticipated charter change this has been lowered slightly.		8,000
Total 300-699 Operating Expenses			<u>94,545</u>
Total Expenditure			<u>122,652</u>
Net Total			<u><u>(82,652)</u></u>

Costing Center	110-12-10 - Clerk							Proposed		\$ Change	% Change
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget			
Revenues											
020.003-Use of Vault	4,000	2,216	3,000	1,733	2,000	2,153	1,700	1,900	200	11.8%	
020.004-Recording Fees	264,000	73,473	132,000	65,436	75,000	69,642	65,000	70,000	5,000	7.7%	
020.010-Printing and Duplication Services	13,000	8,851	10,000	8,510	10,000	10,200	8,500	10,000	1,500	17.6%	
020.012-Sale of Maps	300	78	40	18	40	78	20	50	30	150.0%	
020.013-Sales of Certified Copy	15,000	9,630	7,500	11,410	8,000	14,379	10,000	13,000	3,000	30.0%	
020.023-Records Preservation	-	27,982	-	25,769	-	26,099	-	-	-	n/a	
030.001-Liquor Licenses	6,635	3,075	3,190	2,610	3,005	2,820	2,495	2,820	325	13.0%	
030.002-Hunting and Fishing	50	50	50	25	50	45	25	45	20	80.0%	
030.003-Marriage Licenses	1,300	1,610	800	1,495	1,200	1,350	1,500	1,500	-	0.0%	
030.004-Animal Licenses	6,300	3,933	3,150	3,814	3,500	6,390	3,800	6,000	2,200	57.9%	
030.005-Green Mountain Passport	250	644	200	376	200	539	350	500	150	42.9%	
030.006-DMV Registrations	350	249	175	198	175	123	175	200	25	14.3%	
Total Revenues	311,185	131,791	160,105	121,394	103,170	133,818	93,565	106,015	12,450	13.3%	
Expenditure											
110.000-Regular Salaries	99,748	93,001	115,793	117,360	141,206	131,783	149,943	147,813	(2,130)	-1.4%	
120.000-Part Time Salaries	29,189	14,338	11,433	11,316	11,890	13,468	9,880	10,445	565	5.7%	
130.000-Overtime	7,210	1,537	1,729	1,148	1,874	1,097	2,793	1,568	(1,225)	-43.9%	
210.000-Group Insurance	46,048	55,801	61,338	37,258	44,183	42,761	47,036	59,489	12,453	26.5%	
220.000-Social Security	10,629	8,025	10,095	9,659	12,674	11,468	13,294	13,070	(224)	-1.7%	
230.000-Retirement	9,054	7,943	10,243	10,203	12,669	11,790	13,902	13,600	(302)	-2.2%	
290.000-Other Employee Benefits	600	671	600	300	600	600	600	600	-	0.0%	
430.000-R&M Vehicles and Equipment	120	-	120	-	-	-	-	-	-	n/a	
442.000-Rental of Vehicles or Equipment	2,400	2,826	2,400	2,359	2,500	2,114	2,114	2,114	-	0.0%	
500.000-Training, Conferences, Dues	1,500	500	600	329	1,695	555	2,285	2,500	215	9.4%	
505.000-Technology Subscriptions, Licenses	14,460	14,460	15,000	14,460	14,460	15,371	15,341	15,801	460	3.0%	
540.000-Advertising	-	-	-	-	-	159	-	-	-	n/a	
550.000 Printing and Binding	-	-	500	-	1,155	-	900	-	(900)	-100.0%	
570.023-Records Preservation	-	-	-	388	-	1,049	-	-	-	n/a	
580.000-Travel	1,000	521	600	218	540	270	1,737	1,506	(231)	-13.3%	
610.000-General Supplies	2,500	2,498	3,000	2,179	2,920	2,215	2,520	2,224	(296)	-11.7%	
820.000-Election Expenses	33,800	5,305	14,100	2,643	10,800	7,216	3,650	7,475	3,825	104.8%	
900.000-Transfer between Town/City	50,000	50,000	-	-	-	-	-	-	-	n/a	
920.000 Transfer between funds (Capital)	-	85,459	-	86,296	-	87,816	-	-	-	n/a	
Total Expenditure	308,258	342,885	247,551	296,115	259,166	329,731	265,995	278,205	12,210	4.6%	
Net Town General Fund	2,927	(211,094)	(87,446)	(174,721)	(155,996)	(195,914)	(172,430)	(172,190)	240	-0.1%	

Costing Center Summary

110-12-10 - Clerk

Previous Costing Center	110-12-10 - Clerk	Budget Year	2027
Entity	Town	Accounting Reference	110-12-10
Department	12 - Clerk - Town	Approved	No
Stage	Board Review	Manager	Jennifer Booker (jbooker)
Narrative			

Description

The Town Clerk's Office is responsible for a variety of services such as issuing dog licenses, certified copies, and marriage licenses, collecting property taxes and water/sewer payments, maintaining voter records and administering elections, recording and preserving documents, providing notary services, and assisting with general inquiries, redirecting as needed. The Clerk's Office also supports the Board of Civil Authority, the Board of Abatement, and the Cemetery Commission.

New Initiatives

1. FY27 will involve three election/votes - August, November, and March. Election expenses have been increased for this reason.
2. Revenues have been adjusted to reflect actuals in prior years and an increase in dog licensing fees.

Goals and Priorities

Goals:

1. Continue to monitor expenses/revenue to find efficiencies and cost saving measures.
2. Professional training for staff.
3. Continue to improve access to public records by "backscanning" or adding to the historical documents available in Clerk databases.
3. Successfully run local, state, and federal elections

Costing Center Summary

110-12-10 - Clerk

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
020.003-Use of Vault	Increased	11.76 %	1,700	1,900
020.004-Recording Fees	Increased	7.69 %	65,000	70,000
020.010-Printing & Duplication Services	Increased	17.65 %	8,500	10,000
020.012-Sale of Maps	Increased	150.00 %	20	50
020.013-Sales of Certified Copy	Increased	30.00 %	10,000	13,000
030.001-Liquor Licenses	Increased	13.03 %	2,495	2,820
030.002-Land Postings	Increased	80.00 %	25	45
030.003-Marriage Licenses	Unchanged	0.00 %	1,500	1,500
030.004-Animal Licenses	Increased	57.89 %	3,800	6,000
030.005-Green Mountain Passport	Increased	42.86 %	350	500
030.006-DMV Registrations	Increased	14.29 %	175	200
Total Revenues		13.31 %	93,565	106,015
Expenditure				
110.000-Regular Salaries	Decreased	1.42 %	149,943	147,813
120.000-Part Time Salaries	Increased	5.72 %	9,880	10,445
130.000-Overtime	Decreased	43.86 %	2,793	1,568
210.000-Group Insurance	Increased	26.48 %	47,036	59,489
220.000-Social Security	Decreased	1.68 %	13,294	13,070
230.000-Retirement	Decreased	2.17 %	13,902	13,600
290.000-Other Employee Benefits	Unchanged	0.00 %	600	600
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	2,114	2,114
500.000-Training, Conferences, Dues	Increased	9.41 %	2,285	2,500
505.000-Tech. Subscription, Licenses	Increased	3.00 %	15,341	15,801
550.000-Printing & Binding	Not used this year		900	-
580.000-Travel	Decreased	13.30 %	1,737	1,506
610.000-General Supplies	Decreased	11.75 %	2,520	2,224
820.000-Election Expenses	Increased	104.79 %	3,650	7,475
Total Expenditure		4.59 %	265,995	278,205

Costing Center Budget with Notes

110-12-10 - Clerk

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
020 Charges for Services			
020.003-Use of Vault	\$4/hour - increased based on FY'25 actual		1,900
020.004-Recording Fees	Increased based on FY'25 actual.		70,000
020.010-Printing & Duplication Service	Increased based on FY'25 actual.		10,000
020.012-Sale of Maps	Copy of large Mylar, \$3/page; decreased Mylars are being uploaded into Town Fusion, less copies.		50
020.013-Sales of Certified Copy	Increased based on FY'25 actual.		13,000
020.023-Records Preservation	\$4/pg of Recording Fees. Restricted funds, not budgeted. Expenses for preservation/restoration of records during FY27 will reduce the total amount of revenue received. At the end of the fiscal year, the balance of the funds will be transferred to the Capital Projects Fund.		-
Total 020 Charges for Services			94,950
030 Licenses & Permits			
030.001-Liquor Licenses	FY'25 - 15 First Class Licenses @ \$115 each, increased by one license	1,840	
030.001-Liquor Licenses	FY'25 - 12 Second Class Licenses @ \$70 each, increased by two licenses	980	
			2,820
030.002-Land Postings	\$5 fee for Land Posting; town no longer sells hunting and fishing licenses; decreased based on FY'25 actual		45
030.003-Marriage Licenses	Increased based on FY'25 actual. State law allows couples to get marriage license from any town clerk. Location of town office and an Essex wedding venue will encourage people to obtain their license in Essex.		1,500
030.004-Animal Licenses	increased based on FY'25 actual.		6,000
030.005-Green Mountain Passport	\$2 each; Increased based on FY'25 actual.		500
030.006-DMV Registrations	increased based on FY'25 actual		200
Total 030 Licenses & Permits			11,065
Total Revenues			106,015
Expenditure			
100 Salaries			
110.000-Regular Salaries			147,813
120.000-Part Time Salaries		10,445	
120.000-Part Time Salaries	Based on 10 hours per week or 520 hours per year.	-	
			10,445
130.000-Overtime			1,568
Total 100 Salaries			159,826
200 Benefits			
210.000-Group Insurance			59,489
220.000-Social Security			13,070
230.000-Retirement			13,600
290.000-Other Employee Benefits			600
Total 200 Benefits			86,759

Costing Center Budget with Notes

110-12-10 - Clerk

Objects	Comments	Object Subtotals	2027 Budget
300-699 Operating Expenses			
442.000-Rental of Vehicles or Equip.	Konica Minolta copier lease		2,114
500.000-Training, Conferences, Dues	VMCTA Dues (Jenn)	85	
500.000-Training, Conferences, Dues	NEATC Dues (CLERKS OFFICE)	90	
500.000-Training, Conferences, Dues	VMCTA Annual Conference (JENN)	175	
500.000-Training, Conferences, Dues	NEATC CONFERENCE (BRETTON WOODS NH)	250	
500.000-Training, Conferences, Dues	VLCT, misc.	600	
500.000-Training, Conferences, Dues	NEMCI&A (Jenn)	1,300	
		<hr/>	2,500
505.000-Tech. Subscription, Licenses	kofile contract ends 7/7/2027		15,801
570.023-Records Preservation	Not budgeted. The Records Preservation Fund revenue offsets expenses.		-
580.000-Travel	VMCTA Conference - Hotel	250	
580.000-Travel	NEACTC Conference - Hotel (estimated based on this year's hotel rate)	500	
580.000-Travel	Mileage (misc conferences) (estimated based on 2025 IRS rate)	100	
580.000-Travel	VMCTA Mileage (estimated based on 2025 IRS rate \$0.70)	70	
580.000-Travel	NEACTC mileage (Bretton Woods NH 230 miles round trip, based on 2025 IRS rate)	161	
580.000-Travel	NEMCI&A (location TBD;estimated based on IRS rate \$0.70/mile)	425	
		<hr/>	1,506
610.000-General Supplies	Dog tags (based on invoice)	600	
610.000-General Supplies	Engraved paper (vital records)	474	
610.000-General Supplies	Misc office supplies	1,000	
610.000-General Supplies	Dog license reminder postcards	150	
		<hr/>	2,224
Total 300-699 Operating Expenses			24,145
820-850 Program & Event Expenses			
820.000-Election Expenses	Election workers (BCA and hired; 2 elections in FY26, only 1 budgeted; EWSD to reimburse the Town for expenses related to their election)	5,500	
820.000-Election Expenses	Town Meeting Ballot - postage (includes return postage, estimate 300 ballots)	1,050	
820.000-Election Expenses	Misc. supplies (ribbons, thermal paper, battery replacement)	400	
820.000-Election Expenses	State Primary - postage (1,197 ballots in 2022 & 568 mailed in 2024; 2023 rate is \$1.01 each; increased estimate in case of rate increase)	-	
820.000-Election Expenses	General Election - postage (for ballots mailed after the State does the statewide mailing)	-	

Costing Center Budget with Notes

110-12-10 - Clerk

Objects	Comments	Object Subtotals	2027 Budget
820.000-Election Expenses	Town Meeting - machine coding (based on 2023 invoice)	525	
			7,475
Total 820-850 Program & Event Expenses			7,475
Total Expenditure			278,205
Net Total			(172,190)

Costing Center	110-13-10 - Finance, Town									
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change
Revenues										
060.000-Interest Income	-	-	-	-	-	-	-	1,875	1,875	n/a
099.000 Use of Fund Balance	61,000	-	-	-	-	-	-	-	-	n/a
Total Revenues	61,000	-	-	-	-	-	-	1,875	1,875	n/a
Expenditure										
110.000-Regular Salaries	207,820	165,726	191,427	201,554	206,393	214,048	217,559	221,740	4,181	1.9%
120.000-Part Time Salaries	20,280	9,333	22,701	-	-	-	-	-	-	n/a
130.000-Overtime	1,064	176	1,114	1,319	1,290	1,809	1,363	1,409	46	3.4%
210.000-Group Insurance	51,623	56,833	72,364	57,709	69,463	68,295	72,839	71,143	(1,696)	-2.3%
220.000-Social Security	17,795	13,703	16,775	16,117	17,467	17,694	18,302	18,511	209	1.1%
230.000-Retirement	17,493	14,137	16,683	18,112	18,890	19,713	20,362	20,591	229	1.1%
290.000-Other Employee Benefits	765	1,200	1,050	1,219	780	1,200	780	780	-	0.0%
330.000-Professional Services	7,150	13,289	3,440	3,150	2,020	5,292	6,170	5,691	(479)	-7.8%
335.000-Audit	19,500	17,425	20,550	22,525	21,580	24,650	28,750	27,200	(1,550)	-5.4%
442.000-Rental of Vehicles or Equipment	2,000	1,959	2,000	1,521	2,000	2,018	2,018	2,018	-	0.0%
500.000-Training, Conferences, Dues	3,720	1,258	2,430	1,604	2,077	2,090	1,260	1,480	220	17.5%
505.000-Technology Subscription, Licenses	19,140	18,374	19,753	24,656	25,010	39,475	27,600	31,916	4,316	15.6%
520.000-Insurance	209,920	222,120	264,563	252,647	227,688	232,891	167,443	182,067	14,624	8.7%
550.000-Printing and Binding	3,400	3,338	2,000	2,508	2,365	2,763	3,040	3,343	303	10.0%
560.000-Postage	3,100	3,604	2,150	2,252	2,268	2,508	2,750	3,090	340	12.4%
580.000-Travel	2,600	-	500	148	720	123	750	150	(600)	-80.0%
610.000-General Supplies	1,000	805	850	942	1,200	1,036	1,000	1,090	90	9.0%
735.000-Technology: Hardware, Software	-	1,508	-	-	-	-	-	-	-	n/a
990.000-Miscellaneous	-	32	-	-	-	813	-	-	-	n/a
Total Expenditure	588,370	544,820	640,350	607,981	601,211	636,418	571,986	592,219	20,233	3.5%
<i>Net Town General Fund</i>	<i>(588,370)</i>	<i>(544,820)</i>	<i>(640,350)</i>	<i>(607,981)</i>	<i>(601,211)</i>	<i>(636,418)</i>	<i>(571,986)</i>	<i>(592,219)</i>	<i>(20,233)</i>	<i>3.5%</i>

Costing Center Summary

110-13-10 - Finance

Previous Costing Center	110-13-10 - Finance, Town	Budget Year	2027
Entity	Town	Accounting Reference	110-13-10
Department	13 - Finance - Town	Approved	No
Stage	Budget Entry	Manager	Daniel Roy (droy)

Narrative

Description

The Town Finance Department is the costing center for the Finance Director, Assistant Finance Director, Accountant & Water/Sewer Clerk. It houses the property and casualty insurance, unemployment insurance and workers compensation insurance for the Town except Police and Fire workers compensation which are budgeted in those costing centers. 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

We expect FY27 to remain fully staffed with the four positions currently included. The Finance Department is anticipating a retirement during FY26, but expects to be maintained at the same staffing level. The replacement for this position could be staffed at a lower level, which could result in reduced costs for FY27. The Finance Department is expecting an increase in overall personnel and benefit costs of just under 1% with the anticipated change.

In conjunction with the Investment Policy, the Finance Department seeks out smaller-sized investments that will be FDIC-insured, but incur management fees as a result. These additional fees are represented within the Professional Services line item of this budget. An offsetting revenue item for Interest Income has been included in the FY27 budget to net out the related investment expenses. This \$1,875 represents the potential investment of \$1,250,000 in these fee-based investments at an average rate of 15 basis points (.0015). Total investments are expected to be \$10.5M-\$12M during FY27.

The other major costs in the Finance Department are Insurance costs, based on assessments from VLCT.

Goals and Priorities

Goals:

1. Continue to make investments to help reduce the tax burden on residents.
2. Explore plans for long-term financing of new municipal complex.
3. Evaluate the long-term Capital needs of the Town and its equipment.
4. Evaluate other potential funding sources for the Town (LOT, grants, impact fees).
5. Continue to provide general oversight for departments for financial & insurance management.

Costing Center Summary

110-13-10 - Finance

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
060.000-Interest Income	New this year		-	1,875
Total Revenues			-	1,875
Expenditure				
110.000-Regular Salaries	Increased	1.92 %	217,559	221,740
130.000-Overtime	Increased	3.37 %	1,363	1,409
210.000-Group Insurance	Decreased	2.33 %	72,839	71,143
220.000-Social Security	Increased	1.14 %	18,302	18,511
230.000-Retirement	Increased	1.12 %	20,362	20,591
290.000-Other Employee Benefits	Unchanged	0.00 %	780	780
330.000-Professional Services	Decreased	7.76 %	6,170	5,691
335.000-Audit	Decreased	5.39 %	28,750	27,200
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	2,018	2,018
500.000-Training, Conferences, Dues	Increased	17.46 %	1,260	1,480
505.000-Tech. Subscription, Licenses	Increased	15.64 %	27,600	31,916
520.000-Insurance	Increased	8.73 %	167,443	182,067
550.000-Printing & Binding	Increased	9.97 %	3,040	3,343
560.000-Postage	Increased	12.36 %	2,750	3,090
580.000-Travel	Decreased	80.00 %	750	150
610.000-General Supplies	Increased	9.00 %	1,000	1,090
Total Expenditure		3.54 %	571,986	592,219

Costing Center Budget with Notes

110-13-10 - Finance

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
098 Miscellaneous Revenues			
060.000-Interest Income	New revenue line item to offset the costs of GEM investments listed in Professional Services. This is .0015% of 5 250K investments		1,875
Total 098 Miscellaneous Revenues			1,875
Total Revenues			1,875
Expenditure			
100 Salaries			
110.000-Regular Salaries			221,740
130.000-Overtime			1,409
Total 100 Salaries			223,149
200 Benefits			
210.000-Group Insurance			71,143
220.000-Social Security			18,511
230.000-Retirement			20,591
290.000-Other Employee Benefits			780
Total 200 Benefits			111,025
300-699 Operating Expenses			
330.000-Professional Services	Bank Account analysis fees - (using average of \$112.50/month)	1,350	
330.000-Professional Services	Health Equity fees (using \$106.25/qtr.)	425	
330.000-Professional Services	NEMRC Assistance for Euna Solutions updates & other projects	900	
330.000-Professional Services	Investment Management Services (based on \$1,250,000 investment at avg of .15 basis points)	1,875	
330.000-Professional Services	NEMRC Assistance for tax bill preparation (5% annual increases)	1,141	
			5,691
335.000-Audit	Annual Financial Statement Audit (85% GF; 15% W/S) KBS - excludes Single Audit of \$5,000		27,200
442.000-Rental of Vehicles or Equip.	Konica Minolta copier lease		2,018
500.000-Training, Conferences, Dues	Vermont GFOA Memberships (100% - no W/S)	70	
500.000-Training, Conferences, Dues	GFOA Memberships (75% allocated here)	300	
500.000-Training, Conferences, Dues	Vermont Women Leading Government Memberships	40	
500.000-Training, Conferences, Dues	GFOA virtual trainings (75% here)	375	
500.000-Training, Conferences, Dues	Other trainings and webinars	225	
500.000-Training, Conferences, Dues	VT CPA license dues (Annual 75% here)	275	
500.000-Training, Conferences, Dues	Costco Annual Membership	195	
			1,480
505.000-Tech. Subscription, Licenses	Tungsten Automation - 85% Finance (4% annual increases)	5,425	
505.000-Tech. Subscription, Licenses	Timekeeping (\$570/month - assumes increase to \$10 per employee monthly)	6,840	

Costing Center Budget with Notes

110-13-10 - Finance

Objects	Comments	Object Subtotals	2027 Budget
505.000-Tech. Subscription, Licenses	Euna Solutions ("Questica") - Budgeting Module (85% Finance)	19,651	
			31,916
520.000-Insurance	Property and Liability insurance	113,944	
520.000-Insurance	Workers Compensation Insurance	61,650	
520.000-Insurance	Unemployment Insurance	6,473	
			182,067
550.000-Printing & Binding	Printing tax bills and extra forms for sending revised bills		3,343
560.000-Postage	Postage for bulk tax bill mailing (approximately 4,500 parcels)		3,090
580.000-Travel	Mileage to Conferences (100% to this dept)		150
610.000-General Supplies	1099 & W2 Tax Forms from NEMRC	450	
610.000-General Supplies	Water Refills (average \$48.6/month) & Other items	640	
			1,090
Total 300-699 Operating Expenses			258,045
Total Expenditure			592,219
Net Total			(590,344)

Costing Center	110-14-10 - Information Technology							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues										
099.000 Use of Fund Balance	-	-	6,500	-	5,000	-	-	4,050	4,050	n/a
Total Revenues	-	-	6,500	-	5,000	-	-	4,050	4,050	n/a
Expenditure										
110.000-Regular Salaries	216,925	220,906	231,717	229,434	235,660	237,749	250,650	244,160	(6,490)	-2.6%
210.000-Group Insurance	72,729	80,886	88,924	79,602	79,440	80,391	84,567	86,998	2,431	2.9%
220.000-Social Security	16,831	16,449	17,979	16,931	19,307	18,472	20,519	19,969	(550)	-2.7%
230.000-Retirement	17,956	18,405	19,565	19,354	20,299	20,495	21,985	21,354	(631)	-2.9%
290.000-Other Employee Benefits	900	600	900	600	870	900	870	795	(75)	-8.6%
330.000-Professional Services	5,000	-	5,000	285	5,000	1,213	2,000	2,000	-	0.0%
432.000-R&M Technology	8,000	1,089	4,500	1,098	3,500	2,308	-	5,287	5,287	n/a
500.000-Training, Conferences, Dues	10,200	1,460	11,200	1,410	12,580	3,157	3,550	4,010	460	13.0%
505.000-Technology Subscription, Licenses	61,934	64,500	63,180	55,924	89,280	62,678	89,568	114,379	24,811	27.7%
580.000-Travel	500	-	500	-	500	-	3,100	3,500	400	12.9%
735.000-Technology: Hardware, Software, Equipment	29,000	57,860	57,214	72,911	51,900	64,793	52,500	46,530	(5,970)	-11.4%
920.000-Transfer between funds (capital)	4,000	4,000	4,000	4,000	4,000	4,000	-	-	-	n/a
Total Expenditure	443,975	466,155	504,679	481,549	522,336	496,154	529,309	548,982	19,673	3.7%
<i>Net Town General Fund</i>	<i>(443,975)</i>	<i>(466,155)</i>	<i>(498,179)</i>	<i>(481,549)</i>	<i>(517,336)</i>	<i>(496,154)</i>	<i>(529,309)</i>	<i>(544,932)</i>	<i>(15,623)</i>	<i>3.0%</i>

Costing Center Summary

110-14-10 - Information Technology

Previous Costing Center	110-14-10 - Information Technology	Budget Year	2027
Entity	Town	Accounting Reference	110-14-10
Department	14 - Information Technology - Town	Approved	No
Stage	Board Review	Manager	Shannon Lunderville (slunderville)

Narrative

The priorities of the IT department have not changed. With cybersecurity at the forefront of those priorities. What we have been doing is pairing our network down by eliminating the need for multiple servers at individual sites. This also centralizes the location of our data allowing us to better protect it. We are looking at more IT tools in the coming years that will help map our network along with giving us better insight into threats/vulnerabilities that may exist on our network.

We also need to continue to stay up to date with training and any conferences that we can attend to better understand trends and threats that exist or may exist in the future.

We also need to better understand what role AI will play in our environment. We will be purchasing some Microsoft Co-Pilot licenses so that the IT department can start to use and understand what role this new tool could have.

With Rick Garey retiring from PD, the IT department will be taking a much more active role in supporting the Police department.

Having consistent, up-to-date hardware and software will help us to better maintain support for them once we are their IT support.

Mitel will no longer support our phone systems in October of 2026. We will research and plan for that. That replacement cost has not been determined yet but is expected to be a large expense.

Description

New Initiatives

Continue to move toward using Microsoft's Entra cloud and away from data and servers being on-premises. Security will continue to be the number one priority as this initiative moves forward. This will also allow for disaster recovery/disaster planning.

Purchasing and installation of network mapping tool so that we have better insight into our network.

Replacing network switches at 81 Main Street.

Finding a replacement to our Mitel phones/system.

Goals and Priorities

1. Cybersecurity
2. Consistent Microsoft Products
3. IT Training (IT Staff and Employees)
4. Mapping the Town's IT Network with new software

Costing Center Summary

110-14-10 - Information Technology

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
099.000-Use of Fund Balance/Reserves	New this year		-	4,050
Total Revenues			-	4,050
Expenditure				
110.000-Regular Salaries	Decreased	2.59 %	250,650	244,160
210.000-Group Insurance	Increased	2.87 %	84,567	86,998
220.000-Social Security	Decreased	2.68 %	20,519	19,969
230.000-Retirement	Decreased	2.87 %	21,985	21,354
290.000-Other Employee Benefits	Decreased	8.62 %	870	795
330.000-Professional Services	Unchanged	0.00 %	2,000	2,000
432.000-R&M Technology	New this year		-	5,287
500.000-Training, Conferences, Dues	Increased	12.96 %	3,550	4,010
505.000-Tech. Subscription, Licenses	Increased	27.70 %	89,568	114,379
580.000-Travel	Increased	12.90 %	3,100	3,500
735.000-Tech: Hardware, Software, Equip.	Decreased	11.37 %	52,500	46,530
Total Expenditure		3.72 %	529,309	548,982

Costing Center Budget with Notes

110-14-10 - Information Technology

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	one-time start-up costs for installation of new phone system		4,050
Total 099 Use of Fund Balance/Reserves			4,050
Total Revenues			
			4,050
Expenditure			
100 Salaries			
110.000-Regular Salaries			244,160
Total 100 Salaries			244,160
200 Benefits			
210.000-Group Insurance			86,998
220.000-Social Security			19,969
230.000-Retirement			21,354
290.000-Other Employee Benefits			795
Total 200 Benefits			129,116
300-699 Operating Expenses			
330.000-Professional Services	Tech support contract and professional services. Designed to be used for IT vendors either for support or special projects.		2,000
432.000-R&M Technology	ESRI. Includes software maintenance, tech support, plus complimentary (national) conference dues for GIS.		5,287
500.000-Training, Conferences, Dues	Professional development - all full time staff - Knowledgewave Training	2,960	
500.000-Training, Conferences, Dues	GIS Dues - Includes \$350 for local GIS conferences cost and \$300 for GIS certification renewal	650	
500.000-Training, Conferences, Dues	Cybersecurity and other professional development conferences	400	
			4,010
505.000-Tech. Subscription, Licenses	Office 365 Yearly Subscriptions w/ Mailbox Backups	27,000	
505.000-Tech. Subscription, Licenses	File Management Software annual subscription costs	15,000	
505.000-Tech. Subscription, Licenses	PaperCut \$206/month (software the operates with the copiers to scan to destinations)	2,472	
505.000-Tech. Subscription, Licenses	Adobe Acrobat Yearly Subscriptions (21 accounts) \$179.54/account	3,800	
505.000-Tech. Subscription, Licenses	Network Solutions Yearly Subscriptions (domain names)	2,100	
505.000-Tech. Subscription, Licenses	NEMRC - Annual Support	6,100	
505.000-Tech. Subscription, Licenses	NEMRC - Webhost Annual Cost	600	
505.000-Tech. Subscription, Licenses	Faronics - Deep Freeze (20 Licenses) (software that prevents changes to our publicly accessed computers)	650	
505.000-Tech. Subscription, Licenses	Citrix Yearly Cost (HyperVisor license / servers)	2,000	
505.000-Tech. Subscription, Licenses	Phones - setup and annual equipment costs - 81 Main/EFL/PW Yearly Software License - Mitel ends support in 2026 and will require a new phone solution.	5,400	

Costing Center Budget with Notes

110-14-10 - Information Technology

Objects	Comments	Object Subtotals	2027 Budget
505.000-Tech. Subscription, Licenses	Phones - monthly charges - (68 phones *\$19/month = \$15,504)	15,504	
505.000-Tech. Subscription, Licenses	Sophos Antivirus	5,800	
505.000-Tech. Subscription, Licenses	Ninja Management Software - Replaces LOGMEIN Rescue (computer management / help)	4,040	
505.000-Tech. Subscription, Licenses	GIS Printer Contract (large format multifunction printer)	2,200	
505.000-Tech. Subscription, Licenses	Azure Advance Licenses for IT Management w/ Co-Pilot (Microsoft cloud computing platform)	800	
505.000-Tech. Subscription, Licenses	Microsoft Intune - Advance Management of laptops - 35 laptops	4,200	
505.000-Tech. Subscription, Licenses	Konica Minolta Copier Lease (amount is IT specific; Other departments pay their own lease costs)	3,838	
505.000-Tech. Subscription, Licenses	Adobe Creative Cloud - Managers Office 1 Subscription	975	
505.000-Tech. Subscription, Licenses	Keeper Password Manager (12 licenses)	900	
505.000-Tech. Subscription, Licenses	KnowBe4 (Cybersecurity training module for all employees) (3 yr contract)	11,000	
			114,379
580.000-Travel	Misc. Mileage	500	
580.000-Travel	GIS Conference – national (CA) – July (5 nights hotel, food, and flight)	2,000	
580.000-Travel	Cyber Security Summit - Boston	1,000	
			3,500
Total 300-699 Operating Expenses			129,176
700 Capital or Property Objects			
735.000-Tech: Hardware, Software, Equ	CivicPlus Website Expenses	19,230	
735.000-Tech: Hardware, Software, Equ	Network Mapping Tool	-	
735.000-Tech: Hardware, Software, Equ	Various Hardware (Desktops, Laptops, Monitors, etc.)	20,000	
735.000-Tech: Hardware, Software, Equ	Sophos EOL Network Equipment (REDs and APs)	-	
735.000-Tech: Hardware, Software, Equ	Sophos Firewalls	5,700	
735.000-Tech: Hardware, Software, Equ	Network Penetration Testing	-	
735.000-Tech: Hardware, Software, Equ	81 Main Cameras (Failed Hardware)	1,000	
735.000-Tech: Hardware, Software, Equ	GIS Printer Supplies (paper and ink)	600	
			46,530
Total 700 Capital or Property Objects			46,530
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit	IT Capital Transfer		-
Total 920 Transfer to capital (as expense)			-
Total Expenditure			548,982
Net Total			(544,932)

Costing Center	110-15-10 - Assessing										
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change	
Revenues											
090.000 Transfer beteen Town/City	-	-	77,810	81,167	89,068	90,932	94,575	139,281	44,706	47.3%	
Total Revenues	-	-	77,810	81,167	89,068	90,932	94,575	139,281	44,706	47.3%	
Expenditure											
110.000-Regular Salaries	85,934	85,865	88,972	93,474	101,836	106,353	107,757	175,718	67,961	63.1%	
120.000-Part Time Salaries	37,297	38,350	39,067	40,155	41,125	42,826	43,387	-	(43,387)	-100.0%	
210.000-Group Insurance	23,360	25,266	26,449	26,587	31,559	30,975	33,469	58,393	24,924	74.5%	
220.000-Social Security	9,534	9,379	9,909	10,072	11,693	11,642	12,354	14,367	2,013	16.3%	
230.000-Retirement	10,282	10,355	11,011	11,463	12,584	13,107	13,654	15,888	2,234	16.4%	
290.000-Other Employee Benefits	300	-	300	-	330	-	330	630	300	90.9%	
330.000-Professional Services	300	110	-	-	-	-	-	-	-	n/a	
500.000-Training, Conferences, Dues	1,115	2,036	1,030	1,063	1,064	1,281	1,095	1,665	570	52.1%	
505.000-Technology Subscription, Licenses	3,515	2,838	3,815	5,894	6,500	5,239	7,500	11,500	4,000	53.3%	
570.000-Other Purchased Services	-	-	-	281,594	-	100,286	-	-	-	n/a	
580.000-Travel	100	190	300	35	300	-	300	300	-	0.0%	
610.000-General Supplies	150	138	100	18	150	47	100	100	-	0.0%	
Total Expenditure	171,887	174,527	180,953	470,353	207,141	311,756	219,946	278,561	58,615	26.6%	
<i>Net Town General Fund</i>	<i>(171,887)</i>	<i>(174,527)</i>	<i>(103,143)</i>	<i>(389,187)</i>	<i>(118,073)</i>	<i>(220,824)</i>	<i>(125,371)</i>	<i>(139,280)</i>	<i>(13,909)</i>	<i>11.1%</i>	

Costing Center Summary

110-15-10 - Assessing

Previous Costing Center	110-15-10 - Assessing	Budget Year	2027
Entity	Town	Accounting Reference	110-15-10
Department	15 - Assessing - Town	Approved	No
Stage	Management Team Review	Manager	Karen Lemnah (klemnah)

Narrative

TECHNOLOGY, SUBSCRIPTION, LICENSING

New fees added to CAI Technologies due to an additional \$3,000 annual fee for the city mapping system. There is also a one-time start-up fee to the CAI mapping system for the city setup. An additional \$75.00 for the VALA conference in anticipation for the Assistant Assessor to attend alongside the Assessor. A contingency amount of \$500 for training courses for the new Assistant Assessor.

