



TRUSTEES MEETING NOTICE & AGENDA
TUESDAY, MARCH 8, 2016 at 6:30 PM
LINCOLN HALL MEETING ROOM, 2 LINCOLN STREET

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE TO FLAG** [6:30 PM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **GUESTS, PRESENTATIONS AND PUBLIC HEARINGS**
 - a. Comments from Public on Items Not on Agenda
 - b. Presentation on FYE 15 Audit Report – Chad Hewitt, Sullivan, Powers & Co.
5. **OLD BUSINESS**
 - a. None
6. **NEW BUSINESS**
 - a. FYE 2017 Class II Town Highway Paving Grant for South Summit Street – Aaron Martin
 - b. Approve and Sign Annual Financial Plan for Town Highways – Lauren Morrisseau
 - c. Approve and Sign Certificate of Compliance for Town Road and Bridge Standards and Network Inventory – Pat Scheidel
7. **MANAGER'S REPORT**
 - a. Trustees meeting schedule
8. **TRUSTEES' COMMENTS & CONCERNS/READING FILE**
 - a. Board Member Comments
 - b. Minutes from Other Boards/Committees:
 - Planning Commission Meeting 2/18/16
 - Block Party Committee Meeting 2/22/16
 - c. Memo from Dennis Lutz and Jim Jutras about Agreement for Stream-Flow Monitoring with the VT Department of Environmental Conservation
9. **CONSENT AGENDA**
 - a. Minutes of Previous Meeting 2/23/16
 - b. Expense Warrant #16031 dated 2/26/16 in the amount of \$379,648.32
10. **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.

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16026A Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01 (GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 1 of 13
lmorrisseau

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
14400	ABOVE AND BEYOND	01/19/16	LH/BL JAN JANITORIAL SVC 2467	210-45551.423 CONTRACT SERVICES	2400.00	3661	01/22/16
14400	ABOVE AND BEYOND	01/19/16	LH/BL JAN JANITORIAL SVC 2467	210-41940.423 CONTRACT SERVICES	750.00	3661	01/22/16
05290	ADVANCE AUTO PARTS	01/04/16	ST VEHICL MAINTENANCE 0443998	210-43110.432 VEHICLE MAINTENANCE	9.58	3663	01/22/16
05290	ADVANCE AUTO PARTS	01/05/16	ST SUPPLIES 0544073	210-43110.610 SUPPLIES	25.15	3663	01/22/16
05290	ADVANCE AUTO PARTS	01/05/16	ST VEHICLE MAINTENANCE 0544079	210-43110.432 VEHICLE MAINTENANCE	6.85	3663	01/22/16
05290	ADVANCE AUTO PARTS	01/05/16	ST VEHICLE MAINTENANCE 0552407	210-43110.432 VEHICLE MAINTENANCE	10.91	3663	01/22/16
05290	ADVANCE AUTO PARTS	01/06/16	ST VEHICLE MAINTENANCE 0652445	210-43110.432 VEHICLE MAINTENANCE	17.93	3663	01/22/16
05290	ADVANCE AUTO PARTS	01/07/16	ST SUPPLIES 0744243	210-43110.610 SUPPLIES	5.75	3663	01/22/16
05290	ADVANCE AUTO PARTS	01/07/16	ST VEHICLE MAINTENANCE 0752472	210-43110.432 VEHICLE MAINTENANCE	56.97	3663	01/22/16
05290	ADVANCE AUTO PARTS	01/08/16	ST PAINT FOR #34 0844321	210-43110.432 VEHICLE MAINTENANCE	79.99	3663	01/22/16
05290	ADVANCE AUTO PARTS	12/18/15	ST SUPPLIES 5243282	210-43110.610 SUPPLIES	116.83	3663	01/22/16
05290	ADVANCE AUTO PARTS	12/22/15	ST OIL 5671725	210-43110.626 GAS,GREASE AND OIL	599.99	3663	01/22/16
05290	ADVANCE AUTO PARTS	12/30/15	ST WIPER BLADES TRK #5 6452209	210-43110.432 VEHICLE MAINTENANCE	73.96	3663	01/22/16
05290	ADVANCE AUTO PARTS	12/31/15	ST VEHICLE MAINTENANCE 6543882	210-43110.432 VEHICLE MAINTENANCE	47.96	3663	01/22/16
07305	AIRGAS USA LLC	01/01/16	ST GAS FOR SHOP TOOLS 9932577404	210-43110.610 SUPPLIES	106.52	3665	01/22/16
23190	BAILEY SPRING & CHASSIS	10/01/15	VF EXHAUST WORK 8E21 11738	210-42220.432 VEHICLE MAINTENANCE	244.59	3667	01/22/16
23190	BAILEY SPRING & CHASSIS	10/14/15	ST VEHICLE MAINTENANCE W11790	210-43110.432 VEHICLE MAINTENANCE	60.00	3667	01/22/16
23190	BAILEY SPRING & CHASSIS	10/15/15	ST VEHICLE MAINTENANCE W11797	210-43110.432 VEHICLE MAINTENANCE	60.00	3667	01/22/16
23190	BAILEY SPRING & CHASSIS	10/15/15	ST VEHICLE MAINTENANCE W11799	210-43110.432 VEHICLE MAINTENANCE	60.00	3667	01/22/16
23190	BAILEY SPRING & CHASSIS	10/15/15	ST VEHICLE MAINTENANCE W11800	210-43110.432 VEHICLE MAINTENANCE	60.00	3667	01/22/16
23190	BAILEY SPRING & CHASSIS	10/20/15	ST VEHICLE MAINTENANCE W11810	210-43110.432 VEHICLE MAINTENANCE	1290.00	3667	01/22/16
V10301	BARRA, PLC/ DAVID A. //	01/01/16	AD/DV DEC LEGAL FEES EJ22472250	210-41320.320 LEGAL SERVICES	825.00	3668	01/22/16
V10301	BARRA, PLC/ DAVID A. //	01/01/16	AD/DV DEC LEGAL FEES EJ22472250	210-41970.320 LEGAL SERVICES	1077.24	3668	01/22/16
23635	BAY STATE ELEVATOR COMPAN	01/01/16	BL MAINTENANCE 407801	210-45551.434 MAINT. BUILDINGS/GROUNDS	269.51	3669	01/22/16
V1655	BLUE CROSS BLUE SHIELD OF	01/06/16	VA FEB HEALTH INS 1050001199	210-41335.210 HEALTH INS & OTHER BENEFIT	902.59	3670	01/22/16

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Page 2 of 13
lmorrisseau

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V1655	BLUE CROSS BLUE SHIELD OF	01/06/16	VA FEB HEALTH INS 1050001199	210-45551.210 HEALTH INS & OTHER BENEFI	5415.51	3670	01/22/16
V1655	BLUE CROSS BLUE SHIELD OF	01/06/16	VA FEB HEALTH INS 1050001199	210-41320.210 HEALTH INS & OTHER BENEFI	3610.34	3670	01/22/16
V1655	BLUE CROSS BLUE SHIELD OF	01/06/16	VA FEB HEALTH INS 1050001199	210-41970.210 HEALTH INS & OTHER BENEFI	1805.17	3670	01/22/16
V1655	BLUE CROSS BLUE SHIELD OF	01/06/16	VA FEB HEALTH INS 1050001199	210-43110.210 HEALTH INS & OTHER BENEFI	3068.79	3670	01/22/16
V1655	BLUE CROSS BLUE SHIELD OF	01/06/16	VA FEB HEALTH INS 1050001199	210-43151.210 HEALTH INS & OTHER BENEFI	478.37	3670	01/22/16
10510	BLUE TARP FINANCIAL INC	11/27/15	BL SUPPLIES 713869	210-45551.610 SUPPLIES	17.96	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	11/30/15	ST SUPPLIES SALT SPRAYER 713877	210-43125.610 WINTER MAINTENANCE	4.65	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/01/15	LH SUPPLIES 713885	210-41940.610 SUPPLIES	8.96	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/02/15	ST SUPPLIES SALT SPRAYER 713887	210-43125.610 WINTER MAINTENANCE	7.36	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/04/15	ST SUPPLIES 713894	210-43110.610 SUPPLIES	25.53	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/08/15	ST SUPPLIES 713907	210-43110.610 SUPPLIES	14.39	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/09/15	ST SUPPLIES 713908	210-43110.610 SUPPLIES	10.14	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/10/15	ST SUPPLIES 713927	210-43110.610 SUPPLIES	77.38	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/11/15	ST ICE BGONE FITTINGS 713930	210-43125.610 WINTER MAINTENANCE	6.74	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/14/15	ST SUPPLIES 713938	210-43110.610 SUPPLIES	2.60	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/17/15	ST SUPPLIES 713948	210-43110.610 SUPPLIES	10.33	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/18/15	ST SUPPLIES 713961	210-43110.610 SUPPLIES	13.12	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/21/15	ST DOOR HANDLE 713967	210-43110.434 MAINT. BUILDINGS/GROUNDS	17.99	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/21/15	ST BROOM HANDLE 713971	210-43110.610 SUPPLIES	4.49	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/22/15	ST SUPPLIES 713979	210-43110.610 SUPPLIES	30.57	3671	01/22/16
10510	BLUE TARP FINANCIAL INC	12/23/15	VF SUPPLIES 713982	210-42220.610 SUPPLIES	19.22	3671	01/22/16
00530	BRODART CO	12/22/15	BL BOOKS B4212407	210-45551.641 JUVEN COLLECTION-PRNT & E	118.29	3674	01/22/16
00530	BRODART CO	12/22/15	BL BOOKS B4212407	210-45551.610 SUPPLIES	8.10	3674	01/22/16
00530	BRODART CO	12/23/15	BL BOOKS B4214805	210-45551.610 SUPPLIES	3.60	3674	01/22/16
00530	BRODART CO	12/23/15	BL BOOKS B4214805	210-45551.641 JUVEN COLLECTION-PRNT & E	48.84	3674	01/22/16

03/07/16
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Page 3 of 13
lmorrisseau

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00530	12/23/15	BL BOOKS B4214853	210-45551.610 SUPPLIES	0.90	3674	01/22/16
00530	12/23/15	BL BOOKS B4214853	210-45551.641 JUVEN COLLECTION-PRNT & E	14.92	3674	01/22/16
00530	12/23/15	BL BOOKS B4214854	210-45551.641 JUVEN COLLECTION-PRNT & E	79.94	3674	01/22/16
00530	12/23/15	BL BOOKS B4214854	210-45551.610 SUPPLIES	6.30	3674	01/22/16
00530	12/28/15	BL BOOKS B4218673	210-45551.641 JUVEN COLLECTION-PRNT & E	13.94	3674	01/22/16
00530	12/28/15	BL BOOKS B4218673	210-45551.610 SUPPLIES	0.90	3674	01/22/16
00530	12/28/15	BL BOOKS B4218674	210-45551.641 JUVEN COLLECTION-PRNT & E	4.20	3674	01/22/16
00530	12/28/15	BL BOOKS B4218674	210-45551.610 SUPPLIES	0.90	3674	01/22/16
00530	12/28/15	BL BOOKS B4218675	210-45551.610 SUPPLIES	0.90	3674	01/22/16
00530	12/28/15	BL BOOKS B4218675	210-45551.641 JUVEN COLLECTION-PRNT & E	9.89	3674	01/22/16
00530	12/28/15	BL BOOKS B4218676	210-45551.610 SUPPLIES	0.90	3674	01/22/16
00530	12/28/15	BL BOOKS B4218676	210-45551.641 JUVEN COLLECTION-PRNT & E	13.94	3674	01/22/16
00530	12/28/15	BL BOOKS B4218677	210-45551.640 ADULT COLLECTION-PRINT &	14.85	3674	01/22/16
00530	12/28/15	BL BOOKS B4218677	210-45551.610 SUPPLIES	0.90	3674	01/22/16
00530	12/28/15	BL BOOKS B4218678	210-45551.640 ADULT COLLECTION-PRINT &	390.57	3674	01/22/16
00530	12/28/15	BL BOOKS B4218678	210-45551.610 SUPPLIES	21.60	3674	01/22/16
00530	12/29/15	BL BOOKS B4222380	210-45551.610 SUPPLIES	0.90	3674	01/22/16
00530	12/29/15	BL BOOKS B4222380	210-45551.641 JUVEN COLLECTION-PRNT & E	9.89	3674	01/22/16
00530	12/29/15	BF BOOKS B4222381	210-49345.000 LIBRARY DONATION EXPENDIT	16.30	3674	01/22/16
00530	01/04/16	BL BOOKS B4227521	210-45551.641 JUVEN COLLECTION-PRNT & E	26.92	3674	01/22/16
00530	01/04/16	BL BOOKS B4227521	210-45551.610 SUPPLIES	2.70	3674	01/22/16
00530	01/04/16	BL BOOKS B4227522	210-45551.641 JUVEN COLLECTION-PRNT & E	21.84	3674	01/22/16
00530	01/04/16	BL BOOKS B4227522	210-45551.610 SUPPLIES	3.60	3674	01/22/16
00530	01/05/16	BL BOOKS B4228267	210-45551.610 SUPPLIES	1.80	3674	01/22/16
00530	01/05/16	BL BOOKS B4228267	210-45551.641 JUVEN COLLECTION-PRNT & E	23.28	3674	01/22/16

03/07/16
10:04 am

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Page 4 of 13
lmorrisseau

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00530	01/05/16	BL BOOKS B4228268	210-45551.641 JUVEN COLLECTION-PRNT & E	15.31	3674	01/22/16
00530	01/05/16	BL BOOKS B4228268	210-45551.610 SUPPLIES	1.80	3674	01/22/16
00530	01/05/16	BL BOOKS B4228269	210-45551.610 SUPPLIES	26.10	3674	01/22/16
00530	01/05/16	BL BOOKS B4228269	210-45551.641 JUVEN COLLECTION-PRNT & E	331.59	3674	01/22/16
V9941	12/29/15	AD ASSOC INDUSTRIES OF VT 01071624	210-41320.500 TRAINING, CONFERENCES, DU	120.00	3676	01/22/16
V9941	12/31/15	DV FACEBOOK AD TRAIN HOP 01071625	210-41335.810 COMMUNITY EVENTS & PROGRA	9.07	3676	01/22/16
V9941	12/27/15	BL VISTA PRINT TRAIN HOP 010716A	210-41335.810 COMMUNITY EVENTS & PROGRA	184.98	3676	01/22/16
V9941	12/07/15	AD/LH MACS MARKET SUPPLI 010716C	210-41320.560 TRUSTEES EXPENDITURES	8.98	3676	01/22/16
V9941	12/07/15	AD/LH MACS MARKET SUPPLI 010716C	210-41320.560 TRUSTEES EXPENDITURES	24.03	3676	01/22/16
V9941	12/07/15	ST TURBO TECH SUPPLIES 010716D	210-43125.610 WINTER MAINTENANCE	34.61	3676	01/22/16
V9941	12/08/15	AD MARTONES BUDGET DAY 010716E	210-41320.560 TRUSTEES EXPENDITURES	80.23	3676	01/22/16
V9941	12/09/15	VF RADIOSHACK PHONE 010716F	210-42220.889 ROUTINE EQUIPMENT PURCHAS	29.99	3676	01/22/16
V9941	12/09/15	BL VT GOV BACKGROUND CHK 010716G	210-45551.572 INTERVIEW COSTS	30.00	3676	01/22/16
V9941	12/09/15	BL MARKERTEK SUPPLIES 010716H	210-45551.610 SUPPLIES	44.28	3676	01/22/16
V9941	12/10/15	RITEAID TRAINHOP STICKERS 010716I	210-41335.810 COMMUNITY EVENTS & PROGRA	-3.73	3676	01/22/16
V9941	12/10/15	VE CM CVS TRAINHOP STICKE 010716J	210-41335.810 COMMUNITY EVENTS & PROGRA	-24.75	3676	01/22/16
V9941	12/09/15	VF BIG LOTS TABLECLOTHS 010716K	210-42220.889 ROUTINE EQUIPMENT PURCHAS	40.00	3676	01/22/16
V9941	12/10/15	VE RITEAID TRAINHOP STICK 010716L	210-41335.810 COMMUNITY EVENTS & PROGRA	3.73	3676	01/22/16
V9941	12/10/15	VE CVS TRAINHOP STICKERS 010716M	210-41335.810 COMMUNITY EVENTS & PROGRA	29.34	3676	01/22/16
V9941	12/11/15	VE MACS MARKET TRAINHOP 010716N	210-41335.810 COMMUNITY EVENTS & PROGRA	14.97	3676	01/22/16
V9941	12/17/15	VE RAYMONDS HALLMARK THAN 010716V	210-41335.810 COMMUNITY EVENTS & PROGRA	9.95	3676	01/22/16
V9941	12/17/15	ST GUYS FARM & YRD GATE 010716W	210-43110.610 SUPPLIES	172.98	3676	01/22/16
V9941	12/18/15	AD SQ JEFFS MAINE SEAFOOD 010716Y	210-41320.560 TRUSTEES EXPENDITURES	132.26	3676	01/22/16
V9941	12/21/15	VE RAYS HALLMARK THANK YO 010716Z1	210-41335.810 COMMUNITY EVENTS & PROGRA	9.95	3676	01/22/16
V9941	12/07/15	BL GAN BURL FP NEWSPAPER 10716B	210-45551.640 ADULT COLLECTION-PRINT &	23.00	3676	01/22/16

