

Town of Essex - General Fund Budget Summary

Department Name:	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget	Dollar Change from Prior Year	Percent Change from Prior Year
Revenues								
Property Taxes	13,550,175	13,500,305	14,010,856	13,881,245	14,265,056	14,996,345	731,289	5.1%
General Revenue	463,001	502,451	463,201	1,024,568	749,701	658,001	(91,700)	-12.2%
Administration	116,123	118,870	119,278	121,028	120,166	-	(120,166)	-100.0%
Selectboard	-	-	-	-	5,000	-	(5,000)	-100.0%
Clerk	205,900	373,029	240,250	466,874	249,205	311,185	61,980	24.9%
Finance	-	-	-	-	-	61,000	61,000	n/a
Information Technology	-	-	-	-	14,000	-	(14,000)	-100.0%
ComDev	71,600	86,910	81,800	73,685	81,800	142,510	60,710	74.2%
Police	60,000	36,228	60,000	44,470	62,200	110,200	48,000	77.2%
Animal Control	750	25	750	-	-	-	-	n/a
Pool	61,000	27,408	50,000	57,480	55,000	55,500	500	0.9%
Parks	40,000	49,675	43,000	51,000	59,000	79,000	20,000	33.9%
Seniors	-	137	500	-	-	-	-	n/a
Library	1,000	390	1,000	520	1,000	-	(1,000)	-100.0%
Public Works Admin	-	-	-	-	2,500	-	(2,500)	-100.0%
Highways	261,000	280,216	261,400	411,859	261,400	261,400	-	0.0%
Stormwater	100	61	100	69	100	100	-	0.0%
Total General Fund	14,830,649	14,975,704	15,332,135	16,132,798	15,926,128	16,675,241	749,113	4.7%
Expenditures								
General Government								
Administration	482,175	618,010	546,269	538,196	667,520	652,579	(14,941)	-2.2%
Selectboard	81,688	118,434	87,982	98,649	121,608	109,730	(11,878)	-9.8%
Clerk	267,976	238,805	273,707	267,600	274,215	308,258	34,043	12.4%
Finance	712,375	679,525	737,065	726,340	729,658	588,370	(141,288)	-19.4%
Information Technology	381,203	352,035	414,372	391,495	434,870	443,975	9,105	2.1%
Assessing	204,689	153,149	169,109	162,608	174,672	171,887	(2,785)	-1.6%
Community Development	399,757	347,230	405,589	377,239	413,063	428,851	15,788	3.8%
Economic Development	9,815	8,540	9,815	9,000	27,020	43,040	16,020	59.3%
Health & Human Services	248,864	272,122	255,829	257,264	262,246	439,020	176,774	67.4%
County Regional	476,842	472,134	499,711	483,057	502,243	554,381	52,138	10.4%
Public Safety								
Police	4,479,558	3,840,479	4,666,734	4,035,626	4,722,866	5,015,243	292,377	6.2%
Animal Control	35,319	125	36,429	2,605	39,917	39,900	(17)	0.0%
Fire	575,392	557,692	590,878	609,426	603,700	725,082	121,382	20.1%
Culture & Recreation								
Rec Admin	355,138	310,014	340,351	315,578	357,058	363,254	6,196	1.7%
Pool	140,136	123,596	141,336	107,336	141,066	142,837	1,771	1.3%
Parks	329,044	286,734	345,351	352,194	353,078	353,714	636	0.2%
Seniors	164,764	155,793	191,499	97,018	191,183	208,213	17,030	8.9%
Library	395,722	370,454	391,959	370,636	433,880	444,315	10,435	2.4%
Public Works								
Public Works Admin	184,526	190,873	207,230	269,727	276,740	210,389	(66,351)	-24.0%
Highways	3,561,906	3,572,592	3,660,507	3,718,152	3,862,142	4,082,082	219,940	5.7%
Stormwater	341,500	308,416	347,143	293,362	359,452	357,577	(1,875)	-0.5%
Buildings	462,289	423,256	477,635	418,563	455,650	484,700	29,050	6.4%
Debt								
Debt	539,973	545,717	535,635	535,635	522,281	507,844	(14,437)	-2.8%
Total General Fund	14,830,651	13,945,725	15,332,135	14,437,306	15,926,128	16,675,241	749,113	4.7%