Description

New Initiatives

Fiscal year 2027 will be about learning to utilize the various functions of the new valuation software to its fullest capacity. Ex. generating various reports for sales data, property data, and other related reports as needed. Address questions from public about new assessments, which will be ongoing for a while. Onboarding of Assistant Assessor due to contracting with the city.

Goals and Priorities

The main goals for 2027 are as follows:

1. Continue learning and acclimating to the new valuation software after the 2026 reappraisal is completed.
2. Continue educating and answering questions from the public pertaining to the new assessments from the 2026 reappraisal.
3. Continue training and onboarding the Assistant Assessor.

Costing Center Summary

110-15-10 - Assessing

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	47.27 %	94,575	139,281
Total Revenues		47.27 %	94,575	139,281
Expenditure				
110.000-Regular Salaries	Increased	63.07 %	107,757	175,718
120.000-Part Time Salaries	Not used this year		43,387	-
210.000-Group Insurance	Increased	74.47 %	33,469	58,393
220.000-Social Security	Increased	16.29 %	12,354	14,367
230.000-Retirement	Increased	16.36 %	13,654	15,888
290.000-Other Employee Benefits	Increased	90.91 %	330	630
500.000-Training, Conferences, Dues	Increased	52.05 %	1,095	1,665
505.000-Tech. Subscription, Licenses	Increased	53.33 %	7,500	11,500
580.000-Travel	Unchanged	0.00 %	300	300
610.000-General Supplies	Unchanged	0.00 %	100	100
Total Expenditure		26.65 %	219,946	278,561

Costing Center Budget with Notes

110-15-10 - Assessing

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	Contribution from City per Agreement	119,782	
090.000-Transfer between Town/City	Adjustment to get to 50% revenue coverage from City, rather than 43%.	19,499	
		<hr/>	<hr/>
			139,281
Total 090 Transfer between Town/Village (as revenue)			139,281
			<hr/>
Total Revenues			139,281
Expenditure			
100 Salaries			
110.000-Regular Salaries			175,718
Total 100 Salaries			175,718
200 Benefits			
210.000-Group Insurance			58,393
220.000-Social Security			14,367
230.000-Retirement			15,888
290.000-Other Employee Benefits			630
Total 200 Benefits			89,278
300-699 Operating Expenses			
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)	240	
500.000-Training, Conferences, Dues	VALA Membership Dues (Vermont Assessors and Listers Association)	50	
500.000-Training, Conferences, Dues	Courses/Training	100	
500.000-Training, Conferences, Dues	PrimeMLS (f.k.a. NEREN; New England Real Estate Network)	400	
500.000-Training, Conferences, Dues	VALA and/or IAAO Conference Fees	150	
500.000-Training, Conferences, Dues	contingency for new Asst to Assessor	500	
		<hr/>	<hr/>
			1,665
505.000-Tech. Subscription, Licenses	CATALIS Tax & CAMA (valuation software)	3,500	
505.000-Tech. Subscription, Licenses	CAI Technologies - GIS Online Mapping, City and Town	6,000	
505.000-Tech. Subscription, Licenses	Start up fee for City / Town abutting properties within CAI mapping system	2,000	
		<hr/>	<hr/>
			11,500
570.000-Other Purchased Services	Use this line only to capture Reappraisal costs		-
580.000-Travel			300

Costing Center Budget with Notes

110-15-10 - Assessing

Objects	Comments	Object Subtotals	2027 Budget
610.000-General Supplies			100
Total 300-699 Operating Expenses			13,565
Total Expenditure			278,561
Net Total			(139,280)

Costing Center	110-16-10 - Community Development, Town							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues										
020.005-Zoning Hearing Fees	1,500	1,784	5,000	1,335	3,000	7,774	3,000	6,000	3,000	100.0%
020.006-Subdivision Filing Fees	11,500	18,020	11,000	15,150	12,500	3,057	14,500	12,000	(2,500)	-17.2%
020.007-Zoning Ordinance Pamphlets	260	2,722	100	41	100	25	200	100	(100)	-50.0%
020.008-CO Inspections and Re-Inspections	13,250	14,121	13,500	12,960	14,000	15,683	14,000	15,000	1,000	7.1%
020.009-CO Compliance Certification	6,000	-	-	-	-	-	-	-	-	n/a
030.007-Building Structures	110,000	115,310	100,000	65,376	115,000	70,493	70,000	77,000	7,000	10.0%
041.000-Intergov: State and Other Grant	-	5,940	-	4,455	-	-	-	-	-	n/a
050.000 Program Donations	-	1,400	-	-	-	-	-	-	-	n/a
050.001-Donations: Explore Essex	-	3,500	-	-	-	-	-	-	-	n/a
099.000 Use of Fund Balance	-	-	8,000	-	-	-	-	-	-	n/a
Total Revenues	142,510	162,797	137,600	99,317	144,600	97,030	101,700	110,100	8,400	8.3%
Expenditure										
110.000-Regular Salaries	240,973	238,419	253,144	251,397	266,221	274,915	335,506	355,030	19,524	5.8%
120.000-Part Time Salaries	29,190	17,126	26,936	27,191	29,414	31,413	-	-	-	n/a
130.000-Overtime	-	52	-	-	-	-	-	-	-	n/a
210.000-Group Insurance	58,750	72,123	72,452	95,597	104,983	97,158	152,053	142,604	(9,449)	-6.2%
220.000-Social Security	20,946	19,391	21,677	20,687	24,264	23,638	27,603	29,182	1,579	5.7%
230.000-Retirement	22,392	21,373	23,675	23,766	25,591	26,504	29,785	31,487	1,702	5.7%
290.000-Other Employee Benefits	900	900	900	900	900	900	1,200	1,200	-	0.0%
330.000-Professional Services	16,200	8,101	15,000	16,900	17,000	2,137	17,000	14,600	(2,400)	-14.1%
430.000-R&M Vehicles and Equipment	500	860	500	-	500	202	200	200	-	0.0%
500.000-Training, Conferences, Dues	5,000	1,610	4,000	1,232	3,800	2,275	2,805	3,150	345	12.3%
505.000 Tech, Sub. Licenses	-	-	498	359	508	-	630	-	(630)	-100.0%
540.000-Advertising	6,000	2,863	4,200	398	3,500	2,722	1,500	2,000	500	33.3%
550.000-Printing and Binding	500	1,226	500	739	300	1,065	500	500	-	0.0%
580.000-Travel	3,000	515	4,300	72	4,300	2,944	2,797	2,750	(47)	-1.7%
610.000-General Supplies	1,500	1,717	1,200	1,595	1,200	1,038	1,400	1,300	(100)	-7.1%
755.000-Furniture & Fixtures	-	-	-	-	-	1,696	-	-	-	n/a
831.000-Special or New Programs	5,000	8,762	-	129	-	-	-	-	-	n/a
895.000-State or Other Grant Expense	-	-	-	4,528	-	-	-	-	-	n/a
910.000-Transfer between funds (non-capital)	15,000	15,000	4,000	4,000	6,000	6,000	6,000	6,000	-	0.0%
920.000-Transfer between funds (capital)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	(3,000)	-100.0%
Total Expenditure	428,851	413,038	435,982	452,490	491,481	477,606	581,979	590,003	8,024	1.4%
Net Town General Fund	(286,341)	(250,241)	(298,382)	(353,172)	(346,881)	(380,576)	(480,279)	(479,903)	376	-0.1%

Costing Center Summary

110-16-10 - Community Development

Previous Costing Center	110-16-10 - Community Development, Town	Budget Year	2027
Entity	Town	Accounting Reference	110-16-10
Department	16 - Community Development - Town	Approved	No
Stage	Board Review	Manager	Katherine Sonnick (ksonnick)

Narrative

Town Community Development will undertake new planning initiatives to build community and improve the quality of life and doing business in Essex.

Zoning and subdivision updates related to our our ETC Next planning area, including the Town's Upper Main Street property are planned to be conducted in house. Additional zoning and subdivision updates related to the Town Center (ETC Next planning area), and RPD-I amendments will be developed, again, most of that work will be done in house. We plan on developing regulations related to Act 171 (Forest Block and habitat connectors). In order to do this, a planning project will need to be under taken to determine the appropriate connectors and to gain community input and support. A consultant will be required for this work and a grant will be sought to reduce town funds.

A combination of in-house planning work and various grants will save the Town thousands of dollars on these planning efforts.

Sources of ongoing grant funding will be sought to support these new projects. 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

Continue to work with other staff on Upper Main Street municipal facility and site development. Improving housing options though zoning updates and the work of the Housing Commission. Implementing the forest block mapping, Transportation Master plan, and Active Transportation plan that will be done in FY26.

Goals and Priorities

1. Implement the Upper Main Street master plan
2. Update zoning and subdivision regulations (the following as well as other changes):
 - a. Upper Main Street Planning project
 - b. ETC NEXT
 - c. RPD-I amendments based on prior/continued outreach
 - d. Planned Unit Development updates
 - e. Act 171 (Forest Block and Habitat Connectors)
3. Support and empower Housing Commission to provide relevant information to all Town Boards and Departments, as regards housing and as necessary.
4. Support and work with the Housing Commission to realize Town Plan goals.
5. Identify and apply for grants to support Community Development activities and collaborative efforts with other departments.
6. Increase outreach and presence in the community.
7. Work with Economic Development Commission on implementing the Economic Development Plan
8. Support and work with the Economic Development Commission to build strong relationships with Town of Essex businesses.
9. Work with the DRB for efficient DRB meetings.

Costing Center Summary

110-16-10 - Community Development

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
020.005-Zoning Hearing Fees	Increased	100.00 %	3,000	6,000
020.006-Subdivision Filing Fees	Decreased	17.24 %	14,500	12,000
020.007-Zoning Ordinance Pamphlets	Decreased	50.00 %	200	100
020.008-CO Inspections & Re-Inspections	Increased	7.14 %	14,000	15,000
030.007-Building Structures	Increased	10.00 %	70,000	77,000
Total Revenues		8.26 %	101,700	110,100
Expenditure				
110.000-Regular Salaries	Increased	5.82 %	335,506	355,030
210.000-Group Insurance	Decreased	6.21 %	152,053	142,604
220.000-Social Security	Increased	5.72 %	27,603	29,182
230.000-Retirement	Increased	5.71 %	29,785	31,487
290.000-Other Employee Benefits	Unchanged	0.00 %	1,200	1,200
330.000-Professional Services	Decreased	14.12 %	17,000	14,600
430.000-R&M Vehicles & Equip.	Unchanged	0.00 %	200	200
500.000-Training, Conferences, Dues	Increased	12.30 %	2,805	3,150
505.000-Tech. Subscription, Licenses	Not used this year		630	-
540.000-Advertising	Increased	33.33 %	1,500	2,000
550.000-Printing & Binding	Unchanged	0.00 %	500	500
580.000-Travel	Decreased	1.68 %	2,797	2,750
610.000-General Supplies	Decreased	7.14 %	1,400	1,300
910.000-Transfer between funds (non-capital)	Unchanged	0.00 %	6,000	6,000
920.000-Transfer between funds (capital)	Not used this year		3,000	-
Total Expenditure		1.38 %	581,979	590,003

Costing Center Budget with Notes

110-16-10 - Community Development

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
020 Charges for Services			
020.005-Zoning Hearing Fees			6,000
020.006-Subdivision Filing Fees			12,000
020.007-Zoning Ordinance Pamphlets	Zoning and Subdivision		100
020.008-CO Inspections & Re-Inspecti			15,000
Total 020 Charges for Services			33,100
030 Licenses & Permits			
030.007-Building Structures	The fee schedule was updated in 2021.		77,000
Total 030 Licenses & Permits			77,000
Total Revenues			110,100
Expenditure			
100 Salaries			
110.000-Regular Salaries			355,030
Total 100 Salaries			355,030
200 Benefits			
210.000-Group Insurance			142,604
220.000-Social Security			29,182
230.000-Retirement			31,487
290.000-Other Employee Benefits			1,200
Total 200 Benefits			204,473
300-699 Operating Expenses			
330.000-Professional Services	Community Development Outreach (materials for Town Meeting, Community Day, etc)	400	
330.000-Professional Services	Studies and Grant Support (planning, zoning updates, etc) \$5,000	5,000	
330.000-Professional Services	Town Meeting TV attendance and recordings for extra DRB meetings and big PC meetings. Approximately \$700 per meeting x 8 meetings	5,600	
330.000-Professional Services	Recording Secretary for DRB & PC (estimated 36 total meetings @ \$100 per)	3,600	
			14,600
430.000-R&M Vehicles & Equip.	R&M on Rav4 (tires, maintenance, etc.). The expenditures vary per year on this.		200
500.000-Training, Conferences, Dues	APA and NNCAPA memberships for 2	1,000	
500.000-Training, Conferences, Dues	VCDA Membership	50	
500.000-Training, Conferences, Dues	VLCT and other local conferences	500	
500.000-Training, Conferences, Dues	APA conference in Houston	900	
500.000-Training, Conferences, Dues	NNECAPA Conference in Manchester NH (for 2)	700	
			3,150
505.000-Tech. Subscription, Licenses	Expenses moved to IT budget for FY27		-
540.000-Advertising	Listing of public meetings and hearings in 7 Days or other newspaper.		2,000
550.000-Printing & Binding	Zoning and Subdivision Regulations		500

Costing Center Budget with Notes

110-16-10 - Community Development

Objects	Comments	Object Subtotals	2027 Budget
580.000-Travel	APA Hotel	600	
580.000-Travel	APA Air Travel	550	
580.000-Travel	APA Conference Per Diem	360	
580.000-Travel	NNECAPA Manchester NH Hotel (for 2)	800	
580.000-Travel	NNECAPA Manchester NH Per Diem (for 2)	370	
580.000-Travel	NNECAPA Manchester NH gas for Town car	40	
580.000-Travel	Local conference travel	30	
		<hr/>	
			2,750
610.000-General Supplies	Paper, laminating materials for permits, office equipment, etc.		1,300
			<hr/>
Total 300-699 Operating Expenses			24,500
910 Transfer between funds (as exp			
910.000-Transfer between funds (non-capital)	Transfer to Conservation Reserve Fund, was reduced with Separation. The requested amount remains the same as FY26		6,000
			<hr/>
Total 910 Transfer between funds (as expense)			6,000
			<hr/>
Total Expenditure			590,003
			<hr/>
Net Total			(479,903)
			<hr/> <hr/>

Costing Center	110-17-10 - Economic Development, Town							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues										
099.000 Use of Fund Balance	-	-	1,200	-	40,000	-	5,000	-	(5,000)	-100.0%
Total Revenues	-	-	1,200	-	40,000		5,000	-	(5,000)	-100.0%
Expenditure										
110.000-Regular Salaries	-	-	-	-	-	-	-	45,913	45,913	n/a
120.000-Part Time Salaries	29,206	33,194	33,353	31,997	34,941	34,153	36,868	-	(36,868)	-100.0%
210.000-Group Insurance	-	-	-	-	-	-	-	20,398	20,398	n/a
220.000-Social Security	2,234	2,539	2,552	2,448	2,827	2,762	2,983	3,771	788	26.4%
230.000-Retirement	-	-	-	-	-	-	-	4,196	4,196	n/a
290.000-Other Employee Benefits	-	-	-	-	-	-	-	150	150	n/a
330.000-Professional Services	-	-	-	-	40,000	33,082	5,000	-	(5,000)	-100.0%
540.000-Advertising	500	-	200	-	200	100	200	100	(100)	-50.0%
800.104-Chamber of Commerce	1,100	1,134	1,200	1,171	1,230	1,206	1,230	1,250	20	1.6%
800.105-Greater Burlington Industrial Corporation	7,000	7,000	4,000	3,750	3,750	3,750	4,000	3,750	(250)	-6.3%
800.110-Economic Development Committee	3,000	302	1,200	92	1,000	768	700	1,000	300	42.9%
Total Expenditure	43,040	44,169	42,505	39,458	83,948	75,821	50,981	80,528	29,547	58.0%
<i>Net Town General Fund</i>	<i>(43,040)</i>	<i>(44,169)</i>	<i>(41,305)</i>	<i>(39,458)</i>	<i>(43,948)</i>	<i>(75,821)</i>	<i>(45,981)</i>	<i>(80,528)</i>	<i>(34,547)</i>	<i>75.1%</i>

Costing Center Summary

110-17-10 - Economic Development

Previous Costing Center	110-17-10 - Economic Development, Town	Budget Year	2027
Entity	Town	Accounting Reference	110-17-10
Department	17 - Economic Development - Town	Approved	No
Stage	Board Review	Manager	Katherine Sonnick (ksonnick)
Narrative			

Description

The Economic Development budget supports economic development efforts in Essex through the work of our part-time Economic Development Coordinator, 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.

New Initiatives

The part-time Economic Development Coordinator has been able to better support the Economic Development Commission and pursue new initiatives with and for the business community. Building out the website to include more resources for the local new and existing businesses and for businesses looking to locate in Essex. A new Economic Development Plan is nearly complete and this will be implemented this coming year. This will guide the EDC and the Economic Development Coordinator in their work.

Creating and maintaining an Essex business data base. Enhancing relationships with local businesses, particularly supporting manufacturing businesses within the Saxon Hill industrial park in recruiting, transportation, training and childcare needs; 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), with dedicated staff support in the form of an Economic Development Coordinator.
2. Between the Coordinator and EDC and collaboration with various Town 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.
4. Build a transferable framework of duties of an Economic Development Coordinator.

Costing Center Summary

110-17-10 - Economic Development

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
099.000-Use of Fund Balance/Reserves	Not used this year		5,000	-
Total Revenues			5,000	-
Expenditure				
110.000-Regular Salaries	New this year		-	45,913
120.000-Part Time Salaries	Not used this year		36,868	-
210.000-Group Insurance	New this year		-	20,398
220.000-Social Security	Increased	26.42 %	2,983	3,771
230.000-Retirement	New this year		-	4,196
290.000-Other Employee Benefits	New this year		-	150
330.000-Professional Services	Not used this year		5,000	-
540.000-Advertising	Decreased	50.00 %	200	100
800.104-Chamber of Commerce	Increased	1.63 %	1,230	1,250
800.105-Greater Burlington Industrial Corporation	Decreased	6.25 %	4,000	3,750
800.110-Economic Development Commission	Increased	42.86 %	700	1,000
Total Expenditure		57.96 %	50,981	80,528

Costing Center Budget with Notes

110-17-10 - Economic Development

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			45,913
120.000-Part Time Salaries	Salary for part-time Economic Development Coordinator.		-
Total 100 Salaries			45,913
200 Benefits			
210.000-Group Insurance			20,398
220.000-Social Security			3,771
230.000-Retirement			4,196
290.000-Other Employee Benefits			150
Total 200 Benefits			28,515
300-699 Operating Expenses			
540.000-Advertising	Funding to promote Essex economic development opportunities in Essex, promote Essex as a business destination.		100
Total 300-699 Operating Expenses			100
800 Appropriations			
800.104-Chamber of Commerce	Annual membership dues (no increase in dues expected) to the Lake Champlain Chamber of Commerce. LCRCC supports economic development efforts in the region, and also provides legislative updates to members.		1,250
800.105-Greater Burlington Industrial Corporation	Annual dues (not projected to increase this year) to the Greater Burlington Industrial Corp., a nonprofit that supports economic development efforts throughout Chittenden County. GBIC actively participates in Economic Development Commission meetings.		3,750
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. With the new Economic Development Strategy Plan, we are hopeful to do additional outreach and proactive recruitment of potential new businesses.		1,000
Total 800 Appropriations			6,000
Total Expenditure			80,528
Net Total			(80,528)

Costing Center	110-18-10 - Health and Human Services										
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change	
Expenditure											
120.000-Part Time Salaries	-	-	-	-	-	5,897	-	12,755	12,755	n/a	
220.000-Social Security	-	-	-	-	-	451	-	1,032	1,032	n/a	
330.000-Professional Services	21,241	20,243	11,232	10,852	11,794	5,897	12,148	-	(12,148)	-100.0%	
500.000-Training, Conferences, Dues	200	-	200	-	100	-	150	100	(50)	-33.3%	
530.000-Communications	780	484	540	534	500	477	550	525	(25)	-4.5%	
800.100-Human Service Grants	166,753	166,753	154,012	154,012	161,064	161,064	-	-	-	n/a	
800.106-Essex Rescue	241,046	241,046	207,072	207,072	213,284	213,284	225,018	224,197	(821)	-0.4%	
800.107-Essex Jct. Cemetery Association	5,000	5,000	-	-	-	-	-	-	-	n/a	
800.108-E.C. Historical Museum	4,000	4,000	4,000	4,000	4,000	4,000	4,650	4,650	-	0.0%	
Total Expenditure	439,020	437,526	377,056	376,470	390,742	391,070	242,516	243,259	743	0.3%	
<i>Net Town General Fund</i>	<i>(439,020)</i>	<i>(437,526)</i>	<i>(377,056)</i>	<i>(376,470)</i>	<i>(390,742)</i>	<i>(391,070)</i>	<i>(242,516)</i>	<i>(243,259)</i>	<i>(743)</i>	<i>0.3%</i>	

Costing Center Summary

110-18-10 - Health and Human Services

Previous Costing Center	110-18-10 - Health and Human Services	Budget Year	2027
Entity	Town	Accounting Reference	110-18-10
Department	18 - Health and Human Services - Town	Approved	No
Stage	Budget Entry	Manager	Greg Duggan (gduggan)
Narrative			

Description

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

The option to designate 1% of the general fund budget to Human Services was established at the 1987 annual meeting, and as of 2025 Town Meeting, is voted on separately from the general fund budget. Therefore, it is excluded from the General Operating budget presentation.

New Initiatives

1. The Town's support of the Essex Community Historical Society has been level funded.
2. FY27 is the first budget that reflects the Town's Health Officer being compensated as a Town employee (with costs showing up under the Part Time Salary line item) and not a contracted service (where expenses would show under Professional Services).

Goals and Priorities

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

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
120.000-Part Time Salaries	New this year		-	12,755
220.000-Social Security	New this year		-	1,032
330.000-Professional Services	Not used this year		12,148	-
500.000-Training, Conferences, Dues	Decreased	33.33 %	150	100
530.000-Communications	Decreased	4.55 %	550	525
800.106-Essex Rescue	Decreased	0.36 %	225,018	224,197
800.108-E.C. Historical Museum	Unchanged	0.00 %	4,650	4,650
Total Expenditure		0.31 %	242,516	243,259

Costing Center Budget with Notes

110-18-10 - Health and Human Services

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
100 Salaries			
120.000-Part Time Salaries		12,755	
120.000-Part Time Salaries	Costs for Health Officer. Essex Junction Health Officer serves as Deputy Health Officer at no cost.	-	
		<hr/>	<hr/>
			12,755
Total 100 Salaries			12,755
200 Benefits			
220.000-Social Security			1,032
Total 200 Benefits			1,032
300-699 Operating Expenses			
330.000-Professional Services	This cost is now moved into the Part-time Salaries group.		-
500.000-Training, Conferences, Dues	One training meeting for Health Officer		100
530.000-Communications	Cell phone for Health Officer		525
Total 300-699 Operating Expenses			625
800 Appropriations			
800.100-Human Service Grants	This line item is voted on separately, so no longer within this budget. A separate accounting fund will be created to capture the activity.		-
800.106-Essex Rescue	Contribution to Essex Rescue, which provides emergency medical services in Essex.		224,197
800.108-E.C. Historical Museum	Annual request by Historical Society generally covers printing, design, mailing, insurance, operating expenses.		4,650
Total 800 Appropriations			228,847
Total Expenditure			243,259
Net Total			(243,259)

Costing Center	110-19-10 - County and Regional Functions							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Expenditure										
800.101-Chittenden County Regional Planning Commission	25,100	25,075	19,000	18,848	19,570	18,715	14,162	23,024	8,862	62.6%
800.102-Green Mountain Transit	336,714	336,714	71,015	71,014	71,838	71,838	92,931	91,599	(1,332)	-1.4%
800.103-County Tax	127,780	130,732	66,100	110,731	69,866	91,163	86,245	110,592	24,347	28.2%
800.109-Winooski Valley Park District	64,787	64,787	37,342	37,342	38,500	38,471	40,938	44,986	4,048	9.9%
Total Expenditure	554,381	557,308	193,457	237,935	199,774	220,187	234,276	270,201	35,925	15.3%
<i>Net Town General Fund</i>	<i>(554,381)</i>	<i>(557,308)</i>	<i>(193,457)</i>	<i>(237,935)</i>	<i>(199,774)</i>	<i>(220,187)</i>	<i>(234,276)</i>	<i>(270,201)</i>	<i>(35,925)</i>	<i>15.3%</i>

Costing Center Summary

110-19-10 - County and Regional Functions

Previous Costing Center	110-19-10 - County and Regional Functions	Budget Year	2027
Entity	Town	Accounting Reference	110-19-10
Department	19 - County and Regional Functions - Town	Approved	No
Stage	Budget Entry	Manager	Greg Duggan (gduggan)
Narrative			

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

1. The Chittenden County Regional Planning Commission (CCRPC) notified the Town in October 2025 they incorrectly based the Town's FY26 dues on numbers associated with the City of Essex Junction. Dues for FY26 should have been \$19,712 instead of the \$14,162 requested.
2. Additionally, CCRPC's dues increased by 4% from FY26-FY27, with the Town's payment calculated to be \$23,024. This calculation, and the formula for Winooski Valley Park District dues that are also supported by this Cost Center, are based in part on the State's equalized grand list number for Essex Town. This figure incorporates a community's Common Level of Appraisal figure (CLA). The Town's assigned CLA will be updated after Reappraisal is completed, and could positively impact these figures as a result in FY28 and beyond.
3. The County Tax has proven challenging to estimate, as the timing of the County budget cycle means numbers associated with FY26 costs are still not available as of November 2025. In addition, with their billing period running February through January, payments made cover two fiscal years. This is an area where in the past few years ultimately forecasts have not matched actuals - FY26 costs are now estimated to be approximately \$106,000 - and so the FY27 number for this item represents a 4% increase over that figure.
4. GMT's dues formula has also been adjusted, with municipal cost-sharing of ADA services being increased for all member communities. However, their FY27 budget has no "special assessment" component so dues actually decreased over FY26.

Goals and Priorities

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

Costing Center Summary

110-19-10 - County and Regional Functions

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
800.101-Chittenden County Regional Planning Commission	Increased	62.58 %	14,162	23,024
800.102-Green Mountain Transit	Decreased	1.43 %	92,931	91,599
800.103-County Tax	Increased	28.23 %	86,245	110,592
800.109-Winooski Valley Park District	Increased	9.89 %	40,938	44,986
Total Expenditure		15.33 %	234,276	270,201

Costing Center Budget with Notes

110-19-10 - County and Regional Functions

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
800 Appropriations			
800.101-Chittenden County Regional P	FY27 dues from CCRPC received 10-22-25		23,024
800.102-Green Mountain Transit	Updated based on 11/4 email from Clayton Clark with the GMT FY27 Assessment Numbers		91,599
800.103-County Tax	Budget estimated on recent actual dues, increased by 4% annually.		110,592
800.109-Winooski Valley Park District	FY27 dues info attached. Still waiting on final # but likely to be 44,500 at least		44,986
Total 800 Appropriations			270,201
Total Expenditure			270,201
Net Total			(270,201)

Costing Center	110-20-10 - Police, Operating							Proposed		\$ Change	% Change
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget			
Revenues											
020.018-Special Police Services	40,000	38,579	40,000	20,220	40,000	25,608	40,000	30,000	(10,000)	-25.0%	
020.019-VIN Verifications	200	145	200	1,150	200	120	200	200	-	0.0%	
040.000-Federal Grant Revenue	-	-	-	-	-	21,175	-	-	-	n/a	
040.800-OJP - Ballistic Vest Grant	-	2,796	-	1,398	-	2,924	2,000	2,500	500	25.0%	
041.000-State and Other Grant Rev	-	3,280	-	7,116	-	9,889	-	8,000	8,000	n/a	
070.000-Sale of Assets	-	-	-	-	-	17,390	-	12,400	12,400	n/a	
090.000 Transfer Between Town/City	-	-	402,992	372,598	427,710	390,159	458,486	403,941	(54,545)	-11.9%	
098.000 Miscellaneous Revenue	-	40,947	-	-	8,186	-	-	-	-	n/a	
SUMMARY Transfer Between Town/City (personnel)	-	-	2,300,534	2,318,932	2,391,007	2,211,705	2,478,017	2,816,806	338,789	13.7%	
099.000-Use of Fund Balance	70,000	-	-	-	-	-	-	25,814	25,814	n/a	
Total Revenues	110,200	85,748	2,743,726	2,721,413	2,867,103	2,678,969	2,978,703	3,299,661	320,958	10.8%	
Expenditure											
SUMMARY-Regular Salaries	2,693,444	2,517,795	3,107,594	2,966,787	3,223,600	2,752,163	3,268,680	3,809,200	540,520	16.5%	
SUMMARY-Part Time Salaries	133,144	195,720	123,064	167,457	191,494	189,407	192,132	127,728	(64,404)	-33.5%	
SUMMARY-Overtime	300,135	300,534	292,353	297,269	293,904	364,805	294,158	403,234	109,076	37.1%	
SUMMARY-Group Insurance	769,007	621,592	837,570	622,889	718,909	572,996	832,937	927,039	94,102	11.3%	
SUMMARY-Social Security	242,369	228,842	272,847	262,023	303,592	273,016	309,252	355,250	45,998	14.9%	
SUMMARY-Retirement	304,798	290,529	349,228	342,366	378,491	292,613	392,944	466,326	73,382	18.7%	
SUMMARY-Other Employee Benefits	11,400	7,500	11,400	8,946	11,100	6,900	11,100	11,550	450	4.1%	
SUMMARY-Allowance for Vacancies	(191,857)	-	(363,351)	-	(308,282)	-	(313,242)	(430,422)	(117,180)	37.4%	
320.000 Legal Services	-	25,184	10,500	4,893	20,000	1,680	15,000	7,500	(7,500)	-50.0%	
330.000-Professional Services	65,096	49,309	68,912	59,385	73,293	69,294	112,859	82,784	(30,075)	-26.6%	
430.000-R&M Vehicles and Equipment	24,000	33,540	28,000	34,493	34,000	34,193	36,500	36,500	-	0.0%	
432.000-R&M Technology	25,050	18,786	25,050	15,636	25,000	29,857	18,000	18,000	-	0.0%	
442.000-Rental of Vehicles or Equipment	5,000	5,033	5,000	5,582	5,000	5,782	5,782	5,782	-	0.0%	
500.000-Training, Conferences, Dues	27,500	30,933	30,000	22,303	32,000	22,872	34,000	34,000	-	0.0%	
505.000-Technology Subscription, Licenses	46,680	32,812	46,680	40,468	46,680	45,646	57,862	115,471	57,609	99.6%	
510.000-Permits, Licenses, Registrations	175	-	-	-	-	-	-	-	-	n/a	
520.000-Insurance	231,452	255,490	318,932	250,065	256,907	215,357	215,092	209,370	(5,722)	-2.7%	
521.000-Insurance	-	1,000	-	-	-	1,000	-	-	-	n/a	
530.000-Communications	31,850	54,583	31,850	73,914	32,000	29,445	45,855	46,013	158	0.3%	
540.000-Advertising	600	325	750	25	600	15	600	100	(500)	-83.3%	
550.000-Printing and Binding	2,000	1,062	1,000	536	1,000	808	1,000	1,000	-	0.0%	
580.000-Travel	6,500	6,931	6,500	10,267	7,500	9,709	9,500	9,500	-	0.0%	
610.000-General Supplies	13,200	11,284	10,000	10,116	10,000	8,692	10,000	10,000	-	0.0%	
611.000-Small Tools and Equipment	8,000	13,635	7,000	8,112	7,000	7,717	8,000	8,000	-	0.0%	
612.000-Uniforms	37,500	48,094	40,000	41,432	47,950	31,563	47,950	47,950	-	0.0%	
613.000-Program Supplies	3,000	3,014	3,500	4,746	3,500	4,413	4,500	4,500	-	0.0%	
626.000-Fuel	-	-	-	-	47,000	35,699	42,391	35,515	(6,876)	-16.2%	
735.000-Technology: Hardware, Software, Equipment	20,000	13,035	20,000	40,507	20,000	65,128	20,000	20,000	-	0.0%	
751.000-Vehicle Purchases	159,000	246,466	134,000	153,306	158,000	170,892	195,000	123,000	(72,000)	-36.9%	
830.000-Regular Programs	5,000	2,229	5,000	1,721	5,000	4,843	7,000	5,000	(2,000)	-28.6%	
895.000-State and Other Grant Expense	-	-	-	1,406	-	-	-	-	-	n/a	
910.000-Transfer between funds (non-capital)	26,200	26,200	26,200	26,200	36,200	36,200	46,200	46,200	-	0.0%	
920.000-Transfer between funds (capital)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	(15,000)	-100.0%	
970.901 Police Lease Principal	-	-	17,500	16,988	17,500	14,341	15,609	-	(15,609)	-100.0%	
975.901 Police Lease Interest	-	-	-	-	-	2,648	1,380	-	(1,380)	-100.0%	
Total Expenditure	5,015,243	5,056,457	5,482,079	5,504,839	5,713,938	5,314,696	5,953,041	6,536,090	583,049	9.8%	
Net Town General Fund	(4,905,043)	(4,970,709)	(2,738,353)	(2,783,426)	(2,846,835)	(2,635,727)	(2,974,338)	(3,236,429)	(262,091)	8.8%	

