



TRUSTEES MEETING NOTICE & AGENDA
TUESDAY, DECEMBER 9, 2014 at 8:00 AM
LINCOLN HALL MEETING ROOM, 2 LINCOLN STREET

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE TO FLAG** [8:00 AM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **GUESTS, PRESENTATIONS AND PUBLIC HEARINGS**
 - a. Comments from Public on Items Not on Agenda
5. **FYE 16 BUDGET WORK SESSION**
6. **CONSENT AGENDA**
 - a. Approve Warrants Check #10050387 to Check #10050475 totaling \$668,292.24.
 - b. Approve Warrants Check #10050476 to Check #10050540 totaling \$310,462.65.
 - c. Approve Addition of Aeration Blower to Wastewater Treatment Facility Capital Reserve Plan.
7. **ADJOURN**

Meetings of the Trustees are accessible to people with disabilities. For information on access or this agenda, call the Village Manager's office at 878-6944.

Check Register Report

BL 11/25/14

Date: 11/24/2014

Time: 1:25 pm

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Village of Essex Junction

BANK:

C N	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
Checks							
10050387	11/12/2014	Printed		9924	SHEARER CHEVROLET	2015 CHEV SILVERADO TRK-WWTF	27,572.00
10050388	11/18/2014	Printed		10692	KELLI RIVERS	MULTI ACTIVITY TABLE-LIB	165.00
10050389	11/18/2014	Printed		24851	DON WESTON EXCAVATING, INC	SCHOOL ST WATERLINE/RD	231,024.72
10050390	11/18/2014	Printed		2371	VMCTA	MEMBERSHIP-ADMIN	35.00
10050391	11/18/2014	Printed		10691	RESERVE ACCOUNT	POSTAGE BY PHONE-ADMIN	2,000.00
10050392	11/15/2014	Printed		9239	RETN	VIDEO EDITING CLASS-LIBRARY	25.00
10050393	11/25/2014	Printed		10508	ADVANCED DISPOSAL	GRIT/WASTE DISPOSAL-WWTF	339.17
10050394	11/25/2014	Printed		10007	AIRGAS EAST	SUPPLIES-STREET	82.33
10050395	11/25/2014	Printed		10290	ALDRICH + ELLIOT, PC	ENGINEERING SERV-WWTF	6,436.99
10050398	11/25/2014	Printed		00382	AMAZON.COM CREDIT	CIRCULATION MATERIALS-LIBRARY	617.16
10050399	11/25/2014	Printed		10408	BAY STATE ELEVATOR COMPANY	EXAM/LUBE ELEVATOR-LIBRARY	261.03
10050400	11/25/2014	Printed		10690	BIRDS OF VERMONT MUSEUM	CHILDREN'S PROGRAMS-LIBRARY	124.00
10050401	11/25/2014	Printed		1655	BLUE CROSS BLUE SHIELD OF VT	INS PREMIUM-VARIOUS	28,558.39
10050402	11/25/2014	Printed		10600	BRODART #2	CIRCULATION MATERIALS-LIBRARY	223.42
10050403	11/25/2014	Printed		0268	BRODART CO.	CIRC MATERIALS-LIBRARY	409.53
10050404	11/25/2014	Printed		9884	JONATHAN BURKART	INSTALL DOOR SR. CTR -LH	112.50
10050405	11/25/2014	Printed		0455	CANON SOLUTIONS AMERICA	BLK/COLOR COPIES-LIB	45.69
10050406	11/25/2014	Printed		0457	CARGILL, INC SALT DIVISION	DEICER SALT-STREET	3,165.09
10050407	11/25/2014	Printed		9743	CARQUEST AUTO PARTS	PARTS-VARIOUS	208.68
10050408	11/25/2014	Printed		0461	CENTRAL BEVERAGE	NEWSPAPERS-LIBRARY	272.50
10050409	11/25/2014	Printed		0503	CHAMPLAIN OIL COMPANY, INC.	VEHICLE FUEL-VARIOUS	3,530.39
10050410	11/25/2014	Printed		0500	CHAMPLAIN WATER DISTRICT	WATER USAGE-WATER	269,512.20
10050411	11/25/2014	Printed		2305	CLARK'S TRUCK CENTER	VALVE -STREET	56.98
10050412	11/25/2014	Printed		9788	COMCAST	CABLE-FIRE	13.63
10050413	11/25/2014	Printed		0560	COPY-SHIP-FAX-PLUS	SHIPPING CHARGES-FIRE/WWTF	38.70
10050414	11/25/2014	Printed		05898	CRYSTAL ROCK BOTTLED WATER	BOTTLED WATER-STR/LH	54.50
10050415	11/25/2014	Printed		10401	DE LAGE LANDEN FINANCIAL INC	COPIER RENTAL-ADM	249.52
10050416	11/25/2014	Printed		10657	MARY K. DENNISON	CHILDREN'S PGM REIMB-LIBRARY	11.27
10050417	11/25/2014	Printed		1690	DEPOT HOME & GARDEN	STRAW-STREET	11.18
10050418	11/25/2014	Printed		9766	ALBERTA DEUTSCH	BOOKS REIMB-LIBRARY	7.00
10050419	11/25/2014	Printed		10396	DION SECURITY INC	FIRE ALARM KEYS-WWTF	11.60
10050420	11/25/2014	Printed		0644	DUBOIS & KING INC.	CRESCENT CONNECTOR INV #19	4,861.09
10050421	11/25/2014	Printed		0700	EAST COAST PRINTERS	PANTS-WWTF	109.15
10050422	11/25/2014	Printed		0689	ED EATON	ENG #21 REPAIRS-FIRE	1,343.89
10050423	11/25/2014	Printed		0720	EMPIRE JANITORIAL SUPPLY CO.	ICE MELTER-STREET	68.00
10050424	11/25/2014	Printed		0710	ENDYNE, INC.	LAB TESTS-WWTF	581.00
10050425	11/25/2014	Printed		0795	TOWN OF ESSEX	MGR CONTRACT-ADMIN	4,666.25
10050426	11/25/2014	Printed		10011	FAIR POINT COMMUNICATIONS, INC.	PHONE-FIRE	2.88
10050427	11/25/2014	Printed		0798	HOWARD P. FAIRFIELD, LLC	GUTTER BROOMS-STREET	190.00
10050428	11/25/2014	Printed		0797	FALCON PLUMBING SERVICE, INC.	HEAT CIRCULATOR REPAIR-LH	149.00
10050429	11/25/2014	Printed		0812	FASTENAL COMPANY	SEALANT/SOCKET SCREWS-STREET	29.26
10050430	11/25/2014	Printed		1935	FERGUSON WATERWORKS #590	SUPPLIES-WATER	1,030.73
10050431	11/25/2014	Printed		10226	G & K SERVICES	SUPPLIES-STREET	61.49
10050432	11/25/2014	Printed		10453	GE CAPITAL C.O.RICOH USA	COPIER-WWTF	170.63
10050433	11/25/2014	Printed		0943	MARY L. GRAF	BOOKS & EXP. REIMB-LIBRARY	123.16
10050434	11/25/2014	Printed		24511	GRAINGER	COGEN TRANSFER PUMP-WWTF	332.90
10050435	11/25/2014	Printed		0965	GREEN MOUNTAIN POWER CORP.	ELECTRICITY -VARIOUS	9,167.44
10050437	11/25/2014	Printed		1035	DONALD L. HAMLIN	ENGINEERING-VARIOUS	32,246.66

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Village of Essex Junction

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C N	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
Checks							
10050438	11/25/2014	Printed		2041	S. D. IRELAND CONCRETE	CONCRETE-STREET	636.00
10050439	11/25/2014	Printed		10646	LINCOLN FINANCIAL GROUP	LIFE INS. PREM	1,172.71
10050440	11/25/2014	Printed		1459	A. MARCELINO & COMPANY, INC	PAYMENT-VARIOUS CONCRETE-STREET	710.00
10050441	11/25/2014	Printed		10155	W.B. MASON CO. INC	OFFICE SUPPLIES-VARIOUS	638.25
10050442	11/25/2014	Printed		10402	DARBY MAYVILLE	MILEAGE REIMB-COM DEV	7.22
10050443	11/25/2014	Printed		1000	SUSAN J. MCNAMARA-HILL	MILEAGE REIMB-ADMIN	21.17
10050444	11/25/2014	Printed		1661	NORTH CENTRAL LABORATORIES	VAC PUMP REBUILD KITS-WWTF	131.99
10050445	11/25/2014	Printed		1660	NORTHEAST DELTA DENTAL	INS PREMIUM-VARIOUS	2,190.90
10050446	11/25/2014	Printed		9657	OCCUPATIONAL HEALTH CENTERS	PHYSICAL EXAMS-FIRE	843.00
10050447	11/25/2014	Printed		10330	PEOPLE'S UNITED BANK	ARRA LOAN PAYMENT-WWTF/SANI	17,336.05
10050448	11/25/2014	Printed		1174	PERMA-LINE CORP OF NEW ENGLAND	ADMIN DIRECTIONAL SIGN-WWTF	60.80
10050449	11/25/2014	Printed		10059	ROBERT PIERCE	CELL PH & MILEAGE REIMB-CMDV	159.64
10050450	11/25/2014	Printed		1789	PIKE INDUSTRIES, INC.	ASPHALT-STREET	478.38
10050451	11/25/2014	Printed		1781	PIONEER MOTORS & DRIVES, INC.	3RD CHLOR PUMP DRIVE-WWTF	1,089.66
10050452	11/25/2014	Printed		18068	POLLARDWATER.COM - EAST	SUPPLIES-WATER	193.95
10050453	11/25/2014	Printed		10689	ERIC POTTER	PRUNE TREES/ELM & MAIN-STREET	2,240.00
10050454	11/25/2014	Printed		10235	PRATT & SMITH INC	ELECTRIC WORK-WWTF	815.53
10050455	11/25/2014	Printed		1836	PRINTING SYSTEMS INC.	CHECKS-ADMIN	292.89
10050456	11/25/2014	Printed		10677	PURCHASE POWER	POSTAGE-ADMIN	620.09
10050457	11/25/2014	Printed		1908	THE RADIO NORTH GROUP, INC.	REPAIR MINITOR V-FIRE	114.50
10050458	11/25/2014	Printed		1927	RECORDED BOOKS, LLC	CIRC MATERIALS-LIBRARY REPL	7.95
10050459	11/25/2014	Printed		1955	REYNOLDS & SON, INC.	EQUIPMENT & UNIFORMS-FIRE	872.43
10050460	11/25/2014	Printed		2054	SEARS COMMERCIAL ONE	TOOLS-STREET	40.47
10050461	11/25/2014	Printed		20732	THE SHERWIN-WILLIAMS CO.	SUPPLIES-STREET	136.94
10050462	11/25/2014	Printed		9627	THE SMALL ENGINE CO., INC	EQUIPMENT REPAIR-FIRE	86.07
10050463	11/25/2014	Printed		21153	SOVERNET COMMUNICATIONS	PH/INTERNET-VARIOUS	562.03
10050464	11/25/2014	Printed		2124	STAPLES ADVANTAGE	OFFICE SUPPLIES-VARIOUS	176.96
10050465	11/25/2014	Printed		0545	THE TECH GROUP	COMPT SVCS-AD FIREWALL-ST	2,149.00
10050466	11/25/2014	Printed		9499	TENCO NEW ENGLAND, INC.	EXHAUST PIPE MUFFLER-STREET	461.42
10050467	11/25/2014	Printed		2330	UNIFIRST CORPORATION	OFFICE MATS-LH	46.00
10050468	11/25/2014	Printed		2361	STATE OF VERMONT	MS4 PERMIT FEE-STREET	40.00
10050469	11/25/2014	Printed		10429	VISITING NURSE ASSOCIATION	MEM'L RE: ROSEANN RACHT-ADMIN	50.00
10050470	11/25/2014	Printed		2377	VLCT UNEMPLOYMENT INS. TRUST	Q3 FY 15 CONTRIBUTION	1,217.00
10050471	11/25/2014	Printed		2505	DAVID WHITCOMB	TRK REPAIR-SANI	1,566.23
10050472	11/25/2014	Printed		9356	WILLIAMSON ELECTRICAL, INC	TROUBLESHOOT ZONE 2 HEAT-LH	90.00
10050473	11/25/2014	Printed		10319	WILLISTON WORKWEAR	COAT-WATER	143.96
10050474	11/25/2014	Printed		25261	MATTHEW WITTEN	PERFORMANCES-LIB FRIENDS	200.00
10050475	11/25/2014	Printed		10436	YRC FREIGHT	RETURN FREIGHT CHARGES-WWTF	384.35

Total Checks: 86

Checks Total (excluding void checks):

668,292.24

Total Payments: 86

Bank Total (excluding void checks):

668,292.24

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Grand Total (excluding void checks):

668,292.24

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BL 12/9/14

Date: 12/05/2014

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BANK:

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
Checks							
10050476	11/25/2014	Printed		9941	BUSINESSCARD SERVICES	SEE ATTACHED SPREADSHEET	1,875.70
10050477	11/25/2014	Printed		10130	LOWE'S BUSINESS ACCOUNT	SUPPLIES-STREET	61.50
10050478	12/02/2014	Printed		1583	NEWEA	LAB CERT EXAM -WW	35.00
10050479	12/09/2014	Printed		10662	ACCESS DOOR AUTOMATION	AUTOMATIC DOOR SERVICE-LIBRARY	210.00
10050480	12/09/2014	Printed		0031	ALLEN ENGINEERING	EFF. FILTER CLEANING-WWTF	310.75
10050481	12/09/2014	Printed		9976	AVONDA AIR SYSTEMS, INC	FURNACE REPAIR-LIBRARY	251.44
10050483	12/09/2014	Printed		10599	BLUETARP FINANCIAL #2	SUPPLIES-VARIOUS	180.04
10050484	12/09/2014	Printed		10600	BRODART #2	CIRCULATION MATERIALS-LIBRARY	989.94
10050485	12/09/2014	Printed		0268	BRODART CO.	CIRCULATION MATERIALS-LIBRARY	286.99
10050486	12/09/2014	Printed		0347	RON BUSHEY'S AUTO INC.	AUTO REPAIRS-FIRE	68.00
10050488	12/09/2014	Printed		9743	CARQUEST AUTO PARTS	VEHICLE SUPPLIES-ST/WWTF	672.30
10050489	12/09/2014	Printed		0525	CHITTENDEN SOLID WASTE DISTRICT	CSWD DIRECT FEES-WWTF	11,193.11
10050490	12/09/2014	Printed		10614	CHOICE COBRA, LLC	ADMIN FEESADMIN	60.00
10050491	12/09/2014	Printed		9788	COMCAST	CABLE-STREET	64.58
10050492	12/09/2014	Printed		10694	JOHN CRONIN	WATER BILL OVERPAYMENT-WTR	163.24
10050493	12/09/2014	Printed		10288	CURTIS LUMBER	SUPPLIES-WWTF	45.59
10050494	12/09/2014	Printed		0689	ED EATON	TRUCK REPAIR-FIRE	334.35
10050495	12/09/2014	Printed		10576	ECOPIXEL LLC	WEB SITE HOST/SUPPORT-ADMI	99.00
10050496	12/09/2014	Printed		0710	ENDYNE, INC.	WEEKLY TKN-WWTF	577.00
10050497	12/09/2014	Printed		0770	ESSEX JUNCTION SCHOOL DISTRICT	SCHOOL IMPACT FEES TRANSFER	115,440.24
10050498	12/09/2014	Printed		0795	TOWN OF ESSEX	RECORDINGS-COM DEV	10.00
10050499	12/09/2014	Printed		0899	GAUTHIER TRUCKING CO., INC	RUBBISH REMOVAL-LH	150.00
10050500	12/09/2014	Printed		24511	GRAINGER	SUPPLIES-FIRE	72.80
10050502	12/09/2014	Printed		10598	GREEN MOUNTAIN POWER CORP #2	ELECTRICITY-VARIOUS	14,919.99
10050504	12/09/2014	Printed		0965	GREEN MOUNTAIN POWER CORP.	ELECTRICTY-VARIOUS	3,185.64
10050505	12/09/2014	Printed		1035	DONALD L. HAMLIN	ENGINEERING-STREET	200.00
10050506	12/09/2014	Printed		1031	HANNAFORD BROTHERS CO.	LAB WATER/TOWELS-WWTF	71.84
10050507	12/09/2014	Printed		9240	HIGHWAY TECH	PREEMPTION EMITTER-FIRE	682.00
10050508	12/09/2014	Printed		1210	JAMES JUTRAS	MILEAGE/PARKING REIMB-WWTF	194.52
10050509	12/09/2014	Printed		9769	KEMIRA WATER SOLUTIONS	SODIUM ALUMINATE-WWTF	8,909.36
10050510	12/09/2014	Printed		10456	KINGSBURY COMPANIES, LLC	CONGEN INSTALLATION-WWTF	111,764.79
10050511	12/09/2014	Printed		9454	LENNY'S SHOE & APP	UNIFORMS-STREET	245.00
10050512	12/09/2014	Printed		10693	MAGIC SALT OF VERMONT LLC	DEICER SALT-STREET	4,520.00
10050513	12/09/2014	Printed		10019	MAIN STREET FLOOR COVERING INC	BATHROOM FLOORING-LIBRARY	484.35
10050514	12/09/2014	Printed		10432	CHELSEA MANDIGO	MILEAGE REIMB-WWTF	19.71
10050515	12/09/2014	Printed		10155	W.B. MASON CO. INC	OFFICE SUPPLIES-LIBRARY	193.75
10050516	12/09/2014	Printed		9513	MUNICIPAL SALES, INC.	CHEM SEWER LINE ROOT CTRL-SANI	3,824.30
10050517	12/09/2014	Printed		1646	NEW ENGLAND CENTRAL RAILROAD	DESIGN MU PATH-CAP R	1,182.50
10050518	12/09/2014	Printed		9657	OCCUPATIONAL HEALTH CENTERS	PHYSICAL EXAM-FIRE	562.00
10050519	12/09/2014	Printed		1696	OUR DESIGNS INC	GLASSES-FIRE	272.48
10050520	12/09/2014	Printed		1789	PIKE INDUSTRIES, INC.	ASPHALT-STREET	308.76
10050521	12/09/2014	Printed		1817	POSTMASTER	PERMIT FEE RENEWAL-ADMIN	220.00
10050522	12/09/2014	Printed		10235	PRATT & SMITH INC	ELECTRICAL WORK-SANI	1,496.28
10050523	12/09/2014	Printed		1836	PRINTING SYSTEMS INC.	W2 FORMS-ADMIN	213.60
10050524	12/09/2014	Printed		10685	R.H. ASSOCIATES & COMPANY	WEATHERSTRIP MTL-WWTF	347.64
10050525	12/09/2014	Printed		1908	THE RADIO NORTH GROUP, INC.	PROGRAMMING&REPAIR-FIRE	2,138.00
10050526	12/09/2014	Printed		10386	SAC INCORPORATED	PUMP PARTS-WWTF	43.26
10050527	12/09/2014	Printed		20732	THE SHERWIN-WILLIAMS CO.	SUPPLIES-WATER/WWTF	103.06
10050528	12/09/2014	Printed		2093	SLACK CHEMICAL COMPANY INC.	LIME-WWTF	609.50
10050529	12/09/2014	Printed		21153	SOVERNET COMMUNICATIONS	PH/INTERNET-STR/FIRE	171.95
10050530	12/09/2014	Printed		2124	STAPLES ADVANTAGE	SUPPLIES-LIBR/WWTF	374.11

Check Register Report

BL 12/9/14

Date: 12/05/2014

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Village of Essex Junction

BANK:

Check Number	Check Date	Status	Void/Stop Date	Vendor Number	Vendor Name	Check Description	Amount
Checks							
10050531	12/09/2014	Printed		10682	THE STONEWALL-KNOX CO. INC.	JANITORIAL-LH/LIBRARY	2,687.34
10050532	12/09/2014	Printed		2153	SULLIVAN, POWERS & CO.	AUDIT SERVICES -VARIOUS	14,304.00
10050533	12/09/2014	Printed		10695	SUNSET TREE CARE DBA	TREE PRUNING-STREET/COM DEV	1,982.50
10050534	12/09/2014	Printed		9967	SWISH KENCO LTD	SUPPLIES-LIBRARY	193.80
10050535	12/09/2014	Printed		9567	TALKING ABOUT BOOKS	CIRCULATION	28.00
10050536	12/09/2014	Printed		2330	UNIFIRST CORPORATION	MATERIALS-LIBRARY	
10050537	12/09/2014	Printed		23415	VERIZON WIRELESS	OFFICE FLOOR MATS-LH	46.00
10050538	12/09/2014	Printed		2361	STATE OF VERMONT	CELL PHONE-VARIOUS	262.30
						WW GR5 OP LICENSE	110.00
						UPGRADE-WW	
10050539	12/09/2014	Printed		9968	VISION SERVICE	VISION INS PREM-ALL DEPTS	418.31
					PLAN-CONNECTICU		
10050540	12/09/2014	Printed		0811	F.W. WEBB COMPANY	PVC FITTINGS-WWTF	20.44

Total Checks: 61

Checks Total (excluding void checks): 310,462.65

Total Payments: 61

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Grand Total (excluding void checks): 310,462.65

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FY15 PURCHASES

tran date	MC company	acct	dept	descrip	\$\$\$	
10/8/2014	GAN*BURLINGTON FREE PRESS	100 100 000 723 000	ADMIN	NEWSPAPER	\$ 22.00	A
10/8/2014	SMART SIGNS	600 600 000 723 000	WWTF	SECURITY SIGNS	\$ 188.80	B
10/9/2014	C AND H DISTRIBUTORS	600 600 000 728 020	WWTF	MATERIAL HANDLING EQUIPMENT	\$ 154.73	C
10/8/2014	WESTSIDE WHOLESALE	600 600 000 728 020	WWTF	CHEM FAN	\$ 222.69	D
10/8/2014	THE ESSEX, VT CULINARY	100 910 000 745 040	EC DEV	RR AVE RECESS EVENT	\$ 366.51	E
10/10/2014	LEUNIG'S BISTRO	100 900 000 723 000	EC DEV	MEETING LUNCH WITH NOEL MACKAY	\$ 18.00	F
10/15/2014	C AND H DISTRIBUTORS	600 600 000 728 020	WWTF	MATERIAL HANDLING EQUIPMENT	\$ 162.57	G
10/15/2014	THE ESSEX, VT CULINARY	100 910 000 745 040	EC DEV	RR AVE RECESS EVENT CREDIT OFF TAX	\$ (28.01)	H
10/23/2014	PAYPAL*VERMONT PLAN ASSOC	100 900 000 723 000	EC DEV	NOV 7TH MTG.	\$ 40.00	I
10/24/2014	PEN*PENNWELL BOOKS	600 600 000 723 000	WWTF	BOOK	\$ 97.75	J
10/27/2014	VZWRLSS	100 100 000 725 000	ADMIN	BROADBAND, SMH	\$ 20.00	K
10/27/2014	VZWRLSS	100 100 000 725 000	ADMIN	BROADBAND, LM	\$ 20.00	L
10/28/2014	GAN*BURLINGTON FREE PRESS	600 600 000 723 000	WWTF	NEWSPAPER	\$ 20.00	M
10/28/2014	MAC'S MARKET	100 100 000 749 000	TRUSTEES	MEETING SUPPLIES	\$ 5.49	N
10/31/2014	AMAZON	600 600 000 723 000	WWTF	OFFICE SUPPLIES	\$ 159.23	O
11/1/2014	AMAZON	600 600 000 723 000	WWTF	CHAIR	\$ 79.99	P
11/3/2014	VACUUM CITY	100 300 000 723 000	FIRE	VACUUM BAGS	\$ 20.00	Q
11/3/2014	MUNICIPAL DAY MTG	100 900 000 723 000	EC DEV	11/13/14 MTG	\$ 30.00	R
11/5/2014	OFFICESUPPLY.COM	100 910 000 745 040	EC DEV	RR AVE RECESS EVENT SUPPLIES	\$ 75.06	S
11/5/2014	MAC'S	100 100 000 723 000	ADMIN	SUPPLIES	\$ 2.99	T
11/5/2014	MAC'S	100 200 000 723 000	LH	SUPPLIES	\$ 8.86	T
11/6/2014	CERTIFIED POWER	100 700 000 728 030	STREET	PARTS	189.04	U
	PROJECT TRACKER					
					TOTAL	\$ 1,875.70