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V0455	01/01/16	CANON SOLUTIONS AMERICA	BL SUPPLIES	210-45551.610	74.93	3679	01/22/16
			4017961159	SUPPLIES			
03000	12/30/15	CARGILL SALT EASTERN INC	ST SALT	210-43125.610	6303.94	3680	01/22/16
			2902613264	WINTER MAINTENANCE			
03000	12/31/15	CARGILL SALT EASTERN INC	ST SALT	210-43125.610	1685.14	3680	01/22/16
			2902615258	WINTER MAINTENANCE			
V04609	01/01/16	CENTER POINT LARGE PRINT	BL BOOKS	210-45551.640	88.68	3684	01/22/16
			1348782	ADULT COLLECTION-PRINT &			
23170	12/31/15	CHAMPLAIN OIL CO., INC.	VA DEC VEHICLE FUEL	210-42220.626	199.58	3686	01/22/16
			CL172201	GAS,GREASE AND OIL			
23170	12/31/15	CHAMPLAIN OIL CO., INC.	VA DEC VEHICLE FUEL	210-43110.626	1674.85	3686	01/22/16
			CL172201	GAS,GREASE AND OIL			
33190	12/24/15	CHARLEBOIS INC.	ST VEHICLE MAINTENANCE	210-43110.432	117.18	3688	01/22/16
			ID01329A	VEHICLE MAINTENANCE			
33190	01/04/16	CHARLEBOIS INC.	ST MAINTENANCE TRK #5	210-43110.432	140.24	3688	01/22/16
			ID01747	VEHICLE MAINTENANCE			
33190	01/04/16	CHARLEBOIS INC.	ST AIR DRYER FOR 34	210-43110.432	825.35	3688	01/22/16
			RC56723	VEHICLE MAINTENANCE			
25530	12/16/15	CHARLEBOIS TRUCK PARTS	ST ICE BGONE FITTINGS	210-43125.610	219.58	3689	01/22/16
			1253500039	WINTER MAINTENANCE			
V9246	12/21/15	CHITTENDEN CNTY HIST. SOC	BL BOOKS	210-45551.640	23.00	3690	01/22/16
			010516D	ADULT COLLECTION-PRINT &			
23525	01/08/16	CLARK'S TRUCK CENTER INC	ST EXHAUST FLUID	210-43110.626	37.76	3694	01/22/16
			367965	GAS,GREASE AND OIL			
04940	01/03/16	COMCAST	VF CABLE SERVICE	210-42220.535	13.59	3695	01/22/16
			010316VF	TELEPHONE SERVICES			
05540	01/13/16	CRABTREE RICHARD	BL BATHROOM PAINTING	210-45551.436	150.00	3698	01/22/16
			011316RC	ALARM SYSTEM MAINTENANCE			
38280	12/31/15	CRYSTAL ROCK BOTTLED WATE	LH WATER	210-41940.610	30.25	3699	01/22/16
			121550117144	SUPPLIES			
V10382	01/04/16	CVC PAGING (CENTRAL VERMO	ST PAGER	210-43110.442	65.95	3700	01/22/16
			10316374	EQUIPMENT RENTALS			
42640	01/02/16	DE LAGE LANDEN	AD COPIER LEASE	210-41320.442	249.52	3701	01/22/16
			48473673	LEASED SERVICES			
V10657	01/06/16	DENNISON/MARY K.//	BL PROGRAMS	210-45551.837	9.37	3702	01/22/16
			010616D	CHILDRENS PROGRAMS			
31275	12/31/15	DON WESTON EXCAVATING INC	ST CONTRACTUAL SERVICE	210-43125.570	567.50	3703	01/22/16
			9905	CONTRACT SERVICES			
25715	12/22/15	DONALD HAMLIN CONSULT ENG	ST ENGINEERING	210-43110.576	5526.70	3704	01/22/16
			12221514830	ENGINEERING SERVICES			
25715	12/22/15	DONALD HAMLIN CONSULT ENG	ST ENGINEERING	210-43110.576	2785.00	3704	01/22/16
			12221515806	ENGINEERING SERVICES			
25715	12/22/15	DONALD HAMLIN CONSULT ENG	ST ENGINEERING	210-43110.576	159.10	3704	01/22/16
			12221515815	ENGINEERING SERVICES			
25715	12/22/15	DONALD HAMLIN CONSULT ENG	ST ENGINEERING	210-43110.576	132.20	3704	01/22/16
			12221515816	ENGINEERING SERVICES			
25715	12/22/15	DONALD HAMLIN CONSULT ENG	ST ENGINEERING	210-43110.576	296.50	3704	01/22/16
			12221515823	ENGINEERING SERVICES			
13555	12/30/15	DRUMMOND DAMARIS	VE TRAIN HOP PR DESIGN	210-41335.810	250.00	3706	01/22/16
			1012	COMMUNITY EVENTS & PROGRA			

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40025	E J PRESCOTT INC	12/22/15	ST OLD COLCHESTER STRM DR	210-43151.430	164.57	3707	01/22/16
			5038678	STORM SEWER MAINTENANCE			
40025	E J PRESCOTT INC	12/22/15	ST OLD COLCHESTER STRM DR	210-43151.430	10.32	3707	01/22/16
			5038861	STORM SEWER MAINTENANCE			
V10576	ECOPIXEL LLC	01/05/16	AD WEBSITE SERVICES	210-41320.530	99.00	3709	01/22/16
			2115	COMMUNICATIONS			
01010	ESSEX AGWAY	12/16/15	ST SUPPLIES	210-43110.610	6.90	3710	01/22/16
			319135	SUPPLIES			
01010	ESSEX AGWAY	12/23/15	ST STRAW	210-43110.616	9.99	3710	01/22/16
			319163	GRAVEL, TOPSOIL			
V0795	ESSEX TOWN OF	12/31/15	1/12 MGR CONTRACT	210-41320.150	5125.00	3715	01/22/16
			123115D	MANAGER CONTRACT			
38955	F W WEBB COMPANY	12/22/15	ST SUPPLIES	210-43110.610	14.90	3718	01/22/16
			48877280	SUPPLIES			
18000	FERGUSON WATERWORKS #590	12/18/15	ST STRM DR OLD COLCHESTER	210-43151.430	838.44	3721	01/22/16
			0396507	STORM SEWER MAINTENANCE			
18000	FERGUSON WATERWORKS #590	12/28/15	ST OLD COLCH STORM DR CR	210-43151.430	-738.84	3721	01/22/16
			CM028024	STORM SEWER MAINTENANCE			
03020	FIRE TECH & SAFETY OF NEW	12/21/15	VF CAMERA MAINTENANCE	210-42220.570	525.00	3722	01/22/16
			152274	MAINTENANCE OTHER			
16000	FISHER AUTO PARTS	12/28/15	ST MAINTENANCE	210-43110.432	29.72	3726	01/22/16
			293141262	VEHICLE MAINTENANCE			
16000	FISHER AUTO PARTS	01/05/16	ST VEHICLE MAINTENANCE	210-43110.432	21.96	3726	01/22/16
			293141898	VEHICLE MAINTENANCE			
23000	FRANK W. WHITCOMB CONSTRU	12/17/15	ST STONE/SHURPAC	210-43110.616	1399.98	3729	01/22/16
			00667328	GRAVEL, TOPSOIL			
23000	FRANK W. WHITCOMB CONSTRU	12/16/15	ST GRAVEL/CRUSHED STONE	210-43110.616	1717.73	3729	01/22/16
			00667354	GRAVEL, TOPSOIL			
05550	FRASER MIKE	01/08/16	ST MIKE FRASER DMV DEPOSI	210-43110.500	20.00	3730	01/22/16
			8542462	TRAINING, CONFERENCES, DU			
V10226	G & K SERVICES	12/31/15	ST SHOP TOWELS	210-43110.610	60.35	3731	01/22/16
			1295353078	SUPPLIES			
34895	GAUTHIER TRUCKING, INC.	01/04/16	ST RUBBISH	210-43110.565	35.00	3732	01/22/16
			1123668	RUBBISH REMOVAL			
34895	GAUTHIER TRUCKING, INC.	01/01/16	ST RUBBISH	210-43110.565	85.52	3732	01/22/16
			1129192	RUBBISH REMOVAL			
34895	GAUTHIER TRUCKING, INC.	01/01/16	LH DEC RUBBISH	210-41940.423	165.72	3732	01/22/16
			1129193	CONTRACT SERVICES			
34895	GAUTHIER TRUCKING, INC.	01/01/16	ST RUBBISH	210-43110.565	415.77	3732	01/22/16
			1129194	RUBBISH REMOVAL			
34895	GAUTHIER TRUCKING, INC.	01/01/16	ST RUBBISH	210-43110.565	55.27	3732	01/22/16
			1129327	RUBBISH REMOVAL			
V10186	GEARGRID CORPORATION	11/25/15	VF SHELVING STATION	210-42220.434	337.00	3733	01/22/16
			0011870IN	MAINT. BUILDINGS/GROUNDS			
24785	GRAINGER	12/29/15	VF FILTER	210-42220.570	92.35	3737	01/22/16
			9927144031	MAINTENANCE OTHER			
28070	HOWARD P FAIRFIELD LLC	12/17/15	ST TROYS JACKET	210-43110.612	54.10	3743	01/22/16
			000237428	UNIFORMS, BOOTS, ETC			
28070	HOWARD P FAIRFIELD LLC	12/23/15	ST MIKES JACKET	210-43110.612	71.52	3743	01/22/16
			000237755	UNIFORMS, BOOTS, ETC			

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16026 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 7 of 13
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
11710	01/04/16	VF EAP CHARGE 010416D	210-42220.200 EMPLOYEE ASSISTANCE PROGR	216.00	3749	01/22/16
26220	01/08/16	ST VEHICLE MAINTENANCE T352647	210-43110.432 VEHICLE MAINTENANCE	19.13	3750	01/22/16
V1208	01/06/16	ST ICLLOUD STORAGE 010616D	210-43110.610 SUPPLIES	5.98	3752	01/22/16
33195	12/31/15	ST BUILDING MAINTENANCE 51171TE	210-43110.434 MAINT. BUILDINGS/GROUNDS	93.95	3757	01/22/16
14025	01/09/16	VA FEB LIFE INS 02161532732	210-41335.210 HEALTH INS & OTHER BENEFI	45.09	3758	01/22/16
14025	01/09/16	VA FEB LIFE INS 02161532732	210-45551.210 HEALTH INS & OTHER BENEFI	270.52	3758	01/22/16
14025	01/09/16	VA FEB LIFE INS 02161532732	210-41970.210 HEALTH INS & OTHER BENEFI	90.17	3758	01/22/16
14025	01/09/16	VA FEB LIFE INS 02161532732	210-41320.210 HEALTH INS & OTHER BENEFI	180.35	3758	01/22/16
14025	01/09/16	VA FEB LIFE INS 02161532732	210-43110.210 HEALTH INS & OTHER BENEFI	153.30	3758	01/22/16
14025	01/09/16	VA FEB LIFE INS 02161532732	210-43151.210 HEALTH INS & OTHER BENEFI	23.90	3758	01/22/16
V10131	11/12/15	DV SUPPORT 111215D	210-41970.500 TRAINING, CONF, DUES	50.00	3760	01/22/16
08645	12/11/15	ST SUPPLIES 02755	210-43110.610 SUPPLIES	43.69	3761	01/22/16
08645	12/30/15	ST MAIL BOXES-POSTS 02948	210-43125.610 WINTER MAINTENANCE	115.99	3761	01/22/16
08645	12/03/15	ST BOX FOR PUMP ICE Bgone 10370	210-43125.610 WINTER MAINTENANCE	28.50	3761	01/22/16
08645	12/09/15	ST SUPPLIES 10732	210-43110.610 SUPPLIES	8.98	3761	01/22/16
08645	12/10/15	ST XMAS LIGHTS 10966	210-43110.610 SUPPLIES	75.92	3761	01/22/16
04040	01/08/16	ST VEHICLE MAINTENANCE SC2761	210-43110.432 VEHICLE MAINTENANCE	171.31	3762	01/22/16
23445	12/22/15	AD VT STATUTE UPDATES 79019811	210-41320.610 SUPPLIES	324.31	3767	01/22/16
V1775	01/15/16	VA PETTY CASH REIMB 161501	210-41320.536 POSTAGE	1.18	3768	01/22/16
V1775	01/15/16	VA PETTY CASH REIMB 161501	210-41940.610 SUPPLIES	11.98	3768	01/22/16
V1775	01/15/16	VA PETTY CASH REIMB 161501	210-41320.610 SUPPLIES	11.12	3768	01/22/16
V1636	12/08/15	VA SS SWIVEL 16000A1	210-43110.570 MAINTENANCE OTHER	35.75	3774	01/22/16
V1636	12/15/15	VA SS HOSE END 16000A2	210-43110.570 MAINTENANCE OTHER	23.55	3774	01/22/16
V1636	12/15/15	VA SS MENDER 1" 16008	210-43110.570 MAINTENANCE OTHER	35.10	3774	01/22/16
24960	01/17/16	VA FEB DENTAL INS 02169256197	210-41335.210 HEALTH INS & OTHER BENEFI	81.00	3778	01/22/16

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
 Check Warrant Report # 160264 Current Prior Next FY Invoices For Fund (GENERAL FUND)
 For Check Acct 01(GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 8 of 13
Imorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	210-43151.210 HEALTH INS & OTHER BENEFIT	42.93	3778	01/22/16
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	210-41970.210 HEALTH INS & OTHER BENEFIT	162.00	3778	01/22/16
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	210-41320.210 HEALTH INS & OTHER BENEFIT	323.99	3778	01/22/16
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	210-43110.210 HEALTH INS & OTHER BENEFIT	275.39	3778	01/22/16
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	210-45551.210 HEALTH INS & OTHER BENEFIT	485.99	3778	01/22/16
V1793	01/15/16	PIERCE/SUSAN// BL SUPPLIES 011516SP	210-45551.610 SUPPLIES	56.68	3784	01/22/16
33870	12/02/15	PRESERVATION TRUST OF VT. DV SUPPORT 120215D	210-41970.500 TRAINING,CONF,DUES	50.00	3787	01/22/16
26385	01/04/16	PROFESSIONAL WRITING SERV DV PC MEETING MINUTES 754EJ	210-41320.530 COMMUNICATIONS	44.00	3788	01/22/16
18010	01/06/16	REYNOLDS & SON, INC. VF FIRE FIGHTER GEAR 3266928	210-42220.612 UNIFORMS,BOOTS,ETC	7927.21	3790	01/22/16
03180	11/10/15	SAFETY SYSTEMS OF VT LLC ST FIRE ALARM INSPECTION 15727	210-43110.434 MAINT. BUILDINGS/GROUNDS	411.82	3794	01/22/16
29835	12/15/15	SHERWIN-WILLIAMS ST SHOP OFFICE 68121	210-43110.434 MAINT. BUILDINGS/GROUNDS	70.91	3796	01/22/16
29835	12/30/15	SHERWIN-WILLIAMS ST BREAK ROOM 71240	210-43110.434 MAINT. BUILDINGS/GROUNDS	154.45	3796	01/22/16
29835	01/06/16	SHERWIN-WILLIAMS VF PAINT MEETING ROOM 72883	210-42220.434 MAINT. BUILDINGS/GROUNDS	171.29	3796	01/22/16
23855	12/17/15	SOUTHWORTH-MILTON, INC. ST MAINTENANCE - LOADER INV0512660	210-43110.432 VEHICLE MAINTENANCE	631.70	3797	01/22/16
23855	12/17/15	SOUTHWORTH-MILTON, INC. ST MAINTENANCE LOADER INV0512701	210-43110.610 SUPPLIES	5.76	3797	01/22/16
23855	12/18/15	SOUTHWORTH-MILTON, INC. ST LOADER OIL INV0514108	210-43110.626 GAS,GREASE AND OIL	454.00	3797	01/22/16
23855	12/22/15	SOUTHWORTH-MILTON, INC. ST OIL INV0516822	210-43110.626 GAS,GREASE AND OIL	11.96	3797	01/22/16
23855	12/18/15	SOUTHWORTH-MILTON, INC. ST OIL RETURNED SCR0103140	210-43110.626 GAS,GREASE AND OIL	-399.22	3797	01/22/16
40840	01/01/16	SOVERNET COMMUNICATIONS VA JAN PH/INTNET #1080 3587853	210-41320.530 COMMUNICATIONS	34.95	3798	01/22/16
40840	01/01/16	SOVERNET COMMUNICATIONS VA JAN PH/INTNET #1080 3587853	210-41320.535 TELEPHONE SERVICES	140.99	3798	01/22/16
40840	01/01/16	SOVERNET COMMUNICATIONS VA JAN PH/INTNET #1080 3587853	210-41970.535 TELEPHONE SERVICES	31.82	3798	01/22/16
40840	01/01/16	SOVERNET COMMUNICATIONS VA JAN PH/INTNET #1080 3587853	210-45300.535 TELEPHONE SERVICES	40.07	3798	01/22/16
40840	01/01/16	SOVERNET COMMUNICATIONS BL PHONE TECH ACCESS 3587888	210-45551.535 TELEPHONE SERVICES	92.41	3798	01/22/16
40840	01/01/16	SOVERNET COMMUNICATIONS BL PHONE TECH ACCESS 3587888	210-45551.530 TECHNOLOGY ACCESS	39.95	3798	01/22/16
V2153	11/30/15	SULLIVAN, POWERS & CO. VA 2015 AUDIT 118005	210-41320.335 AUDIT	789.25	3801	01/22/16