Costing Center Summary

110-20-10 - Police, Operating

Previous Costing Center	110-20-10 - Police, Operating	Budget Year	2027
Entity	Town	Accounting Reference	110-20-10
Department	20 - Police - Town	Approved	No
Stage	Board Review	Manager	Ron Hoague (rhoague)

Narrative

Overview of changes:

- * Decrease in legal fees line item to reflect actual costs
- * Contracted increase in yearly contribution to Community Outreach (professional services) is lower than originally projected
- * Replacement of two marked vehicles of the same make and style and upfit with equipment (cost estimated to be \$50k per vehicle this year, plus \$11.5k per vehicle to up-fit). Up-fit will be transfer of equipment from replaced vehicles instead of new.
- * Maintain contribution to CJC for the continuance of victim services with new CJC initiative with Burlington.
- * Funds for Valcour Crime Mapping Portal (searchable by the public) and new reporting portal for the public to report minor crimes and crashes is now consolidated in Technology Subscriptions to reduce confusion.
- * Increase in Technology Subscriptions to reflect costs of Body Camera and Taser contracts
- *Fuel cost estimates are now based on actual data
- *Police vehicle lease has now ended

Description

Operational costs

New Initiatives

Provide funding for body camera and taser replacements with five year contracts to spread costs over that period

Goals and Priorities

Support Salary and Benefit Increase to reflect FY2026 union contract
 Support Community Engagement Initiatives
 Support funding for training and equipment
 Maintain support for the Community Justice Center as it transitions to the new Burlington CJC
 Maintain support for Community Outreach

Budget Prior Year Comparison

Costing Center Summary

110-20-10 - Police, Operating

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
020.018-Special Police Services	Decreased	25.00 %	40,000	30,000
020.019-VIN Verifications	Unchanged	0.00 %	200	200
040.800-OJP - Ballistic Vest Grant	Increased	25.00 %	2,000	2,500
041.000-Intergov: State and Other Grant	New this year		-	8,000
070.000-Proceeds from Sale of Assets	New this year		-	12,400
090.000-Transfer between Town/City	Decreased	11.90 %	458,486	403,941
099.000-Use of Fund Balance/Reserves	New this year		-	25,814
Total Revenues		3.56 %	500,686	482,855
Expenditure				
320.000-Legal Services	Decreased	50.00 %	15,000	7,500
330.000-Professional Services	Decreased	26.65 %	112,859	82,784
430.000-R&M Vehicles & Equip.	Unchanged	0.00 %	36,500	36,500
432.000-R&M Technology	Unchanged	0.00 %	18,000	18,000
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	5,782	5,782
500.000-Training, Conferences, Dues	Unchanged	0.00 %	34,000	34,000
505.000-Tech. Subscription, Licenses	Increased	99.56 %	57,862	115,471
520.000-Insurance	Decreased	2.66 %	215,092	209,370
530.000-Communications	Increased	0.34 %	45,855	46,013
540.000-Advertising	Decreased	83.33 %	600	100
550.000-Printing & Binding	Unchanged	0.00 %	1,000	1,000
580.000-Travel	Unchanged	0.00 %	9,500	9,500
610.000-General Supplies	Unchanged	0.00 %	10,000	10,000
611.000-Small Tools & Equipment	Unchanged	0.00 %	8,000	8,000
612.000-Uniforms	Unchanged	0.00 %	47,950	47,950
613.000-Program Supplies	Unchanged	0.00 %	4,500	4,500
626.000-Fuel	Decreased	16.22 %	42,391	35,515
735.000-Tech: Hardware, Software, Equip.	Unchanged	0.00 %	20,000	20,000
751.000-Vehicle Purchases	Decreased	36.92 %	195,000	123,000
830.000-Regular Programs	Decreased	28.57 %	7,000	5,000
910.000-Transfer between funds (non-capital)	Unchanged	0.00 %	46,200	46,200
920.000-Transfer between funds (capital)	Not used this year		15,000	-
970.901-Police Lease Principal	Not used this year		15,609	-
975.901-Police Lease Interest	Not used this year		1,380	-
Total Expenditure		10.25 %	965,080	866,185

Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
020 Charges for Services			
020.018-Special Police Services	Municipal Ticket Revenue, DEA Overtime Reimbursements, Record fees		30,000
020.019-VIN Verifications	\$5/VIN for businesses		200
Total 020 Charges for Services			30,200
040-042 Intergovernmental			
040.800-OJP - Ballistic Vest Grant			2,500
041.000-Intergov: State and Other Gra	DHSP & DRE		8,000
Total 040-042 Intergovernmental			10,500
070 Sale of Assets			
070.000-Proceeds from Sale of Assets	Assumes sale of 2 vehicles at 10% of new vehicle value.		12,400
Total 070 Sale of Assets			12,400
090 Transfer between Town/Villages			
090.000-Transfer between Town/City	City contribution per agreement	390,281	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	13,660	
			403,941
Total 090 Transfer between Town/Village (as revenue)			403,941
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	Using 50.32% of body cameras and Taser budget lines from #505 here.		25,814
Total 099 Use of Fund Balance/Reserves			25,814
Total Revenues			482,855
Expenditure			
300-699 Operating Expenses			
320.000-Legal Services			7,500
330.000-Professional Services	Towing, Shredding, Polygraph, consulting, translation	4,820	
330.000-Professional Services	Community Outreach	70,425	
330.000-Professional Services	Equity and Inclusion work	2,500	
330.000-Professional Services	Employee Wellness App (Lexipol)	5,039	
			82,784
430.000-R&M Vehicles & Equip.	Vehicle Maintenance, ie tires, oil changes, inspections, washing. Bicycle maintenance.		36,500
432.000-R&M Technology	In car mobile hot spot fees		18,000
442.000-Rental of Vehicles or Equip.	Copiers		5,782
500.000-Training, Conferences, Dues	Dues, Meetings, Conferences (IACP, VACOP, RAD, NTOA, etc)	4,000	
500.000-Training, Conferences, Dues	Training Ammunition, Taser Cartridges	6,000	
500.000-Training, Conferences, Dues	Lexipol Online Training	4,320	
500.000-Training, Conferences, Dues	Instructional fees	19,680	
			34,000

Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2027 Budget
505.000-Tech. Subscription, Licenses	Body Cameras, In Car Cameras, video maintenance and storage fees	22,263	
505.000-Tech. Subscription, Licenses	Office 365 Licensing	9,600	
505.000-Tech. Subscription, Licenses	Fingerprint Machine Support	3,313	
505.000-Tech. Subscription, Licenses	Ninja Device Monitoring	4,000	
505.000-Tech. Subscription, Licenses	Evidence Management Software	9,846	
505.000-Tech. Subscription, Licenses	In Car Video System	-	
505.000-Tech. Subscription, Licenses	Other Software and IT Licenses	5,476	
505.000-Tech. Subscription, Licenses	Civic Plus Records Module-Town pays other half	6,000	
505.000-Tech. Subscription, Licenses	Valcour Crime Reporting/Mapping System	10,000	
505.000-Tech. Subscription, Licenses	Tasers	29,037	
505.000-Tech. Subscription, Licenses	Mitel replacements (from IT) (\$150/mth for site =\$1,800) plus 62 phones @\$19 per month = \$14,136	15,936	
			115,471
520.000-Insurance	Unemployment	-	
520.000-Insurance	Property and Liability	82,395	
520.000-Insurance	Workers Comp	126,975	
			209,370
530.000-Communications	Cellphones	10,300	
530.000-Communications	Police Radios (3 new Portable Radios/yr for next 5 years (\$5000 ea), plus one mobile this year (\$7500) plus maintenance fees)	26,500	
530.000-Communications	Tower lease (Brigham Hill split with EFD)	3,768	
530.000-Communications	Tower Lease (South Hill split with EFD, ESR, UJFD, CCSO)	5,445	
			46,013
540.000-Advertising	Social Media sharing, job fairs		100
550.000-Printing & Binding	Business cards, envelopes, letterhead, signs		1,000
580.000-Travel	Travel to IACP Conference, other travel for training		9,500
610.000-General Supplies	Office Supplies, etc		10,000
611.000-Small Tools & Equipment	First Aid, Training Supplies, Evidence Bags, etc		8,000
612.000-Uniforms	Dry Cleaning	6,100	
612.000-Uniforms	Uniform/Equipment Allowances per contract, \$450 per officer (x30), \$550 per detective (x8)	17,900	
612.000-Uniforms	Bullet Resistant Vests (1/2 paid by grant)	5,000	
612.000-Uniforms	Replacements, new issue of uniforms	18,950	
			47,950
613.000-Program Supplies	K9 Food, Insurance, License, Medical, Training		4,500
626.000-Fuel	As of 9/30 - amount based on historical average of \$2,959/month over 15 months of historical. This expense was formerly represented in Buildings - PW Garage Complex		35,515
Total 300-699 Operating Expenses			671,985
700 Capital or Property Objects			
735.000-Tech: Hardware, Software, Equ	Hardware (Desktops, Laptops, Servers, Media)		20,000
751.000-Vehicle Purchases	Replacement of two patrol vehicles with Hybrids of same model (\$50k ea).	100,000	

Costing Center Budget with Notes

110-20-10 - Police, Operating

Objects	Comments	Object Subtotals	2027 Budget
751.000-Vehicle Purchases	Vehicle fit up costs \$11.5k each (x2), (Transfer of used equipment to new vehicles instead of full replacement) (previously in R&M Veh. & Equip)	23,000	
		<hr/>	123,000
Total 700 Capital or Property Objects			143,000
820-850 Program & Event Expenses			
830.000-Regular Programs	Community Liaison Programs, such as National Night Out, etc.		5,000
Total 820-850 Program & Event Expenses			5,000
910 Transfer between funds (as expense)			
910.000-Transfer between funds (non-capital)	CJC Contribution (COLA increases and Parallel Justice Operating)	30,000	
910.000-Transfer between funds (non-capital)	CJC Building rent	16,200	
		<hr/>	46,200
Total 910 Transfer between funds (as expense)			46,200
950-975 Debt Service			
970.901-Police Lease Principal	Replacement of one unmarked detective vehicle with a leased vehicle - completed in FY26		-
975.901-Police Lease Interest			-
Total 950-975 Debt Service			-
Total Expenditure			866,185
Net Total			(383,330)

Costing Center		110-20-11 - Police, Administration							Proposed		
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues											
	090.000 Transfer beteen Town/City	-	-	353,818	412,154	425,223	387,980	431,949	514,983	83,034	19.2%
Total Revenues		-	-	353,818	412,154	425,223	387,980	431,949	514,983	83,034	19.2%
Expenditure											
	110.000-Regular Salaries	422,659	382,197	484,817	511,140	500,893	471,779	518,379	696,193	177,814	34.3%
	120.000-Part Time Salaries	27,664	94,920	33,076	100,595	103,344	101,130	111,609	40,218	(71,391)	-64.0%
	130.000-Overtime	5,182	1,975	1,121	821	3,125	739	3,281	1,361	(1,920)	-58.5%
	210.000-Group Insurance	124,632	102,570	105,412	111,900	141,980	108,679	121,323	155,108	33,785	27.8%
	220.000-Social Security	35,357	36,035	40,079	46,748	49,600	43,529	52,942	61,450	8,508	16.1%
	230.000-Retirement	46,123	41,648	46,192	57,582	55,479	53,302	60,426	80,402	19,976	33.1%
	290.000-Other Employee Benefits	1,500	900	1,500	830	1,500	1,800	1,500	1,875	375	25.0%
	199.000-Allowance for Vacancies	-	-	-	-	-	-	-	-	-	n/a
Total Expenditure		663,117	660,245	712,197	829,617	855,921	780,958	869,460	1,036,607	167,147	19.2%
<i>Net Town General Fund</i>		<i>(663,117)</i>	<i>(660,245)</i>	<i>(358,379)</i>	<i>(417,463)</i>	<i>(430,698)</i>	<i>(392,978)</i>	<i>(437,511)</i>	<i>(521,624)</i>	<i>(84,113)</i>	<i>19.2%</i>
Costing Center		110-20-12 - Police, Dispatch							Proposed		
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues											
	090.000 Transfer beteen Town/City	-	-	297,914	309,072	259,028	266,593	290,470	321,665	31,195	10.7%
Total Revenues		-	-	297,914	309,072	259,028	266,593	290,470	321,665	31,195	10.7%
Expenditure											
	110.000-Regular Salaries	343,120	327,606	385,852	340,755	311,426	288,854	340,222	355,097	14,875	4.4%
	120.000-Part Time Salaries	50,704	52,112	25,907	26,881	20,776	19,095	22,023	24,960	2,937	13.3%
	130.000-Overtime	48,176	67,290	56,606	80,956	38,671	76,755	42,253	66,234	23,981	56.8%
	210.000-Group Insurance	91,945	113,427	122,194	105,710	89,528	90,057	110,995	126,601	15,606	14.1%
	220.000-Social Security	34,165	32,522	36,246	32,153	29,638	28,193	33,167	35,827	2,660	8.0%
	230.000-Retirement	34,868	35,318	37,995	34,172	30,154	31,868	34,825	37,557	2,732	7.8%
	290.000-Other Employee Benefits	1,500	1,800	1,500	1,500	1,200	1,800	1,200	1,200	-	0.0%
	199.000-Allowance for Vacancies	(36,269)	-	(66,634)	-	-	-	-	-	-	n/a
Total Expenditure		568,209	630,075	599,666	622,127	521,393	536,621	584,685	647,476	62,791	10.7%
<i>Net Town General Fund</i>		<i>(568,209)</i>	<i>(630,075)</i>	<i>(301,752)</i>	<i>(313,054)</i>	<i>(262,365)</i>	<i>(270,028)</i>	<i>(294,215)</i>	<i>(325,811)</i>	<i>(31,596)</i>	<i>10.7%</i>

Costing Center Summary

110-20-11 - Police, Administration

Previous Costing Center	110-20-11 - Police, Administration	Budget Year	2027
Entity	Town	Accounting Reference	110-20-11
Department	20 - Police - Town	Approved	No
Stage	Board Review	Manager	Ron Hoague (rhoague)

Narrative

Description

Administration of policies, and management of budgets and personnel

New Initiatives

Goals and Priorities

Maintain effectiveness of the admin department

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	19.22 %	431,949	514,983
Total Revenues		19.22 %	431,949	514,983
Expenditure				
110.000-Regular Salaries	Increased	34.30 %	518,379	696,193
120.000-Part Time Salaries	Decreased	63.97 %	111,609	40,218
130.000-Overtime	Decreased	58.52 %	3,281	1,361
210.000-Group Insurance	Increased	27.85 %	121,323	155,108
220.000-Social Security	Increased	16.07 %	52,942	61,450
230.000-Retirement	Increased	33.06 %	60,426	80,402
290.000-Other Employee Benefits	Increased	25.00 %	1,500	1,875
Total Expenditure		19.22 %	869,460	1,036,607

Costing Center Budget with Notes

110-20-11 - Police, Administration

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	Contribution per Police Agreement	497,569	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	17,414	
		<hr/>	<hr/>
Total 090 Transfer between Town/Village (as revenue)			514,983
			<hr/>
Total Revenues			514,983
Expenditure			
100 Salaries			
110.000-Regular Salaries			696,193
120.000-Part Time Salaries			40,218
130.000-Overtime			1,361
Total 100 Salaries			737,772
200 Benefits			
210.000-Group Insurance			155,108
220.000-Social Security			61,450
230.000-Retirement			80,402
290.000-Other Employee Benefits			1,875
Total 200 Benefits			298,835
			<hr/>
Total Expenditure			1,036,607
			<hr/>
Net Total			(521,624)
			<hr/> <hr/>

Costing Center Summary

110-20-12 - Police, Dispatch

Previous Costing Center 110-20-12 - Police, Dispatch
Entity Town
Department 20 - Police - Town
Stage Management Team Review

Budget Year 2027
Accounting Reference 110-20-12
Approved No
Manager Ron Hoague (rhoague)

Narrative

Description

Dispatching for Police, Fire and Essex Rescue

New Initiatives

None

Goals and Priorities

Maintain Dispatch services for public safety agencies

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	10.74 %	290,470	321,665
Total Revenues		10.74 %	290,470	321,665
Expenditure				
110.000-Regular Salaries	Increased	4.37 %	340,222	355,097
120.000-Part Time Salaries	Increased	13.34 %	22,023	24,960
130.000-Overtime	Increased	56.76 %	42,253	66,234
210.000-Group Insurance	Increased	14.06 %	110,995	126,601
220.000-Social Security	Increased	8.02 %	33,167	35,827
230.000-Retirement	Increased	7.84 %	34,825	37,557
290.000-Other Employee Benefits	Unchanged	0.00 %	1,200	1,200
Total Expenditure		10.74 %	584,685	647,476

Costing Center Budget with Notes

110-20-12 - Police, Dispatch

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Police Agreement	310,788	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	10,877	
		<hr/>	<hr/>
			321,665
Total 090 Transfer between Town/Village (as revenue)			321,665
			<hr/>
Total Revenues			321,665
Expenditure			
100 Salaries			
110.000-Regular Salaries			355,097
120.000-Part Time Salaries			24,960
130.000-Overtime			66,234
			<hr/>
Total 100 Salaries			446,291
200 Benefits			
210.000-Group Insurance			126,601
220.000-Social Security			35,827
230.000-Retirement			37,557
290.000-Other Employee Benefits			1,200
			<hr/>
Total 200 Benefits			201,185
			<hr/>
Total Expenditure			647,476
			<hr/>
Net Total			(325,811)
			<hr/> <hr/>

Costing Center		110-20-13 - Police, Investigations Div						Proposed			
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues											
	090.000 Transfer between Town/City	-	-	322,135	269,102	328,365	253,045	355,028	392,817	37,789	10.6%
Total Revenues		-	-	322,135	269,102	328,365	253,045	355,028	392,817	37,789	10.6%
Expenditure											
	110.000-Regular Salaries	382,880	385,772	430,911	379,474	463,400	332,374	501,809	547,173	45,364	9.0%
	130.000-Overtime	30,354	18,330	31,831	14,160	25,569	22,384	28,185	37,454	9,269	32.9%
	210.000-Group Insurance	107,522	78,275	98,769	72,089	77,463	82,497	79,033	91,842	12,809	16.2%
	220.000-Social Security	32,046	31,017	35,816	30,986	39,751	29,040	43,882	47,574	3,692	8.4%
	230.000-Retirement	39,248	41,908	49,591	43,762	53,275	41,855	60,225	65,155	4,930	8.2%
	290.000-Other Employee Benefits	1,500	1,500	1,500	1,200	1,500	1,200	1,500	1,500	-	0.0%
	199.000-Allowance for Vacancies	-	-	-	-	-	-	-	-	-	n/a
Total Expenditure		593,550	556,802	648,418	541,671	660,958	509,350	714,634	790,698	76,064	10.6%
<i>Net Town General Fund</i>		<i>(593,550)</i>	<i>(556,802)</i>	<i>(326,283)</i>	<i>(272,569)</i>	<i>(332,593)</i>	<i>(256,305)</i>	<i>(359,606)</i>	<i>(397,881)</i>	<i>(38,275)</i>	<i>10.6%</i>
Costing Center		110-20-14 - Police, Patrol						Proposed			
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues											
	090.000 Transfer between Town/City	-	-	1,326,667	1,328,603	1,378,391	1,304,086	1,400,570	1,568,112	167,542	12.0%
Total Revenues		-	-	1,326,667	1,328,603	1,378,391	1,304,086	1,400,570	1,568,112	167,542	12.0%
Expenditure											
	110.000-Regular Salaries	1,544,785	1,422,220	1,806,014	1,735,418	1,947,881	1,659,156	1,908,270	2,183,950	275,680	14.4%
	120.000-Part Time Salaries	54,776	48,688	64,081	39,981	67,374	46,798	58,500	62,550	4,050	6.9%
	130.000-Overtime	216,423	212,939	202,795	201,332	226,539	204,814	220,439	298,185	77,746	35.3%
	210.000-Group Insurance	444,908	327,320	511,195	333,190	409,938	345,221	521,586	546,240	24,654	4.7%
	220.000-Social Security	140,801	129,268	160,706	152,136	184,603	159,439	179,261	208,227	28,966	16.2%
	230.000-Retirement	184,559	171,655	215,450	206,850	239,583	206,244	237,468	280,794	43,326	18.2%
	290.000-Other Employee Benefits	6,900	3,300	6,900	5,416	6,900	3,300	6,900	6,900	-	0.0%
	199.000-Allowance for Vacancies	(155,588)	-	(296,717)	-	(308,282)	-	(313,242)	(430,422)	(117,180)	37.4%
Total Expenditure		2,437,564	2,315,390	2,670,424	2,674,322	2,774,536	2,624,973	2,819,182	3,156,424	337,242	12.0%
<i>Net Town General Fund</i>		<i>(2,437,564)</i>	<i>(2,315,390)</i>	<i>(1,343,757)</i>	<i>(1,345,719)</i>	<i>(1,396,145)</i>	<i>(1,320,886)</i>	<i>(1,418,612)</i>	<i>(1,588,312)</i>	<i>(169,700)</i>	<i>12.0%</i>

Costing Center Summary

110-20-13 - Police, Investigations Div

Previous Costing Center	110-20-13 - Police, Investigations Div	Budget Year	2027
Entity	Town	Accounting Reference	110-20-13
Department	20 - Police - Town	Approved	No
Stage	Department Head Review	Manager	Ron Hoague (rhoague)

Narrative

Description

Investigators (General, CUSI, DEA)

New Initiatives

Goals and Priorities

Maintain Services for crime investigations

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	10.64 %	355,028	392,817
Total Revenues		10.64 %	355,028	392,817
Expenditure				
110.000-Regular Salaries	Increased	9.04 %	501,809	547,173
130.000-Overtime	Increased	32.89 %	28,185	37,454
210.000-Group Insurance	Increased	16.21 %	79,033	91,842
220.000-Social Security	Increased	8.41 %	43,882	47,574
230.000-Retirement	Increased	8.19 %	60,225	65,155
290.000-Other Employee Benefits	Unchanged	0.00 %	1,500	1,500
Total Expenditure		10.64 %	714,634	790,698

Costing Center Budget with Notes

110-20-13 - Police, Investigations Div

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Agreement	379,535	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	13,282	
		<hr/>	<hr/>
			392,817
Total 090 Transfer between Town/Village (as revenue)			392,817
			<hr/>
Total Revenues			392,817
Expenditure			
100 Salaries			
110.000-Regular Salaries			547,173
130.000-Overtime			37,454
			<hr/>
Total 100 Salaries			584,627
200 Benefits			
210.000-Group Insurance			91,842
220.000-Social Security			47,574
230.000-Retirement			65,155
290.000-Other Employee Benefits			1,500
			<hr/>
Total 200 Benefits			206,071
			<hr/>
Total Expenditure			790,698
			<hr/>
Net Total			(397,881)
			<hr/> <hr/>

Costing Center Summary

110-20-14 - Police, Patrol

Previous Costing Center	110-20-14 - Police, Patrol	Budget Year	2027
Entity	Town	Accounting Reference	110-20-14
Department	20 - Police - Town	Approved	No
Stage	Management Team Review	Manager	Ron Hoague (rhoague)

Narrative

Description

Patrol services

New Initiatives

None

Goals and Priorities

Maintain current levels of patrol services

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	11.96 %	1,400,570	1,568,112
Total Revenues		11.96 %	1,400,570	1,568,112
Expenditure				
110.000-Regular Salaries	Increased	14.45 %	1,908,270	2,183,950
120.000-Part Time Salaries	Increased	6.92 %	58,500	62,550
130.000-Overtime	Increased	35.27 %	220,439	298,185
199.000-Allowance for Vacancies	Increased	37.41 %	(313,242)	(430,422)
210.000-Group Insurance	Increased	4.73 %	521,586	546,240
220.000-Social Security	Increased	16.16 %	179,261	208,227
230.000-Retirement	Increased	18.24 %	237,468	280,794
290.000-Other Employee Benefits	Unchanged	0.00 %	6,900	6,900
Total Expenditure		11.96 %	2,819,182	3,156,424

Costing Center Budget with Notes

110-20-14 - Police, Patrol

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Agreement	1,515,084	
090.000-Transfer between Town/City	Police Agreement Indirect Costs 3.5%	53,028	
		<hr/>	<hr/>
			1,568,112
Total 090 Transfer between Town/Village (as revenue)			1,568,112
			<hr/>
Total Revenues			1,568,112
Expenditure			
100 Salaries			
110.000-Regular Salaries			2,183,950
120.000-Part Time Salaries			62,550
130.000-Overtime			298,185
199.000-Allowance for Vacancies	12% Vacancy Allowance	(430,422)	
199.000-Allowance for Vacancies		-	
		<hr/>	<hr/>
			(430,422)
Total 100 Salaries			2,114,263
200 Benefits			
210.000-Group Insurance			546,240
220.000-Social Security			208,227
230.000-Retirement			280,794
290.000-Other Employee Benefits			6,900
			<hr/>
Total 200 Benefits			1,042,161
			<hr/>
Total Expenditure			3,156,424
			<hr/>
Net Total			(1,588,312)
			<hr/> <hr/>

Costing Center	110-20-15 - Police, Animal Control								Proposed	
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues										
090.000 Transfer between Town/City	-	-	20,071	19,653	22,306	21,293	24,095	26,875	2,780	11.5%
Total Revenues	-	-	20,071	19,653	22,306	21,293	24,095	26,875	2,780	11.5%
Expenditure										
330.000-Professional Services	37,000	35,155	37,500	38,810	42,000	41,360	45,850	48,096	2,246	4.9%
570.000-Other Purchased Services	2,900	800	2,900	750	2,900	1,500	2,650	6,000	3,350	126.4%
Total Expenditure	39,900	35,955	40,400	39,560	44,900	42,860	48,500	54,096	5,596	11.5%
<i>Net Town General Fund</i>	<i>(39,900)</i>	<i>(35,955)</i>	<i>(20,329)</i>	<i>(19,907)</i>	<i>(22,594)</i>	<i>(21,567)</i>	<i>(24,405)</i>	<i>(27,221)</i>	<i>(2,816)</i>	<i>11.5%</i>

Costing Center Summary

110-20-15 - Police, Animal Control

Previous Costing Center	110-20-15 - Police, Animal Control	Budget Year	2027
Entity	Town	Accounting Reference	110-20-15
Department	20 - Police - Town	Approved	No
Stage	Management Team Review	Manager	Ron Hoague (rhoague)

Narrative

We contract with Heart Animal Control for patrol and animal handling. We contract with the Chittenden Humane Society for housing animals as needed. Heart AS fee increases are part of a two year contract agreed to starting in FY26. The Humane Society is now the sole boarding facility for seized animals in the County. As a result they increased their fees and we have contracted with them to maintain one kennel available for EPD usage at a cost of \$500 per month. Other Chittenden PD's have also done the same.

Description

Contracted Animal Control Services

New Initiatives

Goals and Priorities

Maintain support for contracted Animal Control Services and boarding

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	11.54 %	24,095	26,875
Total Revenues		11.54 %	24,095	26,875
Expenditure				
330.000-Professional Services	Increased	4.90 %	45,850	48,096
570.000-Other Purchased Services	Increased	126.42 %	2,650	6,000
Total Expenditure		11.54 %	48,500	54,096

Costing Center Budget with Notes

110-20-15 - Police, Animal Control

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Contribution per Agreement	25,966	
090.000-Transfer between Town/City	Police Agreement Indirect Costs 3.5%	909	
		<hr/>	<hr/>
Total 090 Transfer between Town/Village (as revenue)			26,875
Total Revenues			
			26,875
Expenditure			
300-699 Operating Expenses			
330.000-Professional Services	Contracted Animal Control with Heart Wildlife Removal		48,096
570.000-Other Purchased Services	Humane Society Kennel costs		6,000
			<hr/>
Total 300-699 Operating Expenses			54,096
Total Expenditure			
			54,096
Net Total			
			(27,221)

Costing Center	110-25-10 - Fire, Town										
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change	
Revenues											
098.000-Miscellaneous Revenue	-	10	-	5	-	-	-	-	-	n/a	
099.000 Use of Fund Balance	-	-	-	-	25,000	-	-	-	-	n/a	
Total Revenues	-	10	-	5	25,000	-	-	-	-	n/a	
Expenditure											
120.000-Part Time Salaries	314,041	238,730	310,488	303,076	342,200	353,656	510,980	510,980	-	0.0%	
220.000-Social Security	20,841	18,269	23,752	23,181	27,683	28,562	41,338	42,371	1,033	2.5%	
260.000-Workers Comp insurance	30,000	16,304	24,000	15,364	15,821	21,295	19,891	20,376	485	2.4%	
330.000-Professional Services	6,000	1,878	7,000	18,755	32,000	24,768	5,000	12,101	7,101	142.0%	
430.000-R&M Vehicles and Equipment	34,000	63,144	40,000	48,704	40,000	71,122	45,000	50,000	5,000	11.1%	
442.000-Rental of Vehicles or Equipment	1,200	1,185	1,200	1,105	1,000	1,644	1,644	1,644	-	0.0%	
500.000-Training, Conferences, Dues	9,500	14,464	4,000	5,223	4,000	11,538	5,500	4,610	(890)	-16.2%	
505.000 Tech Subs, Licenses	-	72	10,500	9,061	10,500	20,083	10,500	18,884	8,384	79.8%	
530.000-Communications	45,000	4,042	30,000	8,964	30,000	29,684	25,000	9,826	(15,174)	-60.7%	
580.000-Travel	-	-	-	364	-	315	-	350	350	n/a	
610.000-General Supplies	6,000	5,233	4,000	3,667	4,000	3,863	4,000	4,100	100	2.5%	
611.000-Small Tools and Equipment	15,000	19,121	18,000	23,034	22,000	7,773	22,000	22,550	550	2.5%	
612.000-Uniforms	28,000	50,521	35,000	35,668	42,000	39,023	38,000	40,000	2,000	5.3%	
613.000-Program Supplies	4,000	4,064	4,000	3,012	4,000	4,196	4,000	4,847	847	21.2%	
626.000-Fuel	-	-	-	-	-	9,350	17,303	9,563	(7,740)	-44.7%	
750.000-Machinery and Equipment	6,500	12,771	7,000	2,090	7,500	33,662	7,500	7,687	187	2.5%	
920.000-Transfer between funds (capital)	205,000	205,000	220,000	220,000	220,000	220,000	95,000	-	(95,000)	-100.0%	
Total Expenditure	725,082	654,798	738,940	721,268	802,704	880,533	852,656	759,889	(92,767)	-10.9%	
<i>Net Town General Fund</i>	<i>(725,082)</i>	<i>(654,788)</i>	<i>(738,940)</i>	<i>(721,263)</i>	<i>(777,704)</i>	<i>(880,533)</i>	<i>(852,656)</i>	<i>(759,889)</i>	<i>92,767</i>	<i>-10.9%</i>	

Costing Center Summary

110-25-10 - Fire

Previous Costing Center	110-25-10 - Fire, Town	Budget Year	2027
Entity	Town	Accounting Reference	110-25-10
Department	25 - Fire - Town	Approved	No
Stage	Budget Entry	Manager	Charlie Cole (ccole)

Narrative

Description

New Initiatives

This FY27 budget does not propose any new initiatives and only seeks to continue our current level of services. Due to increased operating costs, there have been some adjustments to a few line items in order to continue the status quo.

Funding for our Capital Equipment items is now fully funded through the Capital Tax rate and is no longer part of our transfer from operating to Capital.

Goals and Priorities

Our goal is to provide emergency response to fire and EMS calls to the town of Essex and mutual aid to surrounding communities when requested. Our priorities are to maintain a staff who are mentally and physically prepared, through training and best practices, along with the necessary equipment (apparatus, tools, and facilities) with which to accomplish our goals.