REVENUE/EXPENDITURE REPORT

At 12/9/14 Bill List

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1:49 pm

Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 100 - GENERAL FUND							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
401.000 PROPERTY TAXES-CURRENT	3,011,526.00	3,011,526.00	1,513,502.44	0.00	0.00	1,498,023.56	50.3
402.000 STATE FOR VT PILOT & CURRENT U	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
403.000 PENALTIES/INTEREST DELINQ. TAX	8,000.00	8,000.00	382.95	0.00	0.00	7,617.05	4.8
410.000 LICENSE AND ZONING FEE	35,000.00	35,000.00	44,955.00	0.00	0.00	-9,955.00	128.4
411.010 SERVICE FEE - WATER	106,840.00	106,840.00	26,710.00	0.00	0.00	80,130.00	25.0
411.020 SERVICE FEE - WWTP	53,420.00	53,420.00	13,355.00	0.00	0.00	40,065.00	25.0
411.030 SERVICE FEE - SANITATION	106,840.00	106,840.00	26,710.00	0.00	0.00	80,130.00	25.0
420.010 STATE DISTRICT COURT FINES	2,000.00	2,000.00	265.50	0.00	0.00	1,734.50	13.3
420.020 STATE HIGHWAY AID	100,000.00	100,000.00	60,179.96	0.00	0.00	39,820.04	60.2
420.030 EJSD TAX COLLECTION FEES	48,000.00	48,000.00	0.00	0.00	0.00	48,000.00	0.0
432.015 PARKING SPACE FEES	4,800.00	4,800.00	2,000.00	0.00	0.00	2,800.00	41.7
432.020 LINCOLN HALL RENTALS	1.00	1.00	0.00	0.00	0.00	1.00	0.0
432.030 MISCELLANEOUS FIRE RECEIPTS	10.00	10.00	10.00	0.00	0.00	0.00	100.0
432.051 BLOCK PARTY CONTRIBUTIONS	1,500.00	1,500.00	350.00	0.00	0.00	1,150.00	23.3
432.070 MISCELLANEOUS STREET RECEIPTS	3,000.00	3,000.00	2,198.30	630.00	0.00	801.70	73.3
432.080 MISCELLANEOUS LIBRARY RECEIPTS	500.00	500.00	1,047.00	0.00	0.00	-547.00	209.4
434.010 ESSEX TOWN CONTRIB. TO LIBRARY	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0.0
440.000 INTEREST EARNINGS	1,500.00	1,500.00	409.18	0.00	0.00	1,090.82	27.3
445.000 MISC. - UNCLASSIFIED RECEIPTS	2,000.00	2,000.00	6,018.78	15.77	0.00	-4,018.78	300.9
Revenue	3,502,437.00	3,502,437.00	1,698,094.11	645.77	0.00	1,804,342.89	48.5
Acct Class: 4900 GRANTS & DONATIONS							
432.081 BROWNELL LIBRARY GRANTS	0.00	0.00	600.00	0.00	0.00	-600.00	0.0
432.083 DONATIONS TO LIBRARY	0.00	0.00	3,000.00	0.00	0.00	-3,000.00	0.0
441.028 MISC GRANTS	0.00	0.00	2,040.00	0.00	0.00	-2,040.00	0.0
GRANTS & DONATIONS	0.00	0.00	5,640.00	0.00	0.00	-5,640.00	0.0
Acct Class: 5990 Non Operating Revenues							
410.150 Adult Replacement Receipts	0.00	0.00	776.69	0.00	0.00	-776.69	0.0
410.151 Juvenile Replacment Receipts	0.00	0.00	739.00	0.00	0.00	-739.00	0.0
Non Operating Revenues	0.00	0.00	1,515.69	0.00	0.00	-1,515.69	0.0
Dept: 000.000	3,502,437.00	3,502,437.00	1,705,249.80	645.77	0.00	1,797,187.20	48.7
Revenues	3,502,437.00	3,502,437.00	1,705,249.80	645.77	0.00	1,797,187.20	48.7
Expenditures							
Dept: 100.000 ADMINISTRATION							
Acct Class: 7000 Operating Expenses							
720.000 SALARIES REGULAR	255,978.00	255,978.00	117,059.01	4,946.20	0.00	138,918.99	45.7
720.004 MANAGER CONTRACT	55,995.00	55,995.00	23,331.25	0.00	0.00	32,663.75	41.7
720.010 SALARIES OVERTIME	1,500.00	1,500.00	880.37	0.00	0.00	619.63	58.7
720.020 SALARIES PART TIME	15,057.00	15,057.00	4,186.01	224.13	0.00	10,870.99	27.8
720.022 SOCIAL SECURITY	21,109.00	21,109.00	9,226.77	381.55	0.00	11,882.23	43.7
720.024 UNEMPLOYMENT INSURANCE	1,067.00	1,067.00	56.93	3.05	0.00	1,010.07	5.3
720.026 WORKERS COMP INSURANCE	1,047.00	1,047.00	575.85	24.20	0.00	471.15	55.0
720.028 HEALTH INS & OTHER BENEFITS	72,355.00	72,355.00	30,833.84	-34.36	0.00	41,521.16	42.6
720.030 RETIREMENT	25,598.00	25,598.00	11,111.60	487.12	0.00	14,486.40	43.4
720.032 LIABILITY & PROPERTY INS.	6,218.00	6,218.00	2,973.27	0.00	0.00	3,244.73	47.8
720.034 PUBLIC OFFICIALS LIABILITY INS	5,800.00	5,800.00	2,839.75	0.00	0.00	2,960.25	49.0
720.035 HEALTH IMPROV PROGRAMS	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.0
720.050 BOARD MEMBER FEES	2,500.00	2,500.00	625.00	0.00	0.00	1,875.00	25.0
723.000 SUPPLIES	6,700.00	6,700.00	1,609.90	0.00	0.00	5,090.10	24.0
723.001 POSTAGE	4,200.00	4,200.00	4,394.28	0.00	0.00	-194.28	104.6
723.055 COMPUTER EXPENSES	16,937.00	16,937.00	12,262.71	99.00	0.00	4,674.29	72.4
724.000 TRAINING, CONFERENCES, DUES	10,384.00	10,384.00	4,036.13	0.00	0.00	6,347.87	38.9
725.000 TELEPHONE SERVICES	2,600.00	2,600.00	819.14	0.00	0.00	1,780.86	31.5
725.025 COMMUNICATIONS	13,806.00	13,806.00	6,425.67	0.00	0.00	7,380.33	46.5
745.020 LEASED SERVICES	4,800.00	4,800.00	2,605.72	0.00	0.00	2,194.28	54.3

REVENUE/EXPENDITURE REPORT

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Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014

Fund: 100 - GENERAL FUND

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Expenditures							
Dept: 100.000 ADMINISTRATION							
Acct Class: 7000 Operating Expenses							
745.031 LEGAL SERVICES	15,000.00	15,000.00	7,458.00	0.00	0.00	7,542.00	49.7
745.039 OTHER PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
745.041 AUDIT	5,433.00	5,433.00	5,507.04	0.00	0.00	-74.04	101.4
745.050 PRINTING AND ADVERTISING	5,800.00	5,800.00	1,681.08	0.00	0.00	4,118.92	29.0
745.055 PAY & CLASSIFICATION STUDY	200.00	200.00	0.00	0.00	0.00	200.00	0.0
745.057 ELECTIONS	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00	0.0
747.000 HOLIDAY EXPENSE	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
749.000 TRUSTEES EXPENDITURES	4,000.00	4,000.00	1,200.65	0.00	0.00	2,799.35	30.0
755.023 CAPITAL OUTLAY	2,000.00	2,000.00	1,050.00	0.00	0.00	950.00	52.5
Operating Expenses	561,784.00	561,784.00	252,749.97	6,130.89	0.00	309,034.03	45.0
ADMINISTRATION	561,784.00	561,784.00	252,749.97	6,130.89	0.00	309,034.03	45.0
Dept: 175.000 MISC TRANSFERS & EXPENDITUES							
Acct Class: 7000 Operating Expenses							
750.021 ROLLING STOCK FUND CONTRIB	183,624.00	183,624.00	45,906.00	0.00	0.00	137,718.00	25.0
750.022 CAP RESRV FND CONT - BEG 1993	410,999.00	410,999.00	102,749.75	0.00	0.00	308,249.25	25.0
750.026 EMP TERM BENEFITS TRANSFER	5,000.00	5,000.00	1,250.00	0.00	0.00	3,750.00	25.0
750.027 HALF PENNY FOR LDR TRUCK NOTE	50,000.00	50,000.00	12,500.00	0.00	0.00	37,500.00	25.0
Operating Expenses	649,623.00	649,623.00	162,405.75	0.00	0.00	487,217.25	25.0
MISC TRANSFERS & EXPENDITUES	649,623.00	649,623.00	162,405.75	0.00	0.00	487,217.25	25.0
Dept: 200.000 LINCOLN HALL							
Acct Class: 7000 Operating Expenses							
720.032 LIABILITY & PROPERTY INS.	5,658.00	5,658.00	2,279.67	0.00	0.00	3,378.33	40.3
723.000 SUPPLIES	2,500.00	2,500.00	872.76	0.00	0.00	1,627.24	34.9
723.065 WATER AND SEWER CHARGE	1,500.00	1,500.00	367.78	0.00	0.00	1,132.22	24.5
726.000 ELECTRICAL SERVICE	7,500.00	7,500.00	2,545.31	0.00	0.00	4,954.69	33.9
727.000 HEATING/NATURAL GAS	6,000.00	6,000.00	363.04	0.00	0.00	5,636.96	6.1
728.000 MAINT. BUILDINGS/GROUNDS	7,500.00	7,500.00	1,850.51	0.00	0.00	5,649.49	24.7
745.005 RUBBISH REMOVAL	1,838.00	1,838.00	780.00	150.00	0.00	1,058.00	42.4
745.014 CONTRACT SERVICES	9,021.00	9,021.00	3,205.90	0.00	0.00	5,815.10	35.5
755.023 CAPITAL OUTLAY	13,540.00	13,540.00	13,540.00	0.00	0.00	0.00	100.0
Operating Expenses	55,057.00	55,057.00	25,804.97	150.00	0.00	29,252.03	46.9
LINCOLN HALL	55,057.00	55,057.00	25,804.97	150.00	0.00	29,252.03	46.9
Dept: 300.000 FIRE DEPARTMENT							
Acct Class: 7000 Operating Expenses							
720.021 SALARIES - FIREFIGHTERS	138,000.00	138,000.00	55,012.76	0.00	0.00	82,987.24	39.9
720.022 SOCIAL SECURITY	10,590.00	10,590.00	4,208.37	0.00	0.00	6,381.63	39.7
720.026 WORKERS COMP INSURANCE	27,334.00	27,334.00	10,253.09	0.00	0.00	17,080.91	37.5
720.029 ACCIDENT & DISABILITY INS.	3,600.00	3,600.00	3,300.00	0.00	0.00	300.00	91.7
720.032 LIABILITY & PROPERTY INS.	7,301.00	7,301.00	3,134.31	0.00	0.00	4,166.69	42.9
723.000 SUPPLIES	2,400.00	2,400.00	1,227.96	0.00	0.00	1,172.04	51.2
723.016 EMS SUPPLIES	1,500.00	1,500.00	141.88	0.00	0.00	1,358.12	9.5
723.020 GAS, GREASE AND OIL	7,200.00	7,200.00	2,188.16	0.00	0.00	5,011.84	30.4
723.065 WATER AND SEWER CHARGE	900.00	900.00	303.04	0.00	0.00	596.96	33.7
724.000 TRAINING, CONFERENCES, DUES	5,000.00	5,000.00	33.54	0.00	0.00	4,966.46	0.7
725.000 TELEPHONE SERVICES	3,800.00	3,800.00	1,074.32	0.00	0.00	2,725.68	28.3
726.000 ELECTRICAL SERVICE	7,000.00	7,000.00	2,816.80	0.00	0.00	4,183.20	40.2
727.000 HEATING/NATURAL GAS	5,200.00	5,200.00	215.19	0.00	0.00	4,984.81	4.1
728.000 MAINT. BUILDINGS/GROUNDS	6,000.00	6,000.00	4,169.87	0.00	0.00	1,830.13	69.5
728.010 RADIO MAINTENANCE	2,000.00	2,000.00	853.00	0.00	0.00	1,147.00	42.7
728.020 MAINTENANCE OTHER	13,000.00	13,000.00	11,398.29	0.00	0.00	1,601.71	87.7
728.030 VEHICLE MAINTENANCE	9,000.00	9,000.00	9,084.32	0.00	0.00	-84.32	100.9
728.038 EMERGENCY GENERATOR MAINT	650.00	650.00	500.00	0.00	0.00	150.00	76.9
729.000 UNIFORMS, BOOTS, ETC	19,200.00	19,200.00	6,725.74	0.00	0.00	12,474.26	35.0

REVENUE/EXPENDITURE REPORT

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Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 100 - GENERAL FUND							
Expenditures							
Dept: 300.000 FIRE DEPARTMENT							
Acct Class: 7000 Operating Expenses							
729.052 FIRE PREVENTION	2,000.00	2,000.00	912.84	0.00	0.00	1,087.16	45.6
743.051 PHYSICAL EXAMS	7,000.00	7,000.00	3,934.00	0.00	0.00	3,066.00	56.2
743.058 EMPLOYEE ASSISTANCE PROGRAM	900.00	900.00	432.00	0.00	0.00	468.00	48.0
755.022 NEW EQUIPMENT-RADIOS	4,000.00	4,000.00	3,254.00	0.00	0.00	746.00	81.4
755.025 ROUTINE EQUIPMENT PURCHASES	14,500.00	14,500.00	8,488.34	0.00	0.00	6,011.66	58.5
Operating Expenses	298,075.00	298,075.00	133,661.82	0.00	0.00	164,413.18	44.8
FIRE DEPARTMENT	298,075.00	298,075.00	133,661.82	0.00	0.00	164,413.18	44.8
Dept: 450.000 DEBT SERVICE							
Acct Class: 7150 DEBT SERVICE							
710.075 CAPITAL IMP - INTEREST	68,612.00	68,612.00	32,071.48	0.00	0.00	36,540.52	46.7
DEBT SERVICE	68,612.00	68,612.00	32,071.48	0.00	0.00	36,540.52	46.7
DEBT SERVICE	68,612.00	68,612.00	32,071.48	0.00	0.00	36,540.52	46.7
Dept: 500.000 SENIOR SUPPORT							
Acct Class: 7000 Operating Expenses							
725.000 TELEPHONE SERVICES	460.00	460.00	176.45	0.00	0.00	283.55	38.4
745.014 CONTRACT SERVICES	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	0.0
Operating Expenses	7,960.00	7,960.00	176.45	0.00	0.00	7,783.55	2.2
SENIOR SUPPORT	7,960.00	7,960.00	176.45	0.00	0.00	7,783.55	2.2
Dept: 700.000 STREET DEPARTMENT							
Acct Class: 7000 Operating Expenses							
720.000 SALARIES REGULAR	205,654.00	205,654.00	77,438.04	3,343.29	0.00	128,215.96	37.7
720.010 SALARIES OVERTIME	15,000.00	15,000.00	5,755.60	559.86	0.00	9,244.40	38.4
720.020 SALARIES PART TIME	11,907.00	11,907.00	8,787.18	67.81	0.00	3,119.82	73.8
720.022 SOCIAL SECURITY	17,819.00	17,819.00	6,743.47	290.41	0.00	11,075.53	37.8
720.024 UNEMPLOYMENT INSURANCE	1,169.00	1,169.00	127.96	0.92	0.00	1,041.04	10.9
720.026 WORKERS COMP INSURANCE	13,970.00	13,970.00	5,039.43	208.76	0.00	8,930.57	36.1
720.028 HEALTH INS & OTHER BENEFITS	76,515.00	76,515.00	23,095.63	-51.97	0.00	53,419.37	30.2
720.030 RETIREMENT	20,565.00	20,565.00	7,489.23	345.15	0.00	13,075.77	36.4
720.032 LIABILITY & PROPERTY INS.	15,104.00	15,104.00	6,410.24	0.00	0.00	8,693.76	42.4
723.000 SUPPLIES	20,000.00	20,000.00	3,276.61	20.93	0.00	16,723.39	16.4
723.010 WINTER MAINTENANCE	75,000.00	75,000.00	8,349.11	0.00	0.00	66,650.89	11.1
723.012 PAVEMENT MAINTENANCE	15,000.00	15,000.00	9,116.65	0.00	0.00	5,883.35	60.8
723.014 GRAVEL,TOPSOIL	4,000.00	4,000.00	1,383.40	0.00	0.00	2,616.60	34.6
723.015 SIGNS AND POSTS	4,000.00	4,000.00	990.96	0.00	0.00	3,009.04	24.8
723.020 GAS,GREASE AND OIL	26,000.00	26,000.00	7,655.84	0.00	0.00	18,344.16	29.4
723.065 WATER AND SEWER CHARGE	2,500.00	2,500.00	950.45	0.00	0.00	1,549.55	38.0
724.000 TRAINING, CONFERENCES, DUES	500.00	500.00	199.00	0.00	0.00	301.00	39.8
725.000 TELEPHONE SERVICES	2,000.00	2,000.00	647.73	0.00	0.00	1,352.27	32.4
726.000 ELECTRICAL SERVICE	4,000.00	4,000.00	824.52	0.00	0.00	3,175.48	20.6
726.035 STREET LIGHTS	127,000.00	127,000.00	44,656.68	0.00	0.00	82,343.32	35.2
726.037 TRAFFIC LIGHTS	6,000.00	6,000.00	2,124.99	0.00	0.00	3,875.01	35.4
727.000 HEATING/NATURAL GAS	4,000.00	4,000.00	173.83	0.00	0.00	3,826.17	4.3
728.000 MAINT. BUILDINGS/GROUNDS	2,500.00	2,500.00	758.76	0.00	0.00	1,741.24	30.4
728.010 RADIO MAINTENANCE	200.00	200.00	125.00	0.00	0.00	75.00	62.5
728.020 MAINTENANCE OTHER	1,000.00	1,000.00	1,112.15	0.00	0.00	-112.15	111.2
728.030 VEHICLE MAINTENANCE	20,000.00	20,000.00	7,414.85	0.00	0.00	12,585.15	37.1
728.033 STREETSCAPE MAINT./IMP	16,000.00	16,000.00	3,559.45	0.00	0.00	12,440.55	22.2
728.036 VILLAGE GARDEN SPOTS	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	0.0
728.037 TRAFFIC/STREET LIGHT MAINT.	8,000.00	8,000.00	813.69	0.00	0.00	7,186.31	10.2
728.041 MEMORIAL PARK	3,000.00	3,000.00	714.28	0.00	0.00	2,285.72	23.8
728.043 STREET MARKINGS	7,000.00	7,000.00	8,045.50	0.00	0.00	-1,045.50	114.9
729.000 UNIFORMS,BOOTS,ETC	4,500.00	4,500.00	1,763.48	0.00	0.00	2,736.52	39.2
745.005 RUBBISH REMOVAL	6,200.00	6,200.00	1,519.16	0.00	0.00	4,680.84	24.5

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Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 100 - GENERAL FUND							
Expenditures							
Dept: 700.000 STREET DEPARTMENT							
Acct Class: 7000 Operating Expenses							
745.014 CONTRACT SERVICES	0.00	0.00	1,200.00	0.00	0.00	-1,200.00	0.0
745.030 EQUIPMENT RENTALS	1,000.00	1,000.00	66.00	0.00	0.00	934.00	6.6
745.044 ENGINEERING SERVICES	15,000.00	15,000.00	2,934.73	0.00	0.00	12,065.27	19.6
755.011 TRAFFIC CALMING	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
755.023 CAPITAL OUTLAY	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	0.0
760.032 SIDEWALK AND CURB MAINTENANCE	3,000.00	3,000.00	7,543.48	0.00	0.00	-4,543.48	251.4
760.033 STORM SEWER MAINTENANCE	9,000.00	9,000.00	1,004.65	0.00	0.00	7,995.35	11.2
760.034 STORM SEWER PERMIT FEES	3,000.00	3,000.00	205.00	0.00	0.00	2,795.00	6.8
760.035 STORM SEWER PUBLIC EDUCATION	9,500.00	9,500.00	7,856.00	0.00	0.00	1,644.00	82.7
760.036 STREAM FLOW MONITORING	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.0
Operating Expenses	814,603.00	814,603.00	267,872.73	4,785.16	0.00	546,730.27	32.9
STREET DEPARTMENT							
814,603.00	814,603.00	267,872.73	4,785.16	0.00	546,730.27	32.9	
Dept: 800.000 BROWNELL LIBRARY							
Acct Class: 7000 Operating Expenses							
720.000 SALARIES REGULAR	315,379.00	315,379.00	140,826.18	6,118.91	0.00	174,552.82	44.7
720.020 SALARIES PART TIME	89,219.00	89,219.00	38,325.64	1,686.59	0.00	50,893.36	43.0
720.022 SOCIAL SECURITY	31,089.00	31,089.00	13,253.95	572.22	0.00	17,835.05	42.6
720.024 UNEMPLOYMENT INSURANCE	2,390.00	2,390.00	502.16	9.77	0.00	1,887.84	21.0
720.026 WORKERS COMP INSURANCE	1,567.00	1,567.00	840.02	36.52	0.00	726.98	53.6
720.028 HEALTH INS & OTHER BENEFITS	103,020.00	103,020.00	44,490.77	-96.53	0.00	58,529.23	43.2
720.030 RETIREMENT	31,537.00	31,537.00	13,491.88	589.40	0.00	18,045.12	42.8
720.032 LIABILITY & PROPERTY INS.	10,481.00	10,481.00	4,774.12	0.00	0.00	5,706.88	45.6
723.000 SUPPLIES	13,000.00	13,000.00	4,990.48	0.00	0.00	8,009.52	38.4
723.001 POSTAGE	3,500.00	3,500.00	582.85	0.00	0.00	2,917.15	16.7
723.055 COMPUTER EXPENSES	3,500.00	3,500.00	355.13	0.00	0.00	3,144.87	10.1
723.065 WATER AND SEWER CHARGE	1,000.00	1,000.00	417.10	0.00	0.00	582.90	41.7
724.000 TRAINING, CONFERENCES, DUES	4,000.00	4,000.00	184.40	0.00	0.00	3,815.60	4.6
725.000 TELEPHONE SERVICES	1,100.00	1,100.00	363.95	0.00	0.00	736.05	33.1
725.030 TECHNOLOGY ACCESS	5,500.00	5,500.00	3,457.98	0.00	0.00	2,042.02	62.9
726.000 ELECTRICAL SERVICE	14,500.00	14,500.00	5,521.58	0.00	0.00	8,978.42	38.1
727.000 HEATING/NATURAL GAS	7,400.00	7,400.00	290.26	0.00	0.00	7,109.74	3.9
728.000 MAINT. BUILDINGS/GROUNDS	14,500.00	14,500.00	13,521.54	0.00	0.00	978.46	93.3
728.050 ALARM SYSTEM MAINTENANCE	500.00	500.00	221.25	0.00	0.00	278.75	44.3
735.000 INTERVIEW COSTS	2,000.00	2,000.00	120.00	0.00	0.00	1,880.00	6.0
745.014 CONTRACT SERVICES	23,225.00	23,225.00	7,476.76	0.00	0.00	15,748.24	32.2
745.021 ADULT PROGRAMS	300.00	300.00	34.87	0.00	0.00	265.13	11.6
745.022 CHILDRENS PROGRAMS	3,000.00	3,000.00	2,117.77	0.00	0.00	882.23	70.6
755.014 COMPUTER REPLACEMENT	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	0.0
755.020 ADULT COLLECTION-PRINT & ELECT	31,000.00	31,000.00	12,691.70	0.00	0.00	18,308.30	40.9
755.021 JUVEN COLLECTION-PRNT & ELECTR	15,500.00	15,500.00	8,515.69	0.00	0.00	6,984.31	54.9
Operating Expenses	736,207.00	736,207.00	317,368.03	8,916.88	0.00	418,838.97	43.1
BROWNELL LIBRARY							
736,207.00	736,207.00	317,368.03	8,916.88	0.00	418,838.97	43.1	
Dept: 900.000 COMMUNITY DEVELOPMENT DEPT							
Acct Class: 7000 Operating Expenses							
720.000 SALARIES REGULAR	129,612.00	129,612.00	56,789.87	2,474.80	0.00	72,822.13	43.8
720.010 SALARIES OVERTIME	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
720.022 SOCIAL SECURITY	10,390.00	10,390.00	4,364.47	185.13	0.00	6,025.53	42.0
720.024 UNEMPLOYMENT INSURANCE	432.00	432.00	0.00	0.00	0.00	432.00	0.0
720.026 WORKERS COMP INSURANCE	504.00	504.00	320.37	11.59	0.00	183.63	63.6
720.028 HEALTH INS & OTHER BENEFITS	36,177.00	36,177.00	14,300.70	-32.18	0.00	21,876.30	39.5
720.030 RETIREMENT	12,961.00	12,961.00	5,667.58	247.48	0.00	7,293.42	43.7
720.032 LIABILITY & PROPERTY INS.	2,232.00	2,232.00	1,083.04	0.00	0.00	1,148.96	48.5
720.034 PUBLIC OFFICIALS LIABILITY INS	5,800.00	5,800.00	2,839.75	0.00	0.00	2,960.25	49.0
720.050 BOARD MEMBER FEES	3,600.00	3,600.00	750.00	0.00	0.00	2,850.00	20.8
723.000 SUPPLIES	2,800.00	2,800.00	1,159.48	0.00	0.00	1,640.52	41.4
723.001 POSTAGE	1,120.00	1,120.00	124.97	0.00	0.00	995.03	11.2