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16026 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 9 of 13
Imorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
21000	12/23/15	LH MAT SERVICE 0361719258	210-41940.434 MAINT. BUILDINGS/GROUNDS	49.90	3804	01/22/16
21000	01/06/16	LH MAT SERVICE 0361721793	210-41940.434 MAINT. BUILDINGS/GROUNDS	49.90	3804	01/22/16
02970	12/14/15	ST SUPPLIES CREDIT 823522	210-43110.610 SUPPLIES	-175.90	3806	01/22/16
02970	12/14/15	ST SUPPLIES 824067	210-43110.610 SUPPLIES	173.59	3806	01/22/16
36130	12/19/15	ST IPADS & PHONES 9757461889	210-43110.535 TELEPHONE SERVICES	204.10	3808	01/22/16
V10042	12/08/15	ST ASPHALT 00615133	210-43120.610 PAVEMENT MAINTENANCE	310.93	3809	01/22/16
V10042	12/09/15	ST ASPHALT 00615137	210-43120.610 PAVEMENT MAINTENANCE	341.40	3809	01/22/16
V23545	01/05/16	VF SPEED DRY 10R1122401	210-42220.610 SUPPLIES	356.15	3810	01/22/16
V9310	12/07/15	DV VPA MEMBERSHIP 120715D	210-41970.500 TRAINING,CONF,DUES	40.00	3811	01/22/16
V2374	01/05/16	VF ENGRAVING 67177	210-42220.443 RADIO MAINTENANCE	75.00	3812	01/22/16
V2374	01/12/16	AD LAUREN NAMEPLATE 67235	210-41320.610 SUPPLIES	17.20	3812	01/22/16
11935	12/29/15	ST VEHICLE MAINTENANCE 4465828	210-43110.432 VEHICLE MAINTENANCE	278.17	3813	01/22/16
11935	12/29/15	ST VEHICLE MAINTENANCE 4465837	210-43110.432 VEHICLE MAINTENANCE	56.16	3813	01/22/16
11935	12/29/15	ST VEHICLE MAINTENANCE 4465842	210-43110.432 VEHICLE MAINTENANCE	113.08	3813	01/22/16
07565	01/05/16	VA SUPPLIES I31182603	210-41970.610 SUPPLIES	28.82	3814	01/22/16
07565	01/05/16	VA SUPPLIES I31182603	210-41940.610 SUPPLIES	134.97	3814	01/22/16
07565	01/05/16	VA SUPPLIES I31182603	210-41320.610 SUPPLIES	57.63	3814	01/22/16
V10301	01/01/16	AD/DV DEC LEGAL FEES EJ22472250	230-46801.007 PEARL ST. LINKING SIDEWAL	198.00	3668	01/22/16
V10177	12/15/15	CD MAIN ST SCOPING 4	230-46801.011 MAIN ST. SDWLK SCOPING ST	3766.45	3705	01/22/16
V10679	01/10/16	LH exterior rehab PAYAPP#4	230-46801.010 LINCOLN HALL RESTORATIONS	45000.00	3759	01/22/16
V10328	01/20/16	VB/VW INSULATION SHEETS 7530	253-46801.005 BRIAR LANE RD/SDWK/WTR LI	11424.33	3746	01/22/16
V1655	01/06/16	VA FEB HEALTH INS 1050001199	254-43200.210 HEALTH INS & OTHER BENEFIT	2256.46	3670	01/22/16
10510	12/22/15	VW SUPPLIES 713978	254-43200.610 SUPPLIES	8.09	3671	01/22/16
23170	12/31/15	VA DEC VEHICLE FUEL CL172201	254-43200.626 GAS,GREASE AND OIL	112.77	3686	01/22/16
23435	12/31/15	VA DEC WATER USAGE 123115D	254-43210.411 CWD WATER PURC - GF	180199.76	3687	01/22/16

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 160264 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 10 of 13
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
23435	12/31/15	CHAMPLAIN WATER DISTRICT VA DEC WATER USAGE 123115D	254-43210.412 STATE WATER TAX - GF	4555.10	3687	01/22/16
23435	12/31/15	CHAMPLAIN WATER DISTRICT VA DEC WATER USAGE 123115D	254-43200.411 CWD WATER PURCHASE	33450.67	3687	01/22/16
23435	12/31/15	CHAMPLAIN WATER DISTRICT VA DEC WATER USAGE 123115D	254-43200.412 STATE WATER TAX	845.57	3687	01/22/16
23215	12/28/15	ESSEX EQUIPMENT INC VW SUPPLIES 105952780001	254-43200.610 SUPPLIES	19.98	3712	01/22/16
04640	01/07/16	FASTENAL INDUSTRIAL & CON VW SUPPLIES BOLTS VTBUR0071	254-43200.610 SUPPLIES	7.61	3720	01/22/16
18000	12/28/15	FERGUSON WATERWORKS #590 VW SUPPLIES 0396894	254-43200.610 SUPPLIES	88.08	3721	01/22/16
32035	12/31/15	GMWEA VW MEMBERSHIP 123115D	254-43200.500 TRAINING, CONFERENCES, DU	35.00	3736	01/22/16
05525	12/23/15	HD SUPPLY WATERWORKS, LTD VW HEAT HOSE E950445	254-43200.610 SUPPLIES	316.00	3742	01/22/16
V10328	01/20/16	INSULATION DEPOT VB/VW INSULATION SHEETS 7530	254-43332.005 BRIAR LANE RD/SDWK/WTR LN	1575.67	3746	01/22/16
14025	01/09/16	LINCOLN NATIONAL LIFE INS VA FEB LIFE INS 02161532732	254-43200.210 HEALTH INS & OTHER BENEFIT	112.72	3758	01/22/16
V1775	01/15/16	MCNAMARA- HILL, PETTY/ SU VA PETTY CASH REIMB 161501	254-43200.536 POSTAGE	0.59	3768	01/22/16
V1636	12/08/15	NEW ENGLAND MUNICIPAL VA SS SWIVEL 16000A1	254-43200.570 MAINTENANCE OTHER	5.96	3774	01/22/16
V1636	12/15/15	NEW ENGLAND MUNICIPAL VA SS HOSE END 16000A2	254-43200.570 MAINTENANCE OTHER	3.93	3774	01/22/16
V1636	12/15/15	NEW ENGLAND MUNICIPAL VA SS MENDER 1" 16008	254-43200.570 MAINTENANCE OTHER	5.85	3774	01/22/16
V16680	01/05/16	NIZAM/AHMAD// VW REFUND OVERPAYMENT 010516D	254-15101.000 EXCHANGE	16.85	3776	01/22/16
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	254-43200.210 HEALTH INS & OTHER BENEFIT	202.49	3778	01/22/16
V2153	11/30/15	SULLIVAN, POWERS & CO. VA 2015 AUDIT 118005	254-43200.335 AUDIT	471.50	3801	01/22/16
38760	12/10/15	TI-SALES INC VW/SA WATER METERS INV0058840	254-43330.002 METER REPLACEMENT PROGRAM	3937.26	3802	01/22/16
38760	12/14/15	TI-SALES INC WW/SA WATER METERS INV0058915	254-43330.002 METER REPLACEMENT PROGRAM	131.59	3802	01/22/16
38760	01/05/16	TI-SALES INC VW ANTENNA ADAPTER INV0059480	254-43200.610 SUPPLIES	26.28	3802	01/22/16
36130	12/19/15	VERIZON WIRELESS ST IPADS & PHONES 9757461889	254-43200.535 TELEPHONE SERVICES	89.63	3808	01/22/16
V10609	12/28/15	2G ENERGY INC. WW COGEN SPARE PARTS 2 ST 415081500131	255-43200.570 MAINTENANCE OTHER	1603.79	3659	01/22/16
05290	12/21/15	ADVANCE AUTO PARTS WW WINTER WIPERS 5543391	255-43200.432 VEHICLE MAINTENANCE	10.99	3663	01/22/16
V1655	01/06/16	BLUE CROSS BLUE SHIELD OF VA FEB HEALTH INS 1050001199	255-43200.210 HEALTH INS & OTHER BENEFIT	4666.37	3670	01/22/16
10510	12/14/15	BLUE TARP FINANCIAL INC WW SHELF CLIPS 713940	255-43200.570 MAINTENANCE OTHER	2.51	3671	01/22/16

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 160264 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 11 of 13
lmorrisseau

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
10510	12/17/15	BLUE TARP FINANCIAL INC WW PAINT CHEMICALS 713953	255-43200.570 MAINTENANCE OTHER	16.18	3671	01/22/16
10510	12/23/15	BLUE TARP FINANCIAL INC WW HOSE TOWEL HOLDER 713984	255-43200.570 MAINTENANCE OTHER	24.28	3671	01/22/16
10510	12/23/15	BLUE TARP FINANCIAL INC WW FASTENERS - FIRE EXT 713985	255-43200.570 MAINTENANCE OTHER	24.53	3671	01/22/16
V9941	12/28/15	BUSINESSCARD SERVICES WW GAN BURLINGTON FREE PR 01071623	255-43200.610 SUPPLIES	22.00	3676	01/22/16
V9941	12/15/15	BUSINESSCARD SERVICES WW AMAZON SUPPLIES 0107160	255-43200.610 SUPPLIES	47.98	3676	01/22/16
V9941	12/15/15	BUSINESSCARD SERVICES WW AMAZON SUPPLIES 010716Q	255-43200.610 SUPPLIES	19.98	3676	01/22/16
V9941	12/15/15	BUSINESSCARD SERVICES WW AMAZON SUPPLIES 010716R	255-43200.610 SUPPLIES	21.42	3676	01/22/16
V9941	12/16/15	BUSINESSCARD SERVICES WW AMAZON SUPPLIES 010716S	255-43200.610 SUPPLIES	50.97	3676	01/22/16
V9941	12/16/15	BUSINESSCARD SERVICES WW VT GOV BACKGROUND CHK 010716T	255-43200.572 INTERVIEW COSTS	30.00	3676	01/22/16
V9941	12/17/15	BUSINESSCARD SERVICES WW AMAZON SUPPLIES 010716U	255-43200.610 SUPPLIES	83.48	3676	01/22/16
V9941	12/17/15	BUSINESSCARD SERVICES WW COLE PUBLISHING REPRIN 010716X	255-43200.610 SUPPLIES	107.65	3676	01/22/16
V9941	12/20/15	BUSINESSCARD SERVICES WW AMAZON SUPPLIES 010716Z	255-43200.610 SUPPLIES	18.05	3676	01/22/16
V9941	12/23/15	BUSINESSCARD SERVICES WW THATS GREAT NEWS PLAQU 010716Z2	255-43200.610 SUPPLIES	269.00	3676	01/22/16
V9941	01/05/16	BUSINESSCARD SERVICES WW AMAZON SUPPLIES 010716Z7	255-43200.610 SUPPLIES	30.53	3676	01/22/16
V9941	01/01/16	BUSINESSCARD SERVICES WW VARIDESK STANDING DESK 0107416Z6	255-43200.610 SUPPLIES	400.00	3676	01/22/16
23170	12/31/15	CHAMPLAIN OIL CO., INC. VA DEC VEHICLE FUEL CL172201	255-43200.626 GAS,GREASE AND OIL	147.94	3686	01/22/16
23455	12/22/15	CHITTENDEN SOLID WASTE DI WW OIL & LAMP DISPOSAL 20434	255-43200.565 GRIT DISPOSAL	4.41	3691	01/22/16
23455	12/22/15	CHITTENDEN SOLID WASTE DI WW LAND AP PORTION CYCLE IVC022334	255-43200.568 SLUDGE MANAGEMENT	29799.33	3691	01/22/16
41420	12/28/15	ESSEX PAINT & CARPET INC WW SAFETY RED PAINT 137629	255-43200.570 MAINTENANCE OTHER	44.74	3714	01/22/16
38955	12/21/15	F W WEBB COMPANY WW HOLE SAW BITS 48847980	255-43200.570 MAINTENANCE OTHER	42.40	3718	01/22/16
37700	12/22/15	GRAYBAR WW BALLASTS LIGHTING 982744838	255-43200.570 MAINTENANCE OTHER	93.48	3738	01/22/16
05545	01/04/16	IN THE NEWS WW TPO MAG PLAQUE 1172027	255-43200.610 SUPPLIES	385.00	3745	01/22/16
V9454	12/22/15	LENNY'S SHOE & APP WW KIMBALL UNIFORM 3050869	255-43200.612 UNIFORMS,BOOTS,ETC	69.75	3756	01/22/16
14025	01/09/16	LINCOLN NATIONAL LIFE INS VA FEB LIFE INS 02161532732	255-43200.210 HEALTH INS & OTHER BENEFIT	233.10	3758	01/22/16
08645	12/31/15	LOWES BUSINESS ACCT/SYNCB WW FILTER MODEL 09669	255-43200.570 MAINTENANCE OTHER	42.72	3761	01/22/16

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16026A Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 12 of 13
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
V1423	12/28/15	MAHER CORPORATION WW BOERGER PARTS 23460	255-43200.570 MAINTENANCE OTHER	1934.70	3766	01/22/16
V1636	12/08/15	NEW ENGLAND MUNICIPAL VA SS SWIVEL 16000A1	255-43200.610 SUPPLIES	5.96	3774	01/22/16
V1636	12/15/15	NEW ENGLAND MUNICIPAL VA SS HOSE END 16000A2	255-43200.610 SUPPLIES	3.93	3774	01/22/16
V1636	12/15/15	NEW ENGLAND MUNICIPAL VA SS MENDER 1" 16008	255-43200.610 SUPPLIES	5.85	3774	01/22/16
V10329	11/13/15	NORTH WILLISTON CATTLE CO WW LAND AP FALL 2015 229	255-43200.568 SLUDGE MANAGEMENT	69120.00	3777	01/22/16
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	255-43200.210 HEALTH INS & OTHER BENEFI	418.76	3778	01/22/16
V9260	12/29/15	PENN VALLEY PUMP CO., INC WW REBUILD STOCK PARTS 10542	255-43200.570 MAINTENANCE OTHER	3100.30	3783	01/22/16
12775	12/18/15	PRATT & SMITH ELECTRICAL WW ASSTD MAINT & REPAIR 6022	255-43200.570 MAINTENANCE OTHER	1947.67	3785	01/22/16
40840	01/01/16	SOVERNET COMMUNICATIONS WW PHONE/INTERNET SVCS 3587852	255-43200.535 TELEPHONE SERVICES	175.16	3798	01/22/16
V2153	11/30/15	SULLIVAN, POWERS & CO. VA 2015 AUDIT 118005	255-43200.335 AUDIT	553.50	3801	01/22/16
02970	12/23/15	USA BLUE BOOK INC WW POLYMER TRANSFER PUMP 831700	255-43200.570 MAINTENANCE OTHER	1943.20	3806	01/22/16
V1655	01/06/16	BLUE CROSS BLUE SHIELD OF VA FEB HEALTH INS 1050001199	256-43200.210 HEALTH INS & OTHER BENEFI	2166.20	3670	01/22/16
V9941	12/14/15	BUSINESSCARD SERVICES SA MOXA AMERICA MGATE MOD 010716P	256-43200.230 RETIREMENT	553.69	3676	01/22/16
33850	01/04/16	CENTRAL VERMONT PROPRTIE SA 894411 ROW LEASE SWR 9500156181	256-43200.441 RIGHT OF WAY AGREEMENTS	45.83	3685	01/22/16
33850	01/04/16	CENTRAL VERMONT PROPRTIE SA 894411 ROW LEASE SWR 9500156181	256-14301.000 PREPAID EXPENSES	4.17	3685	01/22/16
23170	12/31/15	CHAMPLAIN OIL CO., INC. VA DEC VEHICLE FUEL CL172201	256-43200.626 GAS,GREASE AND OIL	62.05	3686	01/22/16
V10713	12/18/15	HAYWOOD ASSOCIATES INC WW SPARE COM PARTS 17243	256-43200.550 PRINTING AND ADVERTISING	195.45	3741	01/22/16
28070	12/18/15	HOWARD P FAIRFIELD LLC ST STEVES JACKET 000237444	256-43200.612 UNIFORMS,BOOTS,ETC	71.23	3743	01/22/16
14025	01/09/16	LINCOLN NATIONAL LIFE INS VA FEB LIFE INS 02161532732	256-43200.210 HEALTH INS & OTHER BENEFI	63.11	3758	01/22/16
V1636	12/08/15	NEW ENGLAND MUNICIPAL VA SS SWIVEL 16000A1	256-43200.570 MAINTENANCE OTHER	71.51	3774	01/22/16
V1636	12/15/15	NEW ENGLAND MUNICIPAL VA SS HOSE END 16000A2	256-43200.570 MAINTENANCE OTHER	47.10	3774	01/22/16
V1636	12/15/15	NEW ENGLAND MUNICIPAL VA SS MENDER 1" 16008	256-43200.570 MAINTENANCE OTHER	70.19	3774	01/22/16
24960	01/17/16	NORTHEAST DELTA DENTAL VA FEB DENTAL INS 02169256197	256-43200.210 HEALTH INS & OTHER BENEFI	194.39	3778	01/22/16
12775	10/31/15	PRATT & SMITH ELECTRICAL SA ROSCOE CT TELEMETRY FI 6001	256-43200.230 RETIREMENT	540.00	3785	01/22/16
12775	12/22/15	PRATT & SMITH ELECTRICAL SA REPAIR ROSCOE CT 6056	256-43200.230 RETIREMENT	75.00	3785	01/22/16

03/07/16
10:04 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 160261 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01 (GENERAL FUND) All check #s 01/22/16 To 01/22/16 & Fund 2

Page 13 of 13
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
V2153	SULLIVAN, POWERS & CO.	11/30/15 VA 2015 AUDIT 118005	256-43200.335 AUDIT	235.75	3801	01/22/16
38760	TI-SALES INC	12/10/15 VW/SA WATER METERS INV0058840	256-43330.002 METER REPLACEMENT PROGRAM	7874.51	3802	01/22/16
38760	TI-SALES INC	12/14/15 WW/SA WATER METERS INV0058915	256-43330.002 METER REPLACEMENT PROGRAM	263.19	3802	01/22/16
Report Total				493457.73	=====	

Agenda Addition 3/8/16

03/07/16
10:18 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16032 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 03/02/16 To 03/02/16 & Fund 2