Costing Center Summary

110-25-10 - Fire

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
120.000-Part Time Salaries	Unchanged	0.00 %	510,980	510,980
220.000-Social Security	Increased	2.50 %	41,338	42,371
260.000-Workers Comp insurance	Increased	2.44 %	19,891	20,376
330.000-Professional Services	Increased	142.02 %	5,000	12,101
430.000-R&M Vehicles & Equip.	Increased	11.11 %	45,000	50,000
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	1,644	1,644
500.000-Training, Conferences, Dues	Decreased	16.18 %	5,500	4,610
505.000-Tech. Subscription, Licenses	Increased	79.85 %	10,500	18,884
530.000-Communications	Decreased	60.70 %	25,000	9,826
580.000-Travel	New this year		-	350
610.000-General Supplies	Increased	2.50 %	4,000	4,100
611.000-Small Tools & Equipment	Increased	2.50 %	22,000	22,550
612.000-Uniforms	Increased	5.26 %	38,000	40,000
613.000-Program Supplies	Increased	21.18 %	4,000	4,847
626.000-Fuel	Decreased	44.73 %	17,303	9,563
750.000-Machinery & Equipment	Increased	2.49 %	7,500	7,687
920.000-Transfer between funds (capital)	Not used this year		95,000	-
Total Expenditure		10.88 %	852,656	759,889

Costing Center Budget with Notes

110-25-10 - Fire

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves			-
Total 099 Use of Fund Balance/Reserves			-
Total Revenues			
Expenditure			
100 Salaries			
110.000-Regular Salaries			-
120.000-Part Time Salaries	Temporary Adjustment	-	
120.000-Part Time Salaries		510,980	
Total 100 Salaries			510,980
200 Benefits			
220.000-Social Security		41,338	
220.000-Social Security	Temporary adjustment	1,033	
			42,371
260.000-Workers Comp insurance			20,376
Total 200 Benefits			62,747
300-699 Operating Expenses			
330.000-Professional Services	Background Checks and medical exams; increase result of new medical exam policy	11,000	
330.000-Professional Services	VFIS	1,101	
			12,101
430.000-R&M Vehicles & Equip.	annual inspections for vehicles and equipment, pump tests, vehicle maintenance, electronic equipment in firetrucks		50,000
442.000-Rental of Vehicles or Equip.	Copier		1,644
500.000-Training, Conferences, Dues	Fire Training Costs	2,000	
500.000-Training, Conferences, Dues	VT EMS Annual Dues	60	
500.000-Training, Conferences, Dues	PSTrax - 3% Yearly Increase	1,980	
500.000-Training, Conferences, Dues	VT State Firefighters Association	570	
			4,610
505.000-Tech. Subscription, Licenses	Software subscriptions for our records management, dispatch interface, burn permits, etc.	-	
505.000-Tech. Subscription, Licenses	Clicktime, Average of 10 employees/month at \$10/employee	1,200	
505.000-Tech. Subscription, Licenses	First Due	15,050	
505.000-Tech. Subscription, Licenses	Verizon Vehicle Tracking - \$219.5/month	2,634	
			18,884
530.000-Communications	Department Portable radios, pagers, batteries, and associated replacement parts.	5,000	
530.000-Communications	SBA Tower Rent - \$88.11/month	1,058	

Costing Center Budget with Notes

110-25-10 - Fire

Objects	Comments	Object Subtotals	2027 Budget
530.000-Communications	K2 Tower Lease	3,768	
			9,826
580.000-Travel			350
610.000-General Supplies			4,100
611.000-Small Tools & Equipment	EMS Supplies	8,500	
611.000-Small Tools & Equipment	saw blades, flashlights, chainsaw repairs	14,050	
			22,550
612.000-Uniforms	New & replacement gear in accordance with NFPA/VOSHA guidance for safety. Gear including boots, coats, pants, gloves, headgear plus cleaning costs assoc. with decontamination of gear		40,000
613.000-Program Supplies	Fire Prevention program materials - accounting for another 10% increase as seen in FY26		4,847
626.000-Fuel	As of 9/30 - amount based on historical average of \$797/month over 15 months of historical . This expensed was formerly represented in Buildings - PW Garage Complex		9,563
Total 300-699 Operating Expenses			178,475
700 Capital or Property Objects			
750.000-Machinery & Equipment	SCBA Machinery Annual Service		7,687
Total 700 Capital or Property Objects			7,687
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit	Transfer to capital for fire vehicles.	-	
920.000-Transfer between funds (capital)	Transfer to capital for major fire equipment purchases, including SCBA, AEDs, Etc.	-	
920.000-Transfer between funds (capit	This is for our radio communications equipment.	-	
920.000-Transfer between funds (capit	Transfer for Town Fire Department Building	-	
			-
Total 920 Transfer to capital (as expense)			-
Total Expenditure			759,889
Net Total			(759,889)

Costing Center	110-30-10 - EPR, Administration							Proposed			
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Revenues											
099.000-Use of Fund Balance/Reserves	-	-	-	-	-	-	40,000	1,300	(38,700)	-96.8%	
Total Revenues	-	-	-	-	-	-	40,000	1,300	(38,700)	-96.8%	
Expenditure											
110.000-Regular Salaries	210,887	210,501	216,502	248,420	122,409	91,875	131,911	135,342	3,431	2.6%	
120.000 Part Time Salaries	-	1,646	-	-	-	-	-	-	-	n/a	
130.000-Overtime	-	-	-	-	-	1,686	-	-	-	n/a	
210.000-Group Insurance	84,368	97,548	104,491	103,276	67,567	53,118	76,563	59,999	(16,564)	-21.6%	
220.000-Social Security	16,454	15,356	16,905	19,008	10,108	8,376	10,909	11,121	212	1.9%	
230.000-Retirement	17,745	17,718	18,784	21,421	10,932	8,628	12,137	12,367	230	1.9%	
290.000-Other Employee Benefits	900	600	900	600	532	600	622	599	(23)	-3.7%	
330.000-Professional Services	10,000	10,680	11,000	10,878	13,100	11,713	54,908	16,955	(37,953)	-69.1%	
442.000-Rental of Vehicles or Equipment	-	-	-	169	-	2,026	2,026	2,026	-	0.0%	
500.000-Training, Conferences, Dues	2,600	2,970	3,000	3,144	2,900	5,888	7,060	4,900	(2,160)	-30.6%	
505.000-Technology Subscription, Licenses	7,600	2,351	5,700	3,189	6,340	3,222	3,900	3,199	(701)	-18.0%	
530.000-Communications	700	484	960	426	500	326	700	450	(250)	-35.7%	
550.000-Printing and Binding	-	-	-	-	-	-	-	8,058	8,058	n/a	
560.000-Postage	-	-	-	-	-	-	-	3,950	3,950	n/a	
561.000-Credit Card Processing Fees	2,200	3,565	2,000	4,664	1,200	5,559	5,000	-	(5,000)	-100.0%	
580.000-Travel	2,000	4,580	3,070	1,855	3,222	2,724	4,600	5,828	1,228	26.7%	
610.000-General Supplies	300	315	300	343	250	2,003	350	400	50	14.3%	
626.000-Fuel	-	-	-	-	-	9,549	22,272	9,851	(12,421)	-55.8%	
735.000-Tech: Equip/Hardware	-	-	-	-	-	1,481	-	-	-	n/a	
850.000-Community Events and Celebrations	7,500	7,500	2,900	2,504	3,500	2,974	3,500	9,000	5,500	157.1%	
Total Expenditure	363,254	375,814	386,512	419,896	242,560	211,749	336,458	284,045	(52,413)	-15.6%	
<i>Net Town General Fund</i>	<i>(363,254)</i>	<i>(375,814)</i>	<i>(386,512)</i>	<i>(419,896)</i>	<i>(242,560)</i>	<i>(211,749)</i>	<i>(296,458)</i>	<i>(282,745)</i>	<i>13,713</i>	<i>-4.6%</i>	

Costing Center Summary

110-30-10 - EPR, Administration

Previous Costing Center	110-30-10 - EPR, Administration	Budget Year	2027
Entity	Town	Accounting Reference	110-30-10
Department	30 - EPR - Town	Approved	No
Stage	Budget Entry	Manager	Adriane Martin (aemartin)

Narrative

Parks & Recreation services are essential to a healthy and vibrant community. We pride ourselves as "Your Connection to a Healthier Community". This budget supports many aspects of the infrastructure (staff time, systems/software, etc.) necessary to support Recreation in the Town of Essex.

Description

This Administrative budget covers the core operational and management cost that support essential functions of the department. It includes, portions of personnel costs for administrative staff (salaries and benefits), office operations and general overhead necessary for day-to-day efficiency. Also found within this budget are professional services (recreation management software), professional development, printing and communications, annual technology subscriptions, and office supplies. And, funding to support community wide events and celebrations.

New Initiatives

New this year is the addition of a Vermont System's phone application to increase ease and accessibility, and to communicate with customers. This application will serve as an on-the-go dashboard for our customers to register for programs, rent facilities, purchase and store Indian Brook and Sand Hill Pool passes, and more.

Also reflected here is the addition of resources to support the return to a printed and mailed recreation brochure to residents of Essex Town. Through conversations in FY26 around the Recreation Needs Assessment, we've heard that our residents miss and value this resource.

Notably, there are no credit card processing fees in this budget as these fees will be applied to the users beginning January 2, 2026.

Goals and Priorities

Our goals are to support our community's growth and needs through exceptional customer service, community engagement and participation, efficient and transparent operations, staff development and departmental efficiency.

When applicable, we allocate expenses to the program enterprise fund, such as program-specific costs and a percentage of staff time.

Costing Center Summary

110-30-10 - EPR, Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
099.000-Use of Fund Balance/Reserves	Decreased	96.75 %	40,000	1,300
Total Revenues		96.75 %	40,000	1,300
Expenditure				
110.000-Regular Salaries	Increased	2.60 %	131,911	135,342
210.000-Group Insurance	Decreased	21.63 %	76,563	59,999
220.000-Social Security	Increased	1.94 %	10,909	11,121
230.000-Retirement	Increased	1.90 %	12,137	12,367
290.000-Other Employee Benefits	Decreased	3.70 %	622	599
330.000-Professional Services	Decreased	69.12 %	54,908	16,955
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	2,026	2,026
500.000-Training, Conferences, Dues	Decreased	30.59 %	7,060	4,900
505.000-Tech. Subscription, Licenses	Decreased	17.97 %	3,900	3,199
530.000-Communications	Decreased	35.71 %	700	450
550.000-Printing & Binding	New this year		-	8,058
560.000-Postage	New this year		-	3,950
561.000-Credit Card Processing Fees	Not used this year		5,000	-
580.000-Travel	Increased	26.70 %	4,600	5,828
610.000-General Supplies	Increased	14.29 %	350	400
626.000-Fuel	Decreased	55.77 %	22,272	9,851
850.000-Community Events & Celebrations	Increased	157.14 %	3,500	9,000
Total Expenditure		15.58 %	336,458	284,045

Costing Center Budget with Notes

110-30-10 - EPR, Administration

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	Vermont Systems WebTrac App Base (one-time set up fee)		1,300
Total 099 Use of Fund Balance/Reserves			1,300
Total Revenues			1,300
Expenditure			
100 Salaries			
110.000-Regular Salaries	Director (40%), Program Director (45%), Business Coordinator (92.5%). Remainder of those salaries are in other EPR budgets (e.g., Parks, Pools, Programs, Senior Services). Assistant Director proposed to become Program Director at a lower salary.	-	
110.000-Regular Salaries		135,342	
120.000-Part Time Salaries		-	
Total 100 Salaries			135,342
200 Benefits			
210.000-Group Insurance			59,999
220.000-Social Security			11,121
230.000-Retirement			12,367
290.000-Other Employee Benefits			599
Total 200 Benefits			84,086
300-699 Operating Expenses			
330.000-Professional Services	Vermont Systems software (RecTrac) and service - FY26 invoice attached at a total of \$12,868.32 anticipate 3-5% annual increase for service	13,255	
330.000-Professional Services	Vermont Systems App- programs, park passes, facility rentals. One time fee of \$1,300, annual cost of \$2,400 (total \$3,700 for FY 27), future years will be \$2,400 (3-5% ANNUAL INCREASE)	3,700	
			16,955
442.000-Rental of Vehicles or Equip.	Konica Minolta Copier Lease annual cost		2,026
500.000-Training, Conferences, Dues	NRPA Annual Memberships, paid each July, 7 staff	700	
500.000-Training, Conferences, Dues	2 staff (Director and Assistant Director CE) NRPA Conference Registration, \$695 member rate	1,390	
500.000-Training, Conferences, Dues	Vermont Recreation and Parks Dept. Membership, paid in July of FY	590	
500.000-Training, Conferences, Dues	VRPA Conference for 4 staff (office staff), \$325 x's 4	1,300	
500.000-Training, Conferences, Dues	Funding for 2x's staff (Assistant Director CE & Rec Program Specialist) to study for an take the Certified Parks & Recreation Professional exam	920	
			4,900
505.000-Tech. Subscription, Licenses	ClickTime, 2025 seasonal pool staff (\$10x30x3)	900	

Costing Center Budget with Notes

110-30-10 - EPR, Administration

Objects	Comments	Object Subtotals	2027 Budget
505.000-Tech. Subscription, Licenses	ClickTime, 14 staff year-round (PT & FT, EPR staff 7, van drivers 2) (\$10 x 9 employees x 12 months)	1,080	
505.000-Tech. Subscription, Licenses	ClickTime, 4 seasonal parks staff (\$10x4x6)	240	
505.000-Tech. Subscription, Licenses	ClickTime, 2025 Indian Brook seasonal staff (\$10x10x5)	500	
505.000-Tech. Subscription, Licenses	Amazon Prime Business annual fee \$179 charged in June	179	
505.000-Tech. Subscription, Licenses	Canva Teams Pro Subscription, renews annually in September. \$100 per person, minimum of 3. 3 users	300	
			3,199
530.000-Communications	Cell phone P&R Director = \$37.45/month x's 12	450	
530.000-Communications	Replacement phone in FY28 (every other year) \$400	-	
			450
550.000-Printing & Binding	3x's yearly (Fall, Winter, Spring/Summer) 12 page printed brochure to Town of Essex Residents (5,800) \$2,346 + \$340 (flat rate for mailing service) per publication (as of 10/22/25)		8,058
560.000-Postage	.227 x's 5,800= \$1,316.60 per publication (EDDM) x's 3		3,950
561.000-Credit Card Processing Fees	No credit cards fees in FY27 as all fees are applied to the user		-
580.000-Travel	Hotel for NRPA (4 nights = \$1,200/each (2 staff, Director and Assistant Director CE), \$2,400 + VRPA (1 nights, \$1000 (4 office staff))	3,400	
580.000-Travel	NRPA airfare - 2 staff members (Director and Assistant Director CE): \$500 each (BTV to Philadelphia), \$1000	1,000	
580.000-Travel	2 staff (Director and Assistant Director CE) per diem Philadelphia 2026, \$414 each, based on FY26	828	
580.000-Travel	Staff mileage reimbursements (travel to and from various sites for work purposes) 3 office staff at approx. \$200 per year.	600	
			5,828
610.000-General Supplies	Business cards, office needs, laminating sheets, etc.		400
626.000-Fuel	As of 9/30 - amount based on historical average of \$821/month over 15 months of historical. This expense was formerly represented in Buildings - PW Garage Complex		9,851
Total 300-699 Operating Expenses			55,617
820-850 Program & Event Expenses			
850.000-Community Events & Celebrations	Funds to support community events in Essex (non-Community Day or program fund eligible expenses).	3,000	
850.000-Community Events & Celebrations	Funding specific to Community Day; to be transferred to the EPR Program Fund (previously funded through Mgr's Office)	6,000	
			9,000
Total 820-850 Program & Event Expenses			9,000
Total Expenditure			284,045
Net Total			(282,745)

Costing Center	110-30-11 - EPR, Pool							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues										
020.303-Pool Fees	53,000	40,781	55,000	63,438	58,000	79,295	61,000	74,000	13,000	21.3%
020.307-Concession Sales	-	-	-	-	-	1,725	-	4,500	4,500	n/a
098.000-Miscellaneous Revenue	2,500	245	1,000	38	-	1,572	1,000	3,000	2,000	200.0%
Total Revenues	55,500	41,026	56,000	63,476	58,000	82,592	62,000	81,500	19,500	31.5%
Expenditure										
110.000-Regular Salaries	-	-	-	-	47,414	21,000	28,561	32,544	3,983	13.9%
120.000-Part Time Salaries	85,125	73,942	85,928	67,196	88,936	79,976	92,048	91,394	(654)	-0.7%
130.000-Overtime	-	443	-	186	-	643	-	659	659	n/a
210.000-Group Insurance	-	-	-	-	22,866	5,279	10,498	7,603	(2,895)	-27.6%
220.000-Social Security	6,512	6,583	6,574	4,936	11,099	7,599	9,799	10,109	310	3.2%
230.000-Retirement	-	-	-	-	4,224	1,839	2,616	2,963	347	13.3%
290.000-Other Employee Benefits	-	-	-	-	180	-	105	105	-	0.0%
410.000-Water and Sewer Charges	1,600	3,385	1,600	2,706	3,400	3,840	3,500	3,500	-	0.0%
430.000 R&M Vehicles and Equipment	-	11,306	14,000	9,978	9,500	4,150	10,000	10,000	-	0.0%
431.000-R&M Buildings and Grounds	21,000	7,407	-	1,883	9,500	21,927	9,000	7,000	(2,000)	-22.2%
500.000-Training, Conferences, Dues	-	3,314	350	810	2,850	1,525	3,270	2,495	(775)	-23.7%
530.000-Communications	3,000	3,879	3,000	3,266	3,000	1,990	3,000	2,400	(600)	-20.0%
570.000-Other Purchased Services	2,300	3,029	2,500	6,280	3,000	73,677	3,000	5,000	2,000	66.7%
580.000-Travel	1,200	-	500	-	500	-	500	-	(500)	-100.0%
609.000-Concessions	-	-	-	-	-	811	-	1,500	1,500	n/a
610.000-General Supplies	8,000	11,652	7,800	3,928	12,000	23,073	10,000	11,000	1,000	10.0%
611.000-Small Tools and Equipment	3,000	2,615	3,000	380	3,000	-	3,000	2,500	(500)	-16.7%
612.000-Uniforms	1,600	968	1,500	1,744	1,000	208	1,802	2,005	203	11.3%
621.000-Natural Gas/Heating	4,000	1,869	5,000	2,459	4,000	2,645	3,500	3,000	(500)	-14.3%
622.000-Electricity	5,500	9,951	5,000	10,420	9,950	9,637	9,000	10,000	1,000	11.1%
Total Expenditure	142,837	140,343	136,752	116,172	236,419	259,819	203,199	205,777	2,578	1.3%
<i>Net Town General Fund</i>	<i>(87,337)</i>	<i>(99,317)</i>	<i>(80,752)</i>	<i>(52,696)</i>	<i>(178,419)</i>	<i>(177,227)</i>	<i>(141,199)</i>	<i>(124,277)</i>	<i>16,922</i>	<i>-12.0%</i>

Costing Center Summary

110-30-11 - EPR, Pool

Previous Costing Center	110-30-11 - EPR, Pool	Budget Year	2027
Entity	Town	Accounting Reference	110-30-11
Department	30 - EPR - Town	Approved	No
Stage	Budget Entry	Manager	Adriane Martin (aemartin)

Narrative

We made many functional and cosmetic improvements to Sand Hill Pool in FY26. We still have several areas needed repair including investigating underground leaks that will help with water costs.

Description

Sand Hill Pool is the Town of Essex's outdoor aquatic facility. Built in 1978 it is a six-lane, twenty-five-yard pool, 3.5 ft deep with an attached 12 ft diving well. There is also a splash pad that includes water features. Our season begins in early June, hosting end-of-year pool parties for EWSD schools. Next, our lifeguards, swim lesson instructors, managers and front desk staff participate in several days of training before the season-opening mid-June. During the months of June, July and August, the facility hosts the Town of Essex Swim Team, summer day camp swim lessons, public swim lessons, lap swim, and open swim (including hosting camps and groups from other communities).

New Initiatives

Sand Hill Pool saw a very successful summer of 2025, with season pass sales revenues over 150% vs. season pass sales in 2024. In FY27 we will be adding to our collection of umbrellas and umbrellas stands for the public. This is coupled with the addition of a butterfly shade structure in the fenced area within the pool deck to increase patron safety and comfort.

We've re-evaluated our rates of pay for our pool managers, lifeguards, swim lesson instructors and front desk staff to ensure we continue to recruit and retain well qualified employees.

Our concessions continue to be a successful cost recovery tool and an added benefit to staying cool and improving patron experiences at the pool.

Goals and Priorities

We strive to create a safe and fun summer recreation opportunity for our community. Despite its age, wear and tear, and unexpected challenges, Sand Hill Pool remains a staple within the Town of Essex, the greater community, and the home of the Town of Essex Swim Team.

Our goal is to place knowledgeable, well-trained, experienced staff, from lifeguards, swim lesson instructors, and maintenance/operational staff "on deck" to ensure the programs and facility meet the community's needs.

As we move into FY27, we will seek a conceptual plan analysis to determine what next steps could be taken to improve and renovate the facility. This is based on our working knowledge of areas of improvement and deficiencies as well as early community input from the Recreation Needs Assessment for an indoor-year-round aquatic facility.

Costing Center Summary

110-30-11 - EPR, Pool

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
020.303-Pool Fees	Increased	21.31 %	61,000	74,000
020.307-Concession Sales	New this year		-	4,500
098.000-Miscellaneous Revenue	Increased	200.00 %	1,000	3,000
Total Revenues		31.45 %	62,000	81,500
Expenditure				
110.000-Regular Salaries	Increased	13.95 %	28,561	32,544
120.000-Part Time Salaries	Decreased	0.71 %	92,048	91,394
130.000-Overtime	New this year		-	659
210.000-Group Insurance	Decreased	27.58 %	10,498	7,603
220.000-Social Security	Increased	3.16 %	9,799	10,109
230.000-Retirement	Increased	13.26 %	2,616	2,963
290.000-Other Employee Benefits	Unchanged	0.00 %	105	105
410.000-Water & Sewer Charges	Unchanged	0.00 %	3,500	3,500
430.000-R&M Vehicles & Equip.	Unchanged	0.00 %	10,000	10,000
431.000-R&M Buildings & Grounds	Decreased	22.22 %	9,000	7,000
500.000-Training, Conferences, Dues	Decreased	23.70 %	3,270	2,495
530.000-Communications	Decreased	20.00 %	3,000	2,400
570.000-Other Purchased Services	Increased	66.67 %	3,000	5,000
580.000-Travel	Not used this year		500	-
609.000-Concessions	New this year		-	1,500
610.000-General Supplies	Increased	10.00 %	10,000	11,000
611.000-Small Tools & Equipment	Decreased	16.67 %	3,000	2,500
612.000-Uniforms	Increased	11.27 %	1,802	2,005
621.000-Natural Gas/Heating	Decreased	14.29 %	3,500	3,000
622.000-Electricity	Increased	11.11 %	9,000	10,000
Total Expenditure		1.27 %	203,199	205,777

Costing Center Budget with Notes

110-30-11 - EPR, Pool

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
020 Charges for Services			
020.303-Pool Fees	Swim Lessons (FY25: camps \$8,281.50 and public/private \$21,650) \$29,931	31,000	
020.303-Pool Fees	Daily Passes (FY 25: camps \$4,576 and public \$17,780) \$22,356	24,000	
020.303-Pool Fees	Season Passes (FY 25: \$17,680)	18,500	
020.303-Pool Fees	Shade structure rental (new)	500	
		<hr/>	74,000
020.307-Concession Sales	FY25 \$4,037		4,500
			<hr/>
Total 020 Charges for Services			78,500
098 Miscellaneous Revenues			
098.000-Miscellaneous Revenue	Swim Team rental revenue (Swim team moved to Program Fund, allocating \$3,000 from registration towards a "rental fee")		3,000
			<hr/>
Total 098 Miscellaneous Revenues			3,000
			<hr/>
Total Revenues			81,500
Expenditure			
100 Salaries			
110.000-Regular Salaries		32,544	
110.000-Regular Salaries	Director (15%), Assistant Director of Parks, Trails & Open Spaces (20%)	-	
		<hr/>	32,544
120.000-Part Time Salaries		91,394	
120.000-Part Time Salaries	Seasonal: pool managers, lifeguards, front desk staff, swim lesson instructors	-	
		<hr/>	91,394
130.000-Overtime			659
			<hr/>
Total 100 Salaries			124,597
200 Benefits			
210.000-Group Insurance			7,603
220.000-Social Security			10,109
230.000-Retirement			2,963
290.000-Other Employee Benefits			105
			<hr/>
Total 200 Benefits			20,780
300-699 Operating Expenses			
410.000-Water & Sewer Charges			3,500
430.000-R&M Vehicles & Equip.	Repairs and maintenance to systems/equipment within the facility- plumbing, chemical filtration systems/pump room, spray ground mechanics, security cameras and sensors		10,000
431.000-R&M Buildings & Grounds	Repairs and maintenance to building and fixtures within it (windows, fencing, doors, locker rooms, showers, lifeguard room, pool deck, lobby, bathrooms)		7,000

Costing Center Budget with Notes

110-30-11 - EPR, Pool

Objects	Comments	Object Subtotals	2027 Budget
500.000-Training, Conferences, Dues	CPO or AFO certification for Full Time Parks staff (CPO is \$395)	395	
500.000-Training, Conferences, Dues	Online Lifeguard Management course through American Red Cross for all pool managers, \$150 per person	600	
500.000-Training, Conferences, Dues	Lifeguard Certification/recertification instructor fee	1,500	
		<hr/>	2,495
530.000-Communications	Comcast service (phone/internet), \$166/MONTH	2,000	
530.000-Communications	Scanner for new software for pass scanning	400	
		<hr/>	2,400
570.000-Other Purchased Services	Hiring to support winterizing pool and bathhouse, contracting services for pool chemical needs, repair costs for special parts like pumps/motors		5,000
580.000-Travel			-
609.000-Concessions			1,500
610.000-General Supplies	Pool chemicals (approx. \$9,000), pool equipment, 1st aid supplies, swim lesson toys and gear, lifejackets, cleaning supplies, deck chairs, lifeguard room chairs, etc.		11,000
611.000-Small Tools & Equipment	Rescue gear: rescue boards (replaced every 2 years, needed in FY 27), rescue tubes (replace a few every year), lifeguard fanny packs, CPR masks etc.	1,000	
611.000-Small Tools & Equipment	Umbrellas, umbrella stands, water testing kit	1,500	
		<hr/>	2,500
612.000-Uniforms	\$1,577.50 spent in FY 24 on new suit for all aquatic staff (standard practice), lifeguard shirt for all lifeguards, whistles	1,800	
612.000-Uniforms	2 Shirts for Front Desk Staff (approx. \$17 each x's 6)	205	
		<hr/>	2,005
621.000-Natural Gas/Heating	Natural Gas		3,000
622.000-Electricity	Electricity		10,000
			<hr/>
Total 300-699 Operating Expenses			60,400
			<hr/>
Total Expenditure			205,777
			<hr/>
Net Total			(124,277)
			<hr/> <hr/>

Costing Center	110-30-12 - EPR, Parks and Facilities										
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change	
Revenues											
020.308-Facility & Field Rental	9,000	8,497	6,000	6,831	8,100	8,232	6,000	10,478	4,478	74.6%	
020.309-Indian Brook Fees	70,000	73,367	76,000	78,083	82,000	80,750	86,000	105,800	19,800	23.0%	
098.000-Miscellaneous Revenue	-	-	-	6,397	4,268	600	-	-	-	n/a	
099.000-Use of Fund Balance/Reserves	-	-	-	-	3,100	-	-	-	-	n/a	
Total Revenues	79,000	81,864	82,000	91,311	97,468	89,582	92,000	116,278	24,278	26.4%	
Expenditure											
110.000-Regular Salaries	116,556	112,648	127,326	136,292	155,443	179,475	161,675	221,188	59,513	36.8%	
120.000-Part Time Salaries	56,105	52,585	53,021	31,711	82,472	47,478	90,152	94,181	4,029	4.5%	
130.000-Overtime	2,316	1,183	2,980	686	3,019	695	2,042	2,944	902	44.2%	
210.000-Group Insurance	46,391	37,670	57,557	38,325	43,850	41,955	68,839	56,717	(12,122)	-17.6%	
220.000-Social Security	13,536	13,262	14,218	13,815	20,572	19,518	21,390	26,518	5,128	24.0%	
230.000-Retirement	9,970	9,779	11,292	12,237	17,456	16,207	18,696	21,026	2,330	12.5%	
290.000-Other Employee Benefits	540	383	750	300	825	1,250	885	998	113	12.8%	
330.000-Professional Services	-	-	-	-	1,100	1,110	-	-	-	n/a	
410.000-Water and Sewer Charges	-	-	-	497	-	1,383	500	-	(500)	-100.0%	
430.000-R&M Vehicles and Equipment	11,000	15,806	12,000	8,719	16,000	13,673	16,000	11,000	(5,000)	-31.3%	
431.000-R&M Buildings and Grounds	26,000	26,227	25,400	28,138	34,000	20,260	35,000	24,000	(11,000)	-31.4%	
431.001-R&M Bldg. & Grounds	-	-	4,500	4,500	6,000	8,037	6,000	6,300	300	5.0%	
431.009-R&M B&G Indian Brook	-	-	-	-	-	-	-	4,000	4,000	n/a	
442.000-Rental of Vehicles or Equipment	350	371	-	375	400	-	1,000	5,000	4,000	400.0%	
500.000-Training, Conferences, Dues	550	210	550	2,217	600	578	1,200	2,795	1,595	132.9%	
530.000-Communications	2,400	1,805	1,200	1,078	4,955	1,517	2,808	600	(2,208)	-78.6%	
530.009-Communications - Indian Brook	-	-	-	754	-	548	2,588	1,830	(758)	-29.3%	
570.000-Other Purchased Services	25,000	24,278	14,000	18,502	30,000	49,020	19,110	18,820	(290)	-1.5%	
570.009-Other Pruchased Services - Indian Brook	-	-	-	8,784	-	9,149	7,790	8,320	530	6.8%	
580.000-Travel	-	-	-	-	-	-	-	7,414	7,414	n/a	
610.000-General Supplies	12,000	7,554	8,000	10,544	13,000	8,958	10,000	8,526	(1,474)	-14.7%	
610.009-General Supplies - Indian Brook	-	-	-	3,257	-	13,774	3,000	500	(2,500)	-83.3%	
611.000-Small Tools and Equipment	1,000	602	1,500	3,864	1,500	8,609	2,500	4,000	1,500	60.0%	
612.000-Uniforms	2,000	3,038	2,000	1,829	3,500	2,495	4,087	4,155	68	1.7%	
612.009-Uniforms - Indian Brook	-	-	-	446	-	-	600	600	-	0.0%	
622.000-Electricity	-	-	-	700	-	726	700	850	150	21.4%	
920.000-Transfer between funds (capital)	28,000	28,000	28,000	28,000	28,000	28,000	28,000	-	(28,000)	-100.0%	
Total Expenditure	353,714	335,401	364,294	355,569	462,692	474,417	504,562	532,282	41,870	8.3%	
<i>Net Town General Fund</i>	<i>(274,714)</i>	<i>(253,537)</i>	<i>(282,294)</i>	<i>(264,258)</i>	<i>(365,224)</i>	<i>(384,836)</i>	<i>(412,562)</i>	<i>(416,004)</i>	<i>(17,592)</i>	<i>4.3%</i>	

Costing Center Summary

110-30-12 - EPR, Parks and Facilities

Previous Costing Center	110-30-12 - EPR, Parks and Facilities	Budget Year	2027
Entity	Town	Accounting Reference	110-30-12
Department	30 - EPR - Town	Approved	No
Stage	Budget Entry	Manager	Adriane Martin (aemartin)

Narrative

EPR Parks & Facilities is responsible for maintaining safe, clean, and accessible parks, playgrounds, open space, and trails in the Town of Essex. This budget supports daily operations, preventative maintenance, seasonal staffing and improvements that enhance the community's quality of life and recreational opportunities.

It requires a varied and skilled team to accomplish our goals, of which includes: 3 fulltime employees, 10-12 part-time seasonal employees (parks support staff and Indian Brook Reservoir staff), and 1 full-time seasonal employee. Their salaries and benefits are included in this budget in addition to the Town Cemetery Sexton's stipend and a percentage of the Town gardener's compensation.

Our Trails Coordinator is the staff liaison to the Conservation and Trails Committee, which entails supporting and guiding the initiatives of the committee, consulting the committee on Town projects and joining forces through volunteerism to accomplish projects on our Trails.

Our Assistant Director of Parks, Trails & Open Spaces is the staff liaison to the Tree Farm Management Group.

Other initiatives to guide our work in FY27 include enactment of Forest Management Plans, updating parks ordinances and signage, accessibility improvements. Specifically, at Indian Brook Reservoir, we will begin kayak and paddleboard rental in our 2026 spring/summer season.

Description

The Town of Essex Parks & Recreation Department maintains 7 parks (Indian Brook, Myers Park, Sand Hill Park, Pearl Street Park, Saxon Hollow Park, Pinewood Park, and Fort Ethan Allen Parade Grounds and Park), totaling approximately 1,000 acres. Additionally, we maintain trail networks at the the Forestdale Natural Area, Mathieu Town Forest, Birchwood, and Tanglewood trail networks as well as other trail connections within the Town of Essex. We also maintain the two cemeteries in the Town of Essex.

New Initiatives

The FY27 budget reflects the FY26 additions of the Assistant Director of Parks, Trails & Open Spaces, formerly titled Parks Superintendent and full-time Trails Coordinator. Through the addition of both positions, we will keep up with the requests of the community to effectively maintain and grow to our full potential within our parks, trails, and open spaces.

We've made adjustments to pay rates for our part-time and seasonal employees to continue recruit and retain well suited and qualified individuals.

With the addition of a full-time trails coordinator we have an increased emphasis on trail work and improvements throughout the Town.