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For the Period: 7/1/2014 to 12/31/2014	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 100 - GENERAL FUND							
Expenditures							
Dept: 900.000 COMMUNITY DEVELOPMENT DEPT							
Acct Class: 7000 Operating Expenses							
723.055 COMPUTER EXPENSES	4,000.00	4,000.00	1,467.64	0.00	0.00	2,532.36	36.7
724.000 TRAINING, CONFERENCES, DUES	4,500.00	4,500.00	350.22	0.00	0.00	4,149.78	7.8
725.000 TELEPHONE SERVICES	1,550.00	1,550.00	690.30	0.00	0.00	859.70	44.5
725.025 COMMUNICATIONS	2,500.00	2,500.00	275.00	0.00	0.00	2,225.00	11.0
728.030 VEHICLE MAINTENANCE	3,500.00	3,500.00	1,000.00	0.00	0.00	2,500.00	28.6
745.031 LEGAL SERVICES	14,000.00	14,000.00	115.50	0.00	0.00	13,884.50	0.8
745.039 OTHER PROFESSIONAL SERVICES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
745.050 PRINTING AND ADVERTISING	5,000.00	5,000.00	1,334.45	0.00	0.00	3,665.55	26.7
745.051 RECORDING FEES	2,500.00	2,500.00	950.00	0.00	0.00	1,550.00	38.0
755.023 CAPITAL OUTLAY	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
Operating Expenses	250,678.00	250,678.00	93,583.34	2,886.82	0.00	157,094.66	37.3
COMMUNITY DEVELOPMENT DEPT	250,678.00	250,678.00	93,583.34	2,886.82	0.00	157,094.66	37.3
Dept: 910.000 ECONOMIC DEVELOPMENT							
Acct Class: 7000 Operating Expenses							
720.000 SALARIES REGULAR	36,604.00	36,604.00	15,632.83	701.20	0.00	20,971.17	42.7
720.022 SOCIAL SECURITY	2,823.00	2,823.00	1,129.86	50.77	0.00	1,693.14	40.0
720.024 UNEMPLOYMENT INSURANCE	216.00	216.00	0.00	0.00	0.00	216.00	0.0
720.026 WORKERS COMP INSURANCE	141.00	141.00	72.66	3.28	0.00	68.34	51.5
720.028 HEALTH INS & OTHER BENEFITS	18,089.00	18,089.00	7,150.36	-16.09	0.00	10,938.64	39.5
720.030 RETIREMENT	3,660.00	3,660.00	1,563.28	70.12	0.00	2,096.72	42.7
720.032 LIABILITY & PROPERTY INS.	105.00	105.00	93.41	0.00	0.00	11.59	89.0
745.025 BLOCK PARTY EXPENSE	7,000.00	7,000.00	6,620.46	0.00	0.00	379.54	94.6
745.040 COMMUNITY EVENTS & PROGRAMS	6,000.00	6,000.00	1,870.66	0.00	0.00	4,129.34	31.2
745.054 ANNUAL SUPPORT OF ORGNIZATIONS	9,200.00	9,200.00	7,260.50	0.00	0.00	1,939.50	78.9
748.000 NEW PROGRAMS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
748.010 MATCHING GRANT FUNDS	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00	0.0
Operating Expenses	94,838.00	94,838.00	41,394.02	809.28	0.00	53,443.98	43.6
ECONOMIC DEVELOPMENT	94,838.00	94,838.00	41,394.02	809.28	0.00	53,443.98	43.6
Dept: 920.000 GRANT & OTH UNANTC. EXPENDITUR							
Acct Class: 7000 Operating Expenses							
755.020 ADULT COLLECTION-PRINT & ELECT	0.00	0.00	60.02	0.00	0.00	-60.02	0.0
755.021 JUVEN COLLECTION-PRNT & ELECTR	0.00	0.00	180.55	0.00	0.00	-180.55	0.0
759.011 LIBRARY DONATION EXPENDITURES	0.00	0.00	1,830.19	0.00	0.00	-1,830.19	0.0
759.070 STREET DEPT GRANT EXPENDITURES	0.00	0.00	991.25	0.00	0.00	-991.25	0.0
Operating Expenses	0.00	0.00	3,062.01	0.00	0.00	-3,062.01	0.0
GRANT & OTH UNANTC. EXPENDITUR	0.00	0.00	3,062.01	0.00	0.00	-3,062.01	0.0
Expenditures	3,537,437.00	3,537,437.00	1,330,150.57	23,679.03	0.00	2,207,286.43	37.6
Net Effect for GENERAL FUND	-35,000.00	-35,000.00	375,099.23	-23,033.26	0.00	-410,099.23	1,071.7
Change in Fund Balance:			375,099.23				
Fund: 152 - GEN FUND ROLLING STOCK RESERVE							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
440.000 INTEREST EARNINGS	0.00	0.00	121.49	0.00	0.00	-121.49	0.0
599.000 CONTRIB FROM GENERAL FUND	0.00	0.00	58,406.00	0.00	0.00	-58,406.00	0.0
Revenue	0.00	0.00	58,527.49	0.00	0.00	-58,527.49	0.0
Dept: 000.000	0.00	0.00	58,527.49	0.00	0.00	-58,527.49	0.0

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Fund: 152 - GEN FUND ROLLING STOCK RESERVE							
Revenues	0.00	0.00	58,527.49	0.00	0.00	-58,527.49	0.0
Expenditures							
Dept: 000.000							
Acct Class: 7000 Operating Expenses							
710.030 FIRE TRUCK LOAN PRINCIPAL	0.00	0.00	50,000.00	0.00	0.00	-50,000.00	0.0
720.040 INTEREST EXPENSE	0.00	0.00	3,031.67	0.00	0.00	-3,031.67	0.0
Operating Expenses	0.00	0.00	53,031.67	0.00	0.00	-53,031.67	0.0
Acct Class: 8000 Capital Projects							
750.709 SIDEWALK PLOW	0.00	0.00	138.50	0.00	0.00	-138.50	0.0
Capital Projects	0.00	0.00	138.50	0.00	0.00	-138.50	0.0
Dept: 000.000	0.00	0.00	53,170.17	0.00	0.00	-53,170.17	0.0
Expenditures	0.00	0.00	53,170.17	0.00	0.00	-53,170.17	0.0
Net Effect for GEN FUND ROLLING STOCK RESERVE	0.00	0.00	5,357.32	0.00	0.00	-5,357.32	0.0
Change in Fund Balance:			5,357.32				
Fund: 159 - Veterans Memorial Park							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
440.000 INTEREST EARNINGS	0.00	0.00	2.37	0.00	0.00	-2.37	0.0
Revenue	0.00	0.00	2.37	0.00	0.00	-2.37	0.0
Dept: 000.000	0.00	0.00	2.37	0.00	0.00	-2.37	0.0
Revenues	0.00	0.00	2.37	0.00	0.00	-2.37	0.0
Net Effect for Veterans Memorial Park	0.00	0.00	2.37	0.00	0.00	-2.37	0.0
Change in Fund Balance:			2.37				
Fund: 175 - 2014 VMBB SERIES 3 BOND PROJ.							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
440.000 INTEREST EARNINGS	0.00	0.00	2.92	0.00	0.00	-2.92	0.0
465.054 BOND PROCEEDS	0.00	0.00	2,838,000.00	0.00	0.00	-2,838,000.00	0.0
Revenue	0.00	0.00	2,838,002.92	0.00	0.00	-2,838,002.92	0.0
Dept: 000.000	0.00	0.00	2,838,002.92	0.00	0.00	-2,838,002.92	0.0
Revenues	0.00	0.00	2,838,002.92	0.00	0.00	-2,838,002.92	0.0
Expenditures							
Dept: 000.000							
Acct Class: 7000 Operating Expenses							
745.031 LEGAL SERVICES	0.00	0.00	3,456.00	0.00	0.00	-3,456.00	0.0
Operating Expenses	0.00	0.00	3,456.00	0.00	0.00	-3,456.00	0.0
Acct Class: 8000 Capital Projects							
750.300 SCHOOL ST. RDWY/WTR/SWR RECONS	0.00	0.00	265,440.55	0.00	0.00	-265,440.55	0.0
750.305 MAIN ST. DRAINAGE-BRDG TO TOH	0.00	0.00	5,968.93	0.00	0.00	-5,968.93	0.0
750.310 HILLCREST DRNG/N HILLCRST DR/W	0.00	0.00	2,992.57	0.00	0.00	-2,992.57	0.0
750.315 MAPLE ST. CULVERT	0.00	0.00	206.25	0.00	0.00	-206.25	0.0
750.320 BRIAR LANE RD/SDWK/WTR LINE	0.00	0.00	77.00	0.00	0.00	-77.00	0.0

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Fund: 175 - 2014 VMBB SERIES 3 BOND PROJ.							
Expenditures							
Dept: 000.000							
Capital Projects	0.00	0.00	274,685.30	0.00	0.00	-274,685.30	0.0
Dept: 000.000	0.00	0.00	278,141.30	0.00	0.00	-278,141.30	0.0
Expenditures	0.00	0.00	278,141.30	0.00	0.00	-278,141.30	0.0
Net Effect for 2014 VMBB SERIES 3 BOND PROJ.	0.00	0.00	2,559,861.62	0.00	0.00	-2,559,861.62	0.0
Change in Fund Balance:			2,559,861.62				
Fund: 200 - GEN FUND CAPITAL RESERVE FUND							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
440.000 INTEREST EARNINGS	0.00	0.00	96.18	0.00	0.00	-96.18	0.0
441.034 CRES CNCTR GRANT STP 5300(13)	0.00	0.00	166,057.70	0.00	0.00	-166,057.70	0.0
441.037 MU SAFETY PATH SDWK(17)	0.00	0.00	3,544.75	0.00	0.00	-3,544.75	0.0
441.040 PEARL MISS LNK EJ STP 5300(14)	0.00	0.00	2,459.75	0.00	0.00	-2,459.75	0.0
599.000 CONTRIB FROM GENERAL FUND	0.00	0.00	102,749.75	0.00	0.00	-102,749.75	0.0
Revenue	0.00	0.00	274,908.13	0.00	0.00	-274,908.13	0.0
Dept: 000.000	0.00	0.00	274,908.13	0.00	0.00	-274,908.13	0.0
Revenues	0.00	0.00	274,908.13	0.00	0.00	-274,908.13	0.0
Expenditures							
Dept: 000.000							
Acct Class: 8000 Capital Projects							
750.155 MULTI-USE PATH NORTH	0.00	0.00	9,689.00	0.00	0.00	-9,689.00	0.0
750.160 PEARL ST. LINKING SIDEWALK	0.00	0.00	7,746.87	0.00	0.00	-7,746.87	0.0
750.167 LH ROOF REPLACEMENT	0.00	0.00	37,145.20	0.00	0.00	-37,145.20	0.0
750.169 CRESCENT CONNECTOR	0.00	0.00	165,751.70	0.00	0.00	-165,751.70	0.0
750.177 WOODS END RECONSTRUCTION (14)	0.00	0.00	143,391.34	0.00	0.00	-143,391.34	0.0
750.178 RAILROAD AVE. RDWY/WTR LINE	0.00	0.00	1,921.30	0.00	0.00	-1,921.30	0.0
750.180 LIBRARY SURVEILLANCE CAMERAS	0.00	0.00	12,299.95	0.00	0.00	-12,299.95	0.0
750.700 CAPITAL RES. PAVING	0.00	0.00	154,134.11	0.00	0.00	-154,134.11	0.0
Capital Projects	0.00	0.00	532,079.47	0.00	0.00	-532,079.47	0.0
Dept: 000.000	0.00	0.00	532,079.47	0.00	0.00	-532,079.47	0.0
Expenditures	0.00	0.00	532,079.47	0.00	0.00	-532,079.47	0.0
Net Effect for GEN FUND CAPITAL RESERVE FUND	0.00	0.00	-257,171.34	0.00	0.00	257,171.34	0.0
Change in Fund Balance:			-257,171.34				
Fund: 210 - LAND ACQUISITION FUND							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
440.000 INTEREST EARNINGS	0.00	0.00	52.64	0.00	0.00	-52.64	0.0
Revenue	0.00	0.00	52.64	0.00	0.00	-52.64	0.0
Dept: 000.000	0.00	0.00	52.64	0.00	0.00	-52.64	0.0
Revenues	0.00	0.00	52.64	0.00	0.00	-52.64	0.0

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Net Effect for LAND ACQUISITION FUND	0.00	0.00	52.64	0.00	0.00	-52.64	0.0
Change in Fund Balance:			52.64				
Fund: 230 - WATER FUND							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
440.000 INTEREST EARNINGS	0.00	0.00	78.55	0.00	0.00	-78.55	0.0
465.010 SALE OF WATER-RESIDENTIAL	826,553.00	826,553.00	418,857.16	0.00	0.00	407,695.84	50.7
465.020 WATER SALES - LARGE USERS	96,243.00	96,243.00	42,124.35	7,396.76	0.00	54,118.65	43.8
465.040 WATER BILLING PENALTIES	3,500.00	3,500.00	2,213.82	1,766.38	0.00	1,286.18	63.3
465.045 WATER RECONNECT FEES	0.00	0.00	262.50	0.00	0.00	-262.50	0.0
465.050 MISCELLANEOUS WATER RECEIPTS	15,000.00	15,000.00	10,996.78	0.00	0.00	4,003.22	73.3
Revenue	941,296.00	941,296.00	474,533.16	9,163.14	0.00	466,762.84	50.4
Acct Class: 4650 IBM Water Pass Thru Rev							
465.015 SALE OF WATER-IBM	2,230,880.00	2,230,880.00	994,862.54	174,691.33	0.00	1,236,017.46	44.6
465.017 SALE OF WATER - IBM VT TAX	51,275.00	51,275.00	22,830.36	4,008.86	0.00	28,444.64	44.5
IBM Water Pass Thru Rev	2,282,155.00	2,282,155.00	1,017,692.90	178,700.19	0.00	1,264,462.10	44.6
Acct Class: 5990 Non Operating Revenues							
440.010 Interest Earned - Capital Res	0.00	0.00	64.55	0.00	0.00	-64.55	0.0
465.055 CURRENT YR CONTRIBUTION INCOME	0.00	0.00	30,000.00	0.00	0.00	-30,000.00	0.0
Non Operating Revenues	0.00	0.00	30,064.55	0.00	0.00	-30,064.55	0.0
Dept: 000.000	3,223,451.00	3,223,451.00	1,522,290.61	187,863.33	0.00	1,701,160.39	47.2
Revenues	3,223,451.00	3,223,451.00	1,522,290.61	187,863.33	0.00	1,701,160.39	47.2
Expenditures							
Dept: 650.000 WATER DEPARTMENT							
Acct Class: 7000 Operating Expenses							
720.000 SALARIES REGULAR	107,890.00	107,890.00	41,122.41	1,844.20	0.00	66,767.59	38.1
720.010 SALARIES OVERTIME	14,000.00	14,000.00	2,343.25	75.00	0.00	11,656.75	16.7
720.020 SALARIES PART TIME	8,798.00	8,798.00	1,871.77	33.90	0.00	6,926.23	21.3
720.022 SOCIAL SECURITY	9,447.00	9,447.00	3,333.22	143.44	0.00	6,113.78	35.3
720.024 UNEMPLOYMENT INSURANCE	616.00	616.00	25.46	0.46	0.00	590.54	4.1
720.026 WORKERS COMP INSURANCE	5,277.00	5,277.00	2,423.65	106.21	0.00	2,853.35	45.9
720.028 HEALTH INS & OTHER BENEFITS	41,604.00	41,604.00	16,445.76	-37.00	0.00	25,158.24	39.5
720.030 RETIREMENT	10,789.00	10,789.00	3,980.42	168.19	0.00	6,808.58	36.9
720.032 LIABILITY & PROPERTY INS.	3,402.00	3,402.00	1,537.36	0.00	0.00	1,864.64	45.2
720.040 INTEREST EXPENSE	50.00	50.00	0.00	0.00	0.00	50.00	0.0
723.000 SUPPLIES	5,000.00	5,000.00	1,436.40	0.00	0.00	3,563.60	28.7
723.001 POSTAGE	1,500.00	1,500.00	729.04	0.00	0.00	770.96	48.6
723.020 GAS, GREASE AND OIL	2,000.00	2,000.00	763.16	0.00	0.00	1,236.84	38.2
723.041 METERS AND PARTS	1,000.00	1,000.00	137.29	0.00	0.00	862.71	13.7
723.042 DISTRIBUTION MATERIALS	5,700.00	5,700.00	1,611.78	0.00	0.00	4,088.22	28.3
723.055 COMPUTER EXPENSES	1,200.00	1,200.00	276.54	0.00	0.00	923.46	23.0
723.065 WATER AND SEWER CHARGE	350.00	350.00	84.90	0.00	0.00	265.10	24.3
724.000 TRAINING, CONFERENCES, DUES	2,000.00	2,000.00	150.00	0.00	0.00	1,850.00	7.5
725.000 TELEPHONE SERVICES	0.00	0.00	358.75	0.00	0.00	-358.75	0.0
726.000 ELECTRICAL SERVICE	700.00	700.00	206.15	0.00	0.00	493.85	29.5
727.000 HEATING/NATURAL GAS	3,500.00	3,500.00	147.68	0.00	0.00	3,352.32	4.2
728.020 MAINTENANCE OTHER	1,000.00	1,000.00	1,033.98	0.00	0.00	-33.98	103.4
728.034 WATER LINES MAINT-BREAKS	16,000.00	16,000.00	620.00	0.00	0.00	15,380.00	3.9
729.000 UNIFORMS, BOOTS, ETC	1,000.00	1,000.00	840.40	0.00	0.00	159.60	84.0
745.014 CONTRACT SERVICES	106,840.00	106,840.00	26,710.00	0.00	0.00	80,130.00	25.0
745.039 OTHER PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
745.041 AUDIT	3,500.00	3,500.00	3,289.92	0.00	0.00	210.08	94.0
745.042 CWD WATER PURCHASE	451,212.00	451,212.00	158,009.77	0.00	0.00	293,202.23	35.0
745.050 PRINTING AND ADVERTISING	1,700.00	1,700.00	0.00	0.00	0.00	1,700.00	0.0
750.020 TRANS TO CAPITAL RESERVE	120,000.00	120,000.00	30,000.00	0.00	0.00	90,000.00	25.0
755.023 CAPITAL OUTLAY	3,850.00	3,850.00	0.00	0.00	0.00	3,850.00	0.0

REVENUE/EXPENDITURE REPORT

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Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 230 - WATER FUND							
Expenditures							
Dept: 650.000 WATER DEPARTMENT							
Acct Class: 7000 Operating Expenses							
770.510 STATE WATER TAX	10,371.00	10,371.00	3,626.05	0.00	0.00	6,744.95	35.0
Operating Expenses	941,296.00	941,296.00	303,115.11	2,334.40	0.00	638,180.89	32.2
Acct Class: 7800 IBM Water Costs							
745.043 CWD Water Purchase - IBM	2,230,880.00	2,230,880.00	820,171.21	0.00	0.00	1,410,708.79	36.8
770.511 State Water Tax - IBM	51,275.00	51,275.00	18,821.50	0.00	0.00	32,453.50	36.7
IBM Water Costs	2,282,155.00	2,282,155.00	838,992.71	0.00	0.00	1,443,162.29	36.8
Acct Class: 8000 Capital Projects							
750.178 RAILROAD AVE. RDWY/WTR LINE	0.00	0.00	1,758.65	0.00	0.00	-1,758.65	0.0
750.211 METER REPLACEMENT PROGRAM	0.00	0.00	7,038.51	0.00	0.00	-7,038.51	0.0
750.300 SCHOOL ST. RDWY/WTR/SWR RECONS	0.00	0.00	144,047.59	0.00	0.00	-144,047.59	0.0
750.310 HILLCREST DRNG/N HILLCRST DRW	0.00	0.00	945.01	0.00	0.00	-945.01	0.0
750.320 BRIAR LANE RD/SDWK/WTR LINE	0.00	0.00	10.50	0.00	0.00	-10.50	0.0
750.321 BOND LEGAL COSTS	0.00	0.00	644.00	0.00	0.00	-644.00	0.0
Capital Projects	0.00	0.00	154,444.26	0.00	0.00	-154,444.26	0.0
WATER DEPARTMENT	3,223,451.00	3,223,451.00	1,296,552.08	2,334.40	0.00	1,926,898.92	40.2
Expenditures	3,223,451.00	3,223,451.00	1,296,552.08	2,334.40	0.00	1,926,898.92	40.2
Net Effect for WATER FUND	0.00	0.00	225,738.53	185,528.93	0.00	-225,738.53	0.0
Change in Fund Balance:			225,738.53				
Fund: 400 - SANITATION FUND							
Revenues							
Dept: 000.000							
Acct Class: 4000 Revenue							
432.040 MISCELLANEOUS SEWER RECEIPTS	20,000.00	20,000.00	99,998.22	0.00	0.00	-79,998.22	500.0
440.000 INTEREST EARNINGS	0.00	0.00	160.83	0.00	0.00	-160.83	0.0
442.000 ESSEX PUMP STATION FEES	22,075.00	22,075.00	12,321.49	0.00	0.00	9,753.51	55.8
442.010 2 PARY AGREEMNT REV	15,000.00	15,000.00	7,500.00	0.00	0.00	7,500.00	50.0
500.000 ANNUAL CUSTOMER CHARGE	403,915.00	403,915.00	266,186.35	0.00	0.00	137,728.65	65.9
500.001 ANNUAL CUSTOMER CHARGE - PEN	2,000.00	2,000.00	1,355.05	931.25	0.00	644.95	67.8
Revenue	462,990.00	462,990.00	387,521.94	931.25	0.00	75,468.06	83.7
Acct Class: 5990 Non Operating Revenues							
430.012 WWTF CAPACITY SALE REVENUE	0.00	0.00	100,000.00	0.00	0.00	-100,000.00	0.0
440.010 Interest Earned - Capital Res	0.00	0.00	370.23	0.00	0.00	-370.23	0.0
440.020 INTEREST WWTF RESERV	0.00	0.00	348.55	0.00	0.00	-348.55	0.0
465.055 CURRENT YR CONTRIBUTION INCOME	0.00	0.00	21,250.00	0.00	0.00	-21,250.00	0.0
Non Operating Revenues	0.00	0.00	121,968.78	0.00	0.00	-121,968.78	0.0
Dept: 000.000	462,990.00	462,990.00	509,490.72	931.25	0.00	-46,500.72	110.0
Revenues	462,990.00	462,990.00	509,490.72	931.25	0.00	-46,500.72	110.0
Expenditures							
Dept: 400.000 SANITATION DEPARTMENT							
Acct Class: 7000 Operating Expenses							
720.000 SALARIES REGULAR	80,190.00	80,190.00	31,736.52	1,446.63	0.00	48,453.48	39.6
720.010 SALARIES OVERTIME	8,000.00	8,000.00	3,211.43	742.28	0.00	4,788.57	40.1
720.020 SALARIES PART TIME	12,683.00	12,683.00	1,887.56	33.90	0.00	10,795.44	14.9
720.022 SOCIAL SECURITY	7,839.00	7,839.00	2,715.69	165.23	0.00	5,123.31	34.6
720.024 UNEMPLOYMENT INSURANCE	668.00	668.00	196.53	0.46	0.00	471.47	29.4
720.026 WORKERS COMP INSURANCE	4,177.00	4,177.00	1,605.23	85.84	0.00	2,571.77	38.4
720.028 HEALTH INS & OTHER BENEFITS	41,604.00	41,604.00	16,445.72	-37.00	0.00	25,158.28	39.5
720.030 RETIREMENT	8,019.00	8,019.00	3,294.13	150.08	0.00	4,724.87	41.1

REVENUE/EXPENDITURE REPORT

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Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014

Fund: 400 - SANITATION FUND

Expenditures

Dept: 400.000 SANITATION DEPARTMENT

Acct Class: 7000 Operating Expenses

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
720.032 LIABILITY & PROPERTY INS.	6,800.00	6,800.00	2,880.62	0.00	0.00	3,919.38	42.4
723.000 SUPPLIES	1,000.00	1,000.00	18.70	0.00	0.00	981.30	1.9
723.001 POSTAGE	3,000.00	3,000.00	1,455.79	0.00	0.00	1,544.21	48.5
723.020 GAS, GREASE AND OIL	3,000.00	3,000.00	564.96	0.00	0.00	2,435.04	18.8
723.041 METERS AND PARTS	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	0.0
723.055 COMPUTER EXPENSES	2,800.00	2,800.00	553.09	0.00	0.00	2,246.91	19.8
723.065 WATER AND SEWER CHARGE	1,500.00	1,500.00	144.09	0.00	0.00	1,355.91	9.6
724.000 TRAINING, CONFERENCES, DUES	500.00	500.00	0.00	0.00	0.00	500.00	0.0
726.000 ELECTRICAL SERVICE	8,500.00	8,500.00	3,486.19	0.00	0.00	5,013.81	41.0
727.000 HEATING/NATURAL GAS	1,800.00	1,800.00	160.36	0.00	0.00	1,639.64	8.9
728.020 MAINTENANCE OTHER	1,500.00	1,500.00	2,294.37	0.00	0.00	-794.37	153.0
728.040 PUMP STATION MAINTENANCE	4,000.00	4,000.00	2,789.87	0.00	0.00	1,210.13	69.7
728.060 SANITATION LINES MAINTENANCE	10,000.00	10,000.00	3,824.30	0.00	0.00	6,175.70	38.2
728.063 SUSIE WILSON PS COSTS	7,000.00	7,000.00	1,939.99	0.00	0.00	5,060.01	27.7
728.064 WEST ST PS COSTS	10,000.00	10,000.00	5,737.47	0.00	0.00	4,262.53	57.4
729.000 UNIFORMS, BOOTS, ETC	1,000.00	1,000.00	242.00	0.00	0.00	758.00	24.2
745.014 CONTRACT SERVICES	137,140.00	137,140.00	34,285.00	0.00	0.00	102,855.00	25.0
745.015 RIGHT OF WAY AGREEMENTS	8,400.00	8,400.00	5,170.34	0.00	0.00	3,229.66	61.6
745.017 SANIT. LINE BACK-UP CLEANING	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	0.0
745.039 OTHER PROFESSIONAL SERVICES	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
745.041 AUDIT	1,700.00	1,700.00	1,644.96	0.00	0.00	55.04	96.8
750.020 TRANS TO CAPITAL RESERVE	85,000.00	85,000.00	21,250.00	0.00	0.00	63,750.00	25.0
755.023 CAPITAL OUTLAY	670.00	670.00	0.00	0.00	0.00	670.00	0.0