Page 1 of 1
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
V10347	12/29/15	L & R PEST ELIMINATION SE LH PEST CONTROL D121405	210-41940.434 MAINT. BUILDINGS/GROUNDS	100.00	4475	03/02/16
Report Total				100.00		

VILLAGE OF ESSEX JUNCTION, VERMONT

AUDIT REPORT

JUNE 30, 2015

VILLAGE OF ESSEX JUNCTION, VERMONT
AUDIT REPORT
TABLE OF CONTENTS
JUNE 30, 2015

	<u>Page #</u>
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-14
Financial Statements:	
Statement of Net Position	Exhibit A 15
Statement of Activities	Exhibit B 16
Balance Sheet - Governmental Funds	Exhibit C 17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Exhibit D 18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	Exhibit E 19
Statement of Revenue and Expenditures - Budget and Actual - General Fund	Exhibit F 20-25
Statement of Fund Net Position - Proprietary Funds	Exhibit G 26
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	Exhibit H 27
Statement of Cash Flows - Proprietary Funds	Exhibit I 28
Statement of Fiduciary Net Position - Fiduciary Funds	Exhibit J 29

VILLAGE OF ESSEX JUNCTION, VERMONT
 AUDIT REPORT
 TABLE OF CONTENTS
 JUNE 30, 2015

		<u>Page #</u>
Notes to the Financial Statements		30-53
 Financial Statements of Individual Funds:		
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule 1	54
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule 2	55
Combining Statement of Fiduciary Net Position - Fiduciary Funds - Agency Funds	Schedule 3	56
Statement of Revenue and Expenses - Budget (Non GAAP Budgetary Basis) and Actual - Water Fund	Schedule 4	57
Statement of Revenue and Expenses - Budget (Non GAAP Budgetary Basis) and Actual - Sanitation Fund	Schedule 5	58
Statement of Revenue and Expenses - Budget (Non GAAP Budgetary Basis) and Actual - Wastewater Fund	Schedule 6	59-60
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"		61-62

Sullivan, Powers & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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VT Lic. #92-000180

Independent Auditor's Report

Board of Trustees
Village of Essex Junction
2 Lincoln Street
Essex Junction, VT 05452-3685

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Essex Junction, Vermont as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Village of Essex Junction, Vermont's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village of Essex Junction, Vermont's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village of Essex Junction, Vermont's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Essex Junction, Vermont as of June 30, 2015 and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 4 through 14 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

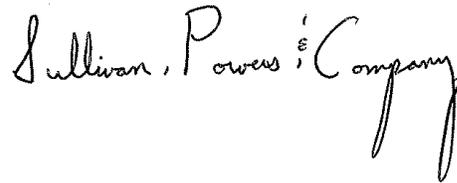
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Essex Junction, Vermont's basic financial statements. The combining fund financial statements and budgetary schedules for the enterprise funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by “Government Auditing Standards”

In accordance with “Government Auditing Standards”, we have also issued our report dated March 4, 2016 on our consideration of the Village of Essex Junction, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the Village of Essex Junction, Vermont’s internal control over financial reporting and compliance.

March 4, 2016
Montpelier, Vermont
VT Lic. #92-000180

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive style with a large, stylized 'S' at the beginning and a long, sweeping tail at the end.

The Village of Essex Junction (the "Village") herein sets forth an overview and analysis of its financial operations for the fiscal year ended June 30, 2015.

Financial Highlights

- Assets exceeded liabilities and deferred inflows of resources on June 30, 2015 by \$25,549,502 (*net position*). Of this amount, \$3,706,272 (*unrestricted net position*) may be used by the various funds of the Village to meet the Village's ongoing obligations.
- The Village's total net position increased by \$51,496. Of this amount, net position attributable to governmental activities increased by \$342,887. Net position attributable to business-type activities decreased by \$291,391.
- Fund balances of governmental funds increased by \$2,138,329 in FYE15. The General Fund had \$352,378 of unassigned fund balance at 6/30/15 which is equal to 9.3% of the approved FYE16 General Fund Budget. An amount of \$35,000 of fund balance has been proposed to be used to reduce the tax rate in FYE16. As of 6/30/14, the General Fund had \$462,773 of unassigned fund balance.

Overview of the Village's Financial Statements:

The annual financial report consists of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Village of Essex Junction's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Village of Essex Junction's assets and liabilities with the difference between the two reported as net position.

The *statement of activities* presents information showing how the Village's net position changed during the past fiscal year. The *statement of activities* is on the full accrual basis (i.e. all changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows) whereas the *statement of revenues, expenditures and changes in fund balances of governmental funds* is on the modified accrual basis (i.e. revenue is recognized when it becomes measurable and available as net current position and expenditures are recognized when the related liability is incurred). Thus in the *statement of activities* revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements combine information from governmental funds (which are supported primarily by tax dollars) with information from enterprise funds which are supported by user fees and charges (*business-type activities*). The governmental activities of the Village of Essex Junction include general government, public works, community development, public safety, and culture and recreation. The business-type activities of the Village include water operations, wastewater treatment, and sanitation lines maintenance. The government-wide financial statements can be found in Exhibits A and B of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village has three types of funds: governmental funds, proprietary funds, and fiduciary funds. The proprietary funds of the Village are all Enterprise Funds. Fund financial statements can be found in Exhibits C through J of this report.

Notes to the financial statements. The notes provide additional information that is necessary for an understanding of the information in the government-wide and fund financial statements. The Notes to the Financial Statements follow the basic financial statements in this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information*. This supplementary information includes combining statements for various funds and budgetary comparison statements for funds other than the Village’s general fund. The supplementary information can be found immediately following the notes to the financial statements.

Government-wide Financial Analysis

Village of Essex Junction, Vermont’s Statement of Net Position

	Governmental Activities		Business-Type Activities		Total	
	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
Current and Other Assets	\$ 3,837,960	\$ 1,467,576	\$ 3,587,736	\$ 3,222,876	\$ 7,425,696	\$ 4,690,452
Capital Assets	14,139,030	13,032,277	24,568,599	24,799,046	38,707,629	37,831,323
Total Assets	17,976,990	14,499,853	28,156,335	28,021,922	46,133,325	42,521,775
Current Liabilities	480,673	260,314	548,724	1,226,037	1,029,397	1,486,351
Non-Current Liabilities	3,276,689	359,985	16,277,737	15,174,620	19,554,426	15,534,605
Total Liabilities	3,757,362	620,299	16,826,461	16,400,657	20,583,823	17,020,956
Deferred Inflows of Resources	0	2,813	0	0	0	2,813
Net Position						
Net Investment in capital assets	13,164,762	12,832,277	8,674,838	9,689,929	21,839,600	22,522,206
Restricted	3,630	3,623	0	0	3,630	3,623
Unrestricted	1,051,236	1,040,841	2,655,036	1,931,336	3,706,272	2,972,177
Total Net Position	\$ 14,219,628	\$ 13,876,741	\$ 11,329,874	\$ 11,621,265	\$ 25,549,502	\$ 25,498,006

As stated above, assets exceeded liabilities and deferred inflows of resources by \$25,549,502 at the end of fiscal year 2015. Assets at the end of fiscal year 2014 exceeded liabilities by \$25,498,006.

The largest portion of the Village’s net position is in its investment in capital assets (85%). These assets are used to provide services to its citizens (e.g. land, buildings, equipment, and infrastructure). Therefore these assets are not available for future spending.

An amount of \$3,630 of the Village's net position is subject to restrictions on how it may be used. Unrestricted net assets (\$3,706,272) may be used to meet the government's ongoing obligations to citizens and creditors. Some of the amounts included in unrestricted net position are committed by the Village or assigned by the Board of Trustees for particular purposes (e.g. capital projects).

Statement of Activities						
	Governmental Activities		Business-Type Activities		Total	
	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
Revenues						
Program Revenues						
Charges for Services	\$ 84,383	\$ 147,305	\$ 5,895,268	\$ 5,456,688	\$ 5,979,651	\$ 5,603,993
Operating Grants and Contributions	150,094	148,860	0	0	150,094	148,860
Capital Grants and Contributions	445,139	788,353	250,847	303,824	695,986	1,092,177
General Revenues						
Property Taxes/PILOT	3,017,264	2,809,740	0	0	3,017,264	2,809,740
Unrestricted Investment Earnings	4,934	2,922	5,335	5,773	10,269	8,695
Other Revenues	9,327	15,173	2,059	4,500	11,386	19,673
Total Revenues	3,711,141	3,912,353	6,153,509	5,770,785	9,864,650	9,683,138
Expenses						
Governmental Activities:						
General Government	425,250	341,554	0	0	425,250	341,554
Public Safety	393,475	368,546	0	0	393,475	368,546
Public Works	1,335,321	1,289,110	0	0	1,335,321	1,289,110
Community Development	311,800	288,731	0	0	311,800	288,731
Culture and Recreation	821,794	807,986	0	0	821,794	807,986
Interest on Long-Term Debt	80,614	3,255	0	0	80,614	3,255
Business-Type Activities:					0	
Water	0	0	3,496,725	3,078,149	3,496,725	3,078,149
Sanitation	0	0	521,025	493,033	521,025	493,033
Wastewater	0	0	2,427,150	2,111,688	2,427,150	2,111,688
Total Expenses	3,368,254	3,099,182	6,444,900	5,682,870	9,813,154	8,782,052
Changes in Net Position	342,887	813,171	(291,391)	87,915	51,496	901,086
Net Position - Beginning of Year	13,876,741	13,063,570	11,621,265	11,533,350	25,498,006	24,596,920
Net Position - End of Year	\$ 14,219,628	\$ 13,876,741	\$ 11,329,874	\$ 11,621,265	\$ 25,549,502	\$ 25,498,006

At the end of FYE15, the Village of Essex Junction has positive balances in all three categories of net position for governmental activities. Unrestricted net position is also positive for all three enterprise funds at fiscal year-end 2015.

Governmental activities. Governmental activities increased the Village's net position by \$342,887 in FYE15. Expenditures in governmental funds exceeded revenues by \$699,671. The Village increased its investment in capital assets by \$332,485 and unrestricted net position increased by \$10,395. Restricted net position increased by \$7.

Business-type activities. Business-type activities decreased the Village's net position by \$291,391.

Water Fund

The Water Fund had a budgetary net loss of \$167,485 in FYE15. Disregarding IBM pass through revenues and expenses, Water Fund revenues were \$1,812 more than budget while expenditures were \$169,297 more than budgeted. The Water Fund spent \$44,350 less on employee benefits because of the transfer of the Water Technician to the Crew Leader position in the Street Department. The surplus was due to the time needed to refill the Water Technician position. Water Lines Maintenance-Breaks was over-spent by \$124,656 and CWD water purchases for Village Residents were over budget \$83,473. The winter of FYE15 was extremely cold causing a major water break on Maple St. and numerous other water breaks throughout the Village. Repair work and water lost were the cause of the losses to the Water Fund. Meter replacement costs totaled \$19,001 in FYE15. Projects completed or begun in the Water Fund funded by a \$3.3 million bond shared with the General Fund were: School St. Roadway/Waterline/Sewer Line Reconstruction, \$172,545 (completed); Hillcrest Waterline, \$7,272 (begun); and Briar Lane Water line, \$293 (begun). Other projects begun with Water Fund Capital Reserve funds were: Railroad Ave. Waterline (\$6,901) and Maple St. Waterlines (\$18,723).

Sanitation Fund

The Sanitation Fund had a budgetary net income of \$109,771. Sanitation revenues were \$245,117 more than budgeted while expenditures were \$135,346 more than budgeted. Hook-on fees were \$111,498 more than budgeted, and this surplus was transferred to the Sanitation Capital Reserve per the "Trustees Policy Regarding Water/Sewer Fees Collected in Excess of Budgeted Amounts." Village customer charges were higher than budgeted in part because \$131,000 was included in the rate for the WWTF Refurbishment Bond payment. If the excess tap-on fees had not been transferred to the Sanitation Capital Reserve, the Sanitation expense budget would have been under-spent by \$13,652. Sanitation personnel costs were lower than budgeted by \$17,133 in part due to a change in personnel in the department. Pump station (both Village and those shared with the Town of Essex) expenses were greater than anticipated by \$12,103. The Sanitation Fund participates by paying 2/3 of the cost of the Meter Replacement Program as it funds the costs for both the Sanitation Fund (underground piping) and the Wastewater Treatment Fund (wastewater treatment). Meter replacement costs totaled \$38,002 in FYE15. The Sanitation Fund shared in the cost of the School St. Roadway/Waterline/Sewer Line Reconstruction project (\$102,633) and other pump station improvement projects (\$15,153).

Wastewater Treatment Fund

The Wastewater Treatment Facility had a budgetary net income of \$117,602 in FYE15. Revenues were over budget by \$35,693 while expenditures were less than budget by \$81,909. At year end 2014, a reconciliation was done of revenues versus expenses and it was found that each of the Tri-Town communities was responsible for a portion of the surplus. Each community in the Tri-town was designated a portion of the surplus to be a buffer against future losses. These funds have been set aside for each community. Another reconciliation was performed at the end of fiscal 2015 and the amounts designated to each community at 6/30/15 are: Essex Junction, \$209,746; Town of Essex, \$71,828; Town of Williston, \$74,288. Each community determines how much it wants to leave in this "dry day fund." Accounts that contributed significantly to the surplus are Health Insurance and Other Benefits, \$30,917; Electrical Service, \$33,339; Sludge Dewatering, \$42,464 and Sludge Management, \$44,659. The Health Insurance surplus is due to the postponement of a planned new hire. The surpluses in Electricity and Sludge Dewatering and Management are due to adjusting the processes for the major upgrade completed in FYE14. Other capital projects undertaken by the Wastewater Treatment Facility in FYE15 were: the completion of the Co-Generation System to replace the existing one, \$322,943; work on networking, \$15,072. The Wastewater Treatment Facility also purchased a new pickup truck costing \$27,572 and a utility truck costing \$15,184.

Financial Analysis of Major Governmental Funds

The General Fund

The General Fund had a surplus of \$98,222 in FYE15. It was budgeted to have a deficit of \$35,000 but instead added to fund balance. The fund balance of the General Fund increased from \$635,330 at the end of fiscal year 2014 to \$733,552 at the end of fiscal year 2015. Of the \$733,552 fund balance, \$180,920 is nonspendable (inventories and prepaid expenses), \$200,254 is committed or assigned (see page 49 of notes for breakdown). Thus, there exists \$352,378 of unassigned fund balance in the General Fund. The unassigned fund balance is equal to 9.3% of the FYE16 Budget. The Trustees allocated \$35,000 to reduce the tax rate in FYE16 and the voters approved the transfer of \$75,000 to the Capital Reserve in FYE16. To comply with the Governmental Accounting Standards Board Statement 54, the Village has adopted a fund balance policy. Basically this fund balance policy states that the fund balances of governmental funds are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Board of Trustees intended use of the resources); and unassigned. The Village General Fund has no restricted fund balance.

- Excluding grants and donations received and expended in FYE15, revenues were higher than budgeted by \$26,000. Revenues that were significantly higher than anticipated were License and Zoning Fees (+\$34,383) due to higher than anticipated zoning permit activity and State Highway Aid (+\$13,436). Property taxes were also higher by \$25,720 due to the Town assuming the Village's prior delinquent taxes. The Village did not collect \$48,000 from the School District as the Town kept those fees.
- Expenditures excluding those for grants and donations received in FYE15 and expenses designated from prior years were \$101,221 less than budgeted. The following departmental analysis will identify amounts varying substantially from budget and give an explanation of what transpired during the year.
 - A) The Administration Budget ended the year with a surplus of \$15,537. Salaries were overspent due to the unbudgeted stipend for the Finance Director/Assistant Manager (-\$10,242). Health Insurance was underspent because an employee continued to opt out of Village insurance when budgeted to opt in mid-year (\$7,059). Other line items with surpluses were Part-time salaries (\$3,862), Supplies (\$2,540), Postage (\$1,203), and Computer Expenses (\$3,320). Other small surpluses resulted in the \$15,537 surplus.
 - B) Lincoln Hall Budget was over-spent by \$3,778. The over-expenditure was due to the installation of a ductless air conditioner in the conference room. Capital Outlay funds were also spent on restoration of the chimneys and an evaluation of the condition of the building.
 - C) The Fire Department was over-spent by \$2,276. The largest line item that was over-spent was vehicle maintenance. Over-expenditures in some other line items were counter balanced by under-expenditures in other line items. The Fire Department, as is customary, balanced unexpected needs by spending less in other areas.