Goals and Priorities

Our goal is to continue to provide well-cared-for and maintained parks, open spaces, and trails to our community while keeping the cost to the taxpayers low. We do this through thoughtful and strategic management of our mechanical assets such as trucks, trailers, mowers, and other equipment needed to mow, leaf blow, remove trees, fertilize, etc.

Costing Center Summary

110-30-12 - EPR, Parks and Facilities

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
020.308-Facility & Field Rental	Increased	74.63 %	6,000	10,478
020.309-Indian Brook Fees	Increased	23.02 %	86,000	105,800
Total Revenues		26.39 %	92,000	116,278
Expenditure				
110.000-Regular Salaries	Increased	36.81 %	161,675	221,188
120.000-Part Time Salaries	Increased	4.47 %	90,152	94,181
130.000-Overtime	Increased	44.17 %	2,042	2,944
210.000-Group Insurance	Decreased	17.61 %	68,839	56,717
220.000-Social Security	Increased	23.97 %	21,390	26,518
230.000-Retirement	Increased	12.46 %	18,696	21,026
290.000-Other Employee Benefits	Increased	12.77 %	885	998
410.000-Water & Sewer Charges	Not used this year		500	-
430.000-R&M Vehicles & Equip.	Decreased	31.25 %	16,000	11,000
431.000-R&M Buildings & Grounds	Decreased	31.43 %	35,000	24,000
431.001-R&M Bldg./Grounds Cemetery	Increased	5.00 %	6,000	6,300
431.009-R&M B&G Indian Brook	New this year		-	4,000
442.000-Rental of Vehicles or Equip.	Increased	400.00 %	1,000	5,000
500.000-Training, Conferences, Dues	Increased	132.92 %	1,200	2,795
530.000-Communications	Decreased	78.63 %	2,808	600
530.009-Communications - IB	Decreased	29.29 %	2,588	1,830
570.000-Other Purchased Services	Decreased	1.52 %	19,110	18,820
570.009-Other Purchased Services - IB	Increased	6.80 %	7,790	8,320
580.000-Travel	New this year		-	7,414
610.000-General Supplies	Decreased	14.74 %	10,000	8,526
610.009-General Supplies - IB	Decreased	83.33 %	3,000	500
611.000-Small Tools & Equipment	Increased	60.00 %	2,500	4,000
612.000-Uniforms	Increased	1.66 %	4,087	4,155
612.009-Uniforms - IB	Unchanged	0.00 %	600	600
622.000-Electricity	Increased	21.43 %	700	850
920.000-Transfer between funds (capital)	Not used this year		28,000	-
Total Expenditure		5.49 %	504,562	532,282

Costing Center Budget with Notes

110-30-12 - EPR, Parks and Facilities

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
020 Charges for Services			
020.308-Facility & Field Rental	Essex Community Players lease FY27 rentals: Fall 2027/Spring 2027: \$4,378	4,378	
020.308-Facility & Field Rental	Memorial Hall (attachment reflects FY25 rentals minus ECP long term rental which will be now reflected in the lease) \$2,475	2,600	
020.308-Facility & Field Rental	Sand Hill Park Pavilion (\$2,248.50 2025)	2,500	
020.308-Facility & Field Rental	Indian Brook Pavilion Rental (new)	1,000	
		<hr/>	10,478
020.309-Indian Brook Fees	Summer 2025 Season Passes: \$69,319	71,000	
020.309-Indian Brook Fees	Summer 2025 Daily Passes \$24,951	26,000	
020.309-Indian Brook Fees	Summer 2025 Camping Reservations: \$5,166	5,800	
020.309-Indian Brook Fees	Paddleboat and kayak rentals projected (anticipated to start summer 2026)	3,000	
		<hr/>	105,800
Total 020 Charges for Services			<hr/> 116,278
			<hr/> 116,278
Total Revenues			
Expenditure			
100 Salaries			
110.000-Regular Salaries	Director (15%), Assistant Director of Parks Trails & Open Spaces (80%), Parks Maintenance Technician (100%), Trails Coordinator (100%), Highway Maintenance Class III (37.5%)	-	
110.000-Regular Salaries		221,188	
		<hr/>	221,188
120.000-Part Time Salaries	Cemetery Sexton (100% @ \$2,702), Gardener (10% @ \$1,415), Indian Brook seasonal staff, part-time parks staff, seasonal parks staff	-	
120.000-Part Time Salaries		94,181	
		<hr/>	94,181
130.000-Overtime			2,944
Total 100 Salaries			<hr/> 318,313
200 Benefits			
210.000-Group Insurance			56,717
220.000-Social Security			26,518
230.000-Retirement			21,026
290.000-Other Employee Benefits			998
			<hr/> 105,259
300-699 Operating Expenses			
330.000-Professional Services			-
430.000-R&M Vehicles & Equip.	Routine and as needed repairs/labor costs for all Parks equipment including tires (two trucks, tractor, mowers, gator, trailers, leaf blowers, etc.). Reflects average of last 3 years plus a reduction to take into account 1 new truck, soon to be 2		11,000

Costing Center Budget with Notes

110-30-12 - EPR, Parks and Facilities

Objects	Comments	Object Subtotals	2027 Budget
431.000-R&M Buildings & Grounds	Playground/park surface materials (wood chips), small park signage, replacement parts for playgrounds, repairs to any item in our parks- Sand Hill Pavilion, Fort Ethan Allen Gazebo, disc golf course, guard rails, fencing, etc.) parks garage needs	23,000	
431.000-R&M Buildings & Grounds	Trail specific needs, repair, materials, kiosks	1,000	
			24,000
431.009-R&M B&G Indian Brook	New account line. Indian Brook specific needs repair and maintenance needs for "buildings & grounds"- (includes parking lots, trail heads, trails, pavilion, gatehouse, and campsites)		4,000
442.000-Rental of Vehicles or Equip.	Excavators, special compactor, motorized wheel barrel, aerial lifts. (painting, lighting, trail maint, etc.)		5,000
500.000-Training, Conferences, Dues	VRPA annual maintenance training workshop approx. \$70 each	210	
500.000-Training, Conferences, Dues	VT Agency of Transportation Sign for Pearl Street Park \$100 annual fee	100	
500.000-Training, Conferences, Dues	Other training/certification opportunities (Certified Playground Inspector Course & exam \$600, Playground Maintenance Course \$215)	815	
500.000-Training, Conferences, Dues	3 parks staff (Assistant Director, Parks Tech and Trails Coord.) to VRPA (\$325/each)	975	
500.000-Training, Conferences, Dues	NRPA conference registration Assistant Director PTOS \$695 (member rate)	695	
			2,795
530.000-Communications	Assistant Director Phone Reimbursement = ~\$50/month = \$600		600
530.009-Communications - IB	Monthly Comcast fee of \$114.94 for internet service at the gatehouse	1,380	
530.009-Communications - IB	Indian Brook cellphone = \$37.45/month x's 12 months	450	
			1,830
570.000-Other Purchased Services	Port-o-lets seasonal and year-around at Saxon Hill (\$1,920) and Pearl Street Park (\$1,120)	3,040	
570.000-Other Purchased Services	Casella Trash & Recycling Services year-round at Sand Hill Park, \$300/month in FY26, anticipate increase	3,780	
570.000-Other Purchased Services	Other contracted services as needed such as turf/seed materials/applications, land surveying, etc. Cost to drop off at CSWD, end of summer celebration for seasonal staff,	12,000	
			18,820
570.009-Other Purchased Services - IB	Gatehouse Electricity \$30/month	360	
570.009-Other Purchased Services - IB	Portable Toilets year-round \$3360 (through FY27)	3,360	
570.009-Other Purchased Services - IB	Trout Order in between amounts paid in FY24&25	2,600	
570.009-Other Purchased Services - IB	Annual dues to Agency of Nat. Resources (high priority dam status for Indian Brook (\$1,000)	1,000	
570.009-Other Purchased Services - IB	Digital design (\$70) and printing of season passes (\$900) - use \$1k	1,000	
			8,320
580.000-Travel	VRPA lodging 3 staff (Assistant Director, Park Tech and Trails Coord.) \$800	800	

Costing Center Budget with Notes

110-30-12 - EPR, Parks and Facilities

Objects	Comments	Object Subtotals	2027 Budget
580.000-Travel	Assistant Director Hotel for NRPA, 4 nights approx. \$1,200 total	1,200	
580.000-Travel	Assistant Director per diem for NRPA conference in Philly. \$414 based on FY26 rates	414	
580.000-Travel	Mileage travel reimbursement for staff when EPR vehicles are not available. Assistant Director & Trails Coordinator (approx. 50 miles a week average throughout the year, each, \$3500), part-time staff (approx. 20 miles a week, each, \$1500). Based on reimbursement rate of 70 cents a mile.	5,000	
		<hr/>	7,414
610.000-General Supplies	Shop supplies (fasteners, shelving and/or organizational items, etc.), paper products for garage and park amenities, trash bags, dog mit bags, oil, stabilizer, etc. 3 yr. average		8,526
610.009-General Supplies - IB	Misc. items needed for gatehouse: bug spray, sunscreen, broom, wasp spray, office supplies, first aid, etc.		500
611.000-Small Tools & Equipment	Expenses related to hand tools (power and non-power) to chainsaw and/or string trimmer replacements, 3 yr. average.	2,000	
611.000-Small Tools & Equipment	Small tools and equipment needed for trails	2,000	
		<hr/>	4,000
612.000-Uniforms	General safety equipment for all parks staff (gloves, roadside/hazmat equipment, etc.)	1,000	
612.000-Uniforms	Logoed apparel for seasonal and part-time parks staff	700	
612.000-Uniforms	Staff Apparel (apparel with EPR logo, \$100 per staff per FY)	700	
612.000-Uniforms	2 Full Time uniform stipends @ \$675 in FY 25 x's taxable rate of 130%	1,755	
		<hr/>	4,155
612.009-Uniforms - IB	Logoed apparel for Indian Brook staff		600
622.000-Electricity			850
			<hr/>
Total 300-699 Operating Expenses			102,410
430-432 Repairs & Maintenance			
431.001-R&M Bldg./Grounds Cemetery	Workplan for FY 27 includes: 4-5 gravestone repair/year \$2,450, pothole repair, shrub removal, faucet maintenance, etc.)		6,300
			<hr/>
Total 430-432 Repairs & Maintenance			6,300
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capital)	For FY27, this line item should be eliminated due to the increase in the Capital tax rate & Reappraisal of properties.		-
			<hr/>
Total 920 Transfer to capital (as expense)			-
			<hr/>
Total Expenditure			532,282
			<hr/>
Net Total			(416,004)
			<hr/> <hr/>

Costing Center	110-30-13 - EPR, Senior Activities							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues										
090.000 Transfer between Town/City	-	-	50,379	32,254	-	-	-	-	-	n/a
Total Revenues	-	-	50,379	32,254	-	-	-	-	-	n/a
Expenditure										
110.000-Regular Salaries	62,612	55,955	85,408	53,188	92,520	64,142	66,542	44,213	(22,329)	-33.6%
120.000-Part Time Salaries	71,828	34,490	47,589	26,650	17,906	18,734	19,852	28,910	9,058	45.6%
130.000-Overtime	301	578	789	174	831	195	-	-	-	n/a
210.000-Group Insurance	36,521	36,937	51,214	41,905	55,176	37,338	35,850	18,332	(17,518)	-48.9%
220.000-Social Security	10,435	5,834	10,360	5,867	9,169	6,355	7,096	5,965	(1,131)	-15.9%
230.000-Retirement	7,606	5,308	7,466	5,987	8,349	6,131	6,108	4,037	(2,071)	-33.9%
290.000-Other Employee Benefits	360	300	450	300	435	300	278	188	(90)	-32.4%
430.000-R&M Vehicles and Equipment	10,000	5,836	4,500	8,917	6,000	10,046	9,900	10,800	900	9.1%
442.000-Rental of Vehicles and Equipment	-	-	-	345	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	-	-	-	-	1,350	1,250	900	200	(700)	-77.8%
530.000-Communications	2,000	1,375	1,100	1,425	1,426	998	1,423	3,294	1,871	131.5%
560.000-Postage	350	252	250	-	250	-	250	-	(250)	-100.0%
570.000-Other Purchased Services	1,500	209	500	582	300	-	300	300	-	0.0%
610.000-General Supplies	700	729	300	92	300	312	300	300	-	0.0%
920.000-Transfer between funds (capital)	4,000	4,000	-	-	-	-	-	-	-	n/a
Total Expenditure	208,213	151,803	209,926	145,431	194,012	145,802	148,799	116,539	(45,213)	-23.3%
<i>Net Town General Fund</i>	<i>(208,213)</i>	<i>(151,803)</i>	<i>(159,547)</i>	<i>(113,177)</i>	<i>(194,012)</i>	<i>(145,802)</i>	<i>(148,799)</i>	<i>(116,539)</i>	<i>45,213</i>	<i>-23.3%</i>

Costing Center Summary

110-30-13 - EPR, Senior Activities

Previous Costing Center	110-30-13 - EPR, Senior Activities	Budget Year	2027
Entity	Town	Accounting Reference	110-30-13
Department	30 - EPR - Town	Approved	No
Stage	Board Review	Manager	Adriane Martin (aemartin)

Narrative

Beyond FY27 we plan to consider if Senior Activities continues to be the best title for this costing center and if line items within this budget make sense to remain here.

Description

The Senior Activities costing center covers a percentage of full time employee salaries and benefits, part-time senior van driver salaries, plus the repair and maintenance for the Senior Van service. Any resident of the Town of Essex community, over the age of 60, may use the senior van for in-town rides at no cost. Examples of how our seniors use the van: medical appointments, grocery shopping and other errands, hair and nail appointments, or visiting friends/family.

New Initiatives

Per our lease agreement and DOT mandates, the Senior Vans require inspections twice a year. We've more effectively budgeted for these expected costs as well as incidentals that may pop up as a result. Additionally, the cost of replacement tires for each vehicle has been detailed.

Goals and Priorities

We pride ourselves on our dedication to the senior population within the Town of Essex. This will remain a priority and goal for the department.

Costing Center Summary

110-30-13 - EPR, Senior Activities

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
110.000-Regular Salaries	Decreased	33.56 %	66,542	44,213
120.000-Part Time Salaries	Increased	45.63 %	19,852	28,910
210.000-Group Insurance	Decreased	48.86 %	35,850	18,332
220.000-Social Security	Decreased	15.94 %	7,096	5,965
230.000-Retirement	Decreased	33.91 %	6,108	4,037
290.000-Other Employee Benefits	Decreased	32.37 %	278	188
430.000-R&M Vehicles & Equip.	Increased	9.09 %	9,900	10,800
500.000-Training, Conferences, Dues	Decreased	77.78 %	900	200
530.000-Communications	Increased	131.48 %	1,423	3,294
560.000-Postage	Not used this year		250	-
570.000-Other Purchased Services	Unchanged	0.00 %	300	300
610.000-General Supplies	Unchanged	0.00 %	300	300
Total Expenditure		21.68 %	148,799	116,539

Costing Center Budget with Notes

110-30-13 - EPR, Senior Activities

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries	25% Assistant Director, 15% Director, 22.5% Operations Coordinator	-	
110.000-Regular Salaries		44,213	
120.000-Part Time Salaries			28,910
Total 100 Salaries			73,123
200 Benefits			
210.000-Group Insurance			18,332
220.000-Social Security			5,965
230.000-Retirement			4,037
290.000-Other Employee Benefits			188
Total 200 Benefits			28,522
300-699 Operating Expenses			
430.000-R&M Vehicles & Equip.	Minimum of 2 prev. maintenance services (brake pads and oil changes) per veh. per year at ~\$775 each + 2 large repairs @ ~\$1500/year. increasing as vehicles are aging	9,100	
430.000-R&M Vehicles & Equip.	Federal DOT requirement of 2x's annual inspection at \$100.00/van, 2 vans	400	
430.000-R&M Vehicles & Equip.	Estimated cost per tire of \$325 installed, replacing 4 tires a year.	1,300	
500.000-Training, Conferences, Dues	Training opportunities for our drivers		200
530.000-Communications	Cell phones for each van = \$37.22/van/month = \$893.28	894	
530.000-Communications	Van appointment phone line (removed from EPR Senior Budget) \$1.11 a month, paid from buildings	-	
530.000-Communications	Cameras on the vans, monthly subscription \$97.80 each/ 2 vans	2,400	
560.000-Postage	Updated mailers to rider membership		-
570.000-Other Purchased Services	Primarily used for updated uniform/apparel/gear for drivers		300
610.000-General Supplies	Supplies for vans (cleaning supplies, snow brush)		300
Total 300-699 Operating Expenses			14,894
Total Expenditure			116,539
Net Total			(116,539)

Costing Center	110-35-10 - Essex Free Library							Proposed			
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Revenues											
040.802-Inter-Library Loan Grant	-	571	-	636	700	684	700	700	-	0.0%	
041.000-Intergov: State and Other Grant	-	-	-	4,300	-	350	-	350	350	n/a	
050.000-Donation Revenue	-	1,820	-	30	-	-	-	-	-	n/a	
099.000-Use of Fund Balance	-	-	-	-	-	-	-	7,500	7,500	n/a	
Total Revenues	-	2,391	-	4,966	700	1,034	700	8,550	7,850	1121.4%	
Expenditure											
110.000-Regular Salaries	199,652	210,848	230,586	226,514	252,591	257,397	263,712	279,678	15,966	6.1%	
120.000-Part Time Salaries	48,261	53,475	49,271	63,193	62,376	73,671	69,898	83,548	13,650	19.5%	
130.000-Overtime	-	36	-	-	-	1,991	-	-	-	n/a	
210.000-Group Insurance	101,173	75,819	89,342	76,174	90,201	68,067	72,646	72,963	317	0.4%	
220.000-Social Security	19,183	20,321	21,684	22,157	26,210	27,068	28,247	30,643	2,396	8.5%	
230.000-Retirement	16,706	19,408	22,414	23,345	25,610	26,567	28,015	29,693	1,678	6.0%	
290.000-Other Employee Benefits	1,200	300	1,200	922	1,200	900	1,200	1,200	-	0.0%	
442.000-Rental of Vehicles or Equipment	1,500	948	1,500	1,126	1,500	864	1,644	1,644	-	0.0%	
500.000-Training, Conferences, Dues	1,500	1,316	1,750	1,447	1,750	1,803	2,000	2,000	-	0.0%	
505.000-Technology Subscription, Licenses	10,800	11,478	18,220	18,969	19,300	19,243	22,300	22,850	550	2.5%	
540.000-Advertising							-	300	300	n/a	
570.000-Other Purchased Services	1,040	1,127	1,108	1,540	1,200	1,134	1,500	2,000	500	33.3%	
580.000-Travel	-	-	-	247	-	78	-	600	600	n/a	
610.000-General Supplies	3,500	5,928	5,000	5,016	5,000	4,691	6,500	14,000	7,500	115.4%	
640.201-Adult Collection	15,200	15,220	16,000	16,106	16,000	15,878	18,000	19,000	1,000	5.6%	
640.202-Juvenile Collection	7,000	6,973	7,500	7,468	7,500	7,507	9,000	10,000	1,000	11.1%	
651.000-Technology Supplies	2,000	614	2,000	1,022	1,000	277	1,500	2,000	500	33.3%	
830.000-Regular Programs	600	618	1,000	1,059	1,000	1,383	3,500	4,000	500	14.3%	
890.832 Fed Grant Exp: ARPA	-	5,165	-	-	-	-	-	-	-	n/a	
895.000-State or Other Grant Expense	-	599	-	941	-	1,030	-	-	-	n/a	
900.000-Transfer between Town/City	15,000	15,000	-	-	-	-	-	-	-	n/a	
Total Expenditure	444,315	445,193	468,575	467,245	512,438	509,549	529,662	576,119	46,457	8.8%	
<i>Net Town General Fund</i>	<i>(444,315)</i>	<i>(442,802)</i>	<i>(468,575)</i>	<i>(462,279)</i>	<i>(511,738)</i>	<i>(508,515)</i>	<i>(528,962)</i>	<i>(567,569)</i>	<i>(38,607)</i>	<i>7.3%</i>	

Costing Center Summary

110-35-10 - Essex Free Library

Previous Costing Center	110-35-10 - Essex Free Library	Budget Year	2027
Entity	Town	Accounting Reference	110-35-10
Department	35 - Essex Free Library - Town	Approved	No
Stage	Management Team Review	Manager	Caitlin Corless (ccorless)
Narrative			

Costing Center Summary

110-35-10 - Essex Free Library

The Essex Free Library offers the community great resources, a wide variety of programs and events, books and other materials, digital services and subscriptions, a gathering space for community members, and more. Behind all of Essex Free Library's resources and offerings is an exceptional small team of library staff members that make it all possible. The Essex Free Library does a lot with a little, and its small library staff makes the Library a thriving community and resource center. With more library staff and support, more resources and community opportunities are possible. For FY27, the Library's priority is to continue to strengthen the Library by building up its staff.

For FY27, the Library is proposing an additional 9.5 hours of staffing. These 9.5 hours would provide more substitute coverage (an additional 5 hours) and add hours to an existing part-time circulation library assistant (an additional 4.5 hours/week). These extra hours would help ensure that multiple staff members are in the building at all times, an important improvement for the safety of both patrons and staff in a building with multiple stories and significant separation between the upper and lower levels. This change would also support efforts to improve library publicity and support more direct outreach services to community members.

With this increase, staffing hours would grow from 223 hours per week to 232.5 hours. For comparison, the Brownell Library (Essex Junction) and the Dorothy Alling Library (Williston), average around 350 staff hours/week yet are still open approximately the same amount of hours as the Essex Free Library. Please see attached document for comparisons between Essex Free and other nearby libraries of comparably-sized communities.

In recent years, the Library has relied more and more on substitutes. Between multiple medical leaves and maternity leaves, sick days, and staff vacations, library substitutes have made it possible for the Library to continue to operate efficiently and safely. With a total of 20 substitute hours per week (15 existing and 5 new), 10 of the hours would be reserved for substitutes with a regular schedule. The other hours would be for "on call" substitute coverage. Having substitutes with a regular schedule not only strengthens coverage at a low cost, it also ensures that substitutes retain their skills and knowledge and do not need to be retrained each time they work.

The part-time library assistant position, currently a 5.5 hour/week position, is proposed to become a 10 hour/week position by adding 4.5 additional hours a week for this role. Tasks could be shifted to this role to alleviate some tasks from other staff members. This additional 4.5 hours would also provide more coverage overall. With more desk coverage, the Library staff can offer more programs and not need to simultaneously manage both a program and the circulation desk. Coverage also supports outreach programs that may require staff members to go off site to reach patrons who may otherwise not have access to services. It also gives flexibility for staff to attend trainings and meetings.

The Library does not currently have a position that primarily focuses on publicity and/or outreach. With these additional 9.5 staff hours a week, more staff time could be used on publicity tasks and outreach. In order for the Library to best serve the community, it's imperative that the community be informed as to what the Library offers. The Library currently promotes its programs and services on Front Porch Forum, Facebook, Instagram, its website, the Essex Reporter, Find & Go Seek, etc. Publicity is time-consuming and takes skill. Currently, the librarians must balance publicizing programs while also facilitating these same programs. Having more hours to dedicate to publicity would help ensure that the Library is successfully reaching residents and informing them of all offerings.

The Library's outreach program also continues to grow. Having a dedicated person to perform deliveries and offer off-site checkouts would greatly support this growth.

In today's world, safety has become more and more of a concern. The Library's current policy requires that two members of staff be present in order for the building to be open to the public. For safety reasons, the Library Board has begun to discuss potentially changing the minimum to three staff members. A two-person staff is also problematic as it means a staff member cannot take their lunch break. Being able to leave the premises is necessary for a lunch break period to meet the requirements of the Town's union contract with AFSCME.

The Library is proposing only slight increases to other line items. These slight increases are primarily in response to growing costs and fees, and making minor improvements to improve accessibility of the building after a study was completed in 2025. The Library's main priority is improving staff coverage.

Costing Center Summary

110-35-10 - Essex Free Library

Description

The Library for the Town of Essex

New Initiatives

1. Development of Publicity

The Library aims to develop a more detailed publicity plan for library programs and services. An increase in staffing hours could enable a designated staff member or staff members to focus on publicity tasks. These tasks would include social media, the Library's website, the eNewsletter, flyers, etc. Additional funds requested in the new "advertising" line item could be used to boost social media posts and allow the Library to explore adopting a more sophisticated eNewsletter platform. Professionally-made signs and staff clothing with the Library's logo would help make the Library more visible to the community.

2. Safety of the Public and Staff

As a frequently accessed public space, it is important that the Library and library staff be prepared for emergencies in order to protect both themselves and the public. The Library recently installed a panic button system, and multiple staff members have been trained in administering Narcan. In adding staff hours, the Library can be better monitored and protected. This is an important improvement for safety of both patrons and staff in a building with multiple stories and significant separation between the upper and lower levels.

3. Improve Accessibility

The Essex Free Library recently underwent an ADA accessibility study. Problematic areas in the building were identified, and the Library and Buildings Manager are now moving forward with a plan to make the required and recommended improvements detailed in the accessibility report.

4. Extend outreach

The Library intends to expand outreach services to include more senior housing deliveries, off-site checkouts of materials, and school visits. Additional staffing hours would help support this program and allow staff to leave the building to perform outreach.

Goals and Priorities

1. To evolve and grow to meet the ever-changing needs and interests of the Essex Community by offering diverse collections, resources, programs, and space for community members of all ages.
2. To increase weekly staffing hours in order to best support library programs, services, publicity, and to promote safety.
3. To strengthen library publicity to better promote awareness of the many enriching programs and services the Library has to offer to community members.
4. To improve building accessibility.
5. To extend outreach opportunities to more community members, particularly those who are underserved and/or unable to visit the Library in-person.
6. To continue to offer enriching programs throughout the year to people of ages. To offer large programs with hired performers/presenters quarterly.
7. To support the technological needs of community members by providing access to technology (i.e. computers, internet, printing services, etc.) and digital resources (i.e. streaming services, language learning programs, eBooks, etc.)
8. To continue to support the professional development of library staff by offering opportunities to participate in trainings, workshops, and conferences.

Costing Center Summary

110-35-10 - Essex Free Library

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
040.802-Inter-Library Loan Grant	Unchanged	0.00 %	700	700
041.000-Intergov: State and Other Grant	New this year		-	350
099.000-Use of Fund Balance/Reserves	New this year		-	7,500
Total Revenues		1,121.43 %	700	8,550
Expenditure				
110.000-Regular Salaries	Increased	6.05 %	263,712	279,678
120.000-Part Time Salaries	Increased	19.53 %	69,898	83,548
210.000-Group Insurance	Increased	0.44 %	72,646	72,963
220.000-Social Security	Increased	8.48 %	28,247	30,643
230.000-Retirement	Increased	5.99 %	28,015	29,693
290.000-Other Employee Benefits	Unchanged	0.00 %	1,200	1,200
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	1,644	1,644
500.000-Training, Conferences, Dues	Unchanged	0.00 %	2,000	2,000
505.000-Tech. Subscription, Licenses	Increased	2.47 %	22,300	22,850
540.000-Advertising	New this year		-	300
570.000-Other Purchased Services	Increased	33.33 %	1,500	2,000
580.000-Travel	New this year		-	600
610.000-General Supplies	Increased	115.38 %	6,500	14,000
640.201-Adult Collection	Increased	5.56 %	18,000	19,000
640.202-Juvenile Collection	Increased	11.11 %	9,000	10,000
651.000-Technology Supplies	Increased	33.33 %	1,500	2,000
830.000-Regular Programs	Increased	14.29 %	3,500	4,000
Total Expenditure		8.77 %	529,662	576,119

Costing Center Budget with Notes

110-35-10 - Essex Free Library

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
040-042 Intergovernmental			
040.802-Inter-Library Loan Grant	Courier Grant		700
041.000-Interqov: State and Other Gra			350
Total 040-042 Intergovernmental			1,050
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves			7,500
Total 099 Use of Fund Balance/Reserves			7,500
Total Revenues			8,550
Expenditure			
100 Salaries			
110.000-Regular Salaries			279,678
120.000-Part Time Salaries			83,548
Total 100 Salaries			363,226
200 Benefits			
210.000-Group Insurance			72,963
220.000-Social Security			30,643
230.000-Retirement			29,693
290.000-Other Employee Benefits			1,200
Total 200 Benefits			134,499
300-699 Operating Expenses			
442.000-Rental of Vehicles or Equip.	Konica Minolta copier lease		1,644
500.000-Training, Conferences, Dues	Vermont Library Association membership	500	
500.000-Training, Conferences, Dues	Vermont Library Conference registration	800	
500.000-Training, Conferences, Dues	Children's book award conferences	200	
500.000-Training, Conferences, Dues	Other professional conferences and continuing education opportunities, including webinars and workshops provided by the Vermont Library Association, the Vermont Department of Libraries, the Public Library Association, the American Library Association, and more.	500	
			2,000
505.000-Tech. Subscription, Licenses	Library Consortium Membership and Digital Collection (Libby by Overdrive app) - eBooks and eAudiobooks	5,500	
505.000-Tech. Subscription, Licenses	Mango - Language learning resource app	1,300	
505.000-Tech. Subscription, Licenses	Library Online Catalog Service (VOKAL) - Service to search for items in the collection, manage patron registration/records, catalog materials, etc.	2,500	
505.000-Tech. Subscription, Licenses	Overdrive Advantage - additional eBook and eAudiobooks for Essex Free patrons exclusively	6,000	
505.000-Tech. Subscription, Licenses	Overdrive Magazines - Digital magazine service app	2,200	
505.000-Tech. Subscription, Licenses	Wowbrary - Weekly eNewsletter highlighting new items in the library collection	450	

Costing Center Budget with Notes

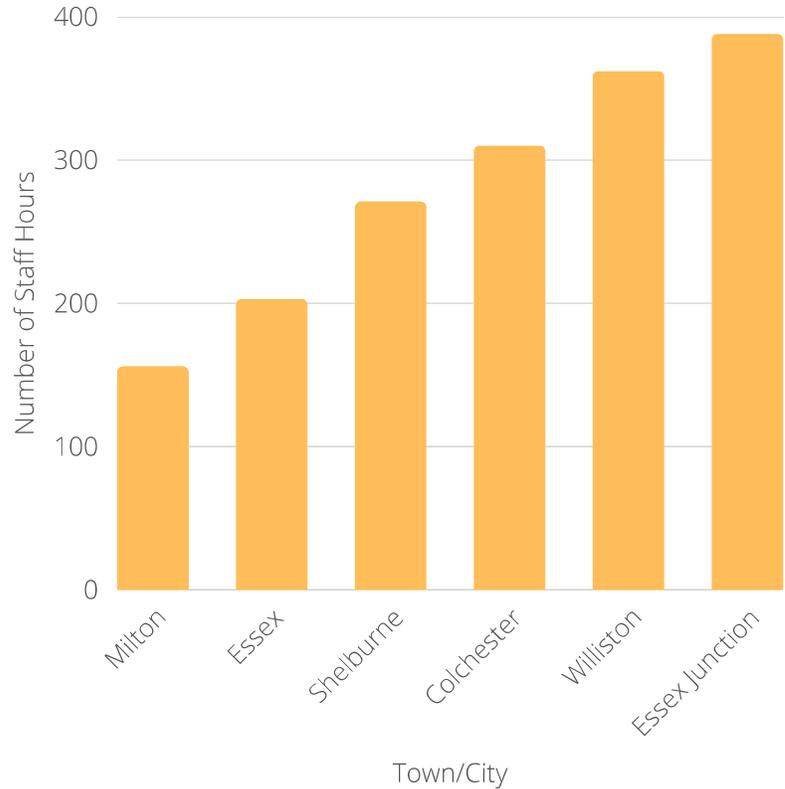
110-35-10 - Essex Free Library

Objects	Comments	Object Subtotals	2027 Budget
505.000-Tech. Subscription, Licenses	Biblioplus - Streaming service for films and TV with a focus on popular, high-entertainment content	1,500	
505.000-Tech. Subscription, Licenses	Kanopy - Streaming service for films and TV with a focus on independent, academic, and educational content	2,000	
505.000-Tech. Subscription, Licenses	Comics Plus - Digital comic book and graphic novel collection	1,400	
			22,850
540.000-Advertising	Publicity Materials		300
570.000-Other Purchased Services	Book Courier Delivery Service for Interlibrary Loans		2,000
580.000-Travel			600
610.000-General Supplies	Book Vendor Processing Service and Materials (Book Jackets and Covers)	1,700	
610.000-General Supplies	Drinking water dispenser rental and bottles	600	
610.000-General Supplies	Materials for In-House Item Processing (Book Jackets, Book Covers, Due Date Slips, Book Tape, DVD and Audiobook cases) and Book Repair Materials	1,400	
610.000-General Supplies	Cleaning products and miscellaneous	500	
610.000-General Supplies	Barcodes, library cards	600	
610.000-General Supplies	Paper and standard office supplies	1,200	
610.000-General Supplies	ADA Accessibility Changes - Improved Signage, ADA-accessible table/furniture, accessible entrance improvements	7,500	
610.000-General Supplies	Arts & Crafts and Program Supplies	500	
			14,000
640.201-Adult Collection	Books, books on CD, dvds, periodicals, and other physical materials for the adult population.		19,000
640.202-Juvenile Collection	Books, books on CD, dvds, periodicals, and other physical materials for children.		10,000
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
			74,394
Total 300-699 Operating Expenses			
820-850 Program & Event Expenses			
830.000-Regular Programs	Quarterly Performers/Presenters for Adults	2,500	
830.000-Regular Programs	Quarterly Performers/Presenters for Children	1,000	
830.000-Regular Programs	Volunteer and Staff Appreciation	500	
			4,000
Total 820-850 Program & Event Expenses			4,000
Total Expenditure			576,119
Net Total			(567,569)

Current Staff Hours Per Week

In FY26, Essex Free Library operates with 223 staff hours per week. The Brownell Library (Essex Junction) and the Dorothy Alling Library (Williston), neighboring libraries with comparably-sized communities, are staffed with over 350 staff hours per week.