Costing Center		110-00-00 - General Revenue - Town							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues									
010.000-Property Taxes		13,384,758	13,332,224	13,841,083	13,709,663	14,265,056	14,996,345	731,289	5.1%
010.001-Highway Tax		165,417	168,081	169,773	171,582	-	-	-	n/a
020.001-PILOT - Tax Agreements		12,000	10,828	11,000	10,830	11,000	11,000	-	0.0%
020.017-Electric Car Charging Revenues		-	197	-	137	-	100	100	n/a
020.022-Rents and Royalties		1,001	1,001	1,001	1,001	1,001	1,001	-	0.0%
040.000-Intergov: Federal Grant		-	-	-	22,280	-	-	-	n/a
041.000-Intergov: State and Other Grant		-	11,041	-	465,199	-	-	-	n/a
042.001-PILOT Revenue		20,000	26,140	25,000	28,927	25,000	28,000	3,000	12.0%
042.002-Railroad Taxes		4,200	4,672	4,400	4,672	4,400	4,600	200	4.5%
042.003-Current Use		23,000	21,597	22,000	24,721	22,000	23,000	1,000	4.5%
042.004-Sate Act 60 Revenue		7,800	7,949	7,800	75,886	7,800	7,800	-	0.0%
042.005-State Act 68 Revenue		76,000	82,340	76,000	87,187	82,500	82,500	-	0.0%
060.000-Interest Income		24,000	54,135	26,000	46,168	26,000	30,000	4,000	15.4%
070.000-Proceeds from Sale of Assets		-	10,793	-	-	-	-	-	n/a
085.000-Penalties		105,000	115,805	90,000	56,667	100,000	100,000	-	0.0%
086.000-Interest		70,000	42,525	80,000	59,590	50,000	50,000	-	0.0%
098.000-Miscellaneous Revenue		20,000	13,428	20,000	41,303	20,000	20,000	-	0.0%
099.000-Use of Fund Balance/Reserves		100,000	100,000	100,000	100,000	400,000	300,000	(100,000)	-25.0%
Total Revenues		14,013,176	14,002,755	14,474,057	14,905,813	15,014,757	15,654,346	639,589	4.3%
<i>Net Town General Fund</i>		<i>14,013,176</i>	<i>14,002,755</i>	<i>14,474,057</i>	<i>14,905,813</i>	<i>15,014,757</i>	<i>15,654,346</i>	<i>639,589</i>	<i>4.3%</i>

Costing Center		110-10-10 - Administration, Town								
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change	
Revenues										
	020.002-Shared Employee Revenue	116,123	118,870	119,278	121,028	120,166	-	(120,166)	-100.0%	
Total Revenues		116,123	118,870	119,278	121,028	120,166	-	(120,166)	-100.0%	
Expenditure										
	110.000-Regular Salaries	293,810	337,353	338,364	344,329	388,176	358,216	(29,960)	-7.7%	
	120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a	
	210.000-Group Insurance	62,522	56,010	63,263	76,379	96,592	97,724	1,132	1.2%	
	220.000-Social Security	22,477	25,286	25,885	25,787	30,106	27,799	(2,307)	-7.7%	
	230.000-Retirement	26,116	30,415	31,946	31,796	39,347	29,980	(9,367)	-23.8%	
	290.000-Other Employee Benefits	900	1,324	885	300	1,180	1,110	(70)	-5.9%	
	320.000-Legal Services	55,000	80,858	60,000	34,580	65,000	65,000	-	0.0%	
	330.000-Professional Services	2,500	10	2,500	5,032	10,000	10,000	-	0.0%	
	430.000-R&M Vehicles and Equipment	1,500	667	1,000	-	500	100	(400)	-80.0%	
	442.000-Rental of Vehicles or Equipment	-	2,800	-	2,502	2,800	2,800	-	0.0%	
	500.000-Training, Conferences, Dues	7,200	5,474	7,276	3,433	9,200	6,515	(2,685)	-29.2%	
	505.000-Technology Subscription, Licenses	-	-	-	-	12,285	12,285	-	0.0%	
	540.000-Advertising	5,000	4,444	5,000	3,246	6,500	6,500	-	0.0%	
	550.000-Printing and Binding	200	-	200	395	200	200	-	0.0%	
	570.000-Other Purchased Services	650	93	5,300	5,770	650	650	-	0.0%	
	580.000-Travel	3,150	4,938	4,000	1,666	4,334	2,550	(1,784)	-41.2%	
	610.000-General Supplies	150	77	150	2,981	150	150	-	0.0%	
	755.000-Furniture and Fixtures	1,000	-	500	-	500	1,000	500	100.0%	
	810.000-Appropriations to committees	-	-	-	-	-	30,000	30,000	n/a	
	890.000-Federal Grant Expense	-	68,261	-	-	-	-	-	n/a	
Total Expenditure		482,175	618,010	546,269	538,196	667,520	652,579	(14,941)	-2.2%	
<i>Net Town General Fund</i>		<i>(366,052)</i>	<i>(499,140)</i>	<i>(426,991)</i>	<i>(417,168)</i>	<i>(547,354)</i>	<i>(652,579)</i>	<i>(105,225)</i>	<i>19.2%</i>	