- D) The Street Department ended FYE15 with a surplus of \$5,511. The winter of FYE15 was extremely cold. The following line items were impacted by the difficult winter: Winter Maintenance was overspent by \$54,680; Gas, Grease and Oil was overspent by \$3,561 and Contract Services for snow removal was overspent by \$21,660. There were also over-expenditures in the Vehicle Maintenance (-\$4,987) and Equipment Rental (-\$5,041) due to the harsh winter. Some of these over-expenditures were counter balanced by surpluses in other line items. Salaries was underspent by \$26,347 because an employee replacement was again delayed to see if the department could manage without the replacement. The delay in employee replacement also affected the Health Insurance and other Benefits line item resulting in a surplus of \$27,219 as well as other personnel related line items. Another line item significantly underspent was Stream Flow Monitoring (\$30,000). Due to the delay in implementing storm sewer regulation, this money was not needed in FYE15.
- E) The Brownell Library budget ended the year with a surplus of \$43,257. Surpluses in Health Insurance and Other Benefits (+\$10,409), Salaries (+\$31,665) and Training and Conferences (\$2,824) helped to cover over-expenditures in Maintenance Building/Grounds (-\$9,723). Much of the surplus resulted from the use of Termination benefits to pay accrued benefits on the retirement of the Library Director. These dollars were returned to the reserve this year.
- F) The Community Development budget was under-spent by \$26,627. Legal Services was under-spent by \$7,796 due to fewer than anticipated appeals. Health insurance was underspent due to a change in status of an employee (+\$6,362) and Overtime was underspent by \$2,000. Other line items were underspent resulting in the total surplus.
- G) The Economic Development Budget was underspent by \$8,265. A number of line items were underspent. Full time salaries were underspent due a change in hours for a fulltime employee. Part time salaries were spent to pay the Farmers Market Manager. The Farmers Market Organization reimburses the Village for this pay if it is above the \$2,000 budgeted for the Farmers Market in this budget. Other line items were underspent resulting in the total surplus.
- H) Grants received and expended were received for the Library, Fire Department, Economic Development Department, and the Street Department. The Library received from the State of Vermont a grant for the 1st Wednesdays program (\$600), a Performer Grant of \$100 and an LSTA (Library Services and Technology Act) grant of \$1,465. The Library received donations from the Friends of the Brownell Library for books, performances and equipment totaling \$4,970. The Orton Foundation awarded grants to the Brownell Library, \$750 used for audio books, the Fire Department, \$540 for an i-Pad and; and the Economic Development Department, \$1,500 for a charrette regarding downtown development. The Street Department received \$600 from the Chittenden Solid Waste District for Christmas tree pickup and \$800 for leaf pickup. The Street Department also received \$4,250 from a State of Vermont Caring for Canopy grant for tree maintenance.

Capital Reserve Fund

The Capital Reserve Fund had a fund balance of \$255,155 as of June 30, 2015 and a fund balance of \$236,933 as of June 30, 2014. During the year the following projects were completed: Woods End Roadway Reconstruction (\$149,090), Library surveillance cameras were installed (\$12,599) with the help of a VLCT Equipment Grant (\$5,000), and the roof over a portion of Lincoln Hall was replaced (\$37,145). The Crescent Connector Project progressed for a cost of 258,831 with reimbursement in the year of \$250,811. This project is funded by a grant from the US Department of Transportation through the State of Vermont Agency of Transportation and does not require matching funds. Lincoln Hall restoration was begun (\$7,220). The Multi-use Safety Path was continued at a cost of \$17,015 in FYE15 with grant reimbursement of \$12,058. The Pearl St. Linking Sidewalk project was continued at a cost of \$75,214. The Pearl St. Linking Sidewalk is a "Circ-Alternative" project and will be fully funded by Federal grant funds. Roads resurfaced were Abnaki Ave., East St., Church St. and portions of Beech St. for a cost of \$150,358. Engineering for Railroad Ave. Roadway/Waterline (\$7,288) and a Scoping Study of Main St. Sidewalk (\$8,538) were begun.

Whitcomb Terrace Loan Fund

In April of 2004, the Village received a grant of up to \$270,000 from the Vermont Agency of Commerce and Community Development. This grant was used in FYE05 to construct Whitcomb Terrace, 19 new barrier-free units of affordable housing at 128 West Street in Essex Junction. The grant money was used to provide a deferred loan to Whitcomb Terrace Housing Limited Partnership for the purpose of constructing Whitcomb Terrace. The interest free loan is due to be paid back to the Village on December 17, 2034. The Village has a note receivable that is not likely to be paid back and so is carrying a \$-0- balance for this note.

Rolling Stock Reserve Fund

The Rolling Stock Reserve Fund had fund balance of \$207,469 at the beginning of FYE15 and \$215,455 as of the end of FYE15. Expenditures in the Rolling Stock Fund in FYE15 totaled \$222,994. The Village purchased a Sidewalk Plow for \$100,821 and a Dump Truck for \$122,173 plus trade in. The Rolling Stock Fund also made a payment of \$50,000 plus interest on a note with the Merchants Bank for the 2012 Pierce Arrow Ladder Truck reducing the principal balance on the loan to \$150,000 at year end. The fund received \$50,000 from the Town of Essex for a Ladder Truck.

Capital Assets

The Village of Essex Junction's investment in capital assets for its governmental and business-type activities as of June 30, 2015 totaled \$38,707,629 (net of accumulated depreciation). These assets include buildings, roads and bridges, land, machinery and equipment, library books, park facilities, vehicles and distribution and collection systems.

The major capital asset transactions during the year for the Governmental Activities were as follows:

- Paving Abnaki Ave., Church St., East St. and Beech St.
- Two Lincoln Hall Chimneys were replaced.
- The Lincoln Hall roof over the Sr. Center and Teen Center was replaced
- Woods End Roadway Reconstruction
- School St. south Roadway Reconstruction
- Work progressed on Crescent Connector Rd.
- Work began on the Multi-use Safety Path
- Work began on the Pearl St. Linking Project
- A dump truck was purchased
- A dump truck was traded in
- A sidewalk plow was purchased
- A sidewalk plow was traded in

The major capital assets transactions during the year for the enterprise activities were as follows:

- South St. south water and sewer Lines were replaced
- 2 Water Line Inserts were placed on Maple St.
- Wastewater Treatment Facility CoGen system was replaced
- Wastewater Treatment Facility purchased a new pickup truck
- Wastewater Treatment Facility purchased a new utility vehicle
- 224 new water meters were installed

A table that shows the values of the Village's capital assets net of depreciation is shown below. Additional information can be found in Note IV.D. of this report.

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	55,742	55,742	118,077	118,077	173,819	173,819
Construction in Progress	1,510,610	1,070,191	53,273	412,992	1,563,883	1,483,183
Antiques and Works of Art	7,550	7,550	0	0	7,550	7,550
Buildings and Building Improvements	1,976,713	1,930,778	15,171,806	15,088,886	17,148,519	17,019,664
Vehicles, Machinery, Equipment, Furniture & Traffic Signals	6,131,928	6,023,081	4,940,526	4,104,168	11,072,454	10,127,249
Library Books	817,361	834,326	0	0	817,361	834,326
Parks	210,984	210,984	0	0	210,984	210,984
Roads, Curbs, Sidewalks and Storm Sewers	8,781,343	7,725,074	164,182	162,777	8,945,525	7,887,851
Distribution and Collection Systems			21,078,907	20,760,858	21,078,907	20,760,858
Accumulated Depreciation	(5,353,201)	(4,825,449)	(16,958,172)	(15,848,712)	(22,311,373)	(20,674,161)
Total	14,139,030	13,032,277	24,568,599	24,799,046	38,707,629	37,831,323

Long Term Debt

In FYE12 the Village received a loan of \$250,000 from the Merchants Bank for the purchase of the Fire Ladder Truck. The Village renewed the note July 30, 2014. The interest rate is 1.52% and the note is due July 30, 2016. The Village paid \$50,000 in principal in FYE15 and the balance on the note is \$150,000 at 6/30/15.

In FYE10 the Village was awarded a loan of \$566,938 under the American Recovery and Reinvestment Act (ARRA) to fund two projects. The projects funded were for a high efficiency blower for the Wastewater Treatment Facility and a comprehensive rehabilitation of the Village's sanitary sewers. Under the ARRA program half of the loan was forgiven in the form of a grant. Interest is at 0% but there is a 2% administrative fee. The loan was for 20 years and the principal at 6/30/15 is \$235,384.

In FYE11 the Village began two long term projects in the Wastewater Treatment Fund and the Sanitation Fund. In a special meeting on April 12, 2011, the Village voters authorized the Village to issue bonds for \$15,230,000 for improvements to the Wastewater Treatment Facility and \$1,287,000 for the upgrade of Village pump stations. As of 6/30/15, the High School Pump Station project is complete and the Village has borrowed \$1,097,500 and received a subsidy of \$114,800 from the State Clean Water Revolving Fund in the Sanitation Fund. Payments on this loan are scheduled to begin November 2016. As of 6/30/15 the Village had borrowed \$12,920,000 for the Wastewater Treatment Refurbishment Project from the State Clean Water Revolving Fund and received a subsidy of \$600,000. The first payment on this loan is due in FYE17. A bond payable for the Wastewater Treatment Refurbishment Project for \$1,705,000 has been assumed from the Town of Bradford. Principal and interest payments were started in FYE12. As of June 30, 2015, the principal outstanding on this bond was \$1,465,000. The Wastewater Treatment Facility, while owned by the Village of Essex Junction serves 3 towns, the Village of Essex Junction, the Town of Essex and the Town of Williston. The debt payments for the Wastewater Treatment Facility are distributed to the Tri-town members according to capacity owned in the Facility.

On April 8, 2014 the Village voters agreed to issue general obligation bonds in an amount not to exceed \$3,300,000. In July 2015 received \$3,300,000 from the Vermont Municipal Bond Bank for the purpose of performing 5 infrastructure projects. In FYE15 the School St. south Roadway/Water/Sewer line project was completed. The Hillcrest Drainage project, the Main St. Drainage, the Maple St. Culvert/Water line and the Briar Lane Roadway/Sidewalk/Water Line projects were begun. We expect the last project, Briar Lane Roadway/Sidewalk and Water Line to be completed in FYE16.

Economic Factors and Next Year's Budgets and Rates

- As of January 2016 the economy continues to improve. The national unemployment rate was at 4.9% in January, down from 5.8% in January 2015 according to the US Dept. of Labor Bureau of Labor Statics. According to the same source, Vermont unemployment was at 3.5% in December 2015, down from 4.3% in December 2014.
- The CPI index for Northeast urban communities was .7% from January 2015 to January 2016. The National City average CPI index was also 1.4% from January 2015 to January 2016.
- Unrest in the Middle East is on-going and terrorist activity continues. The housing market is improving. Gasoline prices in New England and the Nation continue to decline. According to the AAA the US average price is \$2.1.749/gallon on 2/29/16 and the Vermont average price is \$1.849/ gallon for regular gasoline. The National average was \$2.085 a year ago. The national debt is now over \$19 Trillion.
- The Village and the Town continue to seek ways to combine services in order to deliver more efficient service and to keep the increase in the cost of government as low as possible. In the FYE15 budget the cost of Village highway services and stormwater was assumed by the Town of Essex. In the FYE16 budget the cost of Village pavement maintenance is being added to the Street Department budget and will be also paid by the Town of Essex as a whole. Administrative services such as Accounts Payable and Payroll have been combined on the Town accounting system. The “Thoughtful Growth in Action” committee has been meeting to determine the best structure for the delivery of Community Development services to the Essex/Essex Junction community as a whole. In November 2015, the voters of the Town of Essex, Village of Essex Junction and Westford voted to combine school districts. There is now an ad hoc committee forming that will explore the delivery of recreation services in the Town and Village. An ad hoc Governance Committee has been formed to analyze voting processes in the community and make recommendations.
- The Village Trustees toured St. Albans and talked to St. Albans officials concerning the downtown revitalization that has occurred in that city.
- Planning applications in the Village remain strong with a preference for one and two bedroom apartments to meet market demand.
 - Work continues on a new building at 4 Pearl Street that will bring new retail and commercial facilities, as well as 51 apartments to the Village core.
 - Planning work on the Connector Road continued and the new rail crossing should be constructed in 2015. The new road itself is planned to begin construction in 2016.
 - The Pearl St. Link project is scheduled for the summer of 2016.
 - The State of Vermont will be paving the Class 1 highways in the Village in the summer of 2016.
 - The multiuse path from the High School to Central Street is on schedule to be constructed in 2016.
 - A Tree Advisory Board has met on a regular basis. They received funding from the Village and have been working with Public Works Staff to ensure existing trees in the public ROW are maintained through a comprehensive pruning plan. The Tree Advisory Board also continues to work with residents to ensure trees on private property close to the Village ROW are safe and healthy.
 - The Bike/Walk Committee has been hard at work.
 - A grant application has been submitted to study the possibility of closing Main St. to vehicular traffic.

- The Village continues to seek grant money to supplement tax revenues. The Village received a grant from the Chittenden County Regional Planning Commission (CCRPC) for \$139,000 for a path from Central Street to North Street along the rail path (called the Multi-use Safety Path). We were also awarded an additional grant for \$250,000 from the Vermont Transportation Agency (VTrans) for this project. The bid for the project has been awarded. The Crescent Connector Road project is progressing with the State of Vermont committing \$4,500,000 with no match to this project. We have also been awarded \$2,120,000, through the Circ Alternative task force, for the Pearl St. Linking Sidewalk project which will improve transportation and lighting from Post Office Square to the Five Corners
- At Village Meeting in April 2014, the voters approved an article to issue bonds for \$3,300,000 to make improvements to 5 streets in the Village. The projects to be paid for by these bonds were: School St. Roadway, Waterline and Sanitary Sewer; Enclose Drainage on Main St and New Curb from Bridge to Top of Hill; Maple St. Drainage Pipe Replacement; Hillcrest, North Hillcrest Water and Drainage; and Briar Lane Road Reconstruction, Water Line and Sidewalk. As of this writing only the Briar Lane Roadway/Sidewalk/Waterline project is left to be done,
- The FYE16 General Fund budget increased by 7.41% from the FYE15 budget. The tax rate decreased by 15.6% from \$0.2830 to \$0.2366. At this time in February 2016, the Trustees have adopted the proposed FYE17 budgets. The FYE17 General Fund budget proposes a 4% increase. However, due to funding proposed to come from the Town of Essex Budget for Stormwater and Street Department expenses (\$1,059,994), the tax rate is projected to decrease by 4%.
- Capital projects being undertaken or continued in FYE16 and their budgeted or actual amounts, if available, include:
 - Multi-use Safety Path - \$550,827 budget to be partially funded by CCRPC and VTrans
 - Crescent Connector Road – budget \$4,500,000 to be funded by Vt. Dept. of Transportation
 - Paving – \$220,555 actual – paved Corduroy Rd., Vale Dr., Countryside Dr., Tamarack Dr., and Countryside Dr. Entrance.
 - Pearl St. Linking Sidewalk - \$2,120,000 budget to be funded by Dept of Transportation
 - Brownell Library Main Floor and Stairs Carpet Replacement - \$20,000
 - Lincoln Hall Envelope Restoration - \$343,680 budget
 - Main St. Sidewalk Scoping Study - \$35,000 budget funded by 90% Federal Dollars
 - Main St. Drainage Project - \$742,629 actual funded by 2014 Series 3 bond
 - Hillcrest Drainage Project - \$322,828 actual funded by 2014 Series 3 bond
 - Maple St. Culvert/Waterline Project - \$575,334 funded by 2014 Series 3 bond and Water Capital Fund
 - Briar Lane Roadway/Sidewalk/Waterline Project - \$1,289,850 budget to be funded by 2014 Series 3 bond

The FYE16 water/sewer/sanitation rates are as follows:

	Quarterly Fixed Charges	Usage Charges
Water	\$22.35/unit	\$0.0155/cubic foot water usage
Wastewater Treatment	\$26.44/unit	\$0.0098/cubic foot water usage
Sanitation	<u>\$22.04/unit</u>	<u>\$0.0052</u> 1 cubic foot water usage
Total	<u>\$70.83/unit</u>	\$0.0304/cubic foot water usage

Contacting the Village's Management

This financial report is designed to provide a general overview of the Village of Essex Junction, Vermont's financial condition. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Village Finance Director, Village of Essex Junction, 2 Lincoln Street, Essex Junction, Vermont 05452.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and Cash Equivalents	\$ 1,260,876	\$ 2,287,328	\$ 3,548,204
Restricted Cash and Cash Equivalents	594,808	286,123	880,931
Restricted Investments	1,711,888	0	1,711,888
Receivables (Net of Allowance for Uncollectibles)	89,468	850,284	939,752
Inventories	71,495	33,903	105,398
Prepaid Expenses	109,425	30,098	139,523
Capital Assets			
Land	55,742	118,077	173,819
Construction in Progress	1,510,610	53,273	1,563,883
Antiques and Works of Art	7,550	0	7,550
Other Capital Assets, (Net of Accumulated Depreciation)	12,565,128	24,397,249	36,962,377
Total Assets	17,976,990	28,056,335	46,033,325
<u>LIABILITIES</u>			
Accounts Payable	429,022	525,863	954,885
Accrued Payroll and Benefits Payable	42,431	17,306	59,737
Unearned Revenue	250	0	250
Accrued Interest Payable	8,970	5,555	14,525
Noncurrent Liabilities:			
Due Within One Year	191,900	95,728	287,628
Due in More than One Year	3,084,789	16,182,009	19,266,798
Total Liabilities	3,757,362	16,826,461	20,583,823
<u>NET POSITION</u>			
Net Investment in Capital Assets	13,164,762	8,674,838	21,839,600
Restricted	3,630	0	3,630
Unrestricted	1,051,236	2,655,036	3,706,272
Total Net Position	\$ 14,219,628	\$ 11,329,874	\$ 25,549,502