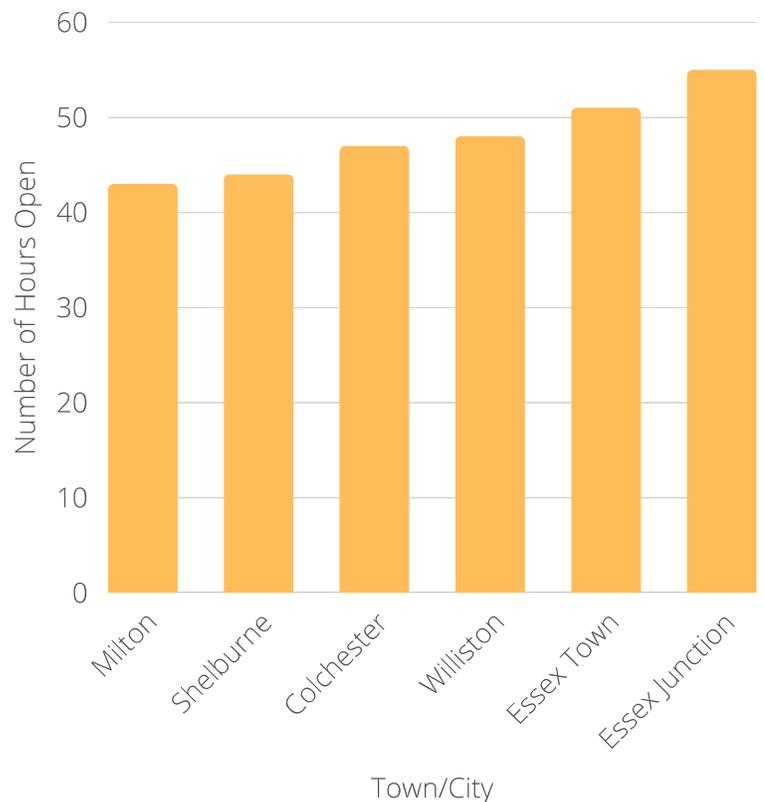
Data from the 2024 Vermont Library¹²³ Annual Report



Open Hours Per Week

While operating with a smaller staff, Essex Free Library is open approximately the same number of hours.

Data from the 2024 Vermont Library Annual Report



Costing Center	110-40-10 - PW, Administration							Proposed			
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
110.000-Regular Salaries	129,151	131,782	128,456	117,362	136,033	139,684	145,417	155,043	9,626	6.6%	
120.000 Part Time Salaries	-	25,944	12,978	18,170	-	-	-	-	-	n/a	
130.000-Overtime	3,099	8	2,609	-	2,746	-	2,924	3,097	173	5.9%	
210.000-Group Insurance	37,237	37,090	39,786	47,431	41,857	52,653	55,140	55,327	187	0.3%	
220.000-Social Security	10,248	13,742	11,155	10,830	11,716	11,669	12,446	13,238	792	6.4%	
230.000-Retirement	10,974	11,467	11,294	10,787	12,671	12,895	13,847	14,726	879	6.3%	
290.000-Other Employee Benefits	540	300	540	600	540	600	540	540	-	0.0%	
330.000-Professional Services	850	-	1,000	-	500	(35)	350	500	150	42.9%	
331.000-Landfill Monitoring	14,000	14,622	12,000	6,055	12,000	13,888	6,055	12,000	5,945	98.2%	
442.000-Rental of Vehicles or Equipment	-	2,635	-	2,358	-	2,578	2,578	2,578	-	0.0%	
500.000-Training, Conferences, Dues	4,090	4,577	3,800	2,728	2,800	1,973	2,500	2,500	-	0.0%	
521.000-Insurance Deductibles	-	-	-	1,000	-	1,000	-	-	-	n/a	
580.000-Travel	200	105	300	42	500	234	525	1,120	595	113.3%	
626.000-Fuel	-	-	-	-	-	-	1,848	900	(948)	-51.3%	
Total Expenditure	210,389	242,272	223,918	217,364	221,363	237,140	244,170	261,569	17,399	7.1%	
<i>Net Town General Fund</i>	<i>(210,389)</i>	<i>(242,272)</i>	<i>(223,918)</i>	<i>(217,364)</i>	<i>(221,363)</i>	<i>(237,140)</i>	<i>(244,170)</i>	<i>(261,569)</i>	<i>(17,399)</i>	<i>7.1%</i>	

Costing Center Summary

110-40-10 - PW, Administration

Previous Costing Center	110-40-10 - PW, Administration	Budget Year	2027
Entity	Town	Accounting Reference	110-40-10
Department	40 - Public Works - Town	Approved	No
Stage	Department Head Review	Manager	Aaron Martin (amartin)

Narrative

The majority of this Costing Center increase is labor and benefits costs. These costs make up about 68% of this year's increase within the PW Admin budget. The remaining items within this budget total \$19,098 for FY2027, driven mostly by the change in Landfill funding.

Description

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

New Initiatives

Personnel costs in PW are now consolidated under three budget centers -- Admin, Highway, and Stormwater. Personnel costs have increased substantially due mostly to market driven income adjustments, benefit costs, and associated retirement benefit costs.

Goals and Priorities

The overall goal and priority for the Public Works Department is to maintain the existing infrastructure throughout the Town and concurrently improve the infrastructure when financially feasible, provide responsive service and quality work, support economic growth and development, and protect the public health and safety of all residents and visitors to this community in a timely, efficient, and equitable manner.

Costing Center Summary

110-40-10 - PW, Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
110.000-Regular Salaries	Increased	6.62 %	145,417	155,043
130.000-Overtime	Increased	5.92 %	2,924	3,097
210.000-Group Insurance	Increased	0.34 %	55,140	55,327
220.000-Social Security	Increased	6.36 %	12,446	13,238
230.000-Retirement	Increased	6.35 %	13,847	14,726
290.000-Other Employee Benefits	Unchanged	0.00 %	540	540
330.000-Professional Services	Increased	42.86 %	350	500
331.000-Landfill Monitoring	Increased	98.18 %	6,055	12,000
442.000-Rental of Vehicles or Equip.	Unchanged	0.00 %	2,578	2,578
500.000-Training, Conferences, Dues	Unchanged	0.00 %	2,500	2,500
580.000-Travel	Increased	113.33 %	525	1,120
626.000-Fuel	Decreased	51.30 %	1,848	900
Total Expenditure		7.13 %	244,170	261,569

Costing Center Budget with Notes

110-40-10 - PW, Administration

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries	Salaries for PW Director @20%, Secretary at 50%, Staff Engineer at 10%, Facilities Manager at 100%	-	
110.000-Regular Salaries		155,043	
		<hr/>	155,043
130.000-Overtime	Overtime costs for PW secretary	-	
130.000-Overtime		3,097	
		<hr/>	3,097
			<hr/>
Total 100 Salaries			158,140
200 Benefits			
210.000-Group Insurance			55,327
220.000-Social Security			13,238
230.000-Retirement	Retirement for PW Director @ 20%, Secretary at 50%; Staff Engineer at 10%; Facilities Manager at 100%	-	
230.000-Retirement		14,726	
		<hr/>	14,726
290.000-Other Employee Benefits	Fitness for PW Director @ 20%,and Secretary at 50%; Staff Engineer at 10%, Facilities Manager 100%	-	
290.000-Other Employee Benefits		540	
		<hr/>	540
			<hr/>
Total 200 Benefits			83,831
300-699 Operating Expenses			
330.000-Professional Services	Costs associated with professional services for the Public Works Department that does not fall under Highway, Stormwater, or Buildings. Examples are legal costs, engineering, and misc. admin services to support staff.		500
331.000-Landfill Monitoring	Landfill monitoring is required per the landfill closure agreement. The Town is required per this agreement to budget annually for inspection, monitoring, testing, and any maintenance required within the landfill. The cost for FY 2027 will cover all maintenance expenses. After fully spending the FY25 funds, and anticipating the same for FY26, we are budgeting for a \$12,000 transfer to the newly established Landfill fund here.		12,000
442.000-Rental of Vehicles or Equip.	Konica Minolta copier lease		2,578
500.000-Training, Conferences, Dues	Professional development training for those employees funded under Public Works Admin. This includes \$500 in additional training costs for both the Public Works Administrative Assistant and the buildings manager. See attached memo for breakdown.		2,500
580.000-Travel	Travel for Administrative Assistant, estimated at 1,600 miles at \$0.70 per mile.		1,120

Costing Center Budget with Notes

110-40-10 - PW, Administration

Objects	Comments	Object Subtotals	2027 Budget
626.000-Fuel	This account covers the fuel for Car 21. The total annual usage and cost is based on the following; Approx. 200miles a week on car #25 for 6 months out of the year. Use 5,200 miles, 18 mpg, 288.88 gallons, at \$3.00 per gallon, \$867, Use \$900		900
Total 300-699 Operating Expenses			19,598
Total Expenditure			261,569
Net Total			(261,569)

Supplemental Budget Page to 110-40-10-500.000
Training, Conferences and Dues
Public Works Administration

Some employee training opportunities are provided through no-cost programs through VTrans, ANR, CCRPC, and other State and Regional organizations, webinars, and at times, vendor-sponsored training. As per the adopted VTrans road standards, six training hours at a minimum are required / employee / year. The following training budget is proposed for FY 2027

1. Professional development for Buildings Manager, assume two classes per year at \$250 per class, **(\$500)**
2. Professional development for Buildings Manager, assume two classes per year at \$250 per class, **(\$500)**

Subtotal: \$1,000

In addition to training for Highway personnel, the administration and management team are required to maintain licenses and credit hours throughout the year. In addition to the training outlined above, the additional training budget is proposed for FY 2026 for management level employees. This cost will be split as follows; **10% Public Works Admin, 35% Highway, 35% Water and Sewer, and 20% Stormwater.**

1. Specific technical training opportunities for management level employees, either in person or online, estimate of \$500 / employee for five employees. **(\$2,500)**
2. American Public Works Association, (APWA), membership dues, 7 employees at \$310 per employee for a total of \$2,170. This is split roughly 50/50 with Highway (Training, Conferences, and Dues). Use: **(\$1,200)**
3. The Department has budgeted to send three public works employees to the APWA annual conference in FY 2027. The total cost for admission, transportation and lodging for this was \$11,500. The department will continue to send at least three public works employees to various conferences and training on a regular basis throughout the year. This cost reflects probable costs associated with fees. The cost was split between budgets will continue to be as described above. **(\$2,000)**
 - a. Some training and conferences require transportation and lodging. Estimate three employees, for a duration of five days. Meals \$500
 - b. Lodging \$1,000
 - c. Transportation \$1,500
 - d. Total (per employee) \$3,000
 - e. Three employees **(\$9,000) Subtotal: \$14,700**

Using the 10% Public Works Administration split to cover these training costs for management level employees.

Subtotal Training classes and conferences; \$14,700

Total PW Admin split \$1,470

Combined Highway Budget \$2,470 **USE: \$2,500**

Costing Center	110-40-12 - PW, Highways Town								Proposed 2027 Budget	\$ Change	% Change
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget			
Revenues											
020.011-Sale of Public Works Specs	1,400	1,760	1,500	1,590	1,500	1,700	1,500	1,500	-	-	0.0%
020.015-Public Works Services	-	1,385	-	343	-	-	-	-	-	-	n/a
040.801-FEMA Grants	-	4,925	-	-	-	-	-	-	-	-	n/a
041.000-Intergov: State and Other Grant	-	123,107	-	-	-	54,224	-	-	-	-	n/a
042.006-State Aid to Highways	260,000	277,084	162,400	160,180	162,400	165,400	170,000	175,450	5,450	5,450	3.2%
098.000-Miscellaneous Revenue	-	113	-	858	-	626	-	-	-	-	n/a
099.000-Use of Fund Balance	-	-	-	-	-	-	45,000	-	(45,000)	(45,000)	-100.0%
Total Revenues	261,400	408,374	163,900	162,971	163,900	221,950	216,500	176,950	(39,550)	(39,550)	-18.3%
Expenditure											
110.000-Regular Salaries	640,527	637,350	682,235	669,040	723,664	756,713	808,231	896,118	87,887	87,887	10.9%
120.000-Part Time Salaries	66,005	36,230	34,798	55,166	27,997	30,922	29,284	31,848	2,564	2,564	8.8%
130.000-Overtime	79,154	36,033	54,999	46,294	54,999	72,182	55,000	54,471	(529)	(529)	-1.0%
199.000-Allowance for Vacancies	-	-	-	-	-	-	-	(108,105)	(108,105)	(108,105)	n/a
210.000-Group Insurance	216,970	237,513	275,614	276,859	331,656	285,248	332,683	375,894	43,211	43,211	13.0%
220.000-Social Security	61,013	53,749	60,112	57,881	66,273	67,186	68,669	80,955	12,286	12,286	17.9%
230.000-Retirement	63,399	56,173	63,824	61,497	69,225	73,719	73,761	87,192	13,431	13,431	18.2%
290.000-Other Employee Benefits	3,435	2,400	2,955	2,700	2,955	2,700	3,142	3,143	1	1	0.0%
330.000-Professional Services	19,000	5,344	15,500	3,992	10,000	17,175	10,000	12,000	2,000	2,000	20.0%
422.000-Snow Removal	35,950	36,850	40,750	39,418	43,500	39,851	42,000	90,000	48,000	48,000	114.3%
430.000-R&M Vehicles and Equipment	47,000	59,375	49,500	68,110	52,000	66,547	54,000	65,000	11,000	11,000	20.4%
430.001-R&M Vehicles Supplies	67,000	86,949	68,250	82,247	71,600	97,328	76,750	89,500	12,750	12,750	16.6%
442.000-Rental of Vehicles or Equipment	15,800	19,740	16,500	25,272	16,995	18,374	15,607	16,500	893	893	5.7%
451.000-Summer Construction Services	319,400	285,311	318,275	276,559	347,225	321,506	347,225	361,114	13,889	13,889	4.0%
500.000-Training, Conferences, Dues	7,000	4,467	7,000	5,477	7,725	14,420	8,400	8,400	-	-	0.0%
505.000 Tech Subs and Licenses	7,800	5,000	5,100	5,150	5,100	5,305	5,100	5,100	-	-	0.0%
510.000-Permits, Licenses, Reg.	-	1,419	-	474	270	321	500	500	-	-	0.0%
521.000-Insurance Deductibles	-	-	-	-	2,000	1,000	2,000	-	(2,000)	(2,000)	-100.0%
530.000-Communications	13,740	6,534	9,600	12,432	10,250	9,134	9,875	9,741	(134)	(134)	-1.4%
540.000-Advertising	1,800	1,186	1,800	1,073	1,800	1,065	1,750	1,152	(598)	(598)	-34.2%
570.000-Other Purchased Services	6,050	9,855	5,850	7,602	9,200	11,987	9,150	10,207	1,057	1,057	11.6%
571.000-Streetscape Maintenance	20,550	8,353	20,700	14,898	15,500	7,342	5,500	6,000	500	500	9.1%
572.000-Traffic Control	41,770	38,960	39,670	66,716	41,650	30,801	63,450	65,988	2,538	2,538	4.0%
573.000-Sidewalk and Curb Maintenance	45,000	62,681	46,500	56,227	51,000	72,397	67,650	66,319	(1,331)	(1,331)	-2.0%
574.000-Bridges	500	-	-	-	500	-	-	-	-	-	n/a
575.000-Storm Sewer Maintenance	195,000	209,706	201,650	214,618	208,000	298,695	208,000	247,520	39,520	39,520	19.0%
580.000-Travel	1,200	318	2,750	678	2,500	1,254	1,900	1,000	(900)	(900)	-47.4%
600.000-Salt, Sand and Gravel	231,500	241,336	252,175	159,185	255,100	215,352	238,190	243,593	5,403	5,403	2.3%
605.000-Summer Construction Supplies	76,500	113,871	76,050	113,600	69,500	23,996	75,000	85,000	10,000	10,000	13.3%
610.000-General Supplies	9,200	18,206	9,000	14,426	12,000	16,057	12,600	16,230	3,630	3,630	28.8%
611.000-Small Tools and Equipment	-	(347)	-	-	-	-	-	-	-	-	n/a
612.000-Uniforms	12,275	8,525	13,015	9,060	14,930	9,701	16,530	16,800	270	270	1.6%
622.200-Streetlight Electricity	105,000	108,724	106,250	112,581	113,250	117,965	118,000	122,684	4,684	4,684	4.0%
626.000-Fuel	-	-	-	-	-	69,083	92,119	65,698	(26,421)	(26,421)	-28.7%
735.000 Tech: Equip/Hardware	-	-	-	-	-	432	-	1,200	-	-	n/a
750.000-Machinery and Equipment	7,500	7,329	12,000	11,611	10,000	8,500	2,500	9,500	7,000	7,000	280.0%
900.000-Transfer between Town/City	1,465,044	1,465,044	-	-	-	-	-	-	-	-	n/a
920.000-Transfer between funds (capital)	200,000	200,000	200,000	200,000	200,000	200,000	75,000	-	(75,000)	(75,000)	-100.0%
Total Expenditure	4,082,082	4,064,184	2,692,422	2,670,844	2,848,364	2,964,260	2,929,566	3,038,262	107,496	107,496	3.7%
Net Town General Fund	(3,820,682)	(3,655,810)	(2,528,522)	(2,507,873)	(2,684,464)	(2,742,310)	(2,713,066)	(2,861,312)	(147,046)	(147,046)	5.4%

Costing Center Summary

110-40-12 - PW, Highway

Previous Costing Center	110-40-12 - PW, Highway	Budget Year	2027
Entity	Town	Accounting Reference	110-40-12
Department	40 - Public Works - Town	Approved	No
Stage	Department Head Review	Manager	Aaron Martin (amartin)

Narrative

The Department went into the preparation of this year's budget detailing what was needed to achieve the goals of the department but understanding the current needs of the community. Most of the increases in the current budget are beyond the department's control, in addition to fuel and energy-related costs, vehicle/equipment repairs and parts, construction materials, and health care costs, this year's budget reflects a substantial increase in labor rate due to the salary market adjustment for union employees within the department. The Highway budget for FY2027 as requested is \$3,038,262, an increase of \$107,496 or 3.7% over FY2026.

This year's budget includes a 3.7% increase in salaries and overtime. Overall, the labor and benefits portion of this year's Highway budget increase over FY2026 is \$50,746. Staff has provided an allowance for vacancy for an unfilled Mechanics position within Highway this year in the amount of \$108,105.00. Without this allowance, the total budget increase would be \$215,601 or 7.4%.

The department will continue to make road maintenance a priority. The Town has 76.23 miles of roads throughout the community, 53.07 miles of paved roads and 23.16 miles of gravel roads. Public Works, through sound fiscal management and receiving a State Class 2 Paving Grant in FY2025, has pushed ahead on the current 5-Year Pavement Management Plan. The FY2027 budget has increased pavement maintenance spending to continue to track with the current pavement rehabilitation plan. Additionally, pedestrian access and walkability throughout the community remains a priority as well. The department will continue with updates to accessible sidewalk ramps and safe road crossings across heavily traveled roadways. Gravel road surface and drainage maintenance using both Town forces and contract services will continue as needed.

In addition to the annual increase in salaries and employee benefits, there are four items within the Highway budget that continue to have the largest impact on this year's budget increase. The total of these four-line items decreased from the FY2026 budget. This is due entirely to the elimination of the operating transfer to capital for vehicles and equipment. These items are 451.000 Summer Construction Services, 575.000 Storm Sewer Maintenance, 600.000 Salt, Sand, and Gravel, and 920.000 Transfer between funds (Highway Capital Equipment and Vehicles), which has increased this year. These four items now make up nearly 28.0% of the FY2027 Highway operating budget.

- Current proposed budget of \$3,038,262
- \$107,496 in total increase over the FY2026 budget, (3.7%).
- Labor and Benefits is 47.2% of this year's total budget increase, (\$50,746).
- Historically, there have been four expenditure items that have made up nearly one third of the total Highway budget. In FY2027, these four items are roughly 28.0%. This year's decrease reflects removing operating transfers to capital.
- Note: The Storm Sewer Maintenance line, 575.000, also includes a transfer of \$32,000 from Stormwater 451.000 Summer construction.

451.000 - Summer Construction \$361,114 (Increased \$13,889)
 575.000 - Storm Sewer Maintenance \$247,520 (\$7,520 Increase w/o the Transfer)
 600.000 - Salt, Sand, and Gravel \$243,593 (Increased \$5,403)
 920.000 - Capital Transfer \$0 (No Transfer Budgeted)

Description

Costing Center Summary

110-40-12 - PW, Highway

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 water quality director, 30% for the new associate engineer, 2 part-time seasonal employees plus 9 full-time highway maintenance positions. It also includes all summer and winter materials, contract costs, streetlight and traffic signal costs, stormwater system repairs, pavement maintenance, traffic control and pavement markings, winter maintenance. There will be no budgeted transfer of costs to capital for vehicle and equipment purchases planned for FY2027.

New Initiatives

The Department has combined the summer construction account under the Stormwater budget with the Highway budget under Storm Sewer Maintenance, (110-40-12-575.000). The budget for FY2026 for Storm Sewer Maintenance is \$208,000 and Summer Construction under the Stormwater budget is \$32,000. In FY2026 there is a combined budget of \$240,000. The three-year actual average for Highway Storm Sewer Maintenance has been \$241,006. Combining both lines, the proposed budget for Storm Sewer Maintenance this year is \$247,520.

Goals and Priorities

The overall goal and priority for the Public Works Department is to maintain the existing infrastructure throughout the Town and concurrently improve the infrastructure when financially feasible, provide responsive service and quality work, support economic growth and development, and protect the public health and safety of all residents and visitors to this community in a timely, efficient, and equitable manner.

Budget Prior Year Comparison

Costing Center Summary

110-40-12 - PW, Highway

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
020.011-Sale of Public Works Specs	Unchanged	0.00 %	1,500	1,500
042.006-State Aid to Highways	Increased	3.21 %	170,000	175,450
099.000-Use of Fund Balance/Reserves	Not used this year		45,000	-
Total Revenues		18.27 %	216,500	176,950
Expenditure				
110.000-Regular Salaries	Increased	10.87 %	808,231	896,118
120.000-Part Time Salaries	Increased	8.76 %	29,284	31,848
130.000-Overtime	Decreased	0.96 %	55,000	54,471
199.000-Allowance for Vacancies	New this year		-	(108,105)
210.000-Group Insurance	Increased	12.99 %	332,683	375,894
220.000-Social Security	Increased	17.89 %	68,669	80,955
230.000-Retirement	Increased	18.21 %	73,761	87,192
290.000-Other Employee Benefits	Increased	0.03 %	3,142	3,143
330.000-Professional Services	Increased	20.00 %	10,000	12,000
422.000-Snow Removal	Increased	114.29 %	42,000	90,000
430.000-R&M Vehicles & Equip.	Increased	20.37 %	54,000	65,000
430.001-R&M Vehicles Supplies	Increased	16.61 %	76,750	89,500
442.000-Rental of Vehicles or Equip.	Increased	5.72 %	15,607	16,500
451.000-Summer Construction Services	Increased	4.00 %	347,225	361,114
500.000-Training, Conferences, Dues	Unchanged	0.00 %	8,400	8,400
505.000-Tech. Subscription, Licenses	Unchanged	0.00 %	5,100	5,100
510.000-Permits, Licenses, Registrations	Unchanged	0.00 %	500	500
521.000-Insurance Deductibles	Not used this year		2,000	-
530.000-Communications	Decreased	1.36 %	9,875	9,741
540.000-Advertising	Decreased	34.17 %	1,750	1,152
570.000-Other Purchased Services	Increased	11.55 %	9,150	10,207
571.000-Streetscape Maintenance	Increased	9.09 %	5,500	6,000
572.000-Traffic Control	Increased	4.00 %	63,450	65,988
573.000-Sidewalk & Curb Maintenance	Decreased	1.97 %	67,650	66,319
575.000-Storm Sewer Maintenance	Increased	19.00 %	208,000	247,520
580.000-Travel	Decreased	47.37 %	1,900	1,000
600.000-Salt, Sand and Gravel	Increased	2.27 %	238,190	243,593
605.000-Summer Construction Supplies	Increased	13.33 %	75,000	85,000
610.000-General Supplies	Increased	28.81 %	12,600	16,230
612.000-Uniforms	Increased	1.63 %	16,530	16,800
622.200-Streetlight Electricity	Increased	3.97 %	118,000	122,684
626.000-Fuel	Decreased	28.68 %	92,119	65,698
735.000-Tech: Hardware, Software, Equip.	New this year		-	1,200
750.000-Machinery & Equipment	Increased	280.00 %	2,500	9,500
920.000-Transfer between funds (capital)	Not used this year		75,000	-
Total Expenditure		3.71 %	2,929,566	3,038,262

Costing Center Budget with Notes

110-40-12 - PW, Highway

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
020 Charges for Services			
020.011-Sale of Public Works Specs			1,500
Total 020 Charges for Services			1,500
040-042 Intergovernmental			
041.000-Intergov: State and Other Gra	Class 2 Paving Grant in FY25 (Kellogg Road)		-
042.006-State Aid to Highways			175,450
Total 040-042 Intergovernmental			175,450
099 Use of Fund Balance/Reserves			
099.000-Use of Fund Balance/Reserves	This would be set aside for 3 pedestrian crossings on VT RT 15		-
Total 099 Use of Fund Balance/Reserves			-
Total Revenues			176,950
Expenditure			
100 Salaries			
110.000-Regular Salaries			896,118
120.000-Part Time Salaries			31,848
130.000-Overtime			54,471
199.000-Allowance for Vacancies	Assumes the Highway Mechanic position remains unfilled for FY27.		(108,105)
Total 100 Salaries			874,332
200 Benefits			
210.000-Group Insurance			375,894
220.000-Social Security			80,955
230.000-Retirement			87,192
290.000-Other Employee Benefits			3,143
Total 200 Benefits			547,184
300-699 Operating Expenses			
330.000-Professional Services	This budget line item has decreased from previous years due in part to actual use, but still is required and will be used 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. 3. Although the 3-year actual average for this line is \$8,666, staff estimates a minimum of \$12,000 is required to complete the tasks outlined.		12,000
422.000-Snow Removal	This line will cover emergency sidewalk plow rental when one or both of the Town's sidewalk plows are down due to maintenance issues. Additionally, this line has also covered Tree pick-up assistance after the holidays -- Renting a garbage truck to compress trees helps greatly with the pick-up. This cost has been covered by CSWD in the past.	2,500	

Costing Center Budget with Notes

110-40-12 - PW, Highway

Objects	Comments	Object Subtotals	2027 Budget
	Contracted snow removal for Carmichael Street and sections of sidewalk throughout the Town Center, Village at Old Stage, The Woodlands, and Pinewood Manor.		
422.000-Snow Removal	Past plowing contracts for Carmichael St and nearby areas; FY19 \$27,716; FY20 \$26,321; FY21 \$26,240; FY22 \$32,924, FY23 \$36,500, FY24 \$39,235, FY 2025 \$39,850, FY 2026 \$39,850. Note: The cost has decreased slightly due in part to changes in the scope of work. There continues to be a need to provide coverage in adjacent areas beyond the Town workforce capability.	87,500	
	In addition to previous contracts, staff has recommended expanding the contract scope for FY 2027 to include snow removal at all cul-de-sacs within Town. Use \$87,500 for FY 2027.		90,000
430.000-R&M Vehicles & Equip.	This account is for outside repair services for maintenance of the vehicle fleet or major vehicles or pieces of equipment in Public Works, The 3 year average actual cost has been \$64,677. Due to the increase in repairs and services required by outside sources, the appropriate budget for this line should be increased to \$65,000 to reflect actual costs.		65,000
430.001-R&M Vehicles Supplies	This account is for the supplies to repair and maintain the vehicle fleet or major vehicles or pieces of equipment in Public Works, plus repair parts for some Recreation Department, and Town Administration vehicles. Based on prior expenditures, the 3-year average actual costs for this account has been \$88,841. The total of 430.000 and 430.001 for FY2027 is \$154,500 and reflects a 18.2% increase over FY 2026. Use \$89,500 for supplies and parts.		89,500
442.000-Rental of Vehicles or Equip.	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, and small tools. Although the 3-Year actual average for this item is high, at \$21,129, Use \$15,893	15,893	
442.000-Rental of Vehicles or Equip.	Konica Minolta copier lease	607	
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 total cost for FY 2025 was \$24,385. The current liquid calcium chloride price is \$1.20 / Gallon as of July 2025. This may increase over the year. Use \$1.25/ gallon X 20,000 gallons = \$25,000.	25,000	
451.000-Summer Construction Service	Ledge removal; budget at \$2,500	2,500	

Costing Center Budget with Notes

110-40-12 - PW, Highway

Objects	Comments	Object Subtotals	2027 Budget
451.000-Summer Construction Services	Crack sealing - an important element of road maintenance to help extend pavement life. Due to an increase in material and fuel costs, the daily crack sealing costs have increased significantly. Use \$5,000 for 5 days = \$25,000.	25,000	
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 have been \$110 to \$150/hr. Increases in fuel costs has increased this rate recently. The FY 2025 actual costs were \$24,385. Use: \$28,000.	28,000	
451.000-Summer Construction Services	Ditching and related subcontractor excavation; excavators 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 between \$15,000 to \$20,000. Use \$17,500	17,500	
451.000-Summer Construction Services	Other miscellaneous road excavation; covers spot road repairs on paved surfaces that are a component of failed underground storm pipes and catch basins. Stormwater accounts pay for the storm infrastructure; the pavement repair is costed against this account. Use \$2,614	2,614	
451.000-Summer Construction Services	Road resurfacing. This account covers paving costs. See the attached sheet for further details on the cost breakdown. Use: \$260,500	260,500	
		<hr/>	361,114
500.000-Training, Conferences, Dues	This budget line item covers the training involved with professional organizations, the purchase of technical training materials, and training meetings for all highway employees. Due to the pandemic, most training offered was virtual, or onsite as a group. Now that more training is being offered and restrictions are being lifted, there will be more opportunities to travel for more conferences and in-person training. use \$8,400		8,400
505.000-Tech. Subscription, Licenses	SeeClickFix annual license (moved from 530 communications) Now that the Town and City Public Works Departments will no longer merge, the annual license fee for just covering the Town is \$5,100.00.		5,100
510.000-Permits, Licenses, Registration	CDL licenses		500
521.000-Insurance Deductibles	Towns portion to pay on insurance claims through the VLCT		-
530.000-Communications	new radios will not be required for FY 2027. Existing radio equipment will be repurposed. Use: \$0	-	
530.000-Communications	Repairs on telephone and radios	491	
530.000-Communications	Pager costs (2 for highway)	300	
530.000-Communications	Yearly Monitoring fee for the GPS tracking devices within 21 Public Works Vehicles. The department is adding two additional vehicles to have GPS units installed. Each will cost an additional \$100 each for installation. The current annual monitoring fee per device is \$194.28. Expecting a 3 - 4% increase this year, use \$4,200	4,200	
530.000-Communications	Cell phones for Highway	4,000	

Costing Center Budget with Notes

110-40-12 - PW, Highway

Objects	Comments	Object Subtotals	2027 Budget
530.000-Communications	Internet Service at Highway	750	
			9,741
540.000-Advertising	Construction bids, new employee ads, Xmas tree pick-up. The historical 3-year actual average has been \$1,108. Use: \$1,152		1,152
570.000-Other Purchased Services	State fee for Underground storage tanks	100	
570.000-Other Purchased Services	Waste Oil/solvent/antifreeze disposal	4,000	
570.000-Other Purchased Services	Testing of pressure vessels for State (air compressors)	307	
570.000-Other Purchased Services	Beaver trapping along Town roads	1,400	
570.000-Other Purchased Services	For drinking water	1,450	
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	2,800	
			10,207
571.000-Streetscape Maintenance	Flowering beds at intersections and other locations, due to an increase in plant materials, this budget line item has increased, use \$3,000	3,000	
571.000-Streetscape Maintenance	Addition of new trees, and shrubs, where replaced or needed, with the increase in removal due to the emerald ash borer, replacement of existing trees has increased. Use: \$3,000	3,000	
			6,000
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	7,500	
572.000-Traffic Control	Guardrail replacement (new guardrail), the current costs associated with guardrail replacement unit price was \$55.00 / foot; assume 75 feet of replacement/repair at \$4,125 / linear foot.	4,125	
572.000-Traffic Control	Traffic signal repairs (East Coast Signals) As our traffic control systems age, the costs associated with their maintenance have increased over time. The number of unscheduled maintenance events has increased significantly over the past couple years, especially within the Susie Wilson Road corridor which sees a significant amount of traffic. This type of equipment has a wide range of costs associated with both repairs and replacement. This line was increased again this FY from \$13,300 to \$20,313.	20,313	
572.000-Traffic Control	Reflective paint for Stop Bars intersections, sidewalk crossings, etc. There continue to be significant increases in paint costs over the past fiscal year and will likely continue into FY27.	5,650	
572.000-Traffic Control	Street and STOP signs, materials, blanks, letters, posts, etc.; use \$7,000	7,000	
572.000-Traffic Control	Maintenance for striping equipment and traffic counters	500	
572.000-Traffic Control	Road safety materials; barricade materials, flashing lights, and cones	900	