Operating Expenses	462,990.00	462,990.00	149,534.91	2,587.42	0.00	313,455.09	32.3
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Acct Class: 8000 Capital Projects

750.211 METER REPLACEMENT PROGRAM	0.00	0.00	14,077.07	0.00	0.00	-14,077.07	0.0
750.300 SCHOOL ST. RDWY/WTR/SWR RECONS	0.00	0.00	85,685.56	0.00	0.00	-85,685.56	0.0
750.427 MISC PS WORK - (FY12 BUDGET)	0.00	0.00	3,420.00	0.00	0.00	-3,420.00	0.0
750.430 RIVER ST. PS CNTL PANEL, ANODE	0.00	0.00	1,695.00	0.00	0.00	-1,695.00	0.0
750.431 SO ST PS PUMPS, VALVS, VENT, ANOD	0.00	0.00	1,695.00	0.00	0.00	-1,695.00	0.0
750.627 ARRA Loan-AR1-004 Admin Fee	0.00	0.00	4,252.63	0.00	0.00	-4,252.63	0.0
794.062 TRANS TO WWTF FOR DEBT PYMNTS	0.00	0.00	30,472.71	0.00	0.00	-30,472.71	0.0

Capital Projects	0.00	0.00	141,297.97	0.00	0.00	-141,297.97	0.0
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SANITATION DEPARTMENT	462,990.00	462,990.00	290,832.88	2,587.42	0.00	172,157.12	62.8
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Expenditures	462,990.00	462,990.00	290,832.88	2,587.42	0.00	172,157.12	62.8
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Net Effect for SANITATION FUND	0.00	0.00	218,657.84	-1,656.17	0.00	-218,657.84	0.0
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Change in Fund Balance:

218,657.84

Fund: 600 - WASTEWATER FUND

Revenues

Dept: 000.000

Acct Class: 4000 Revenue

440.000 INTEREST EARNINGS	0.00	0.00	151.36	0.00	0.00	-151.36	0.0
445.000 MISC. - UNCLASSIFIED RECEIPTS	0.00	0.00	928.60	0.00	0.00	-928.60	0.0
460.011 VILLAGE USER PENALTIES	3,000.00	3,000.00	1,848.38	1,359.95	0.00	1,151.62	61.6
460.012 VILLAGE USER CHARGE	711,876.00	711,876.00	356,305.00	0.00	0.00	355,571.00	50.1
460.013 WASTEWATER CHARGE - ESSEX	465,440.00	465,440.00	193,933.35	0.00	0.00	271,506.65	41.7
460.014 WASTEWATER CHARGE - WILLISTON	569,380.00	569,380.00	236,691.65	0.00	0.00	332,688.35	41.6
460.016 PUMP STATION MAINT. FEE	30,300.00	30,300.00	7,575.00	0.00	0.00	22,725.00	25.0
460.025 VILL. SEPTAGE DISCHARGE INCOME	12,000.00	12,000.00	7,096.53	0.21	0.00	4,903.47	59.1
460.026 SHARED SEPTAGE REVENUES	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	0.0
460.027 VILLAGE LEACHATE REVENUES	0.00	0.00	308.61	0.00	0.00	-308.61	0.0

Revenue	1,797,996.00	1,797,996.00	804,838.48	1,360.16	0.00	993,157.52	44.8
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Acct Class: 5990 Non Operating Revenues

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Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014

Fund: 600 - WASTEWATER FUND

Revenues

Dept: 000.000

Acct Class: 5990 Non Operating Revenues

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
430.013 ESSEX - DEBT PAYMENT	0.00	0.00	28,401.99	0.00	0.00	-28,401.99	0.0
430.014 WILLISTON - DEBT PAYMENT	0.00	0.00	26,339.80	0.00	0.00	-26,339.80	0.0
430.015 ESSEX JCT - DEBT PAYMENT	0.00	0.00	30,472.71	0.00	0.00	-30,472.71	0.0
440.010 Interest Earned - Capital Res	0.00	0.00	264.16	0.00	0.00	-264.16	0.0
440.012 WWTF REFURB INTEREST	0.00	0.00	312.64	0.00	0.00	-312.64	0.0
445.100 SALE OF ASSET	0.00	0.00	2,058.87	0.00	0.00	-2,058.87	0.0
465.055 CURRENT YR CONTRIBUTION INCOME	0.00	0.00	65,000.00	0.00	0.00	-65,000.00	0.0
Non Operating Revenues	0.00	0.00	152,850.17	0.00	0.00	-152,850.17	0.0

Dept: 000.000	1,797,996.00	1,797,996.00	957,688.65	1,360.16	0.00	840,307.35	53.3
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Revenues	1,797,996.00	1,797,996.00	957,688.65	1,360.16	0.00	840,307.35	53.3
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Expenditures

Dept: 600.000 WASTEWATER TREATMENT PLANT

Acct Class: 7000 Operating Expenses

720.000 SALARIES REGULAR	308,467.00	308,467.00	130,588.21	5,400.67	0.00	177,878.79	42.3
720.010 SALARIES OVERTIME	45,000.00	45,000.00	15,428.87	1,073.46	0.00	29,571.13	34.3
720.020 SALARIES PART TIME	15,000.00	15,000.00	6,092.21	67.98	0.00	8,907.79	40.6
720.022 SOCIAL SECURITY	28,612.00	28,612.00	11,305.96	485.28	0.00	17,306.04	39.5
720.024 UNEMPLOYMENT INSURANCE	1,535.00	1,535.00	82.87	0.93	0.00	1,452.13	5.4
720.026 WORKERS COMP INSURANCE	16,530.00	16,530.00	6,514.52	287.31	0.00	10,015.48	39.4
720.028 HEALTH INS & OTHER BENEFITS	107,085.00	107,085.00	36,967.27	-83.18	0.00	70,117.73	34.5
720.030 RETIREMENT	30,847.00	30,847.00	12,715.92	540.06	0.00	18,131.08	41.2
720.032 LIABILITY & PROPERTY INS.	25,000.00	25,000.00	10,547.45	0.00	0.00	14,452.55	42.2
720.040 INTEREST EXPENSE	500.00	500.00	0.00	0.00	0.00	500.00	0.0
723.000 SUPPLIES	9,000.00	9,000.00	4,915.48	0.00	0.00	4,084.52	54.6
723.005 SUPPLIES - LABORATORY	10,000.00	10,000.00	4,270.05	0.00	0.00	5,729.95	42.7
723.013 CHEMICALS	195,000.00	195,000.00	78,994.06	0.00	0.00	116,005.94	40.5
723.020 GAS, GREASE AND OIL	6,000.00	6,000.00	1,159.11	0.00	0.00	4,840.89	19.3
723.065 WATER AND SEWER CHARGE	7,000.00	7,000.00	1,425.09	0.00	0.00	5,574.91	20.4
724.000 TRAINING, CONFERENCES, DUES	6,500.00	6,500.00	2,477.47	35.00	0.00	4,022.53	38.1
725.000 TELEPHONE SERVICES	4,500.00	4,500.00	2,189.01	0.00	0.00	2,310.99	48.6
726.000 ELECTRICAL SERVICE	200,000.00	200,000.00	65,167.53	0.00	0.00	134,832.47	32.6
727.000 HEATING/NATURAL GAS	20,000.00	20,000.00	2,409.19	0.00	0.00	17,590.81	12.0
728.020 MAINTENANCE OTHER	70,000.00	70,000.00	54,850.60	0.00	0.00	15,149.40	78.4
728.030 VEHICLE MAINTENANCE	2,500.00	2,500.00	131.43	0.00	0.00	2,368.57	5.3
729.000 UNIFORMS, BOOTS, ETC	4,000.00	4,000.00	1,587.09	0.00	0.00	2,412.91	39.7
745.000 CONTRACT LABORATORY SERVICE	7,000.00	7,000.00	2,724.00	0.00	0.00	4,276.00	38.9
745.014 CONTRACT SERVICES	53,420.00	53,420.00	13,355.00	0.00	0.00	40,065.00	25.0
745.031 LEGAL SERVICES	1,000.00	1,000.00	429.00	0.00	0.00	571.00	42.9
745.033 GRIT DISPOSAL	10,000.00	10,000.00	2,330.25	0.00	0.00	7,669.75	23.3
745.034 SLUDGE DEWATERING	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	0.0
745.035 SLUDGE MANAGEMENT	178,000.00	178,000.00	44,520.30	0.00	0.00	133,479.70	25.0
745.039 OTHER PROFESSIONAL SERVICES	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	0.0
745.041 AUDIT	4,000.00	4,000.00	3,862.08	0.00	0.00	137.92	96.6
745.052 WWTF ANNUAL PERMIT FEE	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	0.0
750.020 TRANS TO CAPITAL RESERVE	260,000.00	260,000.00	65,000.00	0.00	0.00	195,000.00	25.0
755.023 CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	0.0

Operating Expenses	1,797,996.00	1,797,996.00	582,040.02	7,807.51	0.00	1,215,955.98	32.4
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Acct Class: 8000 Capital Projects

750.607 WWTF PICKUP TRUCK	0.00	0.00	27,572.00	0.00	0.00	-27,572.00	0.0
750.625 WWTF REFURBISH (11)	0.00	0.00	91,960.44	0.00	0.00	-91,960.44	0.0
750.626 RZEDB Interest	0.00	0.00	25,214.50	0.00	0.00	-25,214.50	0.0
750.627 ARRA Loan-AR1-004 Admin Fee	0.00	0.00	702.66	0.00	0.00	-702.66	0.0
750.630 NETWORKING & SOFTWARE	0.00	0.00	12,707.00	0.00	0.00	-12,707.00	0.0
750.632 CO-GEN	0.00	0.00	161,022.74	111,764.79	0.00	-161,022.74	0.0
750.637 UTILITY VEHICLE	0.00	0.00	15,184.08	0.00	0.00	-15,184.08	0.0

REVENUE/EXPENDITURE REPORT

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Village of Essex Junction

For the Period: 7/1/2014 to 12/31/2014

Fund: 600 - WASTEWATER FUND

Expenditures

Dept: 600.000 WASTEWATER TREATMENT PLANT

	Original Bud.	Amended Bud.	YTD Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Capital Projects	0.00	0.00	334,363.42	111,764.79	0.00	-334,363.42	0.0
WASTEWATER TREATMENT PLANT	1,797,996.00	1,797,996.00	916,403.44	119,572.30	0.00	881,592.56	51.0
Expenditures	1,797,996.00	1,797,996.00	916,403.44	119,572.30	0.00	881,592.56	51.0
Net Effect for WASTEWATER FUND	0.00	0.00	41,285.21	-118,212.14	0.00	-41,285.21	0.0
Change in Fund Balance:			41,285.21				
Grand Total Net Effect:	-35,000.00	-35,000.00	3,168,883.42	42,627.36	0.00	-3,203,883.42	



MEMORANDUM

TO: Essex Junction Trustees and Pat Scheidel, Village Manager
FROM: James Jutras, Water Quality Superintendent
cc: Lauren Morrisseau Assistant Manager/Finance Director
Wayne Elliott, Project Engineer Aldrich + Elliott
DATE: December 1, 2014
SUBJECT: Turbo Blower Project Workout solutions

Issue: The issue is whether to approve additional capital funds for installation of a replacement aeration blower at the wastewater facility.

Discussion: The Village wastewater facility purchased a high efficiency turbo aeration blower using funds available under the Federal and State ARRA stimulus program. Experience found that reliability of this new technology is not good in most installation, including ours. We have worked with the manufacturer over the past few years for a solution. Delays in negotiating a solution have been grossly compounded by the manufacturer changing hands two times and their internal staff assigned to our project reassigned.

The current owner, Atlas CopCo has offered a complete replacement of the failed unit at no additional charge. The Village still holds approximately \$2,500 in project retainage that we have no intention of releasing. We will continue to evaluate Atlas CopCo paying portion of the replacement but we hold no false expectations of any additional funding

Costs: Complete installation \$15,000. Less any retainage or reimbursements from Atlas CopCo that can be obtained.

Recommendation: It is recommended that the Trustees approve \$15,000 for a new capital project for installation of a new aeration blower to replace the failed Turbo Blower.

TRUSTEES FYE 16 BUDGET DAY SCHEDULE
TUESDAY, DECEMBER 9, 2014
LINCOLN HALL

[illegible]



The economic engine of Vermont.

Village Manager's Office

MEMORANDUM

TO: Village Trustees
FROM : Patrick Scheidel, Village Manager
DATE : December 9, 2014
SUBJECT: FYE16 General Fund Budget Transmittal

PROPOSED FYE16 **BUDGET- SUMMARY OF ISSUES**

The Managers' proposed FYE16 budget is a request for funds to continue providing services to the Village residents at the current level. The big story this year is the transfer of Stormwater costs, at the very least, and some or all of the rest of Street Department costs, at the most, to the Town of Essex Budget. Some stormwater costs have been removed from the Street Department budget altogether while the related salaries and benefits expense have been added to the revenue budget. The only new service in the budget is a Right-of-Way Lease for the Multiuse Safety Path costing \$3,500. A few line items, such as Winter Maintenance, have increased to reflect the actual costs of the service. In one case a Department Head has asked to shift cost to a new line item to more easily track those costs. A substantial increase to the budget comes from the transition of paying only the interest on our \$3.3M infrastructure bond to also making a principal payment.

The proposed budget is \$3,813,492 which is an increase of \$276,055 from the FYE15 budget. Of this increase, \$154,814 is from new debt service. Without the debt service the increase in the budget would be 3.5%. With the debt service the increase is 7.8%. The change from the FYE15 budget is made up of the following:

Salaries	\$48,835
Vehicle Maintenance	\$7,000
Winter Maintenance (Salt)	\$15,000
Right-of-Way Leases	\$11,076
Capital Contributions	\$40,835
Health and Other Insurances	\$13,959
Stormwater Expenses moved to Town	-\$42,500
Other increases & decreases	<u>\$27,036</u>
Subtotal non-debt service increases	\$121,241
Debt Service	<u>\$154,814</u>
Increase in Budget	\$276,055

The difficult part of this budget at this time is to predict the tax rate because any one of a number revenue scenarios may occur. Possible scenarios follow:

Scenario 1

The Town of Essex votes to pay 100% of the Street Budget

FYE15 Tax Rate	\$0.2830
FYE16 Estimated Tax Rate	\$0.2403
Proposed tax decrease (-15.2%)	-\$0.0427
Decrease in Taxes on \$280,000 home	-\$119.56 year

Proposed FYE16 Budget- Summary of Issues

Scenario 2

The Town of Essex votes to pay 70% of the Street Budget plus Stormwater salaries

FYE15 Tax Rate	\$0.2830
FYE16 Estimated Tax Rate	\$0.2620
Proposed tax decrease (-7.45%)	-\$0.021
Decrease in Taxes on \$280,000 home	-\$58.80 year

Scenario 3

The Town of Essex votes to pay 50% of the Street Budget plus Stormwater salaries

FYE15 Tax Rate	\$0.2830
FYE16 Estimated Tax Rate	\$0.2764
Proposed tax decrease (-2.33%)	-\$0.0066
Decrease in Taxes on \$280,000 home	-\$18.48 year

Scenario 4

The Town of Essex votes to pay Stormwater salary costs only, but 0% of the Street Budget

FYE15 Tax Rate	\$0.2830
FYE16 Estimated Tax Rate	\$0.3033
Proposed tax increase (+7.16%)	\$0.0203
Increase in Taxes on \$280,000 home	+\$56.84 year

Scenario 5

Business as usual (Town does not pay any of Village Street or Stormwater Budget)

FYE15 Tax Rate	\$0.2830
FYE16 Estimated Tax Rate	\$0.3124
Proposed tax increase (+9.12%)	\$0.0294
Increase in Taxes on \$280,000 home	+\$82.32 year

AREAS OF GREATEST INCREASE IN SERVICE OR COST ARE:

- 1) **Salaries, Health Insurance and other Insurances** contribute a substantial amount to the budget increase (about 22%).
- 2) **Capital Contributions** increases account for 15% of the increase.
- 3) **Winter Maintenance** contributes about 5% of the total increase.
- 4) **Debt Service** to fund 5 large infrastructure projects accounts for 56% of the increase.

Budget Challenges

Budget Goals

In order to "level fund" the budget a cut in service would be necessary. Inherent in our wage system with merit increases required by the Employee Association Contract as well as other employee benefits defined by the Contract is a yearly increase in personnel costs. We must cut personnel or budgets will increase. Other inflationary costs (such as the cost of salt) also dictate an increase in the budget in order to maintain the current level of service.

New Services

New services in this budget are the funding of the Right-of-Way Lease with Genessee & Wyoming (NECR) Railroad for the Multiuse Safety Path. We are also proposing in the Rolling Stock budget the replacement of a Diesel Dump Truck that had formerly not been scheduled for replacement. In addition to the new Right-of-Way lease we have moved the Right-of-Way costs with New England

Proposed FYE16 Budget- Summary of Issues

Central Railroad for other Street related leases (parking lots) to the Street Department to more correctly allocate these costs. Formerly all the Right-of-Way leases were carried in the Sanitation Budget.

Winter Maintenance Budget

In order to fund our 10 year average in Winter Maintenance costs (salt) at the increased rates we are paying, we increased the budget from \$75,000 to \$90,000.

Infrastructure Maintenance

At last year's annual meeting the Village voters voted to bond for \$3.3 million to fund 5 infrastructure projects. In FYE15 only interest on this bond required payment. In FYE16 the first of 20 principal payments must also be made. As the years go by the amount of the interest on the bond will slowly decrease.

Capital Budgets Funding

The Capital Budget was presented to the Trustees on November 10. At that time staff recommended the General Fund contribution to the Capital Reserve be increased by 7.5% instead of the customary 5%. We are also recommending that \$74,529 of unassigned fund balance be transferred to the Capital Reserve to help fund new projects. The Village has many projects waiting to be funded. Since November staff has recommended that \$42,000 be added to the Crescent Connector project for our special gas-type lamps that will not be funded under the grant, and we have also reduced the cost of the 1st phase of the Lincoln Hall Restoration from \$141,750 to \$125,000 because of a revised estimate from Liszt Restoration Inc. At the 12/2/14 meeting of the Capital Program Review Committee the West St. and West St. Extension Intersection project was prioritized. It rated a 55 which put it ahead of the Central St. Waterline project. We have inserted the West St. and West St. Extension Intersection project into FYE19 of the Capital Plan.

Staff recommends that we continue to increase the General Fund Contribution to Rolling Stock by \$10,000 each year to keep up with increased costs of equipment. We are on schedule to purchase a new fire pumper in FYE18. This will require a new note for \$150,000 to complete the purchase unless another funding source is identified. The only vehicle proposed for purchase out of the Rolling Stock Fund in FYE16 is the replacement of a Diesel Dump Truck as mentioned above.

Cost Saving Initiatives

- The Street Department continues experimenting with using part-time and contracted services instead of hiring a replacement for a full-time position. Public Works is still evaluating the need for another full time person and is holding this position open.
- We seek grants to supplement our tax revenues whenever possible.
- We are supporting an initiative to provide combined Highway services for the Town & Village

Grant Activity

Grants that are currently under Management

Crescent Connector	\$4,500,000
Multiuse Path North CCRPC and VTrans Grants	\$389,835
Pearl Street Missing Link Sidewalk	\$2,120,000
Main St. Sidewalk Scoping Study	\$31,500
Heart & Soul Grants – Charrette, Fire, Library	\$2,790
Total	\$7,044,125

VILLAGE OF ESSEX JUNCTION
GENERAL FUND BUDGET SUMMARY

12/02/14
9:50 AM

	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
GENERAL GOVERNMENT:						
Administration	558,526	598,797	529,832	561,784	589,105	4.9%
Transfers & Misc Expenditures	596,412	620,051	620,051	649,623	690,448	6.3%
Grant & Non-Budgetary Expenditures	109,294	0	147,522	0	0	0.0%
Seniors Support	0	0	0	7,960	8,223	3.3%
Fire Department	280,668	287,208	281,793	298,075	304,184	2.0%
Library	647,053	684,479	674,883	736,207	768,232	4.3%
Lincoln Hall	52,136	38,452	51,291	55,057	44,049	-20.0%
Community Development	207,210	244,740	210,712	250,678	250,205	-0.2%
Economic Development/Community Events	75,282	79,628	76,151	94,838	98,918	4.3%
Street Department	740,423	791,358	834,166	814,603	836,702	2.7%
	=====	=====	=====	=====	=====	=====
Subtotal General Fund	3,267,004	3,344,711	3,426,401	3,468,825	3,590,066	3.5%
	=====	=====	=====	=====	=====	=====
Debt Service	0	0	0	68,612	223,426	225.6%
	=====	=====	=====	=====	=====	=====
GENERAL FUND TOTAL	3,267,004	3,344,711	3,426,401	3,537,437	3,813,492	7.8%
	=====	=====	=====	=====	=====	=====

GENERAL FUND REVENUES - \$3,813,492 or \$3,851,492

Represents an overall increase of \$276,055 or 7.8% or \$314,055 or 8.88%

\$154,814 of this increase can be directly attributed to the increase in Debt Service to fund multiple capital infrastructure projects. Without the debt service the increase would be \$121,241 or 3.5%.

If Stormwater expenses were not to be transferred to the Town budget the increase without debt service would be \$159,241 or 4.6%. Changes to the Revenue Budget are as follows:

Acct # Description

Unrestricted Fund Balance - (+/- \$0) In the past 4 budgets the Village has reduced the tax rate by using a small amount of fund balance. The amount is \$35,000. In FYE14 the General Fund had a surplus of \$76,767 and will reduce Termination Benefits by \$37,000 thereby adding \$113,767 to unassigned fund balance. Staff proposes to again use \$35,000 of the fund balance in FYE16 to reduce the tax rate. Staff also recommends asking the voters to transfer \$74,529 of fund balance to the Capital Reserve which will leave \$353,744 of unassigned fund balance or 10% of the FYE15 Budget.

Whitcomb Farm Solar Pilot – (+\$6,561) The Village percentage of the Pilot of \$17,600 to be split by percentage between Village, Town and School Rec Dept. This amount will change as tax rates are more clearly defined.

410.000 License & Zoning Fees – (+\$15,000) These fees are predicted to be strong again next year with Autumn Pond, Riverside in the Village and Village Walk projects continuing. Average in the last 4 years has been about \$60,000.

420.020 State Highway Aid – (-\$100,000) If the Village Street Budget is paid through the Town of Essex, the Town will receive these revenues from the State.

Town Payment for Stormwater - (+\$59,500) This amount is payment from the Town for a portion of the salaries and benefits of the Water Quality Superintendent and the Environmental Technician.

Town Payment for Street Dept. – (+\$388,601 to \$777,202) This amount depends on whether this payment is phased in or not, and if it is phased, at what percentage. This number is yet to be defined.

420.030 EJSD Tax Collection Fee – (-\$48,000) This revenue ceased when tax billing and collection was transferred to the Town of Essex.