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs:							
Governmental Activities:							
General Government	\$ 425,250	\$ 78,588	\$ 13,273	\$ 0	\$ (333,389)	\$ 0	\$ (333,389)
Public Safety	393,475	20	0	50,000	(343,455)	0	(343,455)
Public Works	1,335,321	0	113,436	372,239	(849,646)	0	(849,646)
Community Development	311,800	0	0	15,000	(296,800)	0	(296,800)
Culture and Recreation	821,794	5,775	23,385	7,900	(784,734)	0	(784,734)
Interest on Long-Term Debt	80,614	0	0	0	(80,614)	0	(80,614)
Total Governmental Activities	<u>3,368,254</u>	<u>84,383</u>	<u>150,094</u>	<u>445,139</u>	<u>(2,688,638)</u>	<u>0</u>	<u>(2,688,638)</u>
Business-Type Activities:							
Water	3,496,725	3,356,213	0	0	0	(140,512)	(140,512)
Sanitation	521,025	706,343	0	100,000	0	285,318	285,318
Wastewater	2,427,150	1,832,712	0	150,847	0	(443,591)	(443,591)
Total Business-Type Activities	<u>6,444,900</u>	<u>5,895,268</u>	<u>0</u>	<u>250,847</u>	<u>0</u>	<u>(298,785)</u>	<u>(298,785)</u>
Total	<u>\$ 9,813,154</u>	<u>\$ 5,979,651</u>	<u>\$ 150,094</u>	<u>\$ 695,986</u>	<u>(2,688,638)</u>	<u>(298,785)</u>	<u>(2,987,423)</u>
General Revenues:							
Property Taxes					3,017,264	0	3,017,264
Interest and Penalties on Delinquent Taxes					383	0	383
Unrestricted Investment Earnings					4,934	5,335	10,269
Other Revenues					8,944	0	8,944
Gain on Sale of Equipment					0	2,059	2,059
Total General Revenues					<u>3,031,525</u>	<u>7,394</u>	<u>3,038,919</u>
Change in Net Position					342,887	(291,391)	51,496
Net Position - July 1, 2014					<u>13,876,741</u>	<u>11,621,265</u>	<u>25,498,006</u>
Net Position - June 30, 2015					<u>\$ 14,219,628</u>	<u>\$ 11,329,874</u>	<u>\$ 25,549,502</u>

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General Fund	Capital Reserve Fund	Rolling Stock Reserve Fund	Bond Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 648,770	\$ 312,433	\$ 215,455	\$ 0	\$ 84,218	\$ 1,260,876
Restricted Cash	0	0	0	594,808	0	594,808
Restricted Investments	0	0	0	1,711,888	0	1,711,888
Receivables (Net of Allowance for Uncollectibles)	25,323	64,145	0	0	0	89,468
Inventories	71,495	0	0	0	0	71,495
Prepaid Expenses	109,425	0	0	0	0	109,425
Total Assets	\$ 855,013	\$ 376,578	\$ 215,455	\$ 2,306,696	\$ 84,218	\$ 3,837,960
<u>LIABILITIES</u>						
Accounts Payable	\$ 78,780	\$ 57,278	\$ 0	\$ 292,964	\$ 0	\$ 429,022
Accrued Payroll and Benefits Payable	42,431	0	0	0	0	42,431
Unearned Revenue	250	0	0	0	0	250
Total Liabilities	121,461	57,278	0	292,964	0	471,703
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Unavailable Grant Revenue	0	64,145	0	0	0	64,145
Total Deferred Inflows of Resources	0	64,145	0	0	0	64,145
<u>FUND BALANCES</u>						
Nonspendable	180,920	0	0	0	0	180,920
Restricted	0	0	0	2,013,732	3,630	2,017,362
Committed	75,000	255,155	215,455	0	80,588	626,198
Assigned	125,254	0	0	0	0	125,254
Unassigned	352,378	0	0	0	0	352,378
Total Fund Balances	733,552	255,155	215,455	2,013,732	84,218	3,302,112
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 855,013	\$ 376,578	\$ 215,455	\$ 2,306,696	\$ 84,218	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:						
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.						14,139,030
Other Assets are not Available to Pay for Current-Period Expenditures, and, Therefore, are Deferred in the Funds.						64,145
Long-Term and Accrued Liabilities are not Due or Payable in the Current Period and, Therefore, are Not Reported in the Funds.						(3,285,659)
						\$ 14,219,628

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	General Fund	Capital Reserve Fund	Rolling Stock Reserve Fund	Bond Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	\$ 3,037,246	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,037,246
Payment in Lieu of Taxes	3,529	0	0	0	0	3,529
Penalties and Interest	383	0	0	0	0	383
Intergovernmental Revenues	117,686	319,853	0	0	0	437,539
Charges for Services	271,900	0	0	0	0	271,900
Investment Income	1,389	216	388	2,774	167	4,934
Fines and Forfeits	877	0	0	0	0	877
Licenses and Permits	69,383	0	0	0	0	69,383
Contributions	21,670	15,000	50,000	0	0	86,670
Other Revenue	29,401	5,000	0	0	0	34,401
Total Revenues	<u>3,553,464</u>	<u>340,069</u>	<u>50,388</u>	<u>2,774</u>	<u>167</u>	<u>3,946,862</u>
Expenditures:						
Current:						
General Government	562,533	0	0	3,956	0	566,489
Public Safety	300,891	0	0	0	0	300,891
Public Works	810,492	9,500	0	0	0	819,992
Community Development	310,624	0	0	0	0	310,624
Culture & Recreation	696,983	0	0	0	0	696,983
Debt Service:						
Principal	0	0	50,000	0	0	50,000
Interest	68,612	0	3,032	0	0	71,644
Capital Outlay:						
General Government	8,790	44,365	0	0	0	53,155
Public Works	0	666,382	222,994	823,086	0	1,712,462
Culture & Recreation	51,694	12,599	0	0	0	64,293
Total Expenditures	<u>2,810,619</u>	<u>732,846</u>	<u>276,026</u>	<u>827,042</u>	<u>0</u>	<u>4,646,533</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>742,845</u>	<u>(392,777)</u>	<u>(225,638)</u>	<u>(824,268)</u>	<u>167</u>	<u>(699,671)</u>
Other Financing Sources/(Uses):						
Issuance of Long-Term Debt	0	0	0	2,838,000	0	2,838,000
Transfers In	0	410,999	233,624	0	0	644,623
Transfers Out	(644,623)	0	0	0	0	(644,623)
Total Other Financing Sources/(Uses)	<u>(644,623)</u>	<u>410,999</u>	<u>233,624</u>	<u>2,838,000</u>	<u>0</u>	<u>2,838,000</u>
Net Change in Fund Balances	98,222	18,222	7,986	2,013,732	167	2,138,329
Fund Balances - July 1, 2014	<u>635,330</u>	<u>236,933</u>	<u>207,469</u>	<u>0</u>	<u>84,051</u>	<u>1,163,783</u>
Fund Balances - June 30, 2015	<u>\$ 733,552</u>	<u>\$ 255,155</u>	<u>\$ 215,455</u>	<u>\$ 2,013,732</u>	<u>\$ 84,218</u>	<u>\$ 3,302,112</u>

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2015

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total government funds (Exhibit D)	\$	2,138,329
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$1,829,910) is allocated over their estimated useful lives and reported as depreciation expense (\$726,228). This is the amount by which capital outlays exceeded depreciation in the current period.		1,103,682
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, gain/(loss) on disposals, trade-ins and donations) is to increase net position.		3,071
The issuance of long-term debt (\$2,838,000) (e.g., bond, notes and capital leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$50,000) consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net position. This amount is the net effect of those differences in the treatment of long-term debt and related items.		(2,788,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This amount reflects the decrease in deferred revenues from the prior year.		23,479
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		<u>(137,674)</u>
Change in net position of governmental activities (Exhibit B)	\$	<u><u>342,887</u></u>

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Approved Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Current Property Taxes	\$ 3,011,526	\$ 3,037,246	\$ 25,720
State of VT PILOT & Current Use	2,500	3,529	1,029
Penalties and Interest On Delinquent Taxes	8,000	383	(7,617)
Licenses & Zoning Fees	35,000	69,383	34,383
Water Department Service Fees	106,840	106,840	0
Wastewater Service Fees	53,420	53,420	0
Sanitation Service Fees	106,840	106,840	0
Whitcomb Solar Pilot	0	6,600	6,600
State District Court Fines	2,000	877	(1,123)
State Highway Aid	100,000	113,436	13,436
Essex Junction School District			
Tax Collection Fees	48,000	0	(48,000)
Parking Space Fees	4,800	4,800	0
Lincoln Hall Rentals	1	0	(1)
Miscellaneous Fire Receipts	10	20	10
Block Party Contributions	1,500	1,700	200
Miscellaneous Street Receipts	3,000	3,528	528
Miscellaneous Library Receipts	500	706	206
Brownell Library Grants	0	3,415	3,415
Donation to Brownell Library	0	4,970	4,970
Essex Town Library Contribution	15,000	15,000	0
Investment Interest	1,500	1,389	(111)
Miscellaneous Grants and Donations	0	7,323	7,323
State Caring for Canopy Grant	0	4,250	4,250
Miscellaneous Unclassified Receipts	2,000	2,740	740
Library Replacement Receipts	0	5,069	5,069
	<u>3,502,437</u>	<u>3,553,464</u>	<u>51,027</u>
Total Revenue			
Expenditures:			
Administration:			
Salaries - Regular	255,978	266,220	(10,242)
Manager Contract	55,995	55,995	0
Salaries - Overtime	1,500	1,470	30
Salaries - Part-Time	15,057	11,195	3,862
Social Security	21,109	21,453	(344)
Unemployment Insurance	1,067	612	455
Workers Compensation Insurance	1,047	1,236	(189)
Health Insurance and Other Benefits	72,355	65,296	7,059
Retirement	25,598	25,673	(75)
Liability and Property Insurance	6,218	5,981	237
Public Officials Liability Insurance	5,800	5,721	79
Health Improvement Programs	1,600	970	630
Board Member Fees	2,500	2,500	0
Supplies	6,700	4,160	2,540
Postage	4,200	2,997	1,203
Computer Expenses	16,937	13,617	3,320
Training & Conferences	10,384	9,431	953
Telephone Services	2,600	2,017	583

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Approved Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:			
Administration/(Cont'd):			
Communications	\$ 13,806	\$ 13,383	\$ 423
Leased Services	4,800	4,214	586
Legal Fees	15,000	14,833	167
Other Professional Services	1,000	0	1,000
Audit Service	5,433	5,583	(150)
Printing and Advertising	5,800	4,267	1,533
Pay & Classification Study	200	0	200
Elections	1,600	1,392	208
Holiday Expense	1,500	1,557	(57)
Trustees Expenditures	4,000	3,424	576
Capital Outlay	2,000	1,050	950
	<u>561,784</u>	<u>546,247</u>	<u>15,537</u>
Total Administration			
Lincoln Hall:			
Liability and Property Insurance	5,658	4,569	1,089
Supplies	2,500	2,105	395
Water and Sewer Charges	1,500	830	670
Electrical Service	7,500	7,086	414
Heating	6,000	6,370	(370)
Maintenance - Buildings/Grounds	7,500	8,409	(909)
Rubbish Removal	1,838	1,830	8
Contractual Services	9,021	9,146	(125)
Capital Outlay	13,540	18,490	(4,950)
	<u>55,057</u>	<u>58,835</u>	<u>(3,778)</u>
Total Lincoln Hall			
Fire Department:			
Salaries - Part-time Firefighters	138,000	140,248	(2,248)
Social Security	10,590	10,729	(139)
Worker's Compensation Insurance	27,334	27,065	269
Accident & Disability Insurance	3,600	3,600	0
Liability and Property Insurance	7,301	6,291	1,010
Supplies	2,400	2,817	(417)
EMS Supplies	1,500	171	1,329
Gas, Oil and Grease	7,200	5,080	2,120
Water and Sewer Charges	900	606	294
Training and Conferences	5,000	3,303	1,697
Telephone Services	3,800	2,091	1,709

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Approved Budget	Actual	Variance Favorable (Unfavorable)
Fire Department/(Cont'd):			
Electrical Service	\$ 7,000	\$ 7,232	\$ (232)
Heating	5,200	5,817	(617)
Maintenance - Buildings/Grounds	6,000	5,160	840
Radio Maintenance	2,000	1,551	449
Maintenance - Other	13,000	16,283	(3,283)
Vehicle Maintenance - Travel	9,000	17,672	(8,672)
Emergency Generator Maintenance	650	500	150
Uniforms and Boots	19,200	19,837	(637)
Fire Prevention	2,000	2,104	(104)
Physical Exams	7,000	5,058	1,942
Employee Assistance Program	900	864	36
New Equipment - Radios	4,000	3,254	746
Routine Equipment Purchases	14,500	13,018	1,482
	<u>298,075</u>	<u>300,351</u>	<u>(2,276)</u>
Total Fire Department			
Senior Support:			
Telephone	460	455	5
Contract Services	7,500	5,346	2,154
Printing and Advertising	0	133	(133)
	<u>7,960</u>	<u>5,934</u>	<u>2,026</u>
Total Senior Support			
Street Department:			
Salaries - Regular	205,654	179,307	26,347
Salaries - Overtime	15,000	15,469	(469)
Salaries - Part-time	11,907	16,943	(5,036)
Social Security	17,819	15,778	2,041
Unemployment Insurance	1,169	617	552
Worker's Compensation Insurance	13,970	15,660	(1,690)
Health Insurance and Other Benefits	76,515	49,296	27,219
Employee Retirement	20,565	17,750	2,815
Liability and Property Insurance	15,104	12,863	2,241
Supplies	20,000	13,132	6,868
Winter Maintenance	75,000	129,680	(54,680)
Pavement Maintenance	15,000	23,380	(8,380)
Gravel and Topsoil	4,000	5,503	(1,503)
Signs and Posts	4,000	5,072	(1,072)
Gas, Grease and Oil	26,000	29,561	(3,561)
Water and Sewer Charge	2,500	1,376	1,124
Training and Conferences	500	199	301
Telephone Services	2,000	2,051	(51)
Electrical Service	4,000	3,499	501
Street Lights	127,000	124,730	2,270

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Approved Budget	Actual	Variance Favorable (Unfavorable)
Street Department/(Cont'd):			
Traffic Lights	\$ 6,000	\$ 5,609	\$ 391
Heating	4,000	4,377	(377)
Maintenance - Buildings/Grounds	2,500	2,396	104
Radio Maintenance	200	125	75
Maintenance - Other	1,000	1,516	(516)
Vehicle Maintenance - Travel	20,000	24,987	(4,987)
Streetscape Maintenance/ Improvements	16,000	12,657	3,343
Village Garden Spots	3,000	160	2,840
Traffic/Street Light Maintenance	8,000	2,662	5,338
Memorial Park	3,000	2,763	237
Street Markings	7,000	10,196	(3,196)
Uniforms, Boots, Etc.	4,500	5,339	(839)
Interview Costs	0	1,034	(1,034)
Rubbish Removal	6,200	4,682	1,518
Contract Services	0	21,660	(21,660)
Accident Claims	0	300	(300)
Equipment Rentals	1,000	6,041	(5,041)
Engineering Services	15,000	13,326	1,674
Traffic Calming	1,500	0	1,500
Capital Outlay	3,500	2,012	1,488
Sidewalk and Curb Maintenance	3,000	8,474	(5,474)
Storm Sewer Maintenance	9,000	6,573	2,427
Storm Sewer Permit Fees	3,000	2,481	519
Storm Sewer Public Education	9,500	7,856	1,644
Stream Flow Monitoring	30,000	0	30,000
	<u>814,603</u>	<u>809,092</u>	<u>5,511</u>
Total Street Department			
Library:			
Salaries - Regular	315,379	283,714	31,665
Salaries - Overtime	0	650	(650)
Salaries - Part-Time	89,219	89,040	179
Social Security	31,089	30,618	471
Unemployment Insurance	2,390	1,462	928
Workers Compensation Insurance	1,567	1,622	(55)
Health Insurance and Other Benefits	103,020	92,611	10,409
Retirement	31,537	30,994	543
Liability and Property Insurance	10,481	9,594	887
Supplies	13,000	11,801	1,199
Postage	3,500	3,693	(193)
Computer Expenses	3,500	1,522	1,978
Water and Sewer Charge	1,000	760	240
Training and Conferences	4,000	1,158	2,842
Telephone Services	1,100	975	125
Technology Access	5,500	4,588	912
Electrical Services	14,500	14,783	(283)
Heating	7,400	7,303	97

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Approved Budget	Actual	Variance Favorable (Unfavorable)
Library/(Cont'd):			
Maintenance - Building/Grounds	\$ 14,500	\$ 24,223	\$ (9,723)
Alarm System Maintenance	500	221	279
Interview Costs	2,000	2,821	(821)
Contract Services	23,225	24,237	(1,012)
Adult Programs	300	300	0
Childrens Programs	3,000	2,973	27
Computer Replacement	8,000	4,969	3,031
Adult Collection - Print & Electronic	31,000	30,823	177
Juvenile Collection - Print & Electronic	15,500	15,495	5
	<u>736,207</u>	<u>692,950</u>	<u>43,257</u>
Total Library			
Community Development:			
Salaries - Regular	129,612	130,588	(976)
Salaries - Overtime	2,000	0	2,000
Social Security	10,390	10,288	102
Unemployment Insurance	432	261	171
Workers Compensation Insurance	504	576	(72)
Health Insurance and Other Benefits	36,177	29,815	6,362
Retirement	12,961	13,047	(86)
Liability Insurance and Property Insurance	2,232	2,179	53
Public Officials Liability Insurance	5,800	5,721	79
Boardmember Fee	3,600	3,000	600
Supplies	2,800	2,338	462
Postage	1,120	616	504
Computer Expenses	4,000	3,118	882
Training and Conferences	4,500	2,012	2,488
Telephone Services	1,550	1,622	(72)
Communications	2,500	913	1,587
Vehicle Maintenance - Travel	3,500	2,400	1,100
Legal Services	14,000	6,204	7,796
Other Professional Services	4,000	4,336	(336)
Printing and Advertising	5,000	2,217	2,783
Recording Fees	2,500	2,315	185
Capital Outlay	1,500	485	1,015
	<u>250,678</u>	<u>224,051</u>	<u>26,627</u>
Total Community Development			
Economic Development:			
Salaries - Regular	36,604	34,070	2,534
Salaries - Part-Time	0	1,725	(1,725)
Social Security	2,823	2,768	55
Unemployment Insurance	216	140	76
Workers Comp Insurance	141	159	(18)
Health Insurance & Other Benefits	18,089	15,165	2,924
Retirement	3,660	3,591	69
Liability Insurance and Property Insurance	105	190	(85)
Block Party Expenses	7,000	6,951	49