Costing Center Budget with Notes

110-40-12 - PW, Highway

Objects	Comments	Object Subtotals	2027 Budget
572.000-Traffic Control	Public requests continue to be made to provide safe pedestrian crossings using RRFB Rapid Flashing Beacons, throughout the Town's busy road network. The cost for equipment associated with a single crossing is approximately \$8,500. Additionally, new ADA compliant ramps and detectable warnings shall be provided at each crossing. Recent construction of a few of these crossing in FY 26 puts the total cost of each crossing at \$20,000.	20,000	
		<hr/>	65,988
573.000-Sidewalk & 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 was increased over the past four fiscal years to provide more funding to repair and maintain pedestrian infrastructure. The cost to replace one linear foot of five-foot-wide sidewalk on average has been \$90. One ADA-accessible sidewalk ramp has an average cost of \$5,000 per ramp, with two ramps being required at each crossing. Curb replacement has been on the order of \$40 per linear foot. Additionally, a total cost associated with the VT RT 15 pedestrian crossings has been estimated and the increase for FY 2026 reflects this, Use: \$67,650		66,319
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-Reassigned to Summer Construction Supplies. annual bridge inspections. In FY24, \$0 was budgeted. This account should be at least \$500		-
575.000-Storm Sewer Maintenance	Cleaning and televising of catch basins and storm drains for maintenance purposes. Based on previous years, the average daily cost for televising storm lines has been on average \$2,000 a day. Assume 5 days, \$10,000. The average daily cost of cleaning catch basins has been \$2,640 a day. Assume 5 days, \$13,200. Use \$23,200	23,200	
575.000-Storm Sewer Maintenance	Major repairs of both catch basins and adjacent pipelines using outside contractors has increased in recent years. This is due mainly to the locations of breaks and the complexity of working around a number of utilities within the Town's urban areas. Over the past three budgets, this line item has increased substantially, in order to reflect actual costs in maintenance and increase in infrastructure failures. Use: \$120,000.		120,000
575.000-Storm Sewer Maintenance	Culvert replacement by contract workforce. The budget line item was increased significantly over the years. This budget reflects the actual costs associated with the increased replacement of road and drive culverts throughout the Town due to failures. This cost has been adjusted to reflect increased material and fuel costs; Use \$54,820		54,820
575.000-Storm Sewer Maintenance	Storm drain supplies and materials include catch basins, frames, grates, mortar, brick filter fabric, ring risers, and similar products. Use \$17,500		17,500

Costing Center Budget with Notes

110-40-12 - PW, Highway

Objects	Comments	Object Subtotals	2027 Budget
575.000-Storm Sewer Maintenance	Increasing FY26 Budget by \$7,520, includes transfer of budget funding from stormwater (451.000 summer construction services in the amount of \$32,000).	32,000	
			247,520
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. The 3-year actual average for this account has been \$750. Use: \$1,000		1,000
600.000-Salt, Sand and Gravel	Sand usage has averaged 4,518 tons per year for the past five years. In FY25, it was 5,499 tons. Use 4,500 tons. See the attached sheet for more information. Use: \$68,343.75	68,343	
600.000-Salt, Sand and Gravel	Salt usage has averaged 1,401 tons per year for the past five years. In FY25, it was 1,672 tons. Use 1,500 tons. See the attached sheet for more information. Use: \$175,250	175,250	
			243,593
605.000-Summer Construction Supplies	Aggregate overlay for gravel roads. The Town has 23.15 miles of gravel roads. On average, the department uses approximately 1,500 tons of road gravel throughout spring, summer, and fall to maintain gravel roads. Although not the same, this is a similar product to the winter sand placed on the gravel roads, only more aggregate. In a similar manner, a portion of road gravel will be hauled by outside contractors. This cost works out to \$15.50/ton. Use: \$23,250	23,250	
605.000-Summer Construction Supplie	Cold patch; use 30 tons x \$80/ton or \$2,400	2,400	
605.000-Summer Construction Supplies	Hot mix repairs and blade paving, 300 tons x \$85/ton = \$25,500	25,500	
605.000-Summer Construction Supplie	Topsoil at 25cy x \$75/cy or \$1,875	1,875	
605.000-Summer Construction Supplies	Stone and crushed gravel of various sizes, mulch, recycled asphalt, concrete mix, and concrete products. These are all material either on hand or required for a project not specifically identified within other line items. Use: \$31,975	31,975	
			85,000
610.000-General Supplies	Shop paper products	1,900	
610.000-General Supplies	Grease and wash soaps	2,100	
610.000-General Supplies	Hazardous handling materials	950	
610.000-General Supplies	Welding material and welding supplies	1,875	
610.000-General Supplies	Batteries and misc supplies	1,685	
610.000-General Supplies	New and replacement tools and misc equipment - shovels, brooms, crowbars, saws, tape measures, axes, mechanic's tools, chains etc	7,720	
			16,230
612.000-Uniforms	The uniform allowance increased \$675 x 130% x 10 employees = \$8,775	8,775	
612.000-Uniforms	Work Glove, 2 pairs of summer and 2 pairs of winter gloves for 10 employees. Use \$1675	1,675	
612.000-Uniforms	Safety sun glasses at \$7.50 x 20 = \$150	150	
612.000-Uniforms	Safety-related items such as welding gear, hard hats, protective goggles, hearing protection, and related items	250	

Costing Center Budget with Notes

110-40-12 - PW, Highway

Objects	Comments	Object Subtotals	2027 Budget
612.000-Uniforms	2 sets of coveralls \$100 x 130% x 5 employees (Half the crew) =	650	
612.000-Uniforms	Town of Essex Public Works logo hats (winter and summer), safety vests, sweatshirts, shirts, etc.	5,000	
612.000-Uniforms	Temp employees are covered for safety-related items (2 employees x \$150)	300	
		<hr/>	16,800
622.200-Streetlight Electricity	This account covers the cost of street lights throughout the Town. It does not include costs for repairs or maintenance to traffic signals. Over the past 3-years, the average actual annual increase has ranged between 3.5% and 5.0%. A 4.0% increase was used this year. Use \$122,684.		122,684
626.000-Fuel	as of 9/30 - amount based on historical average of \$5,475/month over 15 months of historical. This expense was formerly represented in Buildings - PW Garage Complex		65,698
Total 300-699 Operating Expenses			<hr/> 1,606,046
700 Capital or Property Objects			
735.000-Tech: Hardware, Software, Equ	Construction Reports and 2 tablets		1,200
750.000-Machinery & 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. The need for specialty equipment has varied over the years. The three year actual average for this item \$9,147. The need at this point would be a new plate compactor for soil. Use \$9,500		9,500
Total 700 Capital or Property Objects			<hr/> 10,700
920 Transfer to capital (as expense)			
920.000-Transfer between funds (capit			-
Total 920 Transfer to capital (as expense)			<hr/> -
Total Expenditure			<hr/> 3,038,262
Net Total			<hr/> (2,861,312) <hr/>

FY2027 Proposed Paving

Project	Description	Length(FT) (ft)	Width (FT) (ft)	Area (SY) (sy)	Constants (ton/sy)	Raw Qty Quantity	15% Added	Bid Qty Quantity	Unit	Unit Cost Estm. Price	Estimated Cost Totals	Notes
Weed Road From Rt 128 to Rt 15	Type IV B.C. Shim (AVG 1/2" Thick)	7412	23	18941.8	0.02835	537.00	617.55	620	Ton	\$ 120.00	\$ 74,400.00	
	Type III B.C. Pavement (1.5 Inch Thick)	8020	23	20495.6	0.085	1742.12	2003.44	2005	Ton	\$ 120.00	\$ 240,600.00	
	1' Gravel Shoulders	16040						16000	LF	\$ 1.05	\$ 16,800.00	
											\$ 331,800.00	
Essex Highlands From Weed Rd to End	Type III B.C. Pavement (1.5 Inch Thick)	2315	23	5916.1	0.085	502.87	578.30	580	Ton	\$ 120.00	\$ 69,600.00	
	1' Gravel Shoulders	4630						4600	LF	\$ 1.05	\$ 4,830.00	
											\$ 74,430.00	
Pinecrest Street Kimberly Drive to Susie Wilson	Cold Planing, Bituminous Pavement (1.5")	2020	24	5387.0	0.085	506.18	582.10	5955.0	SY	\$ 3.94	\$ 23,462.70	Add 568 SY for S.W. Apron
	Type III B.C. Pavement (1.5 Inch Thick)	2020	24	5955.0	0.085	506.18	582.10	590	Ton	\$ 120.00	\$ 70,800.00	To be done if we get a
	1' Gravel Shoulders	2550						2550	LF	\$ 1.05	\$ 2,677.50	Class II Paving Grant
											\$ 96,940.20	

Estimated Total = \$ 503,170.20

Estimated Price Per Ton \$ 120.00
 Estimated Cold Plane per SY \$ 3.94
 Estimated Gravel Shoulders per FT \$ 1.05

Increased 5% from Avg Bid FY2026
 Increased 5% from Avg Bid FY2026

Estimated Total without Pinecrest = \$ 406,230.00

Supplemental Budget Page to 110-40-12-600.000

Winter Salt and Sand

This account includes all the materials used for application on Town roads and paths in the winter.

Sand - In FY25 the Town purchased winter sand from Dale Percy. (Total of 5,499 tons) at \$13.00/ton. Increased costs will continue to have an impact on the quantity of winter sand that can be hauled to the DPW yard this year. The Department continues to use Public Works staff and equipment more to offset some of the increased hauling charges but will still have a need for contracted hauling services the total split between Town forces and private haulers has been changed this year to 75/25 respectively. Over the past few years, hauling costs have averaged \$6.000 / ton, and will continue to use \$6.75/ ton to estimate costs and quantities.

the amount of sand ordered in tons was as follows:

<u>Fiscal Year</u>	<u>Sand Usage (Tons)</u>
2021	5,099
2022	4,534
2023	4,390
2024	3,067
2025	5,499
2-Year Average	4,283
5-Year Average	4,518
USE: 4,500 tons	

The budget for FY27 is based on:

- a) price for sand at \$13.50/ton
- b) hauled by the Town, 3,375 tons x \$13.50/ton = \$45,562.50
- c) hauled by a private contractor, 1,125 tons x \$20.25/ton = \$22,781.25

The total for winter sand \$68,343.75

2) Salt - the attached table provides the history of salt usage. The average use per paved mile over the past decade has been roughly 27.9 Ton, and a five-year average of 26.4 Tons. With 53.1 miles of paved roads in 2025, the average salt use per paved mile is projected to be on the order of 1,500 tons per year based on recent historical usage. The proposed budget request for FY 2027 is 1,500 Tons. The attached table shows the actual salt usage and annual usage per mile of paved road since 1985. The actual tons of salt used over the last five years has been referenced below. The current FY 2026 salt cost per ton came in at \$99.50 per ton. This is a significant increase from FY 2025 costs and \$7.50 a ton over what was budgeted for FY 2026, (8.2% over what was budgeted). A similar jump in costs occurred in FY 2023. The per ton cost used to calculate the budget for FY 2027 is \$104.00 per ton.

<u>Fiscal Year</u>	<u>Salt Usage (Tons)</u>	<u>Salt Cost (per Ton)</u>
2021	1,272	\$70.50 to \$76.00
2022	1,429	\$73.00
2023	1,324	\$86.00

2024	1,308	\$88.00
2025	1,672	\$88.00
2-Year Average	1,490	
5-Year Average	1,401	
USE: 1,500 tons		

The budget for FY27 is based on:

- a) price for salt at \$104.00/tons for regular salt
- b) usage at 1,500 tons x \$104.00/ton = \$156,000
- c) price for magnesium chloride salt (low temp application) \$110.00/ton
- d) usage at 175 tons x \$110.00/ton = \$19,250

The total for salt is \$175,250.

The total for both salt and sand is \$243,593.75

USE: \$245,000

Tons of Salt Purchased
VS
Miles of Accepted Town Roads

Winter Term	Miles of Class 2 & 3 Roads	Miles of Gravel Roads	Miles of Paved Roads	Tons of Salt	Tons Per Paved Mile
1985 - 1986	51.27	23.39	27.88	1,882	67.5
1986 - 1987	55.64	23.39	32.25	1,887	58.5
1987 - 1988	55.89	23.39	32.50	1,662	51.1
1988 - 1989	57.05	23.39	33.66	1,488	44.2
1989 - 1990	60.23	23.39	36.84	1,820	49.4
1990 - 1991	61.24	23.39	37.85	2,010	53.1
1991 - 1992	62.42	23.39	39.03	1,611	41.3
1992 - 1993	65.24	23.39	41.85	2,633	62.9
1993 - 1994	65.94	23.39	42.55	1,354	31.8
1994 - 1995	66.97	23.16	43.81	886	20.2
1995 - 1996	67.45	23.16	44.29	1,242	28.0
1996 - 1997	68.46	23.16	45.30	1,821	40.2
1997 - 1998	68.91	23.16	45.75	2,122	46.4
1998 - 1999	70.61	23.16	47.45	2,271	47.9
1999 - 2000	71.32	23.16	48.16	2,369	49.2
2000 - 2001	71.53	23.16	48.37	2,975	61.5
2001 - 2002	72.41	23.16	49.25	2,104	42.7
2002 - 2003	72.63	23.16	49.47	2,750	55.6
2003 - 2004	72.90	23.16	49.74	2,406	48.4
2004 - 2005	73.10	23.16	49.94	2,979	59.7
2005 - 2006	73.14	23.16	49.98	2,006	40.1
2006 - 2007	73.45	23.16	50.29	1,742	34.6
2007 - 2008	73.45	23.16	50.29	2,513	50.0
2008 - 2009	73.77	23.16	50.61	1,361	26.9
2009 - 2010	74.12	23.16	50.96	1,032	20.3
2010 - 2011	74.26	23.16	51.10	1,377	26.9
2011 - 2012	74.30	23.16	51.14	1,153	22.5
2012 - 2013	74.58	23.16	51.42	1,357	26.4
2013 - 2014	74.58	23.16	51.42	977	19.0
2014 - 2015	74.77	23.16	51.61	1,473	28.5
2015 - 2016	74.80	23.16	51.64	977	18.9
2016 - 2017	74.83	23.16	51.67	1,351	26.1
2017 - 2018	75.11	23.16	51.95	1,663	32.0
2018 - 2019	75.28	23.16	52.12	2,328	44.7
2019 - 2020	76.04	23.16	52.88	1,351	25.5
2020 - 2021	76.07	23.16	52.91	1,272	24.0
2021 - 2022	76.07	23.16	52.91	1,429	27.0
2022 - 2023	76.23	23.16	53.07	1,324	24.9
2023 - 2024	76.23	23.16	53.07	1,308	24.6
2024 - 2025	76.23	23.16	53.07	1,672	31.5

5 Year Average 26.4 Tons

10 Year Average 27.9 Tons

15 Year Average 26.9 Tons

20 Year Average 28.7 Tons

Costing Center	110-40-13 - PW, Stormwater Town							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues										
020.016-Stormwater Management Fee	100	1,776	-	3,936	-	-	-	-	-	n/a
Total Revenues	100	1,776	-	3,936	-	-	-	-	-	n/a
Expenditure										
110.000-Regular Salaries	117,925	119,699	99,520	92,859	104,482	95,929	110,128	118,800	8,672	7.9%
120.000-Part Time Salaries	15,426	14,390	13,803	14,496	17,971	17,394	18,690	23,200	4,510	24.1%
130.000-Overtime	1,240	-	1,043	-	1,098	-	1,170	1,238	68	5.8%
210.000-Group Insurance	23,902	18,242	21,137	15,407	22,028	23,033	32,608	32,719	111	0.3%
220.000-Social Security	10,394	9,564	8,830	8,159	10,217	8,932	10,748	11,818	1,070	10.0%
230.000-Retirement	9,907	9,995	8,637	7,355	9,477	8,472	10,274	11,062	788	7.7%
290.000-Other Employee Benefits	465	300	360	300	360	300	360	360	-	0.0%
330.000-Professional Services	20,000	19,565	30,000	20,435	25,000	11,513	28,000	20,000	(8,000)	-28.6%
451.000-Summer Construction Services	16,000	5,500	30,000	41,790	30,000	15,985	32,000	-	(32,000)	-100.0%
500.000-Training, Conferences, Dues	-	-	-	-	7,000	245	4,450	4,450	-	0.0%
510.000-Permits, Licenses, Registrations	40,000	35,446	24,600	23,964	30,000	17,541	25,000	27,750	2,750	11.0%
540.000-Advertising	1,000	-	1,000	194	1,000	380	350	350	-	0.0%
570.000-Other Purchased Services	12,000	4,107	13,500	6,788	12,500	7,277	12,500	10,000	(2,500)	-20.0%
580.000-Travel	5,700	648	3,500	579	2,000	2,572	1,900	1,317	(583)	-30.7%
735.000-Tech: Equip/Hardware			-	-	-	432	-	2,500	2,500	n/a
830.000-Regular Programs	5,600	2,169	800	584	800	937	850	950	100	11.8%
900.000-Transfer between Town/City	78,018	78,018	-	-	-	-	-	-	-	n/a
Total Expenditure	357,577	317,643	256,730	232,909	273,933	210,942	289,028	266,514	(22,514)	-7.8%
<i>Net Town General Fund</i>	<i>(357,477)</i>	<i>(315,867)</i>	<i>(256,730)</i>	<i>(228,973)</i>	<i>(273,933)</i>	<i>(210,942)</i>	<i>(289,028)</i>	<i>(266,514)</i>	<i>22,514</i>	<i>-7.8%</i>

Costing Center Summary

110-40-13 - PW, Stormwater

Previous Costing Center	110-40-13 - PW, Stormwater Town	Budget Year	2027
Entity	Town	Accounting Reference	110-40-13
Department	40 - Public Works - Town	Approved	No
Stage	Department Head Review	Manager	Aaron Martin (amartin)

Narrative

The requested stormwater budget is \$266,514 for FY27, a decrease of 7.8%. The reason for the large decrease in this year's budget is due to the elimination of budget line 451.000 Summer Construction. All funding for this budget line will be under the Highway Budget, line 575.000 Stormwater Maintenance. Professional services decreased by \$8,000 due to a lesser need for consultants this budget year as plans and projects have been developed and now need to be implemented. Budget line 510.000, Permits, licenses, and registrations increased to cover the compliance costs with the three-acre permit requirements and the possible additional permits that may be taken on by the Town.

- Current proposed budget of \$266,514
- \$22,514 in total decrease below FY2027 the budget, (7.8%).
- Labor and Benefits budgeted \$199,197 for FY2027 (74.7% of total budget), a 8.27% increase over FY2026.

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 Administrative Assistant at 20%, the Water Quality Director at 45%, the engineering technician at 25%, a staff engineer at 20%, and 2 summer interns at 100%. In addition, there are costs for outside professional services, small project implementation, permit fees, travel and registrations.

New Initiatives

The Town participates in the Adopt-a-Drain program to provide additional education and outreach to residents about storm water and plans to increase drain adoption through outreach initiatives. Staff will be collaborating with other MS4s to increase participation in the program through social media and the Stream Team. The stormwater ordinance will need to be updated. The last update of the ordinance was in 2005. Added planning will be needed in FY26-27 to designate and establish funding the specific projects to meet the phosphorus TMDL removal target for the Town. 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.

Goals and Priorities

The goal is to meet all permit responsibilities in the Town, ranging from meeting the conditions in older development permits now taken over by the municipality 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. The planning for those projects generally occurs within this budget element.

Costing Center Summary

110-40-13 - PW, Stormwater

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
110.000-Regular Salaries	Increased	7.87 %	110,128	118,800
120.000-Part Time Salaries	Increased	24.13 %	18,690	23,200
130.000-Overtime	Increased	5.81 %	1,170	1,238
210.000-Group Insurance	Increased	0.34 %	32,608	32,719
220.000-Social Security	Increased	9.96 %	10,748	11,818
230.000-Retirement	Increased	7.67 %	10,274	11,062
290.000-Other Employee Benefits	Unchanged	0.00 %	360	360
330.000-Professional Services	Decreased	28.57 %	28,000	20,000
451.000-Summer Construction Services	Not used this year		32,000	-
500.000-Training, Conferences, Dues	Unchanged	0.00 %	4,450	4,450
510.000-Permits, Licenses, Registrations	Increased	11.00 %	25,000	27,750
540.000-Advertising	Unchanged	0.00 %	350	350
570.000-Other Purchased Services	Decreased	20.00 %	12,500	10,000
580.000-Travel	Decreased	30.68 %	1,900	1,317
735.000-Tech: Hardware, Software, Equip.	New this year		-	2,500
830.000-Regular Programs	Increased	11.76 %	850	950
Total Expenditure		7.79 %	289,028	266,514

Costing Center Budget with Notes

110-40-13 - PW, Stormwater

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
100 Salaries			
110.000-Regular Salaries			118,800
120.000-Part Time Salaries			23,200
130.000-Overtime			1,238
Total 100 Salaries			143,238
200 Benefits			
210.000-Group Insurance			32,719
220.000-Social Security			11,818
230.000-Retirement			11,062
290.000-Other Employee Benefits			360
Total 200 Benefits			55,959
300-699 Operating Expenses			
330.000-Professional Services	Professional services for planning or design work in support of projects requiring storm water consultant or vendor assistance under the State Stormwater Permit. The Phosphorus Control Plan is a living document that will require annual updates as projects are completed to understand how close the Town is to achieving phosphorus reduction targets. The Stormwater Ordinance needs to be updated in accordance with the PCP. The Town has received Grants-in-Aid funding every year to upgrade hydrologically connected road segments and outlets. The funding does not cover design work. It only funds implementation and this line item will cover the costs for that design work.		20,000
451.000-Summer Construction Services	A total of \$32,000 of funding for this line has been moved to the 575.000 Storm Water Maintenance account under Highway.		-
500.000-Training, Conferences, Dues	The State storm water permit requires staff to participate in storm water training. This covers the cost of staff to travel and attend conferences and trainings.		4,450

Costing Center Budget with Notes

110-40-13 - PW, Stormwater

Objects	Comments	Object Subtotals	2027 Budget
510.000-Permits, Licenses, Registrations	The Town receives an annual operating fee for the State MS4 Permit (\$7,100). Flow monitoring was a requirement under the MS4 permit and the Town continues to monitor the flow for Indian Brook, an impaired watershed. Costs are shared between the Town and City of Essex Junction and the total cost to the Town is \$4,900. The City of Essex Junction implemented a stormwater utility in 2025. The Town has three parcels in the City that are subjected to the stormwater utility fees, including the administrative offices at 81 Main Street, the overflow parking to 81 Main Street, and the Police Department at 145 Maple Street. The Town received a 35% credit due to being a MS4. The cost to the Town is \$1140. This line item also includes the annual operating stormwater fee for Oakridge (\$370) and 9050 permits that the Town will become a co-permittee on such as Weston Woods and Streamside Village. The Town participates in Rethink Runoff (formerly the Regional Stormwater Education Program) to meet Minimum Measures 1 (Public Education) and 2 (Public Outreach and Participation) of the State Stormwater Permit. Annual dues for FY27 is \$6,750.		27,750
540.000-Advertising	This covers legal notice advertisements for permit compliance, including public hearing requirements for grants, bid advertisements, and local stormwater information.		350
570.000-Other Purchased Services	As per the State Stormwater permit, the Town purchases dog poop bags and bag holders (\$3,000) to give out to residents and installs informational markers (\$1,000) on the storm drains to inform the public that the stormwater drains to a waterway. When a stormwater issue appears, staff televise storm lines to identify problems and inform solutions (\$6,000).		10,000
580.000-Travel	This covers summer intern's vehicle costs for stormwater permit inspections and water quality testing and the share of travel costs from PW Admin and HW.		1,317
Total 300-699 Operating Expenses			63,867
700 Capital or Property Objects			
735.000-Tech: Hardware, Software, Equip.	Flow monitoring and water quality testing supplies. New tablet for summer interns.		2,500
Total 700 Capital or Property Objects			2,500
820-850 Program & Event Expenses			
830.000-Regular Programs	The Town participates in and pays an annual fee for the adopt-a-drain program which encourages the public to adopt a nearby storm drain. This budget line item also includes the cost of the welcome packet for 20 residents to sign up.		950
Total 820-850 Program & Event Expenses			950
Total Expenditure			266,514

Costing Center Budget with Notes

110-40-13 - PW, Stormwater

Objects	Comments	Object Subtotals	2027 Budget
Net Total			<u><u>(266,514)</u></u>

Costing Center		110-41- SUMMARY BUILDINGS									
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change
Revenues											
	090.000 Transfer Between Town/City	-	-	51,295	58,689	48,786	58,320	47,755	70,275	22,520	47.2%
Total Revenues		-	-	51,295	58,689	48,786	58,320	47,755	70,275	22,520	47.2%
Expenditure											
	330.000-Professional Services	-	4,000	-	-	-	-	-	-	-	n/a
	400.000-Contracted Services	71,600	77,000	87,300	93,068	81,600	102,654	85,675	141,721	56,046	65.4%
	410.000-Water and Sewer Charges	7,775	10,954	10,050	10,152	10,400	7,867	11,600	8,772	(2,828)	-24.4%
	431.000-R&M Buildings and Grounds	93,450	83,878	93,450	71,330	91,581	96,379	103,036	89,932	(13,104)	-12.7%
	530.000-Communications	36,950	44,318	56,150	46,676	51,450	47,554	54,020	48,085	(5,935)	-11.0%
	560.000-Postage	-	-	-	4,403	-	6,327	5,000	5,000	-	0.0%
	610.000-General Supplies	43,200	23,170	27,200	14,515	27,200	14,175	22,800	13,925	(8,875)	-38.9%
	621.000-Natural Gas/Heating	22,650	27,370	25,300	29,630	27,100	33,544	21,376	35,830	14,454	67.6%
	622.000-Electricity	66,500	66,836	66,600	76,541	68,500	84,401	57,280	92,757	35,477	61.9%
	626.000-Fuel	138,400	167,067	160,000	150,254	173,000	-	-	-	-	n/a
	755.000-Furniture and Fixtures	1,600	1,325	-	-	-	853	-	-	-	n/a
	900.000-Transfer between Town/City	2,075	1,822	-	-	-	-	-	-	-	n/a
Total Expenditure		484,200	507,740	526,050	496,569	530,831	393,754	360,787	436,022	75,235	20.85%
<i>Net Town General Fund</i>		<i>(484,200)</i>	<i>(507,740)</i>	<i>(474,755)</i>	<i>(437,879)</i>	<i>(482,045)</i>	<i>(335,434)</i>	<i>(313,032)</i>	<i>(365,747)</i>	<i>(52,715)</i>	<i>16.8%</i>
Costing Center		110-41-10 - Buildings - 81 Main Street									
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed 2027 Budget	\$ Change	% Change
Expenditure											
	330.000-Professional Services	-	2,500	-	-	-	-	-	-	-	n/a
	400.000-Contracted Services	20,000	25,754	26,000	26,424	27,000	28,834	27,875	38,872	10,997	39.5%
	410.000-Water and Sewer Charges	475	650	800	673	800	970	900	1,013	113	12.6%
	431.000-R&M Buildings and Grounds	17,750	13,576	16,750	15,961	12,000	16,920	16,000	15,500	(500)	-3.1%
	530.000-Communications	18,000	21,277	24,500	20,303	23,000	20,673	24,150	21,475	(2,675)	-11.1%
	560.000-Postage	-	-	-	4,403	-	6,327	5,000	5,000	-	0.0%
	610.000-General Supplies	35,000	20,638	22,000	10,635	22,000	9,846	17,500	10,000	(7,500)	-42.9%
	621.000-Natural Gas/Heating	4,500	4,063	5,000	3,922	5,000	5,077	3,950	5,200	1,250	31.6%
	622.000-Electricity	15,000	15,306	15,500	14,683	16,000	18,022	12,675	20,000	7,325	57.8%
	755.000-Furniture and Fixtures	600	1,201	-	-	-	-	-	-	-	n/a
	900.000-Transfer between Town/City	2,075	1,822	-	-	-	-	-	-	-	n/a
Total Expenditure		113,400	106,787	110,550	97,004	105,800	106,669	108,050	117,060	9,010	8.3%
<i>Net Town General Fund</i>		<i>(113,400)</i>	<i>(106,787)</i>	<i>(110,550)</i>	<i>(97,004)</i>	<i>(105,800)</i>	<i>(106,669)</i>	<i>(108,050)</i>	<i>(117,060)</i>	<i>(9,010)</i>	<i>8.3%</i>

Costing Center Summary

110-41-10 - Buildings - 81 Main Street

Previous Costing Center	110-41-10 - Buildings - 81 Main Street	Budget Year	2027
Entity	Town	Accounting Reference	110-41-10
Department	41 - Buildings - Town	Approved	No
Stage	Department Head Review	Manager	Shawn McNamara (smcnamara)

Narrative

This building serves the town Manager, Assistant town Manager, Human Resources, Administration, Assessing Department, Clerk, Treasurer, Community Development, Parks and Recreation, and the Finance Department. It is approximately 9,907 square feet. The conference area is used in many capacities for committee / select board meetings, parks and recreation events, and employee gatherings.

Description

This building holds the majority of the administrative heads and departments

New Initiatives

Some issues with building climate control have been rectified, and further issues will be addressed when the heating season starts back up. The Parks and Recreation Dept. experiences occasional "mildew" smells. Typically, in the spring as the temperature increases due to ground moisture absorbing into the concrete slab. I need to investigate possible solutions for this. Access controlled thermostats. One of the fluctuating temperature issues, is staff making corrections to thermostats without knowing how it affects other areas of the system. Having access-controlled thermostats would allow the buildings manager to troubleshoot areas and make the whole building more comfortable for all more easily.

Goals and Priorities

Maintain regular preventative maintenance schedule and prevent server room climate issues.

Costing Center Summary

110-41-10 - Buildings - 81 Main Street

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	39.45 %	27,875	38,872
410.000-Water & Sewer Charges	Increased	12.56 %	900	1,013
431.000-R&M Buildings & Grounds	Decreased	3.13 %	16,000	15,500
530.000-Communications	Decreased	11.08 %	24,150	21,475
560.000-Postage	Unchanged	0.00 %	5,000	5,000
610.000-General Supplies	Decreased	42.86 %	17,500	10,000
621.000-Natural Gas/Heating	Increased	31.65 %	3,950	5,200
622.000-Electricity	Increased	57.79 %	12,675	20,000
Total Expenditure		8.34 %	108,050	117,060

Costing Center Budget with Notes

110-41-10 - Buildings - 81 Main Street

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Postage machine rental costs, Sherwood Square lease cost, trash removal and shredding, mechanical service contract, computer linkage costs, increase to cleaning services, and new for this year a lawn maintenance contract adding an additional \$6,500 to this years budget. Also includes fire alarm service, elevator service, electric vehicle charging fees & license fee.		38,872
410.000-Water & Sewer Charges	Water and sewer service paid to the City for 81 Main St. The trend for this amount has been a steady rise in the cost for the water/sewer throughout the years.		1,013
431.000-R&M Buildings & Grounds	Repair and Maintenance of existing building systems, and issues that may arise.		15,500
530.000-Communications	The buildings communications encompass, telephone, internet, wireless, and signal communications.		21,475
560.000-Postage			5,000
610.000-General Supplies	General supplies such as first aid costs, business forms, batteries, cleaning products and supplies, stationary, copy paper, and Costco membership. The three year average has been \$13,706, Use \$14,000		10,000
621.000-Natural Gas/Heating	The building is heated solely by natural gas.		5,200
622.000-Electricity	Regular usage to keep the building running.		20,000
Total 300-699 Operating Expenses			117,060
Total Expenditure			117,060
Net Total			(117,060)

Costing Center		110-41-11 - Buildings - Essex Free Library							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
330.000-Professional Services	-	1,500	-	-	-	-	-	-	-	n/a	
400.000-Contracted Services	9,500	12,388	14,250	13,278	13,200	14,791	13,425	24,769	11,344	84.5%	
410.000-Water and Sewer Charges	300	334	450	339	450	395	700	413	(287)	-41.0%	
431.000-R&M Buildings and Grounds	23,200	12,795	18,000	13,769	16,000	7,774	18,465	13,000	(5,465)	-29.6%	
530.000-Communications	1,500	1,699	2,000	2,146	2,000	4,752	2,100	2,980	880	41.9%	
610.000-General Supplies	500	294	500	233	500	407	500	500	-	0.0%	
621.000-Natural Gas/Heating	2,100	2,738	2,500	2,602	2,700	2,950	2,100	3,150	1,050	50.0%	
622.000-Electricity	5,000	4,490	4,000	3,951	4,100	4,860	3,300	5,400	2,100	63.6%	
755.000-Furniture and Fixtures	500	-	-	-	-	-	-	-	-	n/a	
Total Expenditure	42,600	36,238	41,700	36,319	38,950	35,929	40,590	50,212	9,622	24.7%	
<i>Net Town General Fund</i>	<i>(42,600)</i>	<i>(36,238)</i>	<i>(41,700)</i>	<i>(36,319)</i>	<i>(38,950)</i>	<i>(35,929)</i>	<i>(40,590)</i>	<i>(50,212)</i>	<i>(9,622)</i>	<i>23.7%</i>	
Costing Center		110-41-12 - Buildings - Fire Station							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
400.000-Contracted Services	1,000	372	1,000	-	1,000	736	1,000	1,033	33	3.3%	
410.000-Water and Sewer Charges	800	1,480	1,500	1,186	1,500	691	1,575	722	(853)	-56.9%	
431.000-R&M Buildings and Grounds	7,750	1,920	8,000	8,510	8,000	2,953	8,500	6,750	(1,750)	-21.9%	
530.000-Communications	900	(11)	900	495	900	-	945	50	(895)	-99.4%	
610.000-General Supplies	1,000	297	100	-	100	-	100	50	(50)	-50.0%	
621.000-Natural Gas/Heating	2,500	3,165	3,000	3,274	3,200	3,676	2,650	4,180	1,530	47.8%	
622.000-Electricity	4,000	4,267	4,000	4,955	4,100	5,785	3,600	5,857	2,257	55.0%	
Total Expenditure	17,950	11,490	18,500	18,420	18,800	13,840	18,370	18,642	272	1.5%	
<i>Net Town General Fund</i>	<i>(17,950)</i>	<i>(11,490)</i>	<i>(18,500)</i>	<i>(18,420)</i>	<i>(18,800)</i>	<i>(13,840)</i>	<i>(18,370)</i>	<i>(18,642)</i>	<i>(272)</i>	<i>1.5%</i>	

Costing Center Summary

110-41-11 - Buildings - Essex Free Library

Previous Costing Center	110-41-11 - Buildings - Essex Free Library	Budget Year	2027
Entity	Town	Accounting Reference	110-41-11
Department	41 - Buildings - Town	Approved	No
Stage	Board Review	Manager	Shawn McNamara (smcnamara)

Narrative

The Essex Free Library is a 2,904 square foot building that is open for public use. It has three levels of books, and other items available for the public to access. It is handicap accessible and provides an array of activities and workshops for the public.