GENERAL FUND REVENUES

100% Street Sc

11/30/14
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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
	Unrestricted Fund Balance		35,000		35,000	35,000	0%
401.000	Property Taxes	2,652,852	2,806,463	2,811,738	3,011,526	2,580,356	-14%
402.000	State for Pilot & Current Use	4,079	2,500	2,891	2,500	2,500	0%
	Whitcomb Farm Solar Pilot	0	0	0	0	6,561	100%
404.000	IBM Subsidy	60,578	0	0	0	0	0%
403.000	Penalties/Interest Delinq. Taxes	10,855	7,000	8,049	8,000	0	-100%
410.000	License & Zoning Fees	60,199	35,000	89,513	35,000	50,000	43%
411.010	Service Fee - Water	110,169	111,336	111,336	106,840	108,705	2%
411.020	Service Fee - WWTP	55,085	55,668	55,668	53,420	54,352	2%
411.030	Service Fee - Sanitation	110,169	111,336	111,336	106,840	108,705	2%
420.010	State District Court Fines	3,708	2,000	2,195	2,000	2,000	0%
420.020	State Highway Aid	113,128	100,000	113,461	100,000	0	-100%
	Town Payment for Stormwater					59,500	
	Town Payment for Street Dept.					777,202	100%
420.030	EJSD Tax Collection Fee	47,956	47,000	49,896	48,000	0	-100%
432.020	Lincoln Hall Rentals	1	0	0	1	1	0%
432.015	Parking Space Fees	4,400	4,800	5,200	4,800	4,800	0%
432.030	Miscellaneous Fire Receipts	1,231	10	0	10	10	0%
432.051	Block Party Donations	1,550	1,500	1,504	1,500	1,500	0%
432.070	Miscellaneous Street Receipts	2,850	3,500	5,073	3,000	3,000	0%
432.080	Miscellaneous Library Receipts	708	600	286	500	300	-40%
410.150	Lost Book Revenue	3,855	0	0	0	0	0%
434.010	Essex Town Contribution to Library	15,000	15,000	15,000	15,000	15,000	0%
440.000	Interest Earnings	1,644	1,000	2,017	1,500	2,000	33%
441.000	Miscellaneous Grants	52,391	0	148,028	0	0	0%
445.000	Misc. Receipts	2,343	5,000	4,930	2,000	2,000	0%
445.100	Sale of Asset	500	0	0	0	0	0%
TOTALS		3,315,251	3,344,713	3,538,121	3,537,437	3,813,492	7.80%

Tax Rate Calculation

	FY15	FY16	% Increase
Budget Increase			
Grand List		Projected Grand List	
IBM Real Estate	1,036,464	IBM Real Estate	1,036,464
Non-IBM Real Estate	9,616,000	Non-IBM Real Estate	9,712,160
Tax Stabilization Reduction	(8,081)	Tax Stabilization Reduction	(6,945)
Total Grand List	10,644,383	Total Projected Grand Lis	10,741,679
Tax Appropriation	3,011,526	Tax Appropriation	2,580,356
Tax Rate	0.2830	0.24022	-15.12%

GENERAL FUND REVENUES

70% Street SC 2

11/30/14
2:42 PM

Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
	Unrestricted Fund Balance		35,000		35,000	35,000	0%
401.000	Property Taxes	2,652,852	2,806,463	2,811,738	3,011,526	2,813,517	-7%
402.000	State for Pilot & Current Use	4,079	2,500	2,891	2,500	2,500	0%
	Whitcomb Farm Solar Pilot	0	0	0	0	6,561	100%
404.000	IBM Subsidy	60,578	0	0	0	0	0%
403.000	Penalties/Interest Delinq. Taxes	10,855	7,000	8,049	8,000	0	-100%
410.000	License & Zoning Fees	60,199	35,000	89,513	35,000	50,000	43%
411.010	Service Fee - Water	110,169	111,336	111,336	106,840	108,705	2%
411.020	Service Fee - WWTP	55,085	55,668	55,668	53,420	54,352	2%
411.030	Service Fee - Sanitation	110,169	111,336	111,336	106,840	108,705	2%
420.010	State District Court Fines	3,708	2,000	2,195	2,000	2,000	0%
420.020	State Highway Aid	113,128	100,000	113,461	100,000	0	-100%
	Town Payment for Stormwater					59,500	
	Town Payment for Street Dept.					544,042	100%
420.030	EJSD Tax Collection Fee	47,956	47,000	49,896	48,000	0	-100%
432.020	Lincoln Hall Rentals	1	0	0	1	1	0%
432.015	Parking Space Fees	4,400	4,800	5,200	4,800	4,800	0%
432.030	Miscellaneous Fire Receipts	1,231	10	0	10	10	0%
432.051	Block Party Donations	1,550	1,500	1,504	1,500	1,500	0%
432.070	Miscellaneous Street Receipts	2,850	3,500	5,073	3,000	3,000	0%
432.080	Miscellaneous Library Receipts	708	600	286	500	300	-40%
410.150	Lost Book Revenue	3,855	0	0	0	0	0%
434.010	Essex Town Contribution to Library	15,000	15,000	15,000	15,000	15,000	0%
440.000	Interest Earnings	1,644	1,000	2,017	1,500	2,000	33%
441.000	Miscellaneous Grants	52,391	0	148,028	0	0	0%
445.000	Misc. Receipts	2,343	5,000	4,930	2,000	2,000	0%
445.100	Sale of Asset	500	0	0	0	0	0%
TOTALS		3,315,251	3,344,713	3,538,121	3,537,437	3,813,492	7.80%

Tax Rate Calculation

	FY15		FY16	% Increase
Budget Increase				
Grand List		Projected Grand List		
IBM Real Estate	1,036,464	IBM Real Estate	1,036,464	
Non-IBM Real Estate	9,616,000	Non-IBM Real Estate	9,712,160	
Tax Stabilization Reduction	(8,081)	Tax Stabilization Reduction	(6,945)	
Total Grand List	10,644,383	Total Projected Grand List	10,741,679	
Tax Appropriation	3,011,526	Tax Appropriation	2,813,517	
Tax Rate	0.2830		0.26193	-7.45%

GENERAL FUND REVENUES 50% Street SC 3

11/30/14
2:43 PM

Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
	Unrestricted Fund Balance		35,000		35,000	35,000	0%
401.000	Property Taxes	2,652,852	2,806,463	2,811,738	3,011,526	2,968,957	-1%
402.000	State for Pilot & Current Use	4,079	2,500	2,891	2,500	2,500	0%
	Whitcomb Farm Solar Pilot	0	0	0	0	6,561	100%
404.000	IBM Subsidy	60,578	0	0	0	0	0%
403.000	Penalties/Interest Delinq. Taxes	10,855	7,000	8,049	8,000	0	-100%
410.000	License & Zoning Fees	60,199	35,000	89,513	35,000	50,000	43%
411.010	Service Fee - Water	110,169	111,336	111,336	106,840	108,705	2%
411.020	Service Fee - WWTP	55,085	55,668	55,668	53,420	54,352	2%
411.030	Service Fee - Sanitation	110,169	111,336	111,336	106,840	108,705	2%
420.010	State District Court Fines	3,708	2,000	2,195	2,000	2,000	0%
420.020	State Highway Aid	113,128	100,000	113,461	100,000	0	-100%
	Town Payment for Stormwater					59,500	
	Town Payment for Street Dept.					388,601	100%
420.030	EJSD Tax Collection Fee	47,956	47,000	49,896	48,000	0	-100%
432.020	Lincoln Hall Rentals	1	0	0	1	1	0%
432.015	Parking Space Fees	4,400	4,800	5,200	4,800	4,800	0%
432.030	Miscellaneous Fire Receipts	1,231	10	0	10	10	0%
432.051	Block Party Donations	1,550	1,500	1,504	1,500	1,500	0%
432.070	Miscellaneous Street Receipts	2,850	3,500	5,073	3,000	3,000	0%
432.080	Miscellaneous Library Receipts	708	600	286	500	300	-40%
410.150	Lost Book Revenue	3,855	0	0	0	0	0%
434.010	Essex Town Contribution to Library	15,000	15,000	15,000	15,000	15,000	0%
440.000	Interest Earnings	1,644	1,000	2,017	1,500	2,000	33%
441.000	Miscellaneous Grants	52,391	0	148,028	0	0	0%
445.000	Misc. Receipts	2,343	5,000	4,930	2,000	2,000	0%
445.100	Sale of Asset	500	0	0	0	0	0%
	TOTALS	3,315,251	3,344,713	3,538,121	3,537,437	3,813,492	7.80%

Tax Rate Calculation

	FY15		FY16	% Increase
Budget Increase				
Grand List		Projected Grand List		
IBM Real Estate	1,036,464	IBM Real Estate	1,036,464	
Non-IBM Real Estate	9,616,000	Non-IBM Real Estate	9,712,160	
Tax Stabilization Reduction	(8,081)	Tax Stabilization Reduction	(6,945)	
Total Grand List	10,644,383	Total Projected Grand List	10,741,679	
Tax Appropriation	3,011,526	Tax Appropriation	2,968,957	
Tax Rate	0.2830		0.27640	-2.33%

GENERAL FUND REVENUES

storm water only SC4

11/30/14
2:44 PM

Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
	Unrestricted Fund Balance		35,000		35,000	35,000	0%
401.000	Property Taxes	2,652,852	2,806,463	2,811,738	3,011,526	3,257,558	8%
402.000	State for Pilot & Current Use	4,079	2,500	2,891	2,500	2,500	0%
	Whitcomb Farm Solar Pilot	0	0	0	0	6,561	100%
404.000	IBM Subsidy	60,578	0	0	0	0	0%
403.000	Penalties/Interest Delinq. Taxes	10,855	7,000	8,049	8,000	0	-100%
410.000	License & Zoning Fees	60,199	35,000	89,513	35,000	50,000	43%
411.010	Service Fee - Water	110,169	111,336	111,336	106,840	108,705	2%
411.020	Service Fee - WWTP	55,085	55,668	55,668	53,420	54,352	2%
411.030	Service Fee - Sanitation	110,169	111,336	111,336	106,840	108,705	2%
420.010	State District Court Fines	3,708	2,000	2,195	2,000	2,000	0%
420.020	State Highway Aid	113,128	100,000	113,461	100,000	100,000	0%
	Town Payment for Stormwater					59,500	
	Town Payment for Street Dept.					0	100%
420.030	EJSD Tax Collection Fee	47,956	47,000	49,896	48,000	0	-100%
432.020	Lincoln Hall Rentals	1	0	0	1	1	0%
432.015	Parking Space Fees	4,400	4,800	5,200	4,800	4,800	0%
432.030	Miscellaneous Fire Receipts	1,231	10	0	10	10	0%
432.051	Block Party Donations	1,550	1,500	1,504	1,500	1,500	0%
432.070	Miscellaneous Street Receipts	2,850	3,500	5,073	3,000	3,000	0%
432.080	Miscellaneous Library Receipts	708	600	286	500	300	-40%
410.150	Lost Book Revenue	3,855	0	0	0	0	0%
434.010	Essex Town Contribution to Library	15,000	15,000	15,000	15,000	15,000	0%
440.000	Interest Earnings	1,644	1,000	2,017	1,500	2,000	33%
441.000	Miscellaneous Grants	52,391	0	148,028	0	0	0%
445.000	Misc. Receipts	2,343	5,000	4,930	2,000	2,000	0%
445.100	Sale of Asset	500	0	0	0	0	0%
	TOTALS	3,315,251	3,344,713	3,538,121	3,537,437	3,813,492	7.80%

Tax Rate Calculation

	FY15		FY16	% Increase
Budget Increase				
Grand List		Projected Grand List		
IBM Real Estate	1,036,464	IBM Real Estate	1,036,464	
Non-IBM Real Estate	9,616,000	Non-IBM Real Estate	9,712,160	
Tax Stabilization Reduction	(8,081)	Tax Stabilization Reducti	(6,945)	
Total Grand List	10,644,383	Total Projected Grand Lis	10,741,679	
Tax Appropriation	3,011,526	Tax Appropriation	3,257,558	
Tax Rate	0.2830		0.30326	7.16%

GENERAL FUND REVENUES

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11/30/14
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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
	Unrestricted Fund Balance		35,000		35,000	35,000	0%
401.000	Property Taxes	2,652,852	2,806,463	2,811,738	3,011,526	3,355,058	11%
402.000	State for Pilot & Current Use	4,079	2,500	2,891	2,500	2,500	0%
	Whitcomb Farm Solar Pilot	0	0	0	0	6,561	100%
404.000	IBM Subsidy	60,578	0	0	0	0	0%
403.000	Penalties/Interest Delinq. Taxes	10,855	7,000	8,049	8,000	0	-100%
410.000	License & Zoning Fees	60,199	35,000	89,513	35,000	50,000	43%
411.010	Service Fee - Water	110,169	111,336	111,336	106,840	108,705	2%
411.020	Service Fee - WWTP	55,085	55,668	55,668	53,420	54,352	2%
411.030	Service Fee - Sanitation	110,169	111,336	111,336	106,840	108,705	2%
420.010	State District Court Fines	3,708	2,000	2,195	2,000	2,000	0%
420.020	State Highway Aid	113,128	100,000	113,461	100,000	100,000	0%
	Town Payment for Stormwater					0	
	Town Payment for Street Dept.					0	100%
420.030	EJSD Tax Collection Fee	47,956	47,000	49,896	48,000	0	-100%
432.020	Lincoln Hall Rentals	1	0	0	1	1	0%
432.015	Parking Space Fees	4,400	4,800	5,200	4,800	4,800	0%
432.030	Miscellaneous Fire Receipts	1,231	10	0	10	10	0%
432.051	Block Party Donations	1,550	1,500	1,504	1,500	1,500	0%
432.070	Miscellaneous Street Receipts	2,850	3,500	5,073	3,000	3,000	0%
432.080	Miscellaneous Library Receipts	708	600	286	500	300	-40%
410.150	Lost Book Revenue	3,855	0	0	0	0	0%
434.010	Essex Town Contribution to Library	15,000	15,000	15,000	15,000	15,000	0%
440.000	Interest Earnings	1,644	1,000	2,017	1,500	2,000	33%
441.000	Miscellaneous Grants	52,391	0	148,028	0	0	0%
445.000	Misc. Receipts	2,343	5,000	4,930	2,000	2,000	0%
445.100	Sale of Asset	500	0	0	0	0	0%
TOTALS		3,315,251	3,344,713	3,538,121	3,537,437	3,851,492	8.88%

Tax Rate Calculation

	FY15	FY16	% Increase
Budget Increase			
Grand List		Projected Grand List	
IBM Real Estate	1,036,464	IBM Real Estate	1,036,464
Non-IBM Real Estate	9,616,000	Non-IBM Real Estate	9,712,160
Tax Stabilization Reduction	(8,081)	Tax Stabilization Reduction	(6,945)
Total Grand List	10,644,383	Total Projected Grand List	10,741,679
Tax Appropriation	3,011,526	Tax Appropriation	3,355,058
Tax Rate	0.2830	0.31234	10.37%

TRANSFERS & MISC EXPENDITURES - \$690,448

Represents an overall increase of \$40,825 or 6%

This cost center is for Transfers to other funds and reserves

Areas to note:

Acct #	Description
750.021	Rolling Stock Fund Contribution – (+\$10,000) We have increased this line item to keep up with the escalating cost of purchasing vehicles and equipment. The Rolling Stock replacement plan assumes a yearly increase of 3% for most vehicles and 5% for Fire trucks in our Rolling Stock Plan. We have a schedule we try to follow that outlines the estimated life for different types of equipment. We are proposing to purchase a diesel dump truck to replace a 2000 vehicle (\$144,200).
750.027	Half Penny for Ladder Truck Note – (+\$0) The Ladder Truck purchase in FYE13 is funded by \$250,000 already set aside by the Village in prior years, \$300,000 from the Town of Essex over a 4 year period and a 5 year note for \$250,000. The note will be paid back by an additional ½ Penny (\$50,000) transfer from the General Fund to the Rolling Stock Fund over 5 years. The last year of the payment is FYE18.
750.022	Capital Fund Contribution – (+\$30,825) A 5% increase in the cost of Capital Fund projects is assumed and the contribution from the General Fund has historically been increased by 5% each year to try to keep pace. This year staff is proposing to increase this contribution by 7.5% instead of 5%.
750.026	Employee Termination Benefits - This is a reserve to prevent the Village General Fund budget from sustaining a large hit in the year an employee retires. Employees are paid for accumulated vacation time (up to 240 hours), comp time (up to 160 hours if hourly employee) and a portion of accumulated sick time (could be up to 800 hours). The Village General Fund had liability of \$158,006 at 6/30/14 for accrued benefits. At the end of FYE14 this reserve contains \$34,965. Staff feels it is important to continue funding this reserve as a number of our employees are nearing retirement age.

TRANSFERS & MISC EXPENDITURES

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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
750.021	Rolling Stock Fund Contribution	163,624	173,624	173,624	183,624	193,624	5%
750.027	Half Penny for Ladder Truck Note	50,000	50,000	50,000	50,000	50,000	0%
750.022	Capital Fund Contribution	372,788	391,427	391,427	410,999	441,824	8%
750.023	Land Acquisition Fund Contribution	0	0	0	0	0	0%
750.026	Employee Termination Benefits	10,000	5,000	5,000	5,000	5,000	0%
	TOTALS	596,412	620,051	620,051	649,623	690,448	6%

GRANTS AND OTHER NON-BUDGETARY EXPENDITURES

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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
755.020	Library Replacement Expenses	4,017	0	4,451	0	0	0%
759.090	Designated Expenses from prior years	57,533	0	0	0	0	0%
750.011	Tax Abatement	2,140	0	0	0	0	0%
759.010	Grants & Donations Expenses	45,604	0	143,071	0	0	0%
TOTALS		109,294	0	147,522	0	0	0%

Debt Service - \$223,426

Represents an overall increase of \$154,814 or 225.6% over the FYE15 Budget

Line items with significant increases are as follows:

Acct #	Description
750.070	Capital Improvements Principal – (+\$141,900) General Fund pays 86% of the Bond Principal of \$165,000. Water Fund pays the other 14%.
750.075	Capital Improvements Interest - (+12,914) General Fund pays 86% of the Bond Interest of \$97,798. The interest payment in FYE15 is \$79,781.

DEBT SERVICE

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Acct. #	Account	FYE16					% Change 16 vs 15
		FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	Proposed Budget	
750.070	Capital Improvements Principal	0	0	0	0	141,900	100%
750.075	Capital Improvements Interest	0	0	0	68,612	81,526	18.8%
TOTALS		0	0	0	68,612	223,426	225.6%

Seniors Support - \$8,223

Represents an overall increase of \$263 or 3%

We have increased the amount for the part time Director by 3.5% as advised by the Town of Essex.

SENIORS SUPPORT

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Acct. #	Account	FYE16				
		FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	Proposed Budget 16 vs 15 % Change
745.014	Part time Director Contract	0	0	0	7,500	7,763 4%
725.000	Telephone	0	0	0	460	460 0%
TOTALS		0	0	0	7,960	8,223 3%

COMMUNITY DEVELOPMENT BUDGET - \$250,205

*Represents an overall decrease of \$473 or -0.2% from the FYE15 Budget
Many line items were reduced to reflect historical expenditures.*

Other areas of significant change to the Community Development Budget are as follows:

Acct #	Description
728.031	Travel – (-\$1,100) This money pays for travel stipends for staff.
745.031	Legal – (-\$2,000) Reduced but keeps money in case of need.
745.039	Other Professional Services – (+\$2,000) Increased to provide funds for consultant for Land Development Code update.
755.023	Capital Outlay – (0 change) Funds for purchase of replacement computer for Community Development Director.

COMMUNITY DEVELOPMENT

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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	124,235	129,436	126,770	129,612	134,504	3.8%
720.010	Salaries - Overtime	217	2,000	0	2,000	0	-100.0%
720.022	Social Security	9,666	10,305	9,872	10,390	10,619	2.2%
720.024	Unemployment Insurance	399	435	329	432	350	-19.0%
720.026	Workers Compensation Insurance	440	506	555	504	607	20.4%
720.028	Health Insurance & Other Benefits	25,170	33,038	28,967	36,177	37,158	2.7%
720.030	Retirement	11,978	12,944	12,577	12,961	13,450	3.8%
720.032	Liability & Property Ins.	2,006	2,147	2,067	2,232	2,299	3.0%
720.034	Public Officials Liability Ins.	5,981	5,600	5,572	5,800	5,974	3.0%
720.050	Board Member Fees	3,525	3,600	3,600	3,600	3,600	0.0%
723.000	Supplies	1,340	2,500	1,696	2,800	2,000	-28.6%
723.001	Postage	438	1,000	409	1,120	600	-46.4%
723.055	Computer Expenses	3,748	4,705	2,209	4,000	4,000	0.0%
724.000	Training, Conferences, Dues	2,395	4,500	2,025	4,500	3,500	-22.2%
725.000	Telephone Services	1,597	1,524	1,632	1,550	1,644	6.1%
725.025	Communications	1,020	2,000	2,935	2,500	2,500	0.0%
728.031	Travel	2,400	3,000	2,400	3,500	2,400	-31.4%
745.031	Legal Services	2,261	14,000	331	14,000	12,000	-14.3%
745.039	Other Professional Services	4,449	4,000	1,749	4,000	6,000	50.0%
745.050	Printing and Advertising	2,045	5,000	2,527	5,000	3,000	-40.0%
745.051	Recording Fees	1,900	2,500	2,490	2,500	2,500	0.0%
755.023	Capital Outlay	0	0	0	1,500	1,500	0.0%
TOTAL		207,210	244,740	210,712	250,678	250,205	-0.2%

ECONOMIC DEVELOPMENT/COMMUNITY EVENTS - \$98,918

Represents an overall increase of \$4,080 or 4.3% from the FYE15 Budget.

Line items of significant change in this budget are detailed below:

Acct#	Description
748.000	New Programs – (+\$500) Increased to provide opportunity for more new programs.
755.023	Capital Outlay – (+\$1,200) Funds to replace computer used by Economic Development/Public Relations Assistant.

ECONOMIC DEVELOPMENT/COMMUNITY EVENTS

11/25/14

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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	28,851	35,196	34,701	36,604	38,092	4%
720.020	Salaries - Part-time	3,553	0	0	0	0	0%
720.022	Social Security	2,678	2,696	2,703	2,823	2,941	4%
720.024	Unemployment	247	250	164	216	216	0%
720.026	Workers Comp	108	149	154	141	173	23%
720.032	Liability & Property Ins.	0	0	0	105	108	3%
720.028	Health Insurance & Other Benefits	2,858	4,967	9,002	18,089	18,579	3%
720.030	Retirement	3,058	3,520	3,470	3,660	3,809	4%
745.025	Block Party Expense	7,057	7,000	6,748	7,000	7,000	0%
745.040	Community Events & Programs	8,155	5,850	5,573	6,000	6,000	0%
748.000	New Programs	1,091	2,000	1,855	2,000	2,500	25%
745.054	Annual Support of Organizations	7,443	9,000	8,920	9,200	9,300	1%
745.056	Community Forum	7,500	0	0	0	0	0%
748.010	Matching Grant Funds	2,683	9,000	2,861	9,000	9,000	0%
755.023	Capital Outlay	0	0	0	0	1,200	100%
TOTALS		75,282	79,628	76,151	94,838	98,918	4.3%

ADMINISTRATION BUDGET - \$589,105

Represents an overall increase of \$27,321 or +4.9%

Areas of significant change to the Administration Budget are as follows:

Acct #	Description
720.000	Salaries – Regular – (+13,227) The higher than average increase is due to budgeting the Finance Director/Assistant Manager's stipend and also the bonuses allowed for employees at the top of their grade which is new in the Employee Association Contract. These items were not in the FYE15 Budget.
720.010	Salaries - Overtime (+\$500) Overtime has increased due to increased water billings.
724.000	Training, Conferences, Dues – (+\$4,006) Two employees are planning to take College courses this year.
745.055	Pay and Classification Study – (+\$5,671) As part of the Village Association contract the Village agrees to review the Village pay ranges every other year. This study is not in the budget for FYE15 and therefore is needed in FYE16. This money is budgeted for an outside study of Village wages & classifications in comparison with current trends.
755.023	Capital Outlay – (-\$1,000) This line item contains funds to replace the laptop in the conference room.

ADMINISTRATION BUDGET

11/25/14

Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	311,912	325,729	254,498	255,978	269,205	5.2%
720.004	Manager Contract	0	0	53,841	55,995	57,955	3.5%
720.010	Salaries - Overtime	1,365	1,500	2,141	1,500	2,000	33.3%
720.020	Salaries - Part-time	13,207	7,974	12,910	15,057	15,814	5.0%
720.022	Social Security	25,342	26,568	20,574	21,109	22,282	5.6%
720.024	Unemployment Insurance	962	1,186	789	1,067	850	-20.3%
720.026	Workers Compensation Insurance	1,210	1,431	1,188	1,047	1,302	24.4%
720.028	Health Insurance & Other Benefits	59,436	75,626	49,634	72,355	74,316	2.7%
720.030	Retirement	38,648	32,573	24,666	25,598	26,921	5.2%
720.032	Liability & Property Ins.	5,720	7,696	5,373	6,218	6,405	3.0%
720.034	Public Officials Liability Ins.	5,981	5,601	5,572	5,800	5,974	3.0%
720.035	Health Improvement Programs	1,775	1,600	1,009	1,600	1,600	0.0%
720.050	Boardmember fees	2,500	2,500	2,500	2,500	2,500	0.0%
723.000	Supplies	4,624	6,700	4,436	6,700	6,000	-10.4%
723.001	Postage	3,986	4,200	3,387	4,200	4,200	0.0%
723.055	Computer Expenses	17,552	16,915	15,752	16,937	15,485	-8.6%
724.000	Training, Conferences, Dues	6,602	10,734	3,701	10,384	14,390	38.6%
725.000	Telephone Services	2,621	3,960	2,191	2,600	2,280	-12.3%
725.025	Communications	12,203	13,331	21,952	13,806	13,806	0.0%
728.030	Vehicle Maintenance - Travel	900	2,400	0	0	0	0.0%
728.035	Village Promotion	268	0	0	0	0	0.0%
735.000	Interview Costs	155	0	0	0	0	0.0%
745.020	Leased Services	4,298	4,840	3,942	4,800	4,800	0.0%
745.031	Legal Services	14,027	15,000	11,932	15,000	15,000	0.0%
745.041	Audit Services	5,352	5,433	5,467	5,433	5,800	6.8%
745.039	Other Professional Services	0	1,000	0	1,000	1,000	0.0%
745.050	Printing and Advertising	4,777	5,800	6,246	5,800	5,500	-5.2%
745.055	Pay & Classification Study	0	3,500	5,700	200	5,871	2835.5%
745.057	Elections	1,579	1,500	1,442	1,600	1,600	0.0%
747.000	Holiday Expense	1,135	1,500	776	1,500	1,250	-16.7%
749.000	Trustees Expenditures	5,472	4,000	3,505	4,000	4,000	0.0%
755.023	Capital Outlay	4,917	8,000	4,708	2,000	1,000	-50.0%
TOTALS		558,526	598,797	529,832	561,784	589,105	4.9%

LINCOLN HALL BUDGET - \$44,049

Represents an overall decrease of \$11,008 or -20%

Acct #	Description
723.065	Water and Sewer Charges – (-\$500) Usage has leveled off after a leak was found.
755.023	Capital Outlay – (-\$12,440) The amount in this line item is \$1,100 for signage replacement.