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Approved Budget	Actual	Variance Favorable (Unfavorable)
Economic Development/(Cont'd):			
Community Events & Programs	\$ 6,000	\$ 4,929	\$ 1,071
Annual Support of Organizations	9,200	9,261	(61)
New Programs	2,000	0	2,000
Matching Grant Funds	<u>9,000</u>	<u>7,624</u>	<u>1,376</u>
Total Economic Development	<u>94,838</u>	<u>86,573</u>	<u>8,265</u>
Miscellaneous Transfers and Expenditures:			
Rolling Stock Fund	183,624	183,624	0
Capital Reserve Fund	410,999	410,999	0
Half Penny for Ladder Truck Note	50,000	50,000	0
Termination Benefits Reserve	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Miscellaneous Transfers and Expenditures	<u>649,623</u>	<u>644,623</u>	<u>5,000</u>
Debt Service:			
Capital Improvement - Interest	<u>68,612</u>	<u>68,612</u>	<u>0</u>
Grant and Other Unanticipated Expenditures:			
Library Replacement Expenditures	0	2,320	(2,320)
Tree Grant Expenditures	0	4,223	(4,223)
Library Grant Expenditures	0	1,350	(1,350)
Library Donation Expenditures	0	4,900	(4,900)
Fire Department Grant Expenditures	0	540	(540)
State Grant Expenditures	0	2,241	(2,241)
Street Department Grant Expenditures	0	1,400	(1,400)
Other Grants Expenditures	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>
Total Grant and Other Unanticipated Expenditures	<u>0</u>	<u>17,974</u>	<u>(17,974)</u>
Total Expenditures	<u>3,537,437</u>	<u>3,455,242</u>	<u>82,195</u>
Excess/(Deficiency) of Revenue Over Expenditures	<u>\$ (35,000)</u>	98,222	<u>\$ 133,222</u>
Fund Balance - July 1, 2014		<u>635,330</u>	
Fund Balance - June 30, 2015		<u>\$ 733,552</u>	

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015

<u>ASSETS</u>	Water Fund	Sanitation Fund	Wastewater Fund	Total
Current Assets:				
Cash	\$ 185,576	\$ 1,518,251	\$ 683,501	\$ 2,387,328
Restricted Cash	286,123	0	0	286,123
Receivables (Net of Allowance for Uncollectible Accounts)	193,615	5,008	8,078	206,701
Estimated Unbilled Revenues	246,248	142,553	189,782	578,583
Grants Receivable	0	0	65,000	65,000
Due from Other Funds	0	22,960	0	22,960
Inventories	643	0	33,260	33,903
Prepaid Expenses	4,519	6,159	19,420	30,098
Total Current Assets	916,724	1,694,931	999,041	3,610,696
Noncurrent Assets:				
Capital Assets				
Land	0	0	118,077	118,077
Construction in Progress	33,158	15,153	4,962	53,273
Buildings and Building Improvements	40,000	0	15,131,806	15,171,806
Vehicles, Machinery and Equipment	419,220	565,966	3,955,340	4,940,526
Infrastructure	0	0	164,182	164,182
Transmission and Distribution Plant	8,195,427	8,333,327	4,550,153	21,078,907
Less Accumulated Depreciation	<u>(6,956,614)</u>	<u>(5,520,686)</u>	<u>(4,480,872)</u>	<u>(16,958,172)</u>
Total Noncurrent Assets	1,731,191	3,393,760	19,443,648	24,568,599
Total Assets	\$ 2,647,915	\$ 5,088,691	\$ 20,442,689	\$ 28,179,295
<u>LIABILITIES</u>				
Current Liabilities:				
Accounts Payable	\$ 310,202	\$ 42,789	\$ 172,872	\$ 525,863
Accrued Payroll and Benefits Payable	3,400	3,027	10,879	17,306
Due to Other Funds	0	0	22,960	22,960
Accrued Interest Payable	1,670	0	3,885	5,555
Notes and Bonds Payable - Current Portion	23,100	10,839	61,789	95,728
Total Current Liabilities	338,372	56,655	272,385	667,412
Noncurrent Liabilities				
Accrued Compensated Absences Payable	10,825	8,299	78,729	97,853
Notes and Bonds Payable - Noncurrent Portion	438,900	1,288,687	14,356,569	16,084,156
Total Noncurrent Liabilities	449,725	1,296,986	14,435,298	16,182,009
Total Liabilities	788,097	1,353,641	14,707,683	16,849,421
<u>NET POSITION</u>				
Net Investment in Capital Assets	1,555,314	2,094,234	5,025,290	8,674,838
Unrestricted	304,504	1,640,816	709,716	2,655,036
Total Net Position	1,859,818	3,735,050	5,735,006	11,329,874
Total Liabilities and Net Position	\$ 2,647,915	\$ 5,088,691	\$ 20,442,689	\$ 28,179,295

The accompanying notes are an integral part of this financial statement.

VILLAGE ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Water Fund	Sanitation Fund	Wastewater Fund	Total
Operating Revenues:				
Charges for Services	\$ 3,333,154	\$ 574,845	\$ 1,831,589	\$ 5,739,588
Miscellaneous	<u>23,059</u>	<u>131,498</u>	<u>1,123</u>	<u>155,680</u>
Total Operating Revenues	<u>3,356,213</u>	<u>706,343</u>	<u>1,832,712</u>	<u>5,895,268</u>
Operating Expenses:				
Operating, Maintenance, and General and Administrative Expenses	3,380,833	364,338	1,451,840	5,197,011
Depreciation	<u>103,049</u>	<u>152,434</u>	<u>893,822</u>	<u>1,149,305</u>
Total Operating Expenses	<u>3,483,882</u>	<u>516,772</u>	<u>2,345,662</u>	<u>6,346,316</u>
Operating Income/(Loss)	<u>(127,669)</u>	<u>189,571</u>	<u>(512,950)</u>	<u>(451,048)</u>
Nonoperating Revenues (Expenses):				
Investment Income	953	2,805	1,577	5,335
Net Loss on Disposal of Capital Assets	0	0	(30,921)	(30,921)
Net Gain on Sale of Capital Assets	0	0	2,059	2,059
Interest Expense	<u>(12,843)</u>	<u>(4,253)</u>	<u>(50,567)</u>	<u>(67,663)</u>
Total Nonoperating Revenues (Expenses)	<u>(11,890)</u>	<u>(1,448)</u>	<u>(77,852)</u>	<u>(91,190)</u>
Income/(Loss) Before Capital Contributions and Transfers	<u>(139,559)</u>	<u>188,123</u>	<u>(590,802)</u>	<u>(542,238)</u>
Capital Contributions and Transfers:				
Capital Contributions	0	100,000	150,847	250,847
Transfer In	0	22,960	39,315	62,275
Transfers Out	<u>0</u>	<u>(39,315)</u>	<u>(22,960)</u>	<u>(62,275)</u>
Total Capital Contributions and Transfers	<u>0</u>	<u>83,645</u>	<u>167,202</u>	<u>250,847</u>
Change in Net Position	(139,559)	271,768	(423,600)	(291,391)
Net Position - July 1, 2014	<u>1,999,377</u>	<u>3,463,282</u>	<u>6,158,606</u>	<u>11,621,265</u>
Net Position - June 30, 2015	<u>\$ 1,859,818</u>	<u>\$ 3,735,050</u>	<u>\$ 5,735,006</u>	<u>\$ 11,329,874</u>

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Water Fund	Sanitation Fund	Wastewater Fund	Total
Cash Flows From Operating Activities:				
Receipts from Customers and Users	\$ 3,344,581	\$ 753,280	\$ 1,841,543	\$ 5,939,404
Receipts for Interfund Services	0	0	30,300	30,300
Other Receipts	0	0	1,123	1,123
Payments for Goods and Services	(3,061,481)	(76,276)	(836,460)	(3,974,217)
Payments for Interfund Services	(106,840)	(137,140)	(53,420)	(297,400)
Payments for Wages and Benefits	(155,964)	(140,694)	(498,306)	(794,964)
Net Cash Provided by Operating Activities	<u>20,296</u>	<u>399,170</u>	<u>484,780</u>	<u>904,246</u>
Cash Flows From Noncapital Financing Activities:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows From Capital and Related Financing Activities:				
Proceeds from Capital Grants	0	0	15,220	15,220
Contributed Capital	0	0	70,627	70,627
Proceeds from Sale of Capital Asset	0	0	2,059	2,059
Proceeds from Sale of WWTF Capacity	0	100,000	0	100,000
Proceeds from Long-Term Debt	462,000	0	681,147	1,143,147
Acquisition and Construction of Capital Assets	(233,595)	(154,144)	(1,387,747)	(1,775,486)
Principal Paid on Long-Term Debt	0	(10,626)	(61,754)	(72,380)
Interest Paid on Long-Term Debt	(11,173)	(4,253)	(50,644)	(66,070)
Interfund transfers for Capital Purposes	0	(39,315)	39,315	0
Increase/(Decrease) in Due To/From Other Funds for Capital Purposes	0	4,253	(6,298)	(2,045)
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>217,232</u>	<u>(104,085)</u>	<u>(698,075)</u>	<u>(584,928)</u>
Cash Flows From Investing Activities:				
Receipt of Interest & Dividends	953	2,805	1,577	5,335
Net Cash Provided by Investing Activities	<u>953</u>	<u>2,805</u>	<u>1,577</u>	<u>5,335</u>
Net Increase/(Decrease) in Cash	238,481	297,890	(211,718)	324,653
Cash - July 1, 2014	233,218	1,220,361	895,219	2,348,798
Cash - June 30, 2015	<u>\$ 471,699</u>	<u>\$ 1,518,251</u>	<u>\$ 683,501</u>	<u>\$ 2,673,451</u>
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:				
Operating Income/(Loss)	\$ (127,669)	\$ 189,571	\$ (512,950)	\$ (451,048)
Depreciation	103,049	152,434	893,822	1,149,305
(Increase)/Decrease in Other Receivables	(175,473)	8,193	11,948	(155,332)
(Increase)/Decrease in Unbilled Revenues	163,841	1,244	28,306	193,391
(Increase)/Decrease in Inventory	64	0	1,509	1,573
(Increase)/Decrease in Prepaid Expenses	(1,504)	1,005	(12,295)	(12,794)
Increase/(Decrease) in Accounts Payable	59,084	41,370	42,661	143,115
Increase/(Decrease) in Accrued Payroll and Compensated Absences	(1,096)	5,353	31,779	36,036
Net Cash Provided by Operating Activities	<u>\$ 20,296</u>	<u>\$ 399,170</u>	<u>\$ 484,780</u>	<u>\$ 904,246</u>

Supplemental Information:

Equipment with a cost of \$70,465 and accumulated depreciation of \$39,544 in the Wastewater Fund was disposed of during the year.

Capital assets purchases in the amounts of \$14,482 are included in accounts payable for the Water Fund at June 30, 2015.

Capital assets purchases in the amounts of \$60,292 and \$900,481 are included in accounts payable for the Wastewater Fund at June 30, 2015 and 2014, respectively.

VILLAGE OF ESSEX JUNCTION, VERMONT
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2015

	<u>Agency Funds</u>
 <u>ASSETS</u>	
Cash	\$ <u>9,002</u>
Total Assets	<u>9,002</u>
 <u>LIABILITIES</u>	
Due to Other Organizations	<u>9,002</u>
Total Liabilities	<u>9,002</u>
 <u>NET POSITION</u>	 \$ <u><u>0</u></u>

The accompanying notes are an integral part of this financial statement.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

The Village of Essex Junction, Vermont, (herein the "Village") operates under a Board of Trustees-Manager form of government and provides the following services as authorized by its charter: public safety, library, highways and streets, sanitation, health and social services, culture and recreation, community/economic development, public improvements, planning and zoning, water, sanitation, wastewater treatment and general administrative services.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted by the Village of Essex Junction (the "Village") conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. The Financial Reporting Entity

This report includes all of the funds of the Village of Essex Junction, Vermont. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Village.

B. Basis of Presentation

The accounts of the Village are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Village include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Village as a whole and present a longer-term view of the Village's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Village and present a shorter-term view of how operations were financed and what remains available for future spending.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Village. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. These statements distinguish between the governmental and business-type activities of the Village. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Village's governmental activities and for each segment of the Village's business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Village's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The Village reports on the following major governmental funds:

General Fund – This is the Village's main operating fund. It accounts for all financial resources of the Village except those accounted for in another fund.

Capital Reserve Fund – This fund accounts for the general capital expenditures of the Village.

Rolling Stock Reserve Fund – This fund accounts for general rolling stock (vehicles) purchases of the Village.

Bond Fund – This fund accounts for the purchases from the 2014 bond issue.

The Village reports on the following major enterprise funds:

Water Fund – This fund accounts for the operations of the Water Department.

Sanitation Fund – This fund accounts for the operations of the Sanitation Department.

Wastewater Fund – This fund accounts for the operations of the Wastewater Department.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Additionally, the Village reports the following fund type:

Agency Funds – These funds accounts for monies maintained for Exposition Escrow deposits and for School Impact Fees collected on their behalf.

C. Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Equity (i.e., net total net position) is segregated into net investment in capital assets; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total net position.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources, and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Village gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Village considers all revenues reported in governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

Property taxes, licenses, ordinance violation fees and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within sixty (60) days of year-end). All other revenue items are considered to be measureable and available only when cash is received by the Village.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the Village funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Village’s policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

E. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows and inflows of resources and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

F. Assets, Liabilities and Equity

1. Cash

Cash balances of most Village funds are deposited with and invested by the Village Treasurer. The Village considers all short-term investments of ninety (90) days or less to be cash equivalents.

2. Investments

The Village invests in investments as allowed by State Statute. Investments with readily determinable fair values are reported at their fair values on the balance sheet. Unrealized gains and losses are included in revenue.

3. Receivables

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

Unbilled revenues consist of revenues earned as of June 30, but not yet billed as of that date.

4. Internal Balances

Activity between funds that is representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as Advances to/from Other Funds. All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

5. Inventories and Prepaid Expenses

Inventory quantities are determined by physical count and are valued at the lower of cost or market. Inventories in the Proprietary Funds consist of chemicals and materials. Inventory in the General Fund consists of salt and calcium chloride.

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses.

Inventories and prepaid expenses of governmental funds in the fund financial statements are offset by a nonspendable fund balance as these are not in spendable form.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, “deferred outflows of resources”, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Village did not have any items that qualified for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, “deferred inflows of resources”, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Village has one (1) type of item which qualifies under the modified accrual basis of accounting. The governmental funds report deferred inflows of resources from one (1) source: unavailable grant revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Capital Assets

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest incurred during the construction phase for proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of any interest earned on the invested proceeds during the same period. Interest is not capitalized during the construction phase of capital assets used in governmental activities. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets’ lives are not capitalized. The Village has elected to report major general infrastructure assets constructed since 1990.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

	<u>Capitalization Threshold</u>	<u>Estimated Service Life</u>
Land	\$ 1,000	Not Depreciated
Antiques and Works of Art	\$ 1,000	Not Depreciated
Buildings and Building Improvements	\$ 5,000	40 Years
Vehicles, Machinery, Equipment , Furniture and Traffic Signals	\$ 5,000	8-20 Years
Wastewater Treatment Facility Equipment	\$ 5,000	8-20 Years
Library Books	\$ 1	7 Years
Parks	\$ 5,000	20-100 Years
Infrastructure	\$ 5,000	30-50 Years
Water, Sanitation and Wastewater Distribution and Collection Systems	\$ 5,000	60-100 Years

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

8. Compensated Absences

It is the Village’s policy to permit employees to accumulate earned but unused vacation and comp time benefits. The Village also pays 50% of accumulated sick time over 800 hours at retirement if the employee has 15 years of service. The maximum payout amount is limited to 500 hours. If an employee terminates after age 62, the Village will pay up to 800 of accumulated sick leave regardless of years of service. The Village evaluates all employees who have reached ten (10) years of service or age 57 and, depending on accrued leave time at that point, determines if they will likely meet the eligibility threshold. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. The liability for unused compensated absences is not reported in the governmental fund type financial statements.

Payments for unused compensated absences are recorded as expenditures in the year they are paid.

9. Noncurrent Liabilities

Noncurrent liabilities are comprised of notes payable and compensated absences. Noncurrent liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund type financial statements do not include any noncurrent liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

10. Fund Equity

Fund Balances and Net Position are classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide and proprietary fund type financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund Balances of governmental funds are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Board of Trustee's intended use of the resources); and unassigned.

**II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND
AND GOVERNMENT-WIDE STATEMENTS**

Governmental Fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, while government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report expenditures (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as an other financing source, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report proceeds of long-term debt as an other financing source and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities.

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The General Fund Budget is approved at the annual Village Meeting in April. Budget transfers between departments can be made upon the approval of the Trustees during the last three (3) months of the year without increasing the total appropriated amount. There were no budget transfers during the year.

Enterprise fund budgets are approved by the Board of Trustees.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

B. Budgeted Deficit

The Village budgeted a current year's deficiency of revenues over expenditures in the amount of \$35,000 in the General Fund in order to utilize a portion of previous year's surplus. This amount is reflected as a budgeted deficiency of revenue over expenditures in Exhibit F.