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

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

Costing Center		110-13-10 - Finance, Town							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues									
	020.002-Shared Employee Revenue	-	-	-	-	-	-	-	n/a
	Use of Fund Balance	-	-	-	-	-	61,000	61,000	n/a
Total Revenues		-	-	-	-	-	61,000	61,000	n/a
Expenditure									
	110.000-Regular Salaries	186,056	189,348	199,065	196,235	195,860	207,820	11,960	6.1%
	120.000-Part Time Salaries	-	-	-	-	7,763	20,280	12,517	161.2%
	130.000-Overtime	3,184	268	3,287	883	1,008	1,064	56	5.6%
	210.000-Group Insurance	47,798	44,159	51,266	46,277	50,760	51,623	863	1.7%
	220.000-Social Security	14,477	14,398	15,479	15,154	15,902	17,795	1,893	11.9%
	230.000-Retirement	17,978	18,522	19,485	19,344	20,010	17,493	(2,517)	-12.6%
	290.000-Other Employee Benefits	765	940	765	765	765	765	-	0.0%
	330.000-Professional Services	-	-	-	4,623	-	7,150	7,150	n/a
	335.000-Audit	18,750	18,750	16,155	16,780	18,435	19,500	1,065	5.8%
	442.000-Rental of Vehicles or Equipment	-	1,699	2,000	1,702	2,000	2,000	-	0.0%
	500.000-Training, Conferences, Dues	3,500	1,595	1,500	3,595	2,000	3,720	1,720	86.0%
	505.000-Technology Subscription, Licenses	-	-	-	21,694	16,991	19,140	2,149	12.6%
	520.000-Insurance	407,817	371,284	405,000	391,807	390,000	209,920	(180,080)	-46.2%
	530.000-Communications	-	-	-	-	564	-	(564)	-100.0%
	550.000-Printing and Binding	4,000	5,209	5,200	3,397	3,400	3,400	-	0.0%
	560.000-Postage	3,100	3,022	3,100	3,070	3,100	3,100	-	0.0%
	570.000-Other Purchased Services	3,700	8,920	13,513	-	-	-	-	n/a
	580.000-Travel	500	293	500	203	100	2,600	2,500	2500.0%
	610.000-General Supplies	750	968	750	811	1,000	1,000	-	0.0%
	755.000-Furniture and Fixtures	-	150	-	-	-	-	-	n/a
Total Expenditure		712,375	679,525	737,065	726,340	729,658	588,370	(141,288)	-19.4%
<i>Net Town General Fund</i>		<i>(712,375)</i>	<i>(679,525)</i>	<i>(737,065)</i>	<i>(726,340)</i>	<i>(729,658)</i>	<i>(588,370)</i>	<i>141,288</i>	<i>-19.4%</i>