LINCOLN HALL BUDGET

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Acct. #	Account					FYE16	% Change 16 vs 15
		FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	Proposed Budget	
720.032	Liability & Property Ins.	4,469	5,404	4,319	5,658	5,828	3%
723.000	Supplies	2,475	1,800	2,037	2,500	2,500	0%
723.065	Water and Sewer Charges	2,007	1,500	729	1,500	1,000	-33%
725.000	Telephone Services	496	460	486	0	0	0%
726.000	Electrical Service	7,997	6,000	7,277	7,500	7,500	0%
727.000	Heating	5,507	7,000	6,113	6,000	6,200	3%
728.000	Maintenance - Building/Grounds	7,559	7,000	9,189	7,500	9,000	20%
745.005	Rubbish Removal	1,785	1,785	1,862	1,838	1,900	3%
745.014	Contractual Services	8,087	7,503	8,331	9,021	9,021	0%
755.023	Capital Outlay	11,754	0	10,948	13,540	1,100	-92%
TOTALS		52,136	38,452	51,291	55,057	44,049	-20%

BROWNELL LIBRARY BUDGET - \$768,232

Represents an overall increase of \$32,025 or 4.3% from the FYE15 Budget.

Areas of significant change to the Brownell Library Budget are as follows:

Acct #	Description
720.020	Salaries – Part-time - (+\$8,496) Extra funds have been added to cover part-time vacation and sick time.
722.000	Volunteer Expenses – (+\$500) Budgeted to cover background checks and some volunteer party/appreciation costs formerly funded through coffee sales for which we no longer receive donated supplies. Some funds were transitioned from the interview costs line item where volunteer background checks have been paid for previously.
724.000	Training, Conferences, Dues – (-\$1,000) This line item was decreased to reflect the resignation of an employee who was qualifying for tuition reimbursement.
728.000	Maintenance – Buildings/Grounds – (+\$2,500) This item has been increased to reflect the actual cost of upkeep of the property. The building is in need of various repairs and improvements.
755.023	Capital Outlay – (+\$4,700) – Money is budgeted to replace the phone system with one with voicemail capability to improve internal and external services.

BROWNELL LIBRARY BUDGET

11/25/14

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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	292,591	305,811	303,100	315,379	320,427	1.6%
720.020	Salaries - Part-time	86,567	89,012	84,789	89,219	97,715	9.5%
720.022	Social Security	28,826	30,365	29,124	31,089	32,122	3.3%
720.024	Unemployment Insurance	2,235	2,384	1,796	2,390	1,800	-24.7%
720.026	Workers Compensation Insurance	1,389	1,588	1,678	1,567	1,863	18.9%
720.028	Health Insurance & Other Benefits	49,093	70,891	66,969	103,020	111,474	8.2%
720.030	Retirement	29,089	30,581	29,971	31,537	32,043	1.6%
720.032	Liability & Property Ins.	9,390	9,972	9,025	10,481	10,795	3.0%
722.000	Volunteer Expenses	0	0	0	0	500	100.0%
723.000	Supplies	13,274	12,000	10,831	13,000	13,000	0.0%
723.001	Postage	3,452	2,500	1,943	3,500	3,500	0.0%
723.055	Computer Expenses	3,641	3,000	3,220	3,500	3,500	0.0%
723.065	Water and Sewer Charges	870	500	529	1,000	1,000	0.0%
724.000	Training, Conferences, Dues	3,362	5,000	2,497	4,000	3,000	-25.0%
725.000	Telephone Services	1,092	1,200	1,047	1,100	1,200	9.1%
725.030	Technology Access	5,059	6,000	5,032	5,500	5,500	0.0%
726.000	Electrical Service	14,553	14,250	14,674	14,500	15,000	3.4%
727.000	Heating	7,335	7,400	7,285	7,400	7,400	0.0%
728.000	Maintenance - Buildings/Grounds	14,546	12,000	17,271	14,500	17,000	17.2%
728.050	Alarm System Maintenance	292	700	269	500	400	-20.0%
735.000	Interview Costs	249	100	656	2,000	500	-75.0%
745.014	Contractual Services	22,467	23,225	23,551	23,225	24,493	5.5%
745.021	Adult Programs	322	0	3	300	300	0.0%
745.022	Childrens' Programs	3,061	3,000	2,879	3,000	3,000	0.0%
755.020	Adult Collection-Print&Electronic	32,706	31,000	34,700	31,000	32,000	3.2%
755.021	Juvenile Collection-Prnt&Electronic	16,396	15,500	15,479	15,500	16,000	3.2%
755.014	Computer Replacement	5,196	6,500	6,565	8,000	8,000	0.0%
755.023	Capital Outlay	0	0	0	0	4,700	100.0%
TOTALS		647,053	684,479	674,883	736,207	768,232	4.3%

Fire Department - \$304,184

Represents an overall increase of \$6,109 or 2% over the FYE15 Budget

There are no new services in this budget. Line items with significant increases are as follows:

Acct #	Description
720.021	Salaries – Firefighters – (+\$6,000) Increase in base hourly rate and continued strong fire call turnout!
720.026	Workers Compensation Ins. - (-\$4,000) As our experience modification improves this cost is reduced. No major injuries in the past few years.
728.020	Maintenance - Other - (+\$1,000) Yearly hose testing, air. compressors(s) maintenance, Firehouse Cloud service, IT Support – all increasing.
728.030	Vehicle Maintenance (+\$5,000) Vehicle fleet maintenance costs continue to rise.
729.000	Uniforms, Boots, Etc. (+\$800) Cost of Turnout Gear continues to rise.
755.022	New Equipment - Radios – (-\$2,000)) Money is budgeted to replace pagers.

FIRE DEPARTMENT BUDGET

12/02/14
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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.021	Salaries - Firefighters	126,818	134,400	119,015	138,000	144,000	4%
720.022	Social Security	9,662	10,282	9,105	10,590	11,050	4%
720.026	Workers Compensation Insurance	24,034	25,685	23,241	27,334	23,334	-15%
720.029	Accident & Disability Ins.	3,600	3,600	3,600	3,600	3,600	0%
720.032	Liability & Property Ins.	7,326	6,675	5,694	7,301	7,000	-4%
723.000	Supplies	1,637	2,400	2,455	2,400	2,400	0%
723.016	EMS Supplies	1,061	1,500	1,061	1,500	1,500	0%
723.020	Gas, Grease and Oil	7,112	6,000	6,051	7,200	7,200	0%
723.065	Water and Sewer Charges	888	900	449	900	600	-33%
724.000	Training, Conferences, Dues	2,900	5,000	2,861	5,000	5,000	0%
725.000	Telephone Services	3,433	3,800	3,386	3,800	3,400	-11%
726.000	Electrical Service	6,283	6,400	7,153	7,000	7,000	0%
727.000	Heating	4,817	6,000	5,280	5,200	5,200	0%
728.000	Maintenance - Building/Grounds	1,806	6,000	7,596	6,000	6,000	0%
728.010	Radio Maintenance	6,295	2,000	3,219	2,000	2,000	0%
728.020	Maintenance - Other	12,795	11,916	13,971	13,000	14,000	8%
728.030	Vehicle Maintenance	21,217	9,000	14,536	9,000	14,000	56%
728.038	Emergency Generator Maintenance	375	650	500	650	500	-23%
729.000	Uniforms, Boots, Etc.	16,079	18,500	23,991	19,200	20,000	4%
729.052	Fire Prevention	1,652	2,000	2,239	2,000	2,000	0%
743.051	Physical Exams	4,197	6,000	6,552	7,000	6,500	-7%
743.058	Employee Assistance Program	864	900	864	900	900	0%
745.013	Hydrant Rental	5,000	0	0	0	0	0%
755.022	New Equipment - Radios	0	3,100	2,349	4,000	2,000	-50%
755.025	Routine Equipment Purchases	10,817	14,500	16,625	14,500	15,000	3%
755.023	Capital Outlay	0	0	0	0	0	0%
TOTALS		280,668	287,208	281,793	298,075	304,184	2.0%

STREET DEPARTMENT - \$836,702

Represents an overall increase of \$22,099 or 2.7% over the FYE15 Budget

As stated in previous years Budget Notes, the Public Works Department in reality consists of the Street Department, the Water Fund and the Sanitation Fund. The personnel are cross trained although they may do a little more in the department they are assigned to than in the other departments. We have allocated the cost of 3 employees to the Street Department, 2 to Sanitation and 2 to Water. The cost of the Public Works Superintendent is allocated 70% to Street, 30% to Water and 10% to Sanitation. Thirty-three percent of the cost of the Water Quality Superintendent is charged to the Street Department to address stormwater issues. There is also a full-time Environmental Technician who is allocated 20% to Street Dept., 20% to Sanitation Fund, 10% to Water Fund and 50% to the Wastewater Treatment Facility. At this time the Street Department continues to be down 1 full time employee (1 of the 3 Street employees mentioned above). That full time employee has not been replaced. Management has been considering not replacing this position and filling in with contract and part-time labor. We are still awaiting a "typical" Vermont winter to see if the department can manage the snow with 2 employees plus contracted labor.

The salaries and other personnel costs budgets in Street Department retain an entry level full-time position to replace the employee that we are down. Staff is not sure if this arrangement of using contract and part-time labor will be a good solution in the long run. And so we are retaining the costs in personnel and eliminating Contractual Services and Part-time line items to reflect where the costs actually may be incurred to maintain the Village streets. We had hoped to make a decision regarding the need to replace the full-time employee in Street Department after last winter but the lack of winter has extended the time required for an informed decision.

The only new service in this budget is the Right-of-Way lease for the Mutliuse Safety Path with the G&W Railway. However, some stormwater costs have been eliminated because they will be carried in the Town of Essex Stormwater budget.

Other areas of significant change to the Street Budget are as follows:

Acct #	Description
720.010	Salaries - Overtime - (+1,300) Line item increased due to increase in on-call pay in the Association Contract.
723.010	Winter Maintenance - (+\$15,000) Increase due to the increase in the price of salt and the type of weather we are experiencing. A look at average tons of salt over the last 10 years at current prices yields a cost of \$95,000.
723.020	Gas, Grease and Oil – (+\$9,000) – Funds added due to volatile cost of fuel.
725.000	Telephone – (+\$850) – Funds added to pay for crew leader cell phone and i-Pad data..

- 728.030 Vehicle Maintenance** - (+\$2,000) Costs of maintenance of trucks is increasing.
- 745.015 ROW Leases.** - (+\$11,076) The Village has historically paid for all its Right of Way leases with the railroads out of the Sanitation Fund. However, some of the more expensive leases are for parking lots. In addition we have a new lease for the Multiuse Safety Path. It seemed appropriate to split these costs into the logical cost centers at this time.
- 760.032 Sidewalk and Curb Maintenance** – (+\$1,000) Increased to match historical spending.
- 760.033 Storm Sewer Maintenance** – (+\$1,000) Increased to match actual spending.
- 760.034 Storm Sewer Permit Fees** – (-\$3,000) Costs transferred to the Town of Essex.
- 760.035 Storm Sewer Public Education** – (-\$9,500) Costs transferred to the Town of Essex.
- 760.036 Stream Flow Monitoring** – (-\$30,000) Costs transferred to the Town of Essex.
- 755.011 Traffic Calming** (-\$500) Decreased to match historical costs.
- 755.023 Capital Outlay** (+\$4,500) \$8,000 budgeted for new line striper for street painting. The current one is over 10 years old.

STREET DEPARTMENT BUDGET

12/02/14
9:58 AM

Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	161,941	197,160	173,054	205,654	214,069	4.1%
720.010	Salaries - Overtime	14,383	15,000	14,425	15,000	16,300	8.7%
720.020	Salaries - Part-time	17,335	18,590	17,603	11,907	12,619	6.0%
720.022	Social Security	14,274	17,867	15,127	17,819	18,767	5.3%
720.024	Unemployment Insurance	864	1,086	789	1,169	900	-23.0%
720.026	Workers Compensation Insurance	9,798	12,182	11,835	13,970	14,420	3.2%
720.028	Health Insurance & Other Benefits	63,337	82,729	51,968	76,515	78,589	2.7%
720.030	Retirement	16,141	19,716	15,347	20,565	21,407	4.1%
720.032	Liability & Property Ins.	12,057	13,878	10,571	15,104	15,557	3.0%
723.000	Supplies	10,128	20,000	14,843	20,000	20,000	0.0%
723.010	Winter Maintenance	83,243	75,000	142,405	75,000	90,000	20.0%
723.012	Pavement Maintenance	14,804	15,000	18,987	15,000	16,000	6.7%
723.014	Gravel & Topsoil	5,830	4,000	3,191	4,000	4,000	0.0%
723.015	Signs and Posts	2,668	5,500	1,875	4,000	4,000	0.0%
723.020	Gas, Grease and Oil	31,766	22,000	36,943	26,000	35,000	34.6%
723.065	Water and Sewer Charges	1,197	2,500	870	2,500	2,000	-20.0%
724.000	Training, Conferences, Dues	250	500	60	500	500	0.0%
725.000	Telephone Services	1,725	1,900	2,228	2,000	2,850	42.5%
726.000	Electrical Service	3,752	4,500	3,842	4,000	4,000	0.0%
726.035	Street Lights (rental/electrical)	121,730	127,000	128,105	127,000	131,948	3.9%
726.037	Traffic Lights (electrical)	6,170	5,700	5,687	6,000	6,000	0.0%
727.000	Heating	3,184	4,000	3,924	4,000	4,000	0.0%
728.000	Maintenance - Buildings/Grounds	3,596	2,500	586	2,500	2,500	0.0%
728.010	Radio Maintenance	65	200	28	200	200	0.0%
728.020	Maintenance - Other	1,545	1,000	749	1,000	1,000	0.0%
728.030	Vehicle Maintenance	17,716	32,000	18,635	20,000	22,000	10.0%
728.033	Streetscape Maint./Imp.	4,377	6,000	3,292	16,000	16,000	0.0%
728.036	Village Garden Spots	2,343	3,650	1,287	3,000	3,000	0.0%
728.037	Traffic/Street Light Maintenance	11,360	8,000	4,731	8,000	7,000	-12.5%
728.041	Memorial Park Maintenance	2,816	3,500	2,665	3,000	3,500	16.7%
728.043	Street Marking	8,205	5,000	5,932	7,000	7,000	0.0%
729.000	Uniforms, Boots, Etc.	2,544	4,500	4,206	4,500	5,000	11.1%
735.000	Interview Costs	0	0	1,287	0	0	0.0%
745.005	Rubbish Removal	5,290	6,200	5,108	6,200	6,500	4.8%
745.014	Contractual Services	10,726	0	22,534	0	0	0.0%
745.015	ROW Leases	0	0	0	0	11,076	100.0%
745.016	Accident Claims	0	0	0	0	0	0.0%
745.030	Equipment Rentals	3,693	1,000	54	1,000	1,000	0.0%
745.038	Traffic Light System Improvements	0	0	0	0	0	0.0%
745.044	Engineering Services	31,616	15,000	41,955	15,000	15,000	0.0%
760.032	Sidewalk and Curb Maintenance	5,135	3,000	4,717	3,000	4,000	33.3%
760.033	Storm Sewer Maintenance	18,842	8,500	22,996	9,000	10,000	11.1%
760.034	Storm Sewer Permit Fees	4,697	3,000	3,452	3,000	0	-100.0%
760.035	Storm Sewer Public Education	7,313	9,500	8,912	9,500	0	-100.0%
760.036	Stream Flow Monitoring	0	0	0	30,000	0	-100.0%
755.011	Traffic Calming	232	4,000	0	1,500	1,000	-33.3%
755.023	Capital Outlay	1,735	9,000	7,361	3,500	8,000	128.6%
TOTALS		740,423	791,358	834,166	814,603	836,702	2.7%

Capital Reserve Plan FYE16 - \$6,344,682

The Capital Committee has prioritized 31 infrastructure projects over the last year and a half using a matrix. 5 projects are being paid for over 3 years with a \$3.3 Million bond. The projects proposed for FYE16 to be funded through the Capital Reserve Fund are:

Railroad Ave. Waterline Lincoln Place to Central Ave.	\$82,426
Paving	\$175,000
Library Main Floor & Stairs Carpet Replacement	\$20,000
Lincoln Hall Restoration phase 1	\$125,000
Crescent Connector Road	\$3,822,996
Pearl St. Missing Link Sidewalk project	<u>\$2,119,250</u>
Total	\$6,344,682

The majority of the cost for the Crescent Connector Road and the Pearl St. Missing Link Sidewalk will be paid with grant funds.

Public Works plans to pave the Countryside Development and surrounding streets with the \$175,000 paving money.

The Transfer in from the General Fund this year is proposed to be \$441,824 – an increase of 7.5%.

Staff recommends the Trustees ask the voters to transfer \$74,529 of General Fund fund balance to the Capital Reserve to help pay for these and future projects.

Rolling Stock Fund FYE16 - \$144,200 Vehicles proposed for replacement in FYE16 are:

Street Department 2000 International Diesel Dump Truck - \$144,200

This truck had formerly not been scheduled for replacement. However, it has been found that the use of this truck can greatly improve the plowing efficiency of the department.

In addition to the vehicles to be purchased from this fund, there is a payment of \$51,965 to be made for the Ladder Truck loan.

The transfer in to the Rolling Stock Fund from the General fund in FYE16 is proposed to be \$193,624. This is an increase of \$10,000 or 5.5% from FYE15.

GENERAL FUND CAPITAL RESERVE PLAN

PROJECTS FUNDED BY VILLAGE \$ ONLY	Rev. Ref. #	Project Total	Prior	FY15	FY16	FY17	FY18	FY19	FY20	Future
Woods End Reconstruction		592,691	438,868	153,823						
Library Surveillance Cameras		12,300		12,300						
Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave.	W	89,574		7,138	82,436					
Brownell Library Main Floor & Stairs Carpet Replacement		20,000			20,000					
Village Server Replacement		20,000				20,000				
Pearl Sidewalk West St. to Susie Wilson		641,905				641,905				
Lincoln Hall Restoration		383,353		37,145	125,000		147,184		74,024	
Algonquin Ave. Waterline Installation/Roadway Reconst.	W	157,765						157,765		
West St. & West St. Ext. Intersection Improvements		110,249						110,249		
Central St. Waterline Lincoln St. to Main St. (FY22)	W,S	919,303								919,303
Brownell Library Asphalt Shingle Roofs replace (FY23)		45,228							45,228	
Paving		1,454,134	125,000	154,134	175,000	200,000	200,000	200,000	200,000	200,000
Totals Project Funded by Village \$ Only			563,868	364,540	402,436	861,905	347,184	468,013	319,253	1,119,303
PROJECTS FUNDED BY GRANTS										
Main St. New Sidewalk & Lighting Bridge to Crestview West Sid	1	269,426					269,426			
Fed & State Grants		(215,541)								
Main St. Sidewalk & Lighting Net Cost to Village		53,885								
Crescent Connector Park St. to Maple St.		4,592,000	484,659	284,345	3,822,996					
Fed & State Grants	2	(4,500,000)								
Crescent Connector Net Cost to Village		92,000								
Multiuse Path North	3	550,527	68,144	482,383						
Federal & State Grants through CCRPC & Vtrans		(389,835)								
Multiuse Path North Net Cost to Village		160,692								
Pearl St. Missing Link Project	4	2,120,000	750		2,119,250					
Federal & State Grants through CCRPC & Vtrans		(2,120,000)								
Pearl St. Missing Link Net Cost to Village		0								
Totals Project Funded by Grants Awarded			553,553	766,728	5,942,246	0	269,426	0	0	0
Total Cost of all Projects Funded by Village \$ Only and Grants			1,117,421	1,131,268	6,344,682	861,905	616,610	468,013	319,253	1,119,303
GENERAL FUND CAPITAL RESERVE FUNDING & FUND BALANCE										
Beginning Fund Balance				236,932	238,680	241,086	(130,858)	(6,344)	89,519	
Planned Spending				(1,131,268)	(6,344,682)	(861,905)	(616,610)	(468,013)	(319,253)	
Funding Sources										
Main St. Sidewalk Grant	1	215,541					215,541			
Crescent Connector Grant	2	4,500,000	445,390	284,345	3,770,265					
Multiuse Path North Grants	3	389,835	46,692	343,143						
Pearl St. Missing Link Grants	4	2,120,000			2,120,000					
VLCT Equipment Grant		5,000		5,000						
CVE Annual Contribution		150,000	75,000	15,000	15,000	15,000	15,000	15,000		
Transfer in of Fund Balance				74,529						
General Fund Transfer In			391,427	410,999	441,824	474,960	510,582	548,876	590,042	
Total Revenues				1,133,016	6,347,089	489,960	741,123	563,876	590,042	
Ending Fund Balance				238,680	241,086	(130,858)	(6,344)	89,519	360,308	

W, S - The project involves water line or sanitary sewer line work in addition to street/sidewalk work. Additional funds have been set aside in the Water and or Sanitation Capital Reserve for the water line or sanitary sewer line work.

Inflation rate 0.03
Number of years

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19

ROLLING STOCK FUND													11/25/14													
V#	DEPT	VEHICLE	MAKE	YEAR	REPLACEMENT TRADE IN		FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34
				VALUE	VALUE																					
3	STREET	4WD PICK UP	CHEVY SILVERAD	2009	39,500	10,000	29,500			31,906							43,085									
4	STREET	PICKUP	CHEVY SILVERAD	2013	31,000	1,000	30,000									39,448										
5	STREET	DUMPTRUCK -DIESEL	FREIGHTLINER	2013	145,000	12,000	133,000										182,868									
6	STREET	DUMPTRUCK -DIESEL	FREIGHTLINER	2014	145,000	12,000	133,000	123,000											194,735							
7	STREET	DUMPTRUCK -DIESEL	INTERNATIONAL	2012	145,000	12,000	133,000									177,192										
8	STREET	JETTER VAC TRUCK	VAC-ON	2010	84,500	15,000	69,500						85,897													
9	STREET	LOADER	JOHN DEERE	2001	121,500	25,000	96,500												148,230							
11	STREET	SIDEWALK PLOW	TRACKLESS	2015	118,500	18,000	100,500	100,500									141,254									
12	STREET	SKID STEER SIDEWALK PLOW	CAT	2001	51,000	5,000	46,000				52,401										74,456					
10	STREET	SIDEWALK PLOW	BELOS	2008	140,500	4,000	136,500				149,528									202,329						
	STREET	ROLLER	ROSCOE	1979	15,000																					
15	STREET	PICKUP 4/WD 1 TON	CHEVY SILVERAD	2011	35,000	10,000	25,000				29,393								39,902							
1	STREET	4WD PICKUP	CHEVY SILVERAD	2011	35,000	10,000	25,000				29,393								39,902							
13	STREET	COMPRESSOR	SULLAIR	1992	19,000	0	19,000			20,157																
34	STREET	DUMP TRUCK -DIESEL	INTERNATIONAL	2000	145,000	5,000	140,000		144,200																	
16	STREET	VACUUM SWEEPER	JOHNSTON	2013	225,000	10,000	215,000											301,453								
	STREET	TRAILER MOUNTED BOOM LIFT			31,800	5,000	26,800				30,164															
	FIRE	PICKUP 8U61	GMC	2004	53,600	3,500	50,100				56,827												85,093			
	FIRE	1250 PUMPER 8E21	E-ONE	1997	575,000	40,000	535,000			625,634																
	FIRE	105' AERIAL 8L3	PIERCE ARROW	2012	830,000	80,000	750,000																		2,017,369	
	FIRE	COMBINATION RESCUE/PUMPER	KME PREDATOR	2008	564,202	50,000	392,202														1,122,935					
TOTAL					3,550,102		223,500	144,200	52,063	775,163	198,177	0	85,897	0	0	216,640	367,207	301,453	422,769	202,329	1,122,935	74,456	0	85,093	0	2,017,369
Rolling Stock Fund Funding and Fund Balance																										
Beginning Cash Balance							207,469	214,973	312,432	462,683	490	(8,564)	191,460	316,487	538,311	771,035	828,019	744,436	736,608	617,463	728,758	(70,553)	188,614	532,238	800,770	1,164,394
Payment of Note for Ladder Truck							(52,620)	(51,965)	(51,310)	(50,655)	(34,500)	(33,600)	(32,700)	(31,800)	(30,900)											
Planned Spending							(223,500)	(144,200)	(52,063)	(775,163)	(198,177)	0	(85,897)	0	0	(216,640)	(367,207)	(301,453)	(422,769)	(202,329)	(1,122,935)	(74,456)	0	(85,093)	0	(2,017,369)
Note for Fire Pumper 8E21 Replacement										150,000																
General Fund Contribution							183,624	193,624	203,624	213,624	223,624	233,624	243,624	253,624	263,624	273,624	283,624	293,624	303,624	313,624	323,624	333,624	343,624	353,624	363,624	373,624
Additional Half Penny on the tax rate to fund fire truck							50,000	50,000	50,000	0	0															
Town Contribution for Ladder Truck							50,000	50,000	0	0	0															
Ending Balance							214,973	312,432	462,683	490	(8,564)	191,460	316,487	538,311	771,035	828,019	744,436	736,608	617,463	728,758	(70,553)	188,614	532,238	800,770	1,164,394	(479,351)

1. Most replacement cost estimates include trade-in value of existing vehicles
2. Non-Fire Truck vehicles are inflated by 3% per year
3. Fire Trucks are inflated by 5% per year.
4. Fund was started in 1990. The proceeds from the sale of all equipment bought after that date shall be placed into the Rolling Stock Fund
5. General Replacement Assumptions:

Dump Trucks

12

Pickup 4/WD

8

Pickup

10

Sidewalk Plow

10

Fire Trucks

20

Fire Pickup

15

Sweeper/Wheel Loader

10



MEMORANDUM

TO: Village Trustees
FROM : Patrick Scheidel, Village Manager
DATE : December 9, 2014
SUBJECT: FYE16 Enterprise Funds Budget Transmittal

PROPOSED FYE16 BUDGET- SUMMARY OF ISSUES

ENTERPRISE FUNDS

Water Fund budget is proposed to increase by \$150,973 or 5%. The drivers of this increase are an increase in the CWD Wholesale rate of 3%, and a \$10,000 increase in the Capital Reserve transfer. These increases are balanced by a number of reductions. The bottom line is that the portion of the budget that the Village Residents are responsible for is increasing only 1%. The Sanitation Budget is proposed to decrease by \$5,346 or -1.2% from the FYE15 Budget. There are a number of line items with reductions that offset the increase in the transfer to Sanitation Capital Reserve by \$10,000. The Wastewater Treatment Fund Budget is proposed to increase by \$36,037 or 2%. The facility construction is complete and the work of optimizing and learning details for operation and maintenance of the new facility has begun. The budget presented does not include reductions in electrical use or Biosolids management as these process variables are still being evaluated for the 'new normal'. Solar energy and cogeneration impacts on electrical energy reductions are unknown and hard to estimate at this time.