Description

This is an older building that is in very good shape. Some of the systems have had issues in the past but seem to be operating properly since repairs and maintenance have been performed.

New Initiatives

The library was just retrofitted with new carpet throughout the entire building. It is suggested to upgrade the fire alarm system, the existing system is outdated. Quotes for this work were submitted early FY2025. The book drop boxes should be replaced due to age and corrosion. Storage space needs to be more consolidated to free up usable space within the public areas. Try and find a more convenient area for trash and recycling that does not impede handicap entrance. Find a contractor that can maintain the flowerbeds throughout the property.

Goals and Priorities

Goals and priorities 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	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	84.50 %	13,425	24,769
410.000-Water & Sewer Charges	Decreased	41.00 %	700	413
431.000-R&M Buildings & Grounds	Decreased	29.60 %	18,465	13,000
530.000-Communications	Increased	41.90 %	2,100	2,980
610.000-General Supplies	Unchanged	0.00 %	500	500
621.000-Natural Gas/Heating	Increased	50.00 %	2,100	3,150
622.000-Electricity	Increased	63.64 %	3,300	5,400
Total Expenditure		23.71 %	40,590	50,212

Costing Center Budget with Notes

110-41-11 - Buildings - Essex Free Library

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Increased cleaning Services, Fire Alarm service contract, elevator service contract, mechanical equipment service contract, and new for this year a lawn maintenance contract adding \$7,000 to this years library budget.		24,769
410.000-Water & Sewer Charges			413
431.000-R&M Buildings & Grounds	Small projects and repairs.		13,000
530.000-Communications	This building gets all communications from the server in the PW Admin Building via a dish system.		2,980
610.000-General Supplies	Cleaning and paper supplies for the Library.		500
621.000-Natural Gas/Heating	The building is heated by natural gas and four separate split units.		3,150
622.000-Electricity	Regular usage to keep the building running.		5,400
Total 300-699 Operating Expenses			50,212
Total Expenditure			50,212
Net Total			(50,212)

Costing Center Summary

110-41-12 - Buildings - Fire Station

Previous Costing Center	110-41-12 - Buildings - Fire Station	Budget Year	2027
Entity	Town	Accounting Reference	110-41-12
Department	41 - Buildings - Town	Approved	No
Stage	Department Head Review	Manager	Shawn McNamara (smcnamara)

Narrative

The fire station is a 6,936 square foot facility that houses the towns volunteer fire department and equipment necessary to respond to emergency situations. Small repair projects and upgrades are on an as needed basis.

Description

This facility is functioning normally and has had very few costly issues as of late.

New Initiatives

Keeping up with preventive maintenance needs and continuing to perform upgrades, as necessary. Several minor heating issues have been rectified. Encouraging staff to keep doors closed as much as possible will prevent systems from over demand and keep strain off the system.

Goals and Priorities

Keep facility running properly through preventive maintenance and upgrades.

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	3.30 %	1,000	1,033
410.000-Water & Sewer Charges	Decreased	54.16 %	1,575	722
431.000-R&M Buildings & Grounds	Decreased	20.59 %	8,500	6,750
530.000-Communications	Decreased	94.71 %	945	50
610.000-General Supplies	Decreased	50.00 %	100	50
621.000-Natural Gas/Heating	Increased	57.74 %	2,650	4,180
622.000-Electricity	Increased	62.69 %	3,600	5,857
Total Expenditure		1.48 %	18,370	18,642

Costing Center Budget with Notes

110-41-12 - Buildings - Fire Station

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Fire alarm and mechanical equipment service contract.		1,033
410.000-Water & Sewer Charges	Water used to clean the floor, wash the trucks and fill the tanks within the Fire Trucks as needed.		722
431.000-R&M Buildings & Grounds	Small repairs and upkeep of equipment.		6,750
530.000-Communications	This building holds the server that serves this facility and distributes communications to the PW Garage Complex.		50
610.000-General Supplies			50
621.000-Natural Gas/Heating	The building is heated solely by natural gas.		4,180
622.000-Electricity	Regular usage to keep the building running.		5,857
Total 300-699 Operating Expenses			18,642
Total Expenditure			18,642
Net Total			(18,642)

Costing Center		110-41-13 - Buildings - Police Station							Proposed		
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Revenues											
	090.000 Transfer Between Town/City	-	-	51,295	58,689	48,786	58,320	47,755	70,275	22,520	47.2%
Total Revenues		-	-	51,295	58,689	48,786	58,320	47,755	70,275	22,520	47.2%
Expenditure											
	400.000-Contracted Services	29,000	24,693	31,000	37,731	26,000	39,654	28,250	53,511	25,261	89.4%
	410.000-Water and Sewer Charges	1,000	845	1,000	2,369	1,000	2,795	1,150	2,921	1,771	154.0%
	431.000-R&M Buildings and Grounds	23,750	21,711	23,750	20,558	24,000	41,298	24,750	22,000	(2,750)	-11.1%
	530.000-Communications	12,000	15,782	19,500	17,515	18,000	16,318	18,900	17,125	(1,775)	-9.4%
	610.000-General Supplies	-	-	-	-	-	620	-	200	200	n/a
	621.000-Natural Gas/Heating	4,500	5,864	4,500	6,300	5,000	6,488	3,875	6,700	2,825	72.9%
	622.000-Electricity	23,000	23,417	23,500	33,662	24,200	34,769	19,200	39,000	19,800	103.1%
Total Expenditure		93,250	92,312	103,250	118,134	98,200	141,942	96,125	141,457	45,332	47.2%
<i>Net Town General Fund</i>		<i>(93,250)</i>	<i>(92,312)</i>	<i>(103,250)</i>	<i>(118,134)</i>	<i>(98,200)</i>	<i>(141,942)</i>	<i>(96,125)</i>	<i>(141,457)</i>	<i>(45,332)</i>	<i>47.2%</i>
Costing Center		110-41-14 - Buildings - PW Admin							Proposed		
		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change
Expenditure											
	400.000-Contracted Services	600	1,868	2,400	2,091	2,100	3,067	2,400	3,678	1,278	53.3%
	410.000-Water and Sewer Charges	-	-	400	-	-	-	500	550	50	10.0%
	431.000-R&M Buildings and Grounds	2,000	4,169	2,000	5,729	2,000	6,555	5,125	2,500	(2,625)	-51.2%
	530.000-Communications	1,150	2,803	6,000	2,808	3,500	2,059	3,675	2,650	(1,025)	-27.9%
	610.000-General Supplies	700	1,126	2,000	1,848	2,000	1,899	2,100	1,700	(400)	-19.0%
	621.000-Natural Gas/Heating	800	849	800	907	900	909	726	1,100	374	51.5%
	622.000-Electricity	1,400	1,694	1,500	1,834	1,600	2,137	1,300	2,300	1,000	76.9%
	755.000-Furniture and Fixtures	500	124	-	-	-	853	-	-	-	n/a
Total Expenditure		7,150	12,633	15,100	15,218	12,100	17,479	15,826	14,478	(1,348)	-8.5%
<i>Net Town General Fund</i>		<i>(7,150)</i>	<i>(12,633)</i>	<i>(15,100)</i>	<i>(15,218)</i>	<i>(12,100)</i>	<i>(17,479)</i>	<i>(15,826)</i>	<i>(14,478)</i>	<i>1,348</i>	<i>-8.5%</i>

Costing Center Summary

110-41-13 - Buildings - Police Station

Previous Costing Center	110-41-13 - Buildings - Police Station	Budget Year	2027
Entity	Town	Accounting Reference	110-41-13
Department	41 - Buildings - Town	Approved	No
Stage	Department Head Review	Manager	

Narrative

Humidity issues are almost completely resolved. A chemical loop should be added for heat pumps and cooling towers to prevent scale build up that is causing issues. Contractors and contracted vendors are working with the town to remedy these. Find solution to pavement issue in front of trash collection area. Investigate cause of sink hole near runoff drain and find solution. Incorporate a solar panel maintenance schedule for repairs and upkeep.

Description

Building was built in 2014. It has some issues with roof leaks that are being addressed.

New Initiatives

Humidity issues are almost completely resolved. A chemical loop should be added for heat pumps and cooling towers to prevent scale build up that is causing issues. Contractors and contracted vendors are working with the town to remedy these.

Goals and Priorities

Preventative maintenance and upgrades as needed

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Increased	47.16 %	47,755	70,275
Total Revenues		47.16 %	47,755	70,275
Expenditure				
400.000-Contracted Services	Increased	89.42 %	28,250	53,511
410.000-Water & Sewer Charges	Increased	154.00 %	1,150	2,921
431.000-R&M Buildings & Grounds	Decreased	11.11 %	24,750	22,000
530.000-Communications	Decreased	9.39 %	18,900	17,125
610.000-General Supplies	New this year		-	200
621.000-Natural Gas/Heating	Increased	72.90 %	3,875	6,700
622.000-Electricity	Increased	103.13 %	19,200	39,000
Total Expenditure		47.16 %	96,125	141,457

Costing Center Budget with Notes

110-41-13 - Buildings - Police Station

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	Police Agreement	67,899	
090.000-Transfer between Town/City	Police Agreement Indirect Cost 3.5%	2,376	
		<hr/>	<hr/>
Total 090 Transfer between Town/Village (as revenue)			70,275
			<hr/>
Total Revenues			70,275
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Increase to cleaning service contract, trash removal contract, mechanical service contract, temperature controls contract, fire alarm service contract, fire protection backflow preventer contract, and new for this year a lawn maintenance contract adding \$9,700 to this years budget.		53,511
410.000-Water & Sewer Charges			2,921
431.000-R&M Buildings & Grounds	Maintenance and upgrades as needed		22,000
530.000-Communications	Phones, Data, and internet. This facility has an extensive data network to communicate with other law enforcement agencies.		17,125
610.000-General Supplies			200
621.000-Natural Gas/Heating	The building is heated solely by natural gas.		6,700
622.000-Electricity	Electrical use for day-to-day functioning is offset with solar.		39,000
Total 300-699 Operating Expenses			141,457
			<hr/>
Total Expenditure			141,457
			<hr/>
Net Total			(71,182)
			<hr/> <hr/>

Costing Center Summary

110-41-14 - Buildings - PW Admin

Previous Costing Center	110-41-14 - Buildings - PW Admin	Budget Year	2027
Entity	Town	Accounting Reference	110-41-14
Department	41 - Buildings - Town	Approved	No
Stage	Management Team Review	Manager	

Narrative

Small repairs have taken place for this building to include a new interior foot print. Preventative maintenance and upgrades as necessary.

Description

The 720 square foot office building housing the Public Works Director, water and storm water engineer, along with the main Administrative Assistant and the Town Staff engineer oversee all Public Works employees and the Buildings Manager

New Initiatives

Building structural assessment should be done to determine condition of crawl space area. Add an addressable fire alarm system. Roof repairs. Price new weatherproof insulated doors.

Goals and Priorities

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

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	53.25 %	2,400	3,678
410.000-Water & Sewer Charges	Increased	10.00 %	500	550
431.000-R&M Buildings & Grounds	Decreased	51.22 %	5,125	2,500
530.000-Communications	Decreased	27.89 %	3,675	2,650
610.000-General Supplies	Decreased	19.05 %	2,100	1,700
621.000-Natural Gas/Heating	Increased	51.52 %	726	1,100
622.000-Electricity	Increased	76.92 %	1,300	2,300
Total Expenditure		8.52 %	15,826	14,478

Costing Center Budget with Notes

110-41-14 - Buildings - PW Admin

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Increase to cleaning services contract and security contract.		3,678
410.000-Water & Sewer Charges			550
431.000-R&M Buildings & Grounds	Extensive repairs in the past have helped to keep this building in good shape. However, the building is too small for the occupants in the building. Also the sill plate (the wood that sits on top of the foundation and under the floor joists have started to dry rot. Which means they are not only brittle, but could crumble. This has been identified within the capital budget long range forecasting for this building. Renovations were completed in August to make the space more open.		2,500
530.000-Communications	Communications has been updated to Comcast for phone and data sharing. The costs are shared with the Town Library.		2,650
610.000-General Supplies	Cleaning supplies for the building, kitchenette supplies, paper and office supplies and drinking water supplies.		1,700
621.000-Natural Gas/Heating	The building is heated solely by natural gas.		1,100
622.000-Electricity	Regular usage to keep the building running.		2,300
Total 300-699 Operating Expenses			14,478
Total Expenditure			14,478
Net Total			(14,478)

Costing Center		110-41-15 - Buildings - PW Garage and Complex							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
400.000-Contracted Services	7,500	7,294	7,500	8,775	7,300	8,911	7,350	7,750	400	5.4%	
410.000-Water and Sewer Charges	3,500	4,171	4,000	3,304	4,200	2,180	4,200	2,278	(1,922)	-45.8%	
431.000-R&M Buildings and Grounds	12,000	19,753	17,950	5,686	17,581	12,535	18,196	18,832	636	3.5%	
530.000-Communications	2,200	-	700	91	700	-	735	150	(585)	-79.6%	
610.000-General Supplies	6,000	776	2,500	1,690	2,500	1,310	2,500	1,325	(1,175)	-47.0%	
621.000-Natural Gas/Heating	4,000	5,536	4,500	6,808	5,000	7,852	3,850	8,100	4,250	110.4%	
622.000-Electricity	11,000	11,019	11,000	11,338	11,500	12,550	9,225	12,050	2,825	30.6%	
626.000-Fuel	138,400	167,067	160,000	150,254	173,000	-	-	-	-	n/a	
755.000-Furniture and Fixtures	500	-	-	-	-	-	-	-	-	n/a	
Total Expenditure	185,100	215,616	208,150	187,946	221,781	45,338	46,056	50,485	4,429	9.6%	
<i>Net Town General Fund</i>	<i>(185,100)</i>	<i>(215,616)</i>	<i>(208,150)</i>	<i>(187,946)</i>	<i>(221,781)</i>	<i>(45,338)</i>	<i>(46,056)</i>	<i>(50,485)</i>	<i>(4,429)</i>	<i>9.6%</i>	
Costing Center											
110-41-16 - Buildings - Parks Garage											
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
400.000 Contracted Services	-	630	350	360	650	360	700	716	16	2.3%	
410.000-Water and Sewer Charges	1,000	2,452	1,100	1,107	1,600	289	1,650	302	(1,348)	-81.7%	
431.000-R&M Buildings and Grounds	2,000	4,640	2,000	138	2,000	850	2,000	2,070	70	3.5%	
530.000-Communications	300	-	250	-	250	-	260	250	(10)	-3.8%	
621.000-Natural Gas/Heating	1,250	1,028	1,400	1,787	1,400	1,514	1,050	1,700	650	61.9%	
622.000-Electricity	3,500	2,898	3,500	2,246	3,100	2,575	4,925	2,800	(2,125)	-43.1%	
Total Expenditure	8,050	11,648	8,600	5,637	9,000	5,588	10,585	7,838	(2,747)	-26.0%	
<i>Net Town General Fund</i>	<i>(8,050)</i>	<i>(11,648)</i>	<i>(8,600)</i>	<i>(5,637)</i>	<i>(9,000)</i>	<i>(5,588)</i>	<i>(10,585)</i>	<i>(7,838)</i>	<i>2,747</i>	<i>-26.0%</i>	

Costing Center Summary

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

Previous Costing Center	110-41-15 - Buildings - PW Garage and Complex	Budget Year	2027
Entity	Town	Accounting Reference	110-41-15
Department	41 - Buildings - Town	Approved	No
Stage	Department Head Review	Manager	

Narrative

The building is high in traffic with many vehicles and pieces of equipment always coming in and out.

Description

The Garage complex is 9,600 square feet. It holds many mechanical components, and vehicles, as well as staff. It is a steel frame garage. Fuel costs are being moved out of this department and into operational departments for FY27

New Initiatives

Preventative maintenance and upgrades, as necessary. Heating units are dated and at end of efficient functionality. Investigate cost of new concrete pad around fuel pumps. Add auto gate opener to entrance with manual fence. Find solution to sewer line freezing issue, this line freezes several times a year in the winter months.

Goals and Priorities

Preventive maintenance and upgrades as needed.

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	5.44 %	7,350	7,750
410.000-Water & Sewer Charges	Decreased	45.76 %	4,200	2,278
431.000-R&M Buildings & Grounds	Increased	3.50 %	18,196	18,832
530.000-Communications	Decreased	79.59 %	735	150
610.000-General Supplies	Decreased	47.00 %	2,500	1,325
621.000-Natural Gas/Heating	Increased	110.39 %	3,850	8,100
622.000-Electricity	Increased	30.62 %	9,225	12,050
Total Expenditure		9.62 %	46,056	50,485

Costing Center Budget with Notes

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

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Trash removal services, Fire Protection services contract, Emergency Generator service contract, Fire Alarm and security service contracts and mechanical service contracts for the building.		7,750
410.000-Water & Sewer Charges	Extensive water usage to clean trucks and equipment all throughout the year. Other departments come and use the water to clean their tucks as well. Cleaner equipment and trucks keep them lasting longer.		2,278
431.000-R&M Buildings & Grounds	Preventive maintenance and upgrades.		18,832
530.000-Communications	Communication for this building is fed from the Fire Station.		150
610.000-General Supplies	Cleaning supplies and supplies for the workers.		1,325
621.000-Natural Gas/Heating	The building is heated solely by natural gas.		8,100
622.000-Electricity	Regular usage to keep the building running. The three year actual average annual cost is \$11,636. Assuming a 3.5 %increase, Use: \$12,050		12,050
Total 300-699 Operating Expenses			50,485
Total Expenditure			50,485
Net Total			(50,485)

Costing Center Summary

110-41-16 - Buildings - Parks Garage

Previous Costing Center	110-41-16 - Buildings - Parks Garage	Budget Year	2027
Entity	Town	Accounting Reference	110-41-16
Department	41 - Buildings - Town	Approved	No
Stage	Management Team Review	Manager	

Narrative

This garage houses the Parks and recreation field team, senior buses, and all equipment necessary to maintain grounds throughout the town of Essex.

Description

This garage is 1,800 square foot building with equipment, and offices to enable parks and recreation to accomplish the duties necessary for the town.

New Initiatives

Maintain preventative maintenance measures and upgrades, as necessary. Look into gutters for the front of the building. Install A/C in the breakroom. Possibly pave the dirt parking area.

Goals and Priorities

Upgrades as necessary with preventive maintenance.

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	2.29 %	700	716
410.000-Water & Sewer Charges	Decreased	81.70 %	1,650	302
431.000-R&M Buildings & Grounds	Increased	3.50 %	2,000	2,070
530.000-Communications	Decreased	3.85 %	260	250
621.000-Natural Gas/Heating	Increased	61.90 %	1,050	1,700
622.000-Electricity	Decreased	43.15 %	4,925	2,800
Total Expenditure		25.95 %	10,585	7,838

Costing Center Budget with Notes

110-41-16 - Buildings - Parks Garage

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Fire alarm contract and security contract for the building.		716
410.000-Water & Sewer Charges	Most water usage is in the summer time to rinse off the tractors and mowers after being used all day long and helps the equipment to last longer.		302
431.000-R&M Buildings & Grounds	Maintenance and repairs as necessary.		2,070
530.000-Communications	All phone, internet, and wireless come from the fire station.		250
621.000-Natural Gas/Heating	The building is heated by natural gas and four separate split units..		1,700
622.000-Electricity	Regular usage to keep the building running.		2,800
Total 300-699 Operating Expenses			7,838
Total Expenditure			7,838
Net Total			(7,838)

Costing Center		110-41-17 - Buildings - Memorial Hall							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
400.000-Contracted Services	3,200	3,432	4,000	3,520	3,500	5,003	3,750	10,538	6,788	181.0%	
410.000-Water and Sewer Charges	500	826	600	978	600	331	650	346	(304)	-46.8%	
431.000-R&M Buildings and Grounds	3,000	3,701	3,000	451	3,000	3,524	3,000	3,105	105	3.5%	
530.000-Communications	600	1,849	1,500	2,065	2,100	2,544	2,205	2,230	25	1.1%	
610.000-General Supplies	-	39	100	109	100	92	100	150	50	50.0%	
621.000-Natural Gas/Heating	2,000	2,720	2,500	2,503	2,700	3,554	2,150	3,900	1,750	81.4%	
622.000-Electricity	2,000	2,073	2,000	2,037	2,100	2,165	1,625	3,600	1,975	121.5%	
Total Expenditure	11,300	14,640	13,700	11,663	14,100	17,214	13,480	23,869	10,389	77.1%	
<i>Net Town General Fund</i>	<i>(11,300)</i>	<i>(14,640)</i>	<i>(13,700)</i>	<i>(11,663)</i>	<i>(14,100)</i>	<i>(17,214)</i>	<i>(13,480)</i>	<i>(23,869)</i>	<i>(10,389)</i>	<i>77.1%</i>	
Costing Center		110-41-18 - Buildings - Powell Museum							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
400.000-Contracted Services	500	270	500	590	500	998	550	554	4	0.7%	
410.000-Water and Sewer Charges	200	196	200	197	250	217	275	227	(48)	-17.5%	
431.000-R&M Buildings and Grounds	2,000	1,613	2,000	527	2,000	8	2,000	1,000	(1,000)	-50.0%	
530.000-Communications	300	919	800	1,253	1,000	1,208	1,050	1,175	125	11.9%	
621.000-Natural Gas/Heating	1,000	1,407	1,100	1,527	1,200	1,524	1,025	1,800	775	75.6%	
622.000-Electricity	1,000	1,124	1,000	1,187	1,100	912	950	1,200	250	26.3%	
Total Expenditure	5,000	5,529	5,600	5,281	6,050	4,867	5,850	5,956	106	1.8%	
<i>Net Town General Fund</i>	<i>(5,000)</i>	<i>(5,529)</i>	<i>(5,600)</i>	<i>(5,281)</i>	<i>(6,050)</i>	<i>(4,867)</i>	<i>(5,850)</i>	<i>(5,956)</i>	<i>(106)</i>	<i>1.8%</i>	
Costing Center		110-41-24 - Buildings - Tree Farm							Proposed		
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	\$ Change	% Change	
Expenditure											
400.000-Contracted Services	300	299	300	299	350	299	375	300	(75)	-20.0%	
431.000-R&M Buildings and Grounds	-	-	-	-	5,000	3,963	5,000	5,175	175	3.5%	
622.000-Electricity	600	548	600	648	700	626	480	550	70	14.6%	
Total Expenditure	900	847	900	947	6,050	4,888	5,855	6,025	170	2.9%	
<i>Net Town General Fund</i>	<i>(900)</i>	<i>(847)</i>	<i>(900)</i>	<i>(947)</i>	<i>(6,050)</i>	<i>(4,888)</i>	<i>(5,855)</i>	<i>(6,025)</i>	<i>(170)</i>	<i>2.9%</i>	

Costing Center Summary

110-41-17 - Buildings - Memorial Hall

Previous Costing Center	110-41-17 - Buildings - Memorial Hall	Budget Year	2027
Entity	Town	Accounting Reference	110-41-17
Department	41 - Buildings - Town	Approved	No
Stage	Department Head Review	Manager	

Narrative

There continues to be some small repair to this building for upkeep on usage of building.

Description

Building is 3,440 square feet and 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 preventative maintenance is crucial to longevity. The bathrooms walls will be redone over the winter months by the buildings manager. Air circulation is difficult to maintain in the building due to its size of open space, additional fans should be added. Insulation under the crawl space should be done. Paving this property would be very convenient for parking and easier access.

Goals and Priorities

Keep up with the regular maintenance and investigate alternatives to make the building more energy efficient.

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	181.01 %	3,750	10,538
410.000-Water & Sewer Charges	Decreased	46.77 %	650	346
431.000-R&M Buildings & Grounds	Increased	3.50 %	3,000	3,105
530.000-Communications	Increased	1.13 %	2,205	2,230
610.000-General Supplies	Increased	50.00 %	100	150
621.000-Natural Gas/Heating	Increased	81.40 %	2,150	3,900
622.000-Electricity	Increased	121.54 %	1,625	3,600
Total Expenditure		77.07 %	13,480	23,869

Costing Center Budget with Notes

110-41-17 - Buildings - Memorial Hall

Objects	Comments	Object Subtotals	2027 Budget
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Increase to cleaning services contract, fire alarm service contract, mechanical equipment contracted services, and new for this year an lawn maintenance contract adding \$3,700 to this years budget.		10,538
410.000-Water & Sewer Charges			346
431.000-R&M Buildings & Grounds	Extensive repairs in the past have helped to lower the repairs now.		3,105
530.000-Communications	We have upgraded the phone line (First Light) with Comcast for the same price with the added benefit of Internet and WiFi.		2,230
610.000-General Supplies	Mostly cleaning supplies for the building.		150
621.000-Natural Gas/Heating	The building is heated by natural gas and four separate split units.		3,900
622.000-Electricity	Regular usage to keep the building running.		3,600
Total 300-699 Operating Expenses			23,869
Total Expenditure			23,869
Net Total			(23,869)

Costing Center Summary

110-41-18 - Buildings - Powell Museum

Previous Costing Center	110-41-18 - Buildings - Powell Museum	Budget Year	2027
Entity	Town	Accounting Reference	110-41-18
Department	41 - Buildings - Town	Approved	No
Stage	Department Head Review	Manager	

Narrative

The building is in very good shape for its age.

Description

Powell museum is a 2,624 square foot building that is utilized infrequently.

New Initiatives

Continue preventative maintenance measures. Investigate new boiler installation. Insulate the partial dirt crawlspace. Possible new paint for exterior of the building. ADA audit.

Goals and Priorities

Building should be painted.

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Increased	0.73 %	550	554
410.000-Water & Sewer Charges	Decreased	17.45 %	275	227
431.000-R&M Buildings & Grounds	Decreased	50.00 %	2,000	1,000
530.000-Communications	Increased	11.90 %	1,050	1,175
621.000-Natural Gas/Heating	Increased	75.61 %	1,025	1,800
622.000-Electricity	Increased	26.32 %	950	1,200
Total Expenditure		1.81 %	5,850	5,956

Costing Center Budget with Notes

110-41-18 - Buildings - Powell Museum

Objects	Comments	<u>Object Subtotals</u>	<u>2027 Budget</u>
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Security Contract and Mechanical equipment service Contract.		554
410.000-Water & Sewer Charges			227
431.000-R&M Buildings & Grounds	Extensive projects in the past have helped to keep this building in fine shape.		1,000
530.000-Communications	This building's communications is from First Light Technology. We are looking into a different provider as of this budget process.		1,175
621.000-Natural Gas/Heating	The building is heated solely by natural gas.		1,800
622.000-Electricity	Regular usage to keep the building running.		1,200
Total 300-699 Operating Expenses			<u>5,956</u>
Total Expenditure			<u>5,956</u>
Net Total			<u><u>(5,956)</u></u>

Costing Center Summary

110-41-24 - Buildings - Tree Farm

Previous Costing Center	110-41-24 - Buildings - Tree Farm	Budget Year	2027
Entity	Town	Accounting Reference	110-41-24
Department	41 - Buildings - Town	Approved	No
Stage	Department Head Review	Manager	

Narrative

The main barn just had some minor roof leaks repaired. A discussion should be had on what the future of this building will serve.

Description

This complex was given to the Town/City for our Recreational uses. The main building is 6,720 square feet and used for several purposes.

New Initiatives

Maintain existing structures until money is available to renovate. Decisions need to be made on how the town wants to move forward with the structures on this property. All buildings are dilapidated to one extent or another. Remove radio tower and fencing.

Goals and Priorities

Maintain and slow down rotting structures and water infiltration.

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Expenditure				
400.000-Contracted Services	Decreased	20.00 %	375	300
431.000-R&M Buildings & Grounds	Increased	3.50 %	5,000	5,175
622.000-Electricity	Increased	14.58 %	480	550
Total Expenditure		2.90 %	5,855	6,025

Costing Center Budget with Notes

110-41-24 - Buildings - Tree Farm

Objects	Comments	<u>Object Subtotals</u>	<u>2027 Budget</u>
Expenditure			
300-699 Operating Expenses			
400.000-Contracted Services	Security Contract		300
431.000-R&M Buildings & Grounds	Building is starting to need repairs. In the past these repairs have been lumped into the PW Garage R&M Budget line. We want to break this out so that tracking of repairs is truly done per building and not lumped into other buildings.		5,175
622.000-Electricity	Regular usage to keep the building running.		550
Total 300-699 Operating Expenses			<u>6,025</u>
Total Expenditure			<u>6,025</u>
Net Total			<u><u>(6,025)</u></u>

Costing Center	110-95-00 - Debt, Town									
	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	Proposed		
								2027 Budget	\$ Change	% Change
Revenues										
090.000 Transfer between Town/City	-	-	203,203	203,203	200,574	193,608	188,738	183,148	(5,590)	-3.0%
Total Revenues	-	-	203,203	203,203	200,574	193,608	188,738	183,148	(5,590)	-3.0%
Expenditure										
950.901-Police Facility Debt Principal	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	-	0.0%
955.901-Police Facility Debt Interest	162,844	162,844	150,617	150,617	127,216	127,216	115,337	101,703	(13,634)	-11.8%
970.901-Police Lease Principal	-	-	-	-	14,341	-	-	-	-	n/a
975.901-Police Lease Interest	-	-	-	-	2,647	-	-	-	-	n/a
Total Expenditure	507,844	507,844	495,617	495,617	489,204	472,216	460,337	446,703	(13,634)	-3.0%
<i>Net Town General Fund</i>	<i>(507,844)</i>	<i>(507,844)</i>	<i>(292,414)</i>	<i>(292,414)</i>	<i>(288,630)</i>	<i>(278,607)</i>	<i>(271,599)</i>	<i>(263,555)</i>	<i>8,044</i>	<i>-3.0%</i>

Costing Center Summary

110-95-00 - Debt

Previous Costing Center	110-95-00 - Debt, Town	Budget Year	2027
Entity	Town	Accounting Reference	110-95-00
Department	13 - Finance - Town	Approved	No
Stage	Board Review	Manager	Daniel Roy (droy)

Narrative

Description

The Debt segment accounts for 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).

Per Police Agreement section 10, City will continue to make payments based on grand list value. For budgeting purposes, the split used is 41/59 with the actual tax rate for this purposes established as part of tax rate setting.

New Initiatives

The FY27 debt costing center does not include any new debt for the Town. A police vehicle lease purchase budgeted in FY25 has been moved to the Police Operating costing center.

Goals and Priorities

Budget Prior Year Comparison

Object	Changes	Percent Change	2026 Amount	2027 Amount
Revenues				
090.000-Transfer between Town/City	Decreased	2.96 %	188,738	183,148
Total Revenues		2.96 %	188,738	183,148
Expenditure				
950.901-Police Facility Debt Principal	Unchanged	0.00 %	345,000	345,000
955.901-Police Facility Debt Interest	Decreased	11.82 %	115,337	101,703
Total Expenditure		2.96 %	460,337	446,703

Costing Center Budget with Notes

110-95-00 - Debt

Objects	Comments	Object Subtotals	2027 Budget
Revenues			
090 Transfer between Town/Village			
090.000-Transfer between Town/City	City Portion of Police Facility Bond, based on grand list value (41%)		183,148
Total 090 Transfer between Town/Village (as revenue)			183,148
Total Revenues			183,148
Expenditure			
950-975 Debt Service			
950.901-Police Facility Debt Principal			345,000
955.901-Police Facility Debt Interest			101,703
970.901-Police Lease Principal	This item is moved to Police Operating for FY26		-
975.901-Police Lease Interest	This item is moved to Police Operating for FY26		-
Total 950-975 Debt Service			446,703
Total Expenditure			446,703
Net Total			(263,555)