Costing Center		110-20-10 - Police, Operating							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Revenues									
	020.018-Special Police Services	60,000	34,325	60,000	41,674	60,000	40,000	(20,000)	-33.3%
	020.019-VIN Verifications	-	280	-	215	200	200	-	0.0%
	040.800-OJP - Ballistic Vest Grant	-	1,623	-	2,581	-	-	-	n/a
	099.000-Use of Fund Balance	-	-	-	-	2,000	70,000	68,000	3400.0%
Total Revenues		60,000	36,228	60,000	44,470	62,200	110,200	48,000	77.2%
Expenditure									
	<i>SUMMARY-Regular Salaries</i>	<i>2,553,719</i>	<i>2,248,356</i>	<i>2,678,295</i>	<i>2,395,810</i>	<i>2,558,575</i>	<i>2,693,444</i>	<i>134,869</i>	<i>5.3%</i>
	<i>SUMMARY-Part Time Salaries</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>134,586</i>	<i>133,144</i>	<i>(1,442)</i>	<i>-1.1%</i>
	<i>SUMMARY-Overtime</i>	<i>276,375</i>	<i>214,527</i>	<i>277,440</i>	<i>206,068</i>	<i>290,679</i>	<i>300,135</i>	<i>9,456</i>	<i>3.3%</i>
	<i>SUMMARY-Group Insurance</i>	<i>776,684</i>	<i>543,365</i>	<i>808,050</i>	<i>552,886</i>	<i>763,355</i>	<i>769,007</i>	<i>5,652</i>	<i>0.7%</i>
	<i>SUMMARY-Social Security</i>	<i>216,503</i>	<i>187,678</i>	<i>227,948</i>	<i>195,235</i>	<i>237,339</i>	<i>242,369</i>	<i>5,030</i>	<i>2.1%</i>
	<i>SUMMARY-Retirement</i>	<i>253,477</i>	<i>221,467</i>	<i>263,514</i>	<i>228,459</i>	<i>285,925</i>	<i>304,798</i>	<i>18,873</i>	<i>6.6%</i>
	<i>SUMMARY-Other Employee Benefits</i>	<i>9,800</i>	<i>8,316</i>	<i>11,100</i>	<i>10,542</i>	<i>11,400</i>	<i>11,400</i>	<i>-</i>	<i>0.0%</i>
	<i>SUMMARY-Allowance for Vacancies</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(191,857)</i>	<i>(191,857)</i>	<i>n/a</i>
	330.000-Professional Services	31,000	51,674	40,440	66,735	55,000	65,096	10,096	18.4%
	430.000-R&M Vehicles and Equipment	40,500	56,086	42,000	52,752	43,000	24,000	(19,000)	-44.2%
	432.000-R&M Technology	55,050	38,550	55,050	27,812	25,050	25,050	-	0.0%
	442.000-Rental of Vehicles or Equipment	-	4,474	5,000	4,354	5,000	5,000	-	0.0%
	500.000-Training, Conferences, Dues	23,400	23,446	23,720	31,743	25,500	27,500	2,000	7.8%
	505.000-Technology Subscription, Licenses	-	-	-	-	46,680	46,680	-	0.0%
	510.000-Permits, Licenses, Registrations	100	-	175	167	175	175	-	0.0%
	520.000-Insurance	-	-	-	-	-	231,452	231,452	n/a
	530.000-Communications	38,850	37,478	38,850	46,050	31,850	31,850	-	0.0%
	540.000-Advertising	600	295	600	6,320	600	600	-	0.0%
	550.000-Printing and Binding	2,500	2,777	2,500	1,143	2,500	2,000	(500)	-20.0%
	580.000-Travel	7,800	5,849	5,500	483	6,500	6,500	-	0.0%
	610.000-General Supplies	21,748	13,980	13,200	9,408	13,200	13,200	-	0.0%
	611.000-Small Tools and Equipment	10,252	5,487	10,252	4,368	10,252	8,000	(2,252)	-22.0%
	612.000-Uniforms	36,400	37,921	36,400	42,740	37,500	37,500	-	0.0%
	613.000-Program Supplies	-	1,961	1,500	3,504	2,000	3,000	1,000	50.0%
	735.000-Technology: Hardware, Software, Equipment	20,000	31,495	20,000	43,385	20,000	20,000	-	0.0%
	751.000-Vehicle Purchases	84,000	86,649	84,000	86,752	85,000	159,000	74,000	87.1%
	830.000-Regular Programs	5,000	1,968	5,000	2,710	5,000	5,000	-	0.0%
	910.000-Transfer between funds (non-capital)	15,800	16,680	16,200	16,200	16,200	26,200	10,000	61.7%
	920.000-Transfer between funds (capital)	-	-	-	-	10,000	15,000	5,000	50.0%
Total Expenditure		4,479,558	3,840,479	4,666,734	4,035,626	4,722,866	5,015,243	292,377	6.2%
<i>Net Town General Fund</i>		<i>(4,419,558)</i>	<i>(3,804,251)</i>	<i>(4,606,734)</i>	<i>(3,991,156)</i>	<i>(4,660,666)</i>	<i>(4,905,043)</i>	<i>(244,377)</i>	<i>5.2%</i>