The overall rate increase to the homeowner using 120 gallons per day is estimated to be 2.2%. Water rates are increasing by 1%, Wastewater by 4% and Sanitation by 1%. Costs for water/wastewater treatment/sanitation for a household using 120 gallons of water a day are estimated to increase 2.3% - from \$456.82 to \$467.11 per year.

Budget Challenges

Changes in costs due to Refurbishment

The effects on some line items due to the refurbishment are still unknown.

Wastewater Treatment Facility Refurbishment Bond Payment

In FYE15 41% of the Bond Payment (131,000) was added to the revenue to be collected in the Sanitation Fund when the rate was calculated. We are planning to add \$10,000 to this amount

Proposed FYE16 Budget- Summary of Issues

each year. The sale of excess capacity to Williston has tempered the amount we need to collect from our rate payers.

Water Meters

Our water meter switchover to radio frequency transmitters is moving forward. Over half of the meters in the Village have either been converted to radio frequency capability or have been replaced with e-coder meters. The costs for the meters are shared between the Water Fund and the Sanitation Fund as usage charges are currently based on metered water.

Utility Charges Comparison

Person using 120 gallons/Day	FYE15	FYE16		
Water			Increase	% Increase
Fixed Charge	89.36	91.00	1.64	2%
Usage (120 Gal/day, 5840 c.f./yr)	87.60	88.18	0.58	1%
Total	176.96	179.18	2.22	1%
WWTF			Increase	% Increase
Fixed Charge	103.28	108.48	5.20	5%
Usage (120 Gal/day, 5840 c.f./yr)	56.65	58.40	1.75	3%
Total	159.93	166.88	6.95	4%
Sanitation			Increase	% Increase
Fixed Charge	89.56	90.68	1.12	1%
Usage (120 Gal/day, 5840 c.f./yr)	30.37	30.37	-	0%
Total	119.93	121.05	1.12	1%
Total All Utility Rates	456.82	467.11	10.29	2.3%

VILLAGE OF ESSEX JUNCTION
WATER RATES

12/2/2014 11:01

FYE 16 RATE SETTING
FIXED CHARGES - EQUIVALENT UNITS @ 120 gpd per EU

	FYE 15 RATE SETTING 50% Fixed, 50% Variable		FYE 16 RATE SETTING 50% Fixed, 50% Variable	
Water Budget Target	\$	826,553	\$	831,928
Budget Ratio				
Fixed	\$	413,277	\$	415,964
Variable	\$	413,277	\$	415,964
Total Customers/Equivalent Units		4626		4572
Fixed Charge				
Base Rate		22.34		22.75
Usage Charge				
Usage Fee		\$0.0150 per c.f.		\$0.0151 per c.f.
Projected Consumption (c.f)		27,559,633		27,559,633
REVENUE				
Fixed Charge	\$	413,379.36	\$	416,052
Sale of Water				
Residential	\$	413,394	\$	416,150
Large User - IBM	\$	96,243	\$	98,253
Other Revenue/Income				
Hydrant Rentals	\$	-	\$	-
Penalties	\$	3,500	\$	3,500
Miscellaneous	\$	15,000	\$	15,000
Total Revenue	\$	941,517	\$	948,955
EXPENSES	\$	941,296	\$	948,681
SURPLUS/DEFICIT	\$	221	\$	274

Notes:

1. Projected consumption is based on prior 3 year average.
2. Expenses and revenue exclude IBM.

Person using 120 gallons/Day	FYE15	FYE16	Increase crease	
Water				
Fixed Charge	89.36	91.00	1.64	2%
Usage (120 Gal/day, 5840 c.f./yr)	87.60	88.18	0.58	1%
Total	176.96	179.18	2.22	1%

VILLAGE OF ESSEX JUNCTION

WASTEWATER TREATMENT

12/3/2014 14:01

FYE 16 RATE SETTING

FIXED CHARGES - EQUIVALENT UNITS @ 120 gpd per EU

	FYE 15 RATE SETTING 65% Fixed, 35% Variable		FYE 16 RATE SETTING 65% Fixed, 35% Variable	
WWTF Budget Target	\$	711,876	\$	731,281
Budget Ratio				
Fixed	\$	462,719	\$	475,333
Variable	\$	249,157	\$	255,948
Total Customers/Equivalent Units		4481		4383
Fixed Charge				
Base Rate		25.82		27.12
Usage Charge				
Usage Fee		\$0.0097 per c.f.		\$0.010 per c.f.
Projected Consumption (c.f.)		25,878,496		25,630,487
REVENUE				
Meter Charge	\$	462,798	\$	475,468
Wastewater Treatment				
Customer Charge	\$	251,021	\$	256,305
Other Revenue/Income				
Penalties	\$	3,000	\$	3,000
Septage	\$	12,000	\$	6,000
Leachate	\$	-	\$	-
Total Revenue	\$	728,819	\$	740,773
EXPENSES	\$	726,876	\$	740,281
SURPLUS/DEFICIT	\$	1,943	\$	492

Notes:

1. Projected consumption is based on past 12 months.

Person using 120 gallons/Day	FYE15	FYE16	Increase %	Increase
WWTF				
Fixed Charge	103.28	108.48	5.20	5%
Usage (120 Gal/day, 5840 c.f./yr)	56.65	58.40	1.75	3%
Total	159.93	166.88	6.95	4%

VILLAGE OF ESSEX JUNCTION
SANITATION RATE

12/5/2014 9:22

FYE 16 RATE SETTING
FIXED CHARGES - EQUIVALENT UNITS @ 120 gpd per EU

	FYE 15 RATE SETTING 75% Fixed, 25% Variable		FYE 16 RATE SETTING 75% Fixed, 25% Variable	
Sanitation Budget Target	\$	403,915	\$	388,819
WWTF Debt Payment	\$	131,000	\$	141,000
Total	\$	534,915	\$	529,819
Budget Ratio				
Fixed	\$	401,186	\$	397,364
Variable	\$	133,729	\$	132,455
Total Customers/Equivalent Units		4481		4383
Fixed Charge				
Base Rate	\$22.39 per quarter		22.67	
Usage Charge				
Usage Fee	.0052 per c.f.		.0052 per c.f.	
Projected Consumption (c.f)		25,878,496		25,630,487
REVENUE				
Meter Charge	\$	401,318	\$	397,450
Sale of Water				
Customer Charge	\$	134,568	\$	133,279
Other Revenue/Income				
Penalties	\$	2,000	\$	2,000
Miscellaneous	\$	20,000	\$	30,000
Interest	\$	-	\$	-
2 Party agreement	\$	15,000	\$	15,000
Essex Pump Station Fees	\$	22,075	\$	21,825
Total Revenue	\$	594,962	\$	599,554
EXPENSES	\$	462,990	\$	457,644
SURPLUS/DEFICIT	\$	131,972	\$	141,910

Notes:

1. Projected consumption is based on prior 3 year average.
2. Target revenue projection includes phased increase in rates to cover future debt retirement for WWTF refurbishment.

Person using 120 gallons/Day	FYE15	FYE16	Increase	% Increase
Sanitation				
Fixed Charge	89.56	90.68	1.12	1%
Usage (120 Gal/day, 5840 c.f./yr)	30.37	30.37	-	0%
Total	119.93	121.05	1.12	1%

WWTF Refurbishment Bond Payment Cash Flow Analysis
Assumptions:
\$12,925,000 CWSRF Loan @ 2% interest
\$1,705,000 Bond at 3.345%
2nd year of payments for Village = -
Williston purchases 10k/yr capacity for 5 years @ \$100,000/yr.

Capacity for Payment Allocation

Capacity in gallons	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
Village	1,220,000	1,210,000	1,200,000	1,190,000	1,180,000	1,170,000	1,160,000	1,150,000	1,140,000	1,130,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000
Town	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Williston	980,000	990,000	1,000,000	1,010,000	1,020,000	1,030,000	1,040,000	1,050,000	1,060,000	1,070,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
Total Capacity	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Capacity %																									
Village	36.97%	36.67%	36.36%	36.06%	35.76%	35.45%	35.15%	34.85%	34.55%	34.24%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%	33.94%
Town	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Williston	29.70%	30.00%	30.30%	30.61%	30.91%	31.21%	31.52%	31.82%	32.12%	32.42%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%	32.73%

Payment Schedule

SRF Loan		0	0	0	0	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451	790,451
Vt Mun Bond																									
Dec	0	84,706	84,473	84,147	83,771	83,308	82,796	82,209	81,524	80,788	79,985	79,165	73,239	72,389	71,540	70,652	69,742	69,742	69,742	69,742	69,742	69,742	69,742	69,742	69,742
June	0	24,473	24,147	23,771	23,308	22,796	22,209	21,524	20,788	19,985	19,165	18,239	17,389	16,540	15,652	14,743	13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767
Total	0	109,179	108,620	107,918	107,079	896,555	895,456	894,184	892,763	891,224	889,601	887,855	881,079	879,380	877,643	875,846	873,960	873,960	873,960	873,960	873,960	873,960	873,960	873,960	873,960
Village Portion	0	40,032	39,498	38,916	38,289	317,870	314,766	311,610	308,409	305,177	301,925	301,333	299,033	298,456	297,867	297,257	296,617	296,617	296,617	296,617	296,617	296,617	296,617	296,617	296,617

Village Cash Flows for Project

Revenues																										
Beginning Designated Balance			378,203	557,538	750,249	673,380	609,613	559,004	521,595	497,418	486,493	386,160	298,127	220,671	153,804	97,548	51,931	16,315	(9,300)	(24,913)	(30,526)	(26,138)	(11,749)	12,642		
Revenues from rate			56,000	112,000	131,000	141,000	151,000	161,000	171,000	181,000	191,000	201,000	211,000	221,000	231,000	241,000	251,000	261,000	271,000	281,000	291,000	301,000	311,000	321,000	331,000	
Revenues From Williston			100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0	0	0	0	0	0	1	2	3	4	5	6	7	8	
Total Revenues			100,000	156,000	212,000	231,000	241,000	251,000	261,000	271,000	281,000	291,000	201,000	211,000	221,000	231,000	241,000	251,000	261,001	271,002	281,003	291,004	301,005	311,006	321,007	331,008
Revenues plus desinated balance			590,203	788,538	991,249	924,380	870,613	830,004	802,595	788,418	687,493	597,160	519,127	451,671	394,804	348,548	312,932	287,317	271,703	266,091	270,479	284,868	309,258	343,650		
Expenses																										
Village bond payment			(40,032)	(39,498)	(38,916)	(38,289)	(317,870)	(314,766)	(311,610)	(308,409)	(305,177)	(301,925)	(301,333)	(299,033)	(298,456)	(297,867)	(297,257)	(296,617)	(296,617)	(296,617)	(296,617)	(296,617)	(296,617)	(296,617)	(296,617)	
Ending Designated Balance			551,287	750,249	673,380	609,613	559,004	521,595	497,418	486,493	386,160	298,127	220,671	153,804	97,548	51,931	16,315	(9,300)	(24,913)	(30,526)	(26,138)	(11,749)	12,642	47,033		

WATER FUND BUDGET - \$3,374,424

Represents an overall increase of \$150,973 or 5%

The proposed FYE16 Water Fund Operating Budget shows an increase of 5% over the FYE15 Operating Budget when IBM is taken into consideration. However the operating budget for which Village rate payers are responsible is increasing by \$7,385 or 1%. The major reasons for this increase are an increase in the Champlain Water District wholesale rate (3%), and the increase in Water Capital Fund contribution. See explanations below.

Costs for water for a household using 120 gallons a day are estimated to increase 1% - from \$176.96 to \$179.18 per year.

Acct #	Description
720.020	Salaries – Regular – (-\$6,988) A newer employee at a lower salary rate took over the Water Technician position.
720.020	Salaries – Part-time – (-\$3,717) We had planned to add a part-time position in the current fiscal year to help process water receipts. Because the processing of tax receipts was transferred to the Town of Essex, we have not needed to hire for this position.
723.041	Meters and Parts – (-\$1,000) The meter replacement program in the Capital Reserve has made this line item unnecessary for the time being. When the program is completed we will again need this line item.
729.000	Uniforms, Boots, Etc. – (+\$500) Uniform allowance was increased from \$500/yr. to \$750/yr. in the current Association Contract.
750.020	Capital Reserve Fund Contribution – (+\$10,000) – In order to fund the infrastructure and equipment needs of the Water Fund, this line item is projected to increase by \$10,000 each year.
755.023	Capital Outlay – (-\$3,850) – No equipment planned for purchase this year.
770.510	State Water Tax – (-\$212) Adjusted to match lower water purchase expectation.
745.042	CWD Water Purchase – (+\$4,670) This line item was adjusted to reflect less consumption but at a 3% higher wholesale rate. We are expecting a rate of \$1.97 per thousand gallons. The current rate is \$1.913 per thousand gallons.

FYE16 Water Fund Capital Reserve Fund Proposed Projects

Projects proposed for FYE16 in the Water Fund Capital are listed below.

Water meter upgrades to Radio Reads - \$58,335 – This will be the 6th year in this project. Water Fund staff is hopeful of finishing the project in FY16.

Railroad Ave. Waterline – Lincoln Place to Central Ave. This project is also to be done in conjunction with the General Fund Cap Reserve. Construction is scheduled for FYE16 - **\$90,061.**

Bond Payment – 14% of the bond payment for infrastructure projects is allocated to the Water Fund. - **\$36,372**

Total Amount for FYE16 Water Capital Reserve - \$184,768

The Water Capital Reserve has been aligned with the General Fund Projects where projects have both roadway and water line components.

WATER FUND BUDGET

11/25/14
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Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	95,449	102,349	104,739	107,890	100,902	-6.5%
720.010	Salaries - Overtime	13,090	12,300	15,408	14,000	16,000	14.3%
720.020	Salaries - Part-time	4,365	4,729	4,345	8,798	5,081	-42.2%
720.022	Social Security	8,420	9,239	8,988	9,447	9,020	-4.5%
720.024	Unemployment Insurance	482	564	408	616	425	-31.0%
720.026	Workers Compensation Insurance	4,667	4,447	5,696	5,277	5,734	8.7%
720.028	Health Insurance & Other Benefits	33,805	42,180	33,524	41,604	42,732	2.7%
720.030	Retirement	9,400	10,235	9,845	10,789	10,090	-6.5%
720.032	Liability & Property Ins.	2,549	3,305	2,960	3,402	3,504	3.0%
720.040	Interest Expense	49	100	0	50	0	-100.0%
723.000	Supplies	2,092	5,000	2,824	5,000	5,000	0.0%
723.001	Postage	824	1,500	1,616	1,500	1,700	13.3%
723.020	Gas, Grease and Oil	1,776	2,800	3,468	2,000	3,500	75.0%
723.041	Meters and Parts	(215)	2,000	672	1,000	0	-100.0%
723.042	Distribution Materials	890	8,000	2,210	5,700	6,000	5.3%
723.055	Computer Expenses	1,198	600	1,067	1,200	1,200	0.0%
723.065	Water & Sewer Charges	270	350	503	350	600	71.4%
724.000	Training, Conferences, Dues	926	2,000	1,013	2,000	2,000	0.0%
725.000	Telephone Services	0	0	234	0	1,000	100.0%
726.000	Electricity	665	650	679	700	700	0.0%
727.000	Heating	2,908	3,500	3,069	3,500	3,500	0.0%
728.020	Maintenance - Other	1,107	1,000	1,629	1,000	1,000	0.0%
728.034	Water Lines Maintenance - Breaks	13,898	16,000	233	16,000	16,000	0.0%
729.000	Uniforms, Boots, Etc.	1,113	1,000	933	1,000	1,500	50.0%
745.014	Contractual Services	110,169	111,336	111,336	106,840	108,705	1.7%
745.015	ROW Leases	0	0	0	0	142	100.0%
745.041	Audit Services	3,197	3,293	3,266	3,500	3,605	3.0%
745.039	Other Professional Services	704	1,000	657	1,000	1,000	0.0%
745.050	Printing and Advertising	1,509	1,700	1,725	1,700	2,000	17.6%
750.020	Capital Reserve Fund Contribution	103,581	110,000	113,503	120,000	130,000	8.3%
755.023	Capital Outlay	0	0	930	3,850	0	-100.0%
760.060		=====	=====	=====	=====	=====	=====
	SUB TOTALS	418,888	461,177	437,480	479,713	482,640	1%
		=====	=====	=====	=====	=====	=====
770.510	State Water Tax	10,040	8,278	11,076	10,371	10,159	-2%
745.042	CWD Water Purchase	407,602	424,297	412,589	451,212	455,882	1%
		=====	=====	=====	=====	=====	=====
	SUBTOTAL VILLAGE EXPENSE	836,530	893,752	861,145	941,296	948,681	1%
		=====	=====	=====	=====	=====	=====
770.511	State Water Tax - IBM	50,947	41,931	51,944	51,275	52,878	3%
745.043	CWD Water Purchase - IBM	2,068,461	2,149,120	2,177,917	2,230,880	2,372,865	6%
		=====	=====	=====	=====	=====	=====
	TOTALS	2,955,938	3,084,803	3,091,006	3,223,451	3,374,424	5%
		=====	=====	=====	=====	=====	=====

WATER FUND REVENUES

11/25/14
2:49 PM

Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
Unrestricted Fund Balance		0	0	0	0	0.0%
465.010 Sale of Water Residential	784,455	787,839	783,550	826,553	831,928	0.7%
465.015 Sale of Water - IBM	2,068,461	2,149,120	2,177,917	2,230,880	2,372,865	6.4%
465.017 Sale of Water - IBM VT Tax	50,947	41,931	51,944	51,275	52,878	3.1%
465.020 Sale of Water - Large User	74,305	87,413	81,768	96,243	98,253	2.1%
465.030 Hydrant Rentals	5,000	0	0	0	0	0.0%
465.040 Penalties	4,129	3,500	3,938	3,500	3,500	0.0%
465.050 Miscellaneous	18,581	15,000	22,535	15,000	15,000	0.0%
440.000 Interest on Investments		0	283	0	0	0.0%
TOTALS	3,005,878	3,084,803	3,121,935	3,223,451	3,374,424	5%

FY08 WATER RATE CALCULATION

11/25/14
2:49 PM

TOTAL BUDGET 3,374,424

REVENUES

IBM CWD Wholesale Pass through 2,425,743
IBM Large User Sales 98,253

TOTAL IBM WATER PAYMENTS 2,523,996

OTHER WATER REVENUES

Water Fund Balance 0
Rental of Hydrants 0
Miscellaneous Water Receipts 15,000
Penalties 3,500
Interest 0
TOTAL MISCELLANEOUS 18,500

USER CHARGES (Village Residents) 831,928

ESTIMATED WATER FLOWS IN CUBIC FEET

(Village Residents) CF 27,559,633
Gallons 206,146,055

VILLAGE OF ESSEX JUNCTION
WATER RATES

12/2/2014 11:01

FYE 16 RATE SETTING
FIXED CHARGES - EQUIVALENT UNITS @ 120 gpd per EU

		FYE 15 RATE SETTING 50% Fixed, 50% Variable	FYE 16 RATE SETTING 50% Fixed, 50% Variable
Water Budget Target	\$	826,553	\$ 831,928
Budget Ratio			
Fixed	\$	413,277	\$ 415,964
Variable	\$	413,277	\$ 415,964
Total Customers/Equivalent Units		4626	4572
Fixed Charge			
Base Rate		22.34	22.75
Usage Charge			
Usage Fee		\$0.0150 per c.f.	\$0.0151 per c.f.
Projected Consumption (c.f)		27,559,633	27,559,633
REVENUE			
Fixed Charge	\$	413,379.36	\$ 416,052
Sale of Water			
Residential	\$	413,394	\$ 416,150
Large User - IBM	\$	96,243	\$ 98,253
Other Revenue/Income			
Hydrant Rentals	\$	-	\$ -
Penalties	\$	3,500	\$ 3,500
Miscellaneous	\$	15,000	\$ 15,000
Total Revenue	\$	941,517	\$ 948,955
EXPENSES	\$	941,296	\$ 948,681
SURPLUS/DEFICIT	\$	221	\$ 274

Notes:

1. Projected consumption is based on prior 3 year average.
2. Expenses and revenue exclude IBM.

Person using 120 gallons/Day	FYE15	FYE16	Increase crease	
Water				
Fixed Charge	89.36	91.00	1.64	2%
Usage (120 Gal/day, 5840 c.f./yr)	87.60	88.18	0.58	1%
Total	176.96	179.18	2.22	1%

Water Fund Capital Reserve Plan

12/2/14 2:11 PM

0.03
0.05

PROJECT or Equipment	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Vector Truck (partial share)										17,275		
Algonquin complete loop between Cherokee & Inquois								69,778				
Railroad Ave. Waterline Lincoln Place to Central Ave.				7,797	90,061							
Pearl St. Water Line Rehabilitation-235 Pearl to Susie Wilson							347,841					
Water meter upgrades to Radio Reads	28,801	29,665	49,456	58,334	58,335							
Central St. Waterline Lincoln St. to Main St.											542,083	
Backhoe Replacement		73,700										114,333
Utility Rate Study			257									
Water Pickup Truck		31,827										41,527
Bond Payment				11,997	36,372	36,179	35,926	35,589	35,165	34,655	34,073	33,427
Capital reserve annual expense	28,801	135,192	49,713	78,129	184,768	36,179	383,767	105,367	35,165	51,930	576,156	189,287

Water Fund Capital Reserve Funding and Fund Balance

Beginning Fund Balance				90,036	131,907	77,139	180,960	(52,807)	1,826	136,661	264,731	(121,426)
Planned Spending				(78,129)	(184,768)	(36,179)	(383,767)	(105,367)	(35,165)	(51,930)	(576,156)	(189,287)
Transfer in From Water. Operating Budget				120,000	130,000	140,000	150,000	160,000	170,000	180,000	190,000	200,000
Projected Ending Fund Balance				131,907	77,139	180,960	(52,807)	1,826	136,661	264,731	(121,426)	(110,712)

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12/2/14

PROJECTS FUNDED BY BONDING

	General Fund	Water Fund	Sanitation Fund
School St. Road Reconstruction, Waterline, Sanitary Sewer	419,343	227,562	135,363
Main St. Enclosed Drainage, New Curb Bridge to top of hill west side	873,978	0	0
Hillcrest Drainage, N Hillcrest Water & Drainage	227,338	72,160	0
Briar Lane Road Reconstruction, Waterline and Sidewalk	1,133,513	156,337	0
Maple St. Replace Drainage Pipe that Crosses Maple St.	175,337	0	0
Total Projects to Bond For	2,829,509	456,059	135,363

Wastewater Treatment Budget Transmittal
FYE 2016

Total Budget - \$1,834,033

Represents and overall increase of \$36,037 or 2%

The wastewater facility construction is now complete and the real work begins optimizing and learning the details for operation and maintenance of the new facility. There are still a lot of unknowns related to spare parts, energy consumption and service needs that we are working to get a solid handle on.