Costing Center		110-20-11 - Police, Administration							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure									
110.000-Regular Salaries		353,569	294,891	343,223	422,987	352,899	422,659	69,760	19.8%
120.000-Part Time Salaries		-	-	-	-	30,847	27,664	(3,183)	-10.3%
130.000-Overtime		-	-	-	861	-	5,182	5,182	n/a
210.000-Group Insurance		99,199	67,064	86,747	73,304	98,695	124,632	25,937	26.3%
220.000-Social Security		27,048	21,949	26,257	30,162	29,763	35,357	5,594	18.8%
230.000-Retirement		34,301	29,676	27,573	38,815	39,406	46,123	6,717	17.0%
290.000-Other Employee Benefits		1,200	974	900	1,429	1,200	1,500	300	25.0%
199.000-Allowance for Vacancies		-	-	-	-	-	-	-	n/a
Total Expenditure		515,317	414,554	484,700	567,558	552,810	663,117	110,307	20.0%
<i>Net Town General Fund</i>		<i>(515,317)</i>	<i>(414,554)</i>	<i>(484,700)</i>	<i>(567,558)</i>	<i>(552,810)</i>	<i>(663,117)</i>	<i>(110,307)</i>	<i>20.0%</i>
Costing Center		110-20-12 - Police, Dispatch							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure									
110.000-Regular Salaries		353,893	316,037	410,654	357,452	354,417	343,120	(11,297)	-3.2%
120.000-Part Time Salaries		-	-	-	-	50,231	50,704	473	0.9%
130.000-Overtime		62,485	44,533	54,240	44,828	46,915	48,176	1,261	2.7%
210.000-Group Insurance		106,227	78,991	104,544	97,946	99,396	91,945	(7,451)	-7.5%
220.000-Social Security		31,854	26,794	35,564	29,518	34,331	34,165	(166)	-0.5%
230.000-Retirement		32,212	28,604	34,288	27,681	34,575	34,868	293	0.8%
290.000-Other Employee Benefits		1,250	1,140	1,500	2,000	1,500	1,500	-	0.0%
199.000-Allowance for Vacancies		-	-	-	-	-	(36,269)	(36,269)	n/a
Total Expenditure		587,921	496,099	640,790	559,425	621,365	568,209	(53,156)	-8.6%
<i>Net Town General Fund</i>		<i>(587,921)</i>	<i>(496,099)</i>	<i>(640,790)</i>	<i>(559,425)</i>	<i>(621,365)</i>	<i>(568,209)</i>	<i>53,156</i>	<i>-8.6%</i>

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

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

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

Costing Center		110-41- SUMMARY BUILDINGS							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	74,724	49,853	66,500	72,113	57,115	71,600	14,485	25.4%
	410.000-Water and Sewer Charges	9,365	8,005	8,210	7,218	7,375	7,775	400	5.4%
	431.000-R&M Buildings and Grounds	55,600	105,817	73,500	98,087	108,000	93,450	(14,550)	-13.5%
	530.000-Communications	35,670	37,345	38,900	34,842	35,260	36,950	1,690	4.8%
	610.000-General Supplies	51,900	26,492	54,200	36,589	27,300	43,200	15,900	58.2%
	621.000-Natural Gas/Heating	28,400	22,384	26,905	23,229	21,400	22,650	1,250	5.8%
	622.000-Electricity	69,630	70,170	69,220	62,895	68,200	66,500	(1,700)	-2.5%
	626.000-Gasoline	136,000	101,512	136,950	81,496	131,000	138,400	7,400	5.6%
	730.000-Buildings and Improvements	1,000	-	750	-	-	-	-	n/a
	755.000-Furniture and Fixtures	-	-	2,500	100	-	2,100	2,100	n/a
	900.000-Transfer between Town/Village	-	1,678	-	1,994	-	2,075	2,075	n/a
Total Expenditure		462,289	423,256	477,635	418,563	455,650	484,700	29,050	6.4%
<i>Net Town General Fund</i>		<i>(462,289)</i>	<i>(423,256)</i>	<i>(477,635)</i>	<i>(418,563)</i>	<i>(455,650)</i>	<i>(484,700)</i>	<i>(29,050)</i>	<i>6.4%</i>
Costing Center		110-41-10 - Buildings - 81 Main Street							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	18,400	7,932	19,000	23,020	15,715	20,000	4,285	27.3%
	410.000-Water and Sewer Charges	700	490	840	468	700	475	(225)	-32.1%
	431.000-R&M Buildings and Grounds	18,800	22,987	9,500	17,850	20,000	17,750	(2,250)	-11.3%
	530.000-Communications	23,000	18,821	22,000	15,205	18,000	18,000	-	0.0%
	610.000-General Supplies	41,800	22,776	41,800	28,354	25,000	35,000	10,000	40.0%
	621.000-Natural Gas/Heating	5,000	4,222	5,300	4,391	4,000	4,500	500	12.5%
	622.000-Electricity	14,400	16,016	14,800	12,934	15,000	15,000	-	0.0%
	755.000-Furniture and Fixtures	-	-	600	-	-	600	600	n/a
	900.000-Transfer between Town/Village	-	1,678	-	1,994	-	2,075	2,075	n/a
Total Expenditure		122,100	94,922	113,840	104,216	98,415	113,400	14,985	15.2%
<i>Net Town General Fund</i>		<i>(122,100)</i>	<i>(94,922)</i>	<i>(113,840)</i>	<i>(104,216)</i>	<i>(98,415)</i>	<i>(113,400)</i>	<i>(14,985)</i>	<i>15.2%</i>