This budget presented does not include reductions in electrical use nor Biosolids management as these process variables are still being evaluated for the 'new normal'. Solar energy and cogeneration impacts on electrical energy reductions are unknown and hard to estimate at this time.

Costs for wastewater treatment for a household using 120 gallons a day are estimated to increase 4% - from \$159.93 to \$166.88 per year.

The Wholesale sewer rate is estimated at \$2.6877/1000 gallons of flow. This is a 2.22% increase.

Wastewater Treatment 600.600.000-

720.020 Salaries - Part-time: (-\$7,021) reduced to better reflect actual performance. It was also reduced to reflect the joint efforts with the Town related to stormwater inspections.

723.065 Water & Sewer Charge: (-\$2,000) With construction complete, use of recycled water is back in reliable service and the need for City Water for daily process needs is considerably reduced.

726.000 Electrical Service: (\$0 change) This line item estimate is based on current use. A new electric use baseline is being developed. The solar energy installation is on line and the CoGeneration system will be on line around January 1 2015. Power generation and its impact on this line item are difficult to estimate at this time. Actual power consumption will be less as operating systems are refined. Adjustments made next budget cycle will be based on actual performance of the combined solar and CoGen energy system revenues.

729.000 Uniforms, Boots, Etc.: (+\$1,000) Increased to reflect Association contract increase in allocation.

745.000 Contract Laboratory Services: (+\$1,500) The Lake Champlain TMDL release is expected. This will result in renewal of current permits. With that will come increased monitoring of Whole Effluent Toxicity (WET) as well as other parameters that we cannot run in house in a cost effective manner.

745.033 Grit Disposal: (-\$1,500) reductions reflect post construction reduction of material to better reflect current operations.

745.052 WWTF Annual Permit Fee: (+\$1,000) With the pending TMDL and current state of VT financial position, permit fee rate increases are anticipated.

Wastewater Treatment Revenues 600.600.000-

460.012, .013, .014 Revenues: Distribution of wholesale charges are based on most recent 12 month flows metered from each community

460.026 Shared Septage Revenues: (\$-\$3,000) Revenue expectations budgeted low following construction.

Wastewater Treatment Facility Capital Reserve

There are no projects currently planned for FYE16. Staff has asked to add \$15,000 to the FYE15 Capital Reserve budget for the installation of a new aeration blower.

WWTF OPERATIONS & MAINTENANCE BUDGET

DRAFT

12/02/14

Wholesale Rate

2.6877

per 1000 gal

Increase = 2.22%

11:48 AM

Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	265,911	286,000	285,576	308,467	327,515	6.2%
720.010	Salaries - Overtime	38,454	42,000	33,463	45,000	45,000	0.0%
720.020	Salaries - Part-time	9,724	12,000	6,519	15,000	7,979	-46.8%
720.022	Social Security	23,076	26,492	23,749	28,612	29,367	2.6%
720.024	Unemployment Insurance	1,116	1,637	916	1,535	1,535	0.0%
720.026	Workers Compensation Insurance	11,597	16,055	13,944	16,530	14,851	-10.2%
720.028	Health Insurance & Other Benefits	99,286	124,767	93,826	107,085	114,632	7.0%
720.030	Retirement	25,412	28,600	27,520	30,847	32,752	6.2%
720.032	Liability & Property Ins.	18,934	25,000	20,888	25,000	25,750	3.0%
720.040	Interest Expense	160	500	0	500	0	-100.0%
723.000	Supplies	19,570	17,000	18,348	9,000	10,000	11.1%
723.005	Supplies - Laboratory	0	0	0	10,000	11,000	10.0%
723.013	Chemicals	184,638	185,000	162,971	195,000	195,000	0.0%
723.020	Gas, Grease and Oil	5,209	6,000	5,102	6,000	6,000	0.0%
723.065	Water & Sewer Charge	4,150	6,000	11,664	7,000	5,000	-28.6%
724.000	Training, Conferences, Dues	4,455	6,500	4,596	6,500	6,500	0.0%
725.000	Telephone Services	3,689	4,300	3,843	4,500	4,800	6.7%
726.000	Electrical Service	183,505	200,000	184,545	200,000	200,000	0.0%
727.000	Heating	10,833	11,000	34,632	20,000	20,000	0.0%
728.020	Maintenance - Other	62,306	70,000	66,356	70,000	75,000	7.1%
728.030	Vehicle Maintenance	1,128	3,500	1,977	2,500	2,500	0.0%
729.000	Uniforms, Boots, Etc.	2,916	4,500	3,778	4,000	5,000	25.0%
745.000	Contract Laboratory Service	4,965	8,000	6,713	7,000	8,500	21.4%
745.014	Contractual Services	55,085	55,668	55,668	53,420	54,352	1.7%
745.031	Legal Services	1,007	1,000	6,451	1,000	1,000	0.0%
745.033	Grit Disposal	9,185	7,000	6,806	10,000	8,500	-15.0%
745.034	Sludge Dewatering	170,647	150,000	131,109	150,000	150,000	0.0%
745.035	Sludge Management	109,809	170,400	137,142	178,000	175,000	-1.7%
745.041	Audit Services	3,753	3,866	3,834	4,000	4,000	0.0%
745.039	Other Professional Services	264	4,000	0	4,000	4,000	0.0%
745.052	WWTF Annual Permit Fee	5,129	7,500	9,510	7,500	8,500	13.3%
750.020	Contribution to WWTF Cap Reserve	150,000	170,000	170,000	260,000	280,000	7.7%
755.023	Capital Outlay	6,382	4,000	15,269	10,000	0	-100.0%
	*Budgeted Fund Balance Replenish	20,000	20,000	20,000	0	0	0.0%
755.013	**Loan Payment for Deficit (Prin&Int)	53,023	51,625	51,430	0	0	0.0%
TOTAL WWTF BUDGET		1,565,318	1,729,910	1,618,145	1,797,996	1,834,033	2.0%

WWTF OPERATION & MAINTENANCE REVENUES

12/02/14
11:30 AM

Acct. #	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
460.012 Village Wastewater Revenue	724,574	692,009	698,965	726,876	740,281	2%
460.013 Wastewater Charge - Essex	406,156	434,242	434,246	465,440	461,168	-1%
460.014 Wastewater Charge - Williston	536,126	567,359	567,365	569,380	599,284	5%
460.031 Interest Income	0	0	406	0	0	0%
460.016 Misc. Pump Station Fees	24,800	30,300	30,300	30,300	30,300	0%
460.026 Shared Septage Revenues	19,527	6,000	5,530	6,000	3,000	-50%
460.028 Shared Leachate Revenue	12,412	0	3,606	0	0	0%
445.000 Miscellaneous	1,002	0	79	0	0	0%
TOTAL WWTF REVENUE	1,724,597	1,729,910	1,740,497	1,797,996	1,834,033	2%

12/02/14
11:30 AM

	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
Breakdown of Village Revenues						
460.012 Village User Charge	664,392	677,209	677,390	711,876	731,281	3%
460.011 Village Users Penalties	3,402	2,800	3,278	3,000	3,000	0%
460.025 Village Septage Revenues	34,714	12,000	11,075	12,000	6,000	-50%
460.027 Village Leachate Revenues	22,066	0	7,222	0	0	0%
460.020 Sewer Capacity Lease Agreement	0	0	0	0	0	0%
Total Village Revenues	724,574	692,009	698,965	726,876	740,281	2%

\$6,700 = .01 on the rate when flow is 670,000,000

2015/16 WHOLESALE RATE DETERMINATION

FY16

These percentages updated 11/14

Williston	33.28%	223	18.58
Essex	25.61%	172	14.30
Essex Jct	41.11%	275	22.95
	100.00%	670	

	FY14 Budget	FY15 Budget	Proposed Budget FY16
TRI-TOWN BUDGET TOTAL	1,729,910	1,797,996	1,834,033
MINUS OFFSETTING REVENUES:			
WWTF FUND BALANCE			
INTEREST INCOME	0	0	0
MISC PUMP STATION FEES	24,800	30,300	30,300
SHARED SEPTAGE REVENUES	14,000	6,000	3,000
SHARED LEACHATE REVENUES	10,125	0	0
MISCELLANEOUS REVENUES	0	0	0
TOTAL OFFSETTING REVENUES	48,925	36,300	33,300
	=====	=====	=====
TOTAL AMT FOR WHOLESALE RATE CALCULATION	1,680,985	1,761,696	1,800,733
	=====	=====	=====
BUDGET TOTAL FOR RATE CALC.	1,680,985	1,761,696	1,800,733
** FLOW FOR CALCULATION OF RATE (MGAL)	670	670	670
Rate per 1000 Gals Treated			2.688

WHOLESALE RATE HISTORY

2005/06 WHOLESALE SEWER RATE	1.3706	
2006/07 WHOLESALE SEWER RATE	1.4739	
2007/08 WHOLESALE SEWER RATE	1.5734	
2008/09 WHOLESALE SEWER RATE	1.5735	
2009/10 WHOLESALE SEWER RATE	1.8641	
2010/11 WHOLESALE SEWER RATE	2.1452	
2011/12 WHOLESALE SEWER RATE	2.2657	
2012/13 WHOLESALE SEWER RATE	2.4248	
2013/2014 WHOLESALE SEWER RATE	2.5278	
2014/2015 WHOLESALE SEWER RATE	2.6294	
FYE 16 PROPOSED WHOLESALE SEWER RATE:	2.6877	2.2%

VILLAGE OF ESSEX JUNCTION

WASTEWATER TREATMENT

12/3/2014 14:01

FYE 16 RATE SETTING

FIXED CHARGES - EQUIVALENT UNITS @ 120 gpd per EU

	FYE 15 RATE SETTING 65% Fixed, 35% Variable		FYE 16 RATE SETTING 65% Fixed, 35% Variable	
WWTF Budget Target	\$	711,876	\$	731,281
Budget Ratio				
Fixed	\$	462,719	\$	475,333
Variable	\$	249,157	\$	255,948
Total Customers/Equivalent Units		4481		4383
Fixed Charge				
Base Rate		25.82		27.12
Usage Charge				
Usage Fee		\$0.0097 per c.f.		\$0.010 per c.f.
Projected Consumption (c.f)		25,878,496		25,630,487
REVENUE				
Meter Charge	\$	462,798	\$	475,468
Wastewater Treatment				
Customer Charge	\$	251,021	\$	256,305
Other Revenue/Income				
Penalties	\$	3,000	\$	3,000
Septage	\$	12,000	\$	6,000
Leachate	\$	-	\$	-
Total Revenue	\$	728,819	\$	740,773
EXPENSES	\$	726,876	\$	740,281
SURPLUS/DEFICIT	\$	1,943	\$	492

Notes:

1. Projected consumption is based on past 12 months.

Person using 120 gallons/Day	FYE15	FYE16	Increase % Increase	
WWTF				
Fixed Charge	103.28	108.48	5.20	5%
Usage (120 Gal/day, 5840 c.f./yr)	56.65	58.40	1.75	3%
Total	159.93	166.88	6.95	4%



MEMORANDUM

TO: Essex Junction Trustees and Pat Scheidel, Village Manager
FROM: James Jutras, Water Quality Superintendent
cc: Lauren Morrisseau Assistant Manager/Finance Director
Wayne Elliott, Project Engineer Aldrich + Elliott
DATE: December 1, 2014
SUBJECT: Turbo Blower Project Workout solutions

Issue: The issue is whether to approve additional capital funds for installation of a replacement aeration blower at the wastewater facility.

Discussion: The Village wastewater facility purchased a high efficiency turbo aeration blower using funds available under the Federal and State ARRA stimulus program. Experience found that reliability of this new technology is not good in most installation, including ours. We have worked with the manufacturer over the past few years for a solution. Delays in negotiating a solution have been grossly compounded by the manufacturer changing hands two times and their internal staff assigned to our project reassigned.

The current owner, Atlas CopCo has offered a complete replacement of the failed unit at no additional charge. The Village still holds approximately \$2,500 in project retainage that we have no intention of releasing. We will continue to evaluate Atlas CopCo paying portion of the replacement but we hold no false expectations of any additional funding

Costs: Complete installation \$15,000. Less any retainage or reimbursements from Atlas CopCo that can be obtained.

Recommendation: It is recommended that the Trustees approve \$15,000 for a new capital project for installation of a new aeration blower to replace the failed Turbo Blower.

VILLAGE OF ESSEX JUNCTION
Capital Project Information Sheet

Project:

CoGen Turbo Blower Retrofit

Fund: 600600

Project Description:

See memo - Attached

Basis of Request: (check all that apply)

Comments

Legal Requirement? ☐

Health or Safety Issue? ☐

Cost Savings/Payback? ☐

Asset Maint/Replacement? ☒

Growth Related Need? ☐

Service Enhancement? ☒

Other? (i.e. community proj) ☐

ESTIMATED EXPENDITURES BY FISCAL YEAR

Project Cost & Schedule	Previously Set Aside	FY14	FY15	FY16	FY17	FY18	FY19
Planning & Eng.			1000				
Land & ROW							
Construction			14060				
Equip. Purchase							
Other Cost							

Estimated annual impact on operating budget: _____

Estimated Life of Asset: _____

Proposed Financing:

General Fund
Rolling Stock
Water Fund
Sanitation Fund

\$ _____ %
\$ _____ %
\$ _____ %
\$ _____ %

WWTF Fund
Federal Aid
State Aid
Other

\$ 15,000 % 100%
\$ _____ %
\$ _____ %
\$ _____ %

Dept Head:

James L. Juras

Date:

11/24/2014

WWTF Capital Reserve Plan

Project or Equipment	FY15	FY16	FY17	FY18	FY19	FY20
WWTF Refurbishment	288,103					
Server and SCADA software/network upgrades	75,000					
Co-Gen	119,616					
Utility Vehicle	15,184					
Gas Compressor	18,000					
Front End Loader	50,000					
Installation of Replacement Aeration Blower	15,000					
Digester Cleaning			75,000			
Capital Planning - 20 Year			30,000			
RAS Pump			20,000			
Primary Digester Cleaning				50,000		
Headworks Screen				200,000		
Short Term Interest						
Contingency						
ARRA Stimulus Loan Payback	2,457	2,457	2,457	2,457	2,457	2,457
Capital reserve annual expense	583,360	2,457	127,457	252,457	2,457	2,457

WWTF Capital Reserve Funding and Fund Balance						
Beginning Fund Balance	399,870	76,510	354,053	526,596	594,139	931,682
Planned Spending	(583,360)	(2,457)	(127,457)	(252,457)	(2,457)	(2,457)
Transfer in From WWTF Operating Budget	260,000	280,000	300,000	320,000	340,000	360,000
Projected Ending Fund Balance	76,510	354,053	526,596	594,139	931,682	1,289,225

SANITATION FUND BUDGET - \$459,958

Represents an overall decrease of \$5,346 or -1.2%

The proposed FYE16 Sanitation Fund Operating Budget shows a decrease of 1.2% from the FYE15 budget. Line items contributing to this decrease are Salaries, Part-time Salaries, Meters and Parts, Right-of-Way Agreements. There are other increased line items. The primary driver of an increase in the Sanitation rate is the increase in the amount of the WWTF bond payment. We are increasing this amount by 10,000 each year until we have the full payment funded in order to effect a gradual increase in rates rather than a one time enormous increase. As Williston buys our capacity, the amount of increase from the rate payers decreases. The money received for the sale of capacity is deposited to the reserve in Sanitation Fund for WWTF upgrades.

Costs for sanitation for a household using 120 gallons a day are estimated to increase 1% - from \$119.93 to \$121.05 per year.

Acct #	Description
720.000	Salaries – Regular – (-\$3,455) Long time employees have been replaced by newly hired employees which reduces this line item.
720.020	Salaries – Part-time – (-\$7,602) We had planned to add a part-time position in the current fiscal year to help process water receipts. Because the processing of tax receipts was transferred to the Town of Essex, we have not needed to hire for this position.
723.041	Meters and Parts – (-\$2,000) The meter replacement program in the Capital Reserve has made this line item unnecessary for the time being. When the program is completed we will again need this line item.
729.000	Uniforms, Boots, Etc. – (+\$500) Uniform allowance was increased from \$500/yr. to \$750/yr. in the current Association Contract.
745.015	Right-of-Way Agreements – (-\$7,380) Many of the Right-of-Way agreements with the railroads in this budget were for parking lots or water lines. These costs have been moved to more appropriate budgets.
750.020	Capital Reserve Fund Contribution – (+\$10,000) – In order to fund the infrastructure and equipment needs of the Water Fund, this line item is projected to increase by \$10,000 each year.
755.023	Capital Outlay – (-\$670) – No equipment planned for purchase this year.

The Wastewater Treatment Facility serves 3 communities. Village-exclusive sewer related costs are paid for out of the Sanitation Fund.

.FYE16 Sanitation Fund Capital Reserve Fund Proposed Projects

Water meter upgrades to Radio Reads - \$116,666 This will be the 6th year of the project. Because the Wastewater Treatment Facility services 3 towns, we charge the Sanitation Fund for the sewer treatment portion of this cost. The same users pay for Sanitation as WWTF in the Village and the Sanitation costs are paid for strictly by Village residents.

Manhole Rehab (Infiltration Repair) - \$20,000 Rehab of brick sewer manholes to prevent infiltration. This project is proposed to extend for multiple years.

Loan and Bond Payments - HS Pump Station Upgrade Loan Payment (**\$73,200**), ARRA Loan Payment (**\$14,880**)

Total Amount for FYE16 Capital Reserve - \$224,746

SANITATION BUDGET

11/25/14
2:49 PM

Acct. #	Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
720.000	Salaries - Regular	82,611	85,049	70,394	80,190	76,735	-4%
720.010	Salaries - Overtime	7,834	10,865	10,612	8,000	11,300	41%
720.020	Salaries - Part-time	5,068	4,729	4,486	12,683	5,081	-60%
720.022	Social Security	6,830	7,822	6,501	7,839	7,208	-8%
720.024	Unemployment Insurance	540	564	409	668	430	-36%
720.026	Workers Compensation Insurance	3,828	4,285	3,994	4,177	5,655	35%
720.028	Health Insurance & Other Benefits	32,272	39,416	29,696	41,604	42,732	3%
720.030	Retirement	8,309	8,505	7,322	8,019	7,674	-4%
720.032	Liability & Property Ins.	5,255	5,628	4,767	6,800	7,004	3%
723.000	Supplies	435	1,000	540	1,000	1,000	0%
723.001	Postage	1,633	3,000	3,665	3,000	3,000	0%
723.020	Gas, Grease and Oil	2,817	3,000	2,725	3,000	3,500	17%
723.041	Meters and Parts	0	4,000	0	2,000	0	-100%
723.055	Computer Expenses	2,397	1,200	2,134	2,800	2,500	-11%
723.065	Water & Sewer Charge	142	1,500	404	1,500	1,000	-33%
724.000	Training, Conferences, Dues	0	500	0	500	500	0%
726.000	Electrical Service	9,422	8,200	10,572	8,500	10,000	18%
727.000	Heating/Natural Gas	1,733	1,800	1,686	1,800	1,700	-6%
728.020	Maintenance - Other	404	1,500	787	1,500	1,000	-33%
728.040	Pump Station Maintenance	3,223	5,500	825	4,000	5,000	25%
728.060	Sanitation Lines Maintenance	6,710	5,000	1,505	10,000	6,500	-35%
728.063	Susie Wilson Pump Station Costs	5,805	8,000	7,399	7,000	7,500	7%
728.064	West St. Pump Station Costs	8,445	13,500	8,836	10,000	9,000	-10%
729.000	Uniforms, Boots, Etc.	584	1,000	1,166	1,000	1,500	50%
735.000	Interview Costs	0	0	306	0	0	0%
745.014	Contractual Services	134,969	141,636	141,636	137,140	139,005	1%
745.015	Right-of-Way Agreements	7,902	8,700	8,189	8,400	1,020	-88%
745.017	Sanitation Line Backup Cleaning	1,654	0	0	1,500	1,500	0%
745.041	Audit Services	1,599	1,646	1,633	1,700	1,751	3%
745.039	Other Professional Services	179	1,000	521	1,000	1,000	0%
745.050	Printing and Advertising	0	0	834	0	850	100%
750.020	Contribution to Sanitation Cap Rese	162,000	75,000	105,002	85,000	95,000	12%
755.023	Capital Outlay	0	0	5,075	670	0	-100%
TOTALS		504,600	453,545	443,621	462,990	457,644	-1.2%

SANITATION FUND REVENUES

11/25/14
2:49 PM

Account	FYE13 Actual	FYE14 Budget	FYE14 Actual	FYE15 Budget	FYE16 Proposed Budget	% Change 16 vs 15
500.000 Annual Customer Charge	467,414	391,670	505,965	403,915	388,819	-4%
500.001 Penalties	2,351	1,800	2,430	2,000	2,000	0%
432.040 Miscellaneous	107,731	20,000	50,002	20,000	30,000	50%
440.000 Interest on Investments	197	0	290	0	0	0%
442.010 2 Party Agreement Revenue	15,000	15,000	15,000	15,000	15,000	0%
442.000 Essex Pump Station Fees	18,338	25,075	21,550	22,075	21,825	-1%
TOTALS	611,031	453,545	595,237	462,990	457,644	-1.2%

Sanitation Rate Calculation	FY15	FY 16
Expenditure	403,915	388,819
Bond Payment	131,000	150,000
Total to be collected	534,915	538,819

Estimated Flow in cubic feet	26,440,112	25,630,487
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VILLAGE OF ESSEX JUNCTION
SANITATION RATE

12/5/2014 9:22

FYE 16 RATE SETTING
FIXED CHARGES - EQUIVALENT UNITS @ 120 gpd per EU

	FYE 15 RATE SETTING 75% Fixed, 25% Variable		FYE 16 RATE SETTING 75% Fixed, 25% Variable	
Sanitation Budget Target	\$	403,915	\$	388,819
WWTF Debt Payment	\$	131,000	\$	141,000
Total	\$	534,915	\$	529,819
Budget Ratio				
Fixed	\$	401,186	\$	397,364
Variable	\$	133,729	\$	132,455
Total Customers/Equivalent Units		4481		4383
Fixed Charge				
Base Rate	\$22.39 per quarter		22.67	
Usage Charge				
Usage Fee	.0052 per c.f.		.0052 per c.f.	
Projected Consumption (c.f)		25,878,496		25,630,487
REVENUE				
Meter Charge	\$	401,318	\$	397,450
Sale of Water				
Customer Charge	\$	134,568	\$	133,279
Other Revenue/Income				
Penalties	\$	2,000	\$	2,000
Miscellaneous	\$	20,000	\$	30,000
Interest	\$	-	\$	-
2 Party agreement	\$	15,000	\$	15,000
Essex Pump Station Fees	\$	22,075	\$	21,825
Total Revenue	\$	594,962	\$	599,554
EXPENSES	\$	462,990	\$	457,644
SURPLUS/DEFICIT	\$	131,972	\$	141,910

Notes:

1. Projected consumption is based on prior 3 year average.
2. Target revenue projection includes phased increase in rates to cover future debt retirement for WWTF refurbishment.

Person using 120 gallons/Day	FYE15	FYE16	Increase	% Increase
Sanitation				
Fixed Charge	89.56	90.68	1.12	1%
Usage (120 Gal/day, 5840 c.f./yr)	30.37	30.37	-	0%
Total	119.93	121.05	1.12	1%

Sanitation Fund Capital Reserve Plan

Project or Equipment	FY14	FY15	FY16	FY17	FY19	FY20	FY21
Vector Truck Partial Share (Place Holder)							207,303
Miscellaneous Pump Station Work (alarms, etc.)		25,000					
Water Meter upgrades to radio reads	76,000	116,667	116,666				
Infiltration and Inflow Study	36,678						
Manhole Rehab (Infiltration Repair)		20,000	20,000	20000			
River Street PS Control Panel, anodes		25,000					
School St.Rd Reconstr. Waterline, Sanitary Sewer		135,363					
South Street PS Replace pump #1, 2 and valves, vent, anodes		40,000					
Trailer Pump		30,000					
HS Pump Station Upgrade Bond Payment		73,200	73,200	73,200	73,200	73,200	73,200
ARRA Stimulus Loan Repayment	14,880	14,880	14,880	14,880	14,880	14,880	14,880
Capital reserve annual expense	127,558	480,110	224,746	108,080	88,080	88,080	295,383

Sanitation Capital Reserve Funding and Fund Balance

Beginning Fund Balance		579,275	184,165	54,419	78,259	115,179	162,099
Planned Spending		(480,110)	(224,746)	(108,080)	(88,080)	(88,080)	(295,383)
Transfer in From Sanit. Operating Budget		85,000	95,000	105,000	125,000	135,000	145,000
Projected Ending Fund Balance		184,165	54,419	51,339	115,179	162,099	11,716