Costing Center		110-41-17 - Buildings - Memorial Hall							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	-	617	-	3,135	-	3,200	3,200	n/a
	410.000-Water and Sewer Charges	1,200	670	600	184	600	500	(100)	-16.7%
	431.000-R&M Buildings and Grounds	2,000	9,029	4,000	3,198	14,000	3,000	(11,000)	-78.6%
	530.000-Communications	-	564	400	625	200	600	400	200.0%
	610.000-General Supplies	-	-	250	33	-	-	-	n/a
	621.000-Natural Gas/Heating	3,200	2,257	3,200	2,267	2,000	2,000	-	0.0%
	622.000-Electricity	2,500	1,955	2,300	1,747	2,000	2,000	-	0.0%
Total Expenditure		8,900	15,092	10,750	11,191	18,800	11,300	(7,500)	-39.9%
<i>Net Town General Fund</i>		<i>(8,900)</i>	<i>(15,092)</i>	<i>(10,750)</i>	<i>(11,191)</i>	<i>(18,800)</i>	<i>(11,300)</i>	<i>7,500</i>	<i>-39.9%</i>
Costing Center		110-41-18 - Buildings - Powell Museum							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	-	250	-	500	300	500	200	66.7%
	410.000-Water and Sewer Charges	200	194	400	176	175	200	25	14.3%
	431.000-R&M Buildings and Grounds	2,500	7,599	5,000	2,530	4,000	2,000	(2,000)	-50.0%
	530.000-Communications	-	184	200	219	150	300	150	100.0%
	610.000-General Supplies	-	-	250	-	-	-	-	n/a
	621.000-Natural Gas/Heating	1,400	986	1,400	1,008	900	1,000	100	11.1%
	622.000-Electricity	900	1,339	1,250	1,035	1,000	1,000	-	0.0%
	755.000-Furniture and Fixtures	-	-	200	-	-	-	-	n/a
Total Expenditure		5,000	10,552	8,700	5,468	6,525	5,000	(1,525)	-23.4%
<i>Net Town General Fund</i>		<i>(5,000)</i>	<i>(10,552)</i>	<i>(8,700)</i>	<i>(5,468)</i>	<i>(6,525)</i>	<i>(5,000)</i>	<i>1,525</i>	<i>-23.4%</i>
Costing Center		110-41-24 - Buildings - Tree Farm							
		2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
Expenditure									
	400.000-Contracted Services	-	299	-	299	300	300	-	0.0%
	431.000-R&M Buildings and Grounds	-	-	-	-	-	-	-	n/a
	622.000-Electricity	600	644	1,800	580	600	600	-	0.0%
Total Expenditure		600	943	1,800	879	900	900	-	0.0%
<i>Net Town General Fund</i>		<i>(600)</i>	<i>(943)</i>	<i>(1,800)</i>	<i>(879)</i>	<i>(900)</i>	<i>(900)</i>	<i>-</i>	<i>0.0%</i>