C. Fund Balance Policy

At the April, 2011 annual meeting, the Voters approved maintaining an unassigned fund balance of no more than ten percent (10%) of the prior year's budget.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments at June 30, 2015 consisted of the following:

Cash:

Deposits with Financial Institutions	\$3,656,985
Deposits held by Investment Company	880,927
Cash on Hand	<u>225</u>

Total Cash	<u>4,538,137</u>
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Investments:

U.S. Treasury Notes	<u>1,711,888</u>
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Total Investments	<u>1,711,888</u>
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Total Cash and Investments	<u>\$6,250,025</u>
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The Village's Trustees have established an investment policy which indicates which types of investments the Village can own. There are no outside restrictions on the types of investments the Village may invest in.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Village's policy only allows deposits in banks that are FDIC insured and agree to collateralize amounts in excess of FDIC limits. The following table shows the custodial credit risk of the Village's deposits.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

	Book Balance	Bank Balance
FDIC Insured	\$ 508,710	\$ 508,546
Uninsured, Collateralized by U.S. Government Securities, Federal Agency Issued Mortgage Backed Securities and/or General Obligation Vermont Municipal Notes and Bonds Held by the Bank's Trust Department with a Security Interest Granted to the Village	3,398,275	3,475,919
Uninsured, Uncollateralized, Held by the Bank's Trust Department	630,927	630,927
Total	\$ 4,537,912	\$ 4,615,392

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$3,656,985
Cash – Deposits with Investment Company	880,927
Total	\$4,537,912

Interest Rate Risk

Interest rate risk is the risk that changes in market rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Town's investments by maturity. U.S. treasury notes are shown at their actual maturity.

Investment Type	Remaining Maturity Less Than 1 Year	Total
U.S. Treasury Notes	\$ 1,711,888	\$ 1,711,888
Total	\$ 1,711,888	\$ 1,711,888

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Village's policy does not allow investment in securities that are subject to credit risk unless issued by the Federal Government.

	Moody's Rating as of June 30, 2015 U.S. Treasury Notes
AAA	\$ <u>1,711,888</u>
Total	\$ <u><u>1,711,888</u></u>

Concentration of Credit Risk

The Village has no limit on the amount that they may invest with any one issuer. As of June 30, 2015, the Village is not exposed to concentration of credit risk.

Restricted Cash and Investments

Restricted cash and investments consist of unspent bond proceeds held by the Vermont Municipal Bond Bank's trustee bank.

B. Receivables

Receivables at June 30, 2015, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-Type Activities	Total
Billed Services	\$ 0	\$ 206,702	\$ 206,702
Unbilled Services	0	578,582	578,582
Grants	64,145	65,000	129,145
Other Receivables	25,323	0	25,323
	\$ 89,468	\$ 850,284	\$ 939,752

Management has evaluated all receivables and believes all are collectible, so no allowance for doubtful accounts has been recorded.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

C. Note Receivable

The Village has a note receivable as follows:

Note Receivable – Whitcomb Terrace Housing Limited Partnership, Principal Deferred Until December 17, 2034, at Which Time the Note is Due, Interest at 0%, Secured by a 2 nd Position on Building	\$ 260,000
Allowance for Doubtful Note Receivable	<u>(260,000)</u>
Net Note Receivable	\$ <u>0</u>

D. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 55,742	\$ 0	\$ 0	\$ 55,742
Construction in Progress	1,070,191	879,287	438,868	1,510,610
Antiques and Works of Art	7,550	0	0	7,550
Total Capital Assets, Not Being Depreciated	1,133,483	879,287	438,868	1,573,902
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	1,930,778	45,935	0	1,976,713
Vehicles, Machinery, Equipment, Furniture, and Traffic Signals	6,023,081	278,993	170,146	6,131,928
Library Books	834,326	51,694	68,659	817,361
Parks	210,984	0	0	210,984
Roads, Curbs, Sidewalks and Storm Sewers	7,725,074	1,056,269	0	8,781,343
Totals	16,724,243	1,432,891	238,805	17,918,329
Less accumulated depreciation for:				
Buildings and Building Improvements	678,896	47,927	0	726,823
Vehicles, Machinery, Equipment, Furniture, and Traffic Signals	1,787,633	301,247	129,817	1,959,063
Library Books	612,049	66,015	68,659	609,405
Parks	21,769	2,578	0	24,347
Infrastructure	1,725,102	308,461	0	2,033,563
Totals	4,825,449	726,228	198,476	5,353,201
Total Capital Assets, Being Depreciated	11,898,794	706,663	40,329	12,565,128
Governmental Activities Capital Assets, Net	\$ 13,032,277	\$ 1,585,950	\$ 479,197	\$ 14,139,030

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

	Beginning Balance	Increases	Decreases	Ending Balance
Business-Type Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 118,077	\$ 0	\$ 0	\$ 118,077
Construction in Progress	412,992	53,273	412,992	53,273
Total Capital Assets, Not Being Depreciated	531,069	53,273	412,992	171,350
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	15,088,886	82,920	0	15,171,806
Vehicles, Machinery, Equipment and Furniture	4,104,168	907,123	70,765	4,940,526
Infrastructure	162,777	1,405	0	164,182
Distribution and Collection Systems	20,760,858	318,049	0	21,078,907
Totals	40,116,689	1,309,497	70,765	41,355,421
Less Accumulated Depreciation for:				
Buildings and Building Improvements	2,598,867	509,988	0	3,108,855
Vehicles, Machinery, Equipment and Furniture	1,204,789	260,313	39,845	1,425,257
Infrastructure	24,562	8,173	0	32,735
Distribution and Collection Systems	12,020,494	370,831	0	12,391,325
Totals	15,848,712	1,149,305	39,845	16,958,172
Total Capital Assets, Being Depreciated	24,267,977	160,192	30,920	24,397,249
Business-Type Activities Capital Assets, Net	\$ 24,799,046	\$ 213,465	\$ 443,912	\$ 24,568,599

Depreciation was charged as follows:

Governmental Activities:		Business-Type Activities:	
General Government	\$ 23,856	Water	\$ 103,049
Public Safety	92,244	Sanitation	152,434
Community Development	1,176	Wastewater	893,822
Public Works	498,226		
Culture and Recreation	110,726		
Total Depreciation Expense - Governmental Activities	\$ 726,228	Total Depreciation Expense - Business- Type Activities	\$ 1,149,305

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

E. Interfund Balances and Activity

The composition of interfund balances at June 30, 2015 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Sanitation Fund	\$ 22,960	\$ 0
Wastewater Fund	<u>0</u>	<u>22,960</u>
 Total	 <u>\$ 22,960</u>	 <u>\$ 22,960</u>

The Interfund transfers during the year ended June 30, 2015 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Rolling Stock Reserve Fund	\$ 183,624	Annual Appropriation
General Fund	Rolling Stock Reserve Fund	50,000	Half Penny for Ladder Truck Note
General Fund	Capital Reserve Fund	410,999	Annual Appropriation
Sanitation Fund	Wastewater Fund	39,315	Pay Bond Debt Service
Wastewater Fund	Sanitation Fund	<u>22,960</u>	Fund WWTF Capital Projects
 Total		 <u>\$ 706,898</u>	

F. Unearned Revenue

Unearned revenue in the General Fund consists of \$250 of grant and donation revenue received in advance.

G. Deferred Inflows of Resources

Deferred inflows of resources in the Capital Reserve Fund consist of \$64,145 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

H. Long-term Liabilities

General Obligation Bonds - The Village issues general obligation bonds to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds have been issued for proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from general governmental revenues and in business-type (proprietary) activities if the debt is expected to be repaid from proprietary fund revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. New bonds generally are issued as 10 to 30 year bonds. Refunding bonds are issued for various terms based on the debt service of the debt refunded.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Notes Payable - The Village has notes payable to finance various capital projects and purchases through local banks.

No-Interest Revolving Loans - The State of Vermont offers a number of no and low interest revolving loan programs to utilize for predetermined purposes. The Village has borrowed money from the Vermont Special Environmental Revolving Fund for sanitation and wastewater projects.

Compensated Absences – Unused vacation time can be accumulated up to 240 hours as of an employee’s anniversary date. Compensatory time for hourly employees can be accrued up to 160 hours and for salaried employees up to 120 hours at any time. Employees with more than 15 years of service to the Village will be paid for half of their accumulated sick hours in excess of 800 hours up to 500 hours and employees that terminate after age 62 will be paid up to 800 hours of accumulated sick leave at their current rate of pay upon retirement, termination or death.

Long-term liabilities outstanding as of June 30, 2015 were as follows:

Governmental Activities:

	Beginning Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2015</u>
Note Payable – Merchants Bank, Current Expense Note, Fire Ladder Truck Purchase, Interest at 1.52%, \$150,000 Due July 30, 2015, the Village Intends to Renew the Note Annually and Pay \$50,000 Plus Interest Annually	\$200,000	\$ 0	\$50,000	\$ 150,000
Bond Payable – Vermont Municipal Bond Bank, Infrastructure Projects, Net Interest cost of 3.403%, Semi-Annual Interest Payments Due June 1, and December 1, Due December, 2035	<u>0</u>	<u>2,838,000</u>	<u>0</u>	<u>2,838,000</u>
Total Governmental Activities	<u>\$200,000</u>	<u>\$2,838,000</u>	<u>\$50,000</u>	<u>\$2,988,000</u>

	Beginning Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2015</u>
<u>Business-Type Activities</u>				

Bond Payable – Vermont Municipal Bond Bank, Water Improvements, Net Interest Cost of 3.403%, \$23,100 due Annually on December 1, Semi-Annual Interest Payments Due June and December 1, Due December 2035	\$ 0	\$462,000	\$ 0	\$462,000
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VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

	<u>Beginning Balance July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance June 30, 2015</u>
<p>Note Payable – State of Vermont Special Environmental Revolving Fund, Sanitation and Wastewater Improvements, Authorized to \$566,938 but was Eligible for 50% Forgiveness, Interest at 0%, an Administration fee of 2% is Assessed Annually, Annual Payments of \$17,336, Due October, 2030</p>	\$ 247,764	\$ 0	\$ 12,380	\$ 235,384
<p>Note Payable – State of Vermont Special Environmental Revolving Fund, Wastewater Improvements, Authorized to \$13,525,000 but Eligible for \$600,000 Subsidy. Interest at 0%, Administration Fee of 2% is Assessed Annually; Payments of \$790,451 Begin February, 2017, Due February, 2036</p>	12,238,853	681,147	0	12,920,000
<p>Note Payable – State of Vermont Special Environmental Revolving Fund, Sanitation Pump Station Im- provements, Authorized to \$1,212,300 But Eligible for \$114,800 Subsidy Leaving a Total Repayment Amount of \$1,097,500, Interest at 0%, an Administration Fee of 2% is Assessed Annually, Payments of \$67,120 Begin November, 2016, Due November, 2035</p>	1,097,500	0	0	1,097,500

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

	Beginning Balance <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	Ending Balance <u>June 30, 2015</u>
Bond Payable – Vermont Municipal Bond Bank Series 2010-5 New Money (Recovery Zone Economic Development Bond) Wastewater Improvements, Annual Principal Payments Ranging from \$55,000 to \$60,000 Due December 1, Semi-Annual Interest Payments Due June 1 and December 1, Net Interest Cost of 3.345%, 30 Year Bond Assumed from the Town of Bradford, Due, December, 2040	\$ <u>1,525,000</u>	\$ <u>0</u>	\$ <u>60,000</u>	\$ <u>1,465,000</u>
Total Business-Type Activities	\$ <u>15,109,117</u>	\$ <u>1,143,147</u>	\$ <u>72,380</u>	\$ <u>16,179,884</u>

Compensated Absences are paid by the applicable fund where the employee is charged.

Changes in all long-term liabilities during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Notes Payable	\$ 200,000	\$ 0	\$ 50,000	\$ 150,000	\$ 50,000
Bonds Payable	0	2,838,000	0	2,838,000	141,900
Compensated Absences	<u>159,985</u>	<u>128,704</u>	<u>0</u>	<u>288,689</u>	<u>0</u>
Total Governmental Activities Long-Term Liabilities	<u>359,985</u>	<u>2,966,704</u>	<u>50,000</u>	<u>3,276,689</u>	<u>\$ 191,900</u>
Business-type Activities					
Notes Payable	13,584,117	681,147	12,380	14,252,884	12,628
Bonds Payable	1,525,000	462,000	60,000	1,927,000	83,100
Compensated Absences	<u>65,503</u>	<u>32,350</u>	<u>0</u>	<u>97,853</u>	<u>0</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 15,174,620</u>	<u>\$ 1,175,497</u>	<u>\$ 72,380</u>	<u>\$ 16,277,737</u>	<u>\$ 95,728</u>

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Maturities of notes and bonds payable are anticipated to be as follows:

Year Ending June 30	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 191,900	\$ 83,851	\$ 95,728	\$ 64,083
2017	191,900	81,944	673,102	342,988
2018	191,900	79,586	684,902	329,664
2019	141,900	76,717	696,936	315,870
2020	141,900	74,116	709,213	301,629
2021-2025	709,500	315,666	3,723,988	1,280,733
2026-2030	709,500	200,954	4,059,901	870,576
2031-2035	709,500	69,656	4,370,359	420,697
2036-2040	0	0	1,110,755	51,702
2041-2044	0	0	55,000	978
Total	\$ <u>2,988,000</u>	\$ <u>982,490</u>	\$ <u>16,179,884</u>	\$ <u>3,978,920</u>

I. Net Position/Fund Balances

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Board of Trustee’s intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

Amounts constrained to stabilization will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. Governments are required to disclose key information about their stabilization arrangements, including the authority by which they were established, provisions for additions to the stabilization amount, and circumstances under which those amounts may be spent. The Village does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. Because users are interested in information about those minimum fund balance policies and how governments comply with them, governments are required to explain their minimum fund balance policies, if they have them, in notes to the financial statements. The Village does have a minimum fund balance policy which is to maintain an unassigned fund balance which is no greater than ten percent (10%) of the prior year's budget.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Village's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund – including which specific revenues and other resources are authorized to be reported in each are described in the following section.

The restricted net position as of June 30, 2015 is as follows:

Governmental Activities:

Restricted for Veterans Memorial Park by Donations	\$ <u>3,630</u>
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The fund balances in the following fund are nonspendable as follows:

Major Funds

General Fund:

Nonspendable Inventories	\$ 71,495
Nonspendable Prepaid Expenses	<u>109,425</u>
Total Nonspendable Fund Balances	\$ <u>180,920</u>

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

The fund balance in the following fund is restricted as follows:

Major Fund

Bond Fund:	Restricted for Infrastructure Projects by Debt Proceeds	\$2,013,732
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Nonmajor Fund

Veterans Memorial Park Fund:	Restricted for Veterans Memorial Park by Donation (Source of Revenue is Donations)	<u>3,630</u>
Total Restricted Fund Balances		<u>\$2,017,362</u>

The fund balances in the following funds are committed as follows:

Major Funds

General Fund:	Committed for Capital Reserve Fund Transfer	\$ <u>75,000</u>
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Capital Reserve Fund:	Committed for Capital Reserve Fund Expenditures	<u>255,155</u>
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Rolling Stock Reserve Fund:	Committed for Rolling Stock Reserve Fund Expenditures	<u>215,455</u>
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Nonmajor Funds

Land Acquisition Capital Reserve Fund:	Committed for Land Acquisition Capital Reserve Fund Expenditures	<u>80,588</u>
Total Committed Fund Balances		<u>\$ 626,198</u>

The fund balance in the following fund is assigned as follows:

Major Fund

General Fund:	Assigned to Reduce Property Taxes Raised in Fiscal Year 2016	\$ 35,000
	Assigned for Library Book Replacement	3,289
	Assigned for Termination Benefits	76,965
	Assigned for Health Reimbursement Arrangement Expenses	<u>10,000</u>
Total General Fund		<u>125,254</u>
Total Assigned Fund Balance		<u>\$125,254</u>

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

J. Designated Net Position

The designated net position of the Village as of June 30, 2015 are as follows:

Water Fund

Designated for Water Fund Expenses	\$ 155,246
Designated for Water Fund Capital Expenses	<u>149,258</u>
Total Water Fund	<u>304,504</u>

Sanitation Fund

Designated for Sanitation Fund Expenses	265,663
Designated for Sanitation Fund Capital Expenses	607,791
Designated for Wastewater Treatment Facility Upgrades	<u>767,362</u>
Total Sanitation Fund	<u>1,640,816</u>

Wastewater Fund

Designated for Wastewater Fund Capital Expenses	207,108
Designated for Wastewater Expenses – Attributable to the Village of Essex Junction	209,746
Designated for Wastewater Expenses – Attributable to the Town of Essex	71,828
Designated for Wastewater Expenses – Attributable to the Town of Williston	74,288
Designated for Wastewater Fund Expenses - General	<u>146,746</u>
Total Wastewater Fund	<u>709,716</u>

Total Designated Net Position	<u>\$ 2,655,036</u>
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VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

V. OTHER INFORMATION

A. BENEFIT PLANS

The Village offers a 401(a) pension plan to all full time employees with 100% vesting after three (3) years of service. This plan qualifies, according to the Internal Revenue Service, as a defined contribution pension plan for governmental organizations exempt from income taxes. The plan requires a 5% contribution of base pay from the employee with a 10% match of base pay by the Village for all employees. The International City/County Management Association "ICMA" Retirement Corporation administers the Plan. All of the investments are self-directed by each employee. The total payroll for the year was \$1,757,061 while the covered payroll was \$1,330,170. Pension expenses for the years ended June 30, 2015, 2014 and 2013 were \$133,017, \$135,283, and \$159,765 respectively.

The Village also offers its employees a deferred compensation plan through the International City/County Management Association "ICMA" Retirement Corporation in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Village has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee. The balance of the assets in the plan, at fair market value, as of June 30, 2015 was \$888,098.

The Village also offers its employees a Cafeteria Plan in accordance with Internal Revenue Code Section 125. This allows employees to pay for health benefits and dependent care pre-tax and pre-social security.

All Village employees receive a group life insurance policy for twice their annual salary up to a maximum of \$100,000.

B. CONCENTRATION OF REVENUE/EXPENSES

The Village receives a major portion of its revenue from International Business Machines "IBM". For the year ended June 30, 2015, the Village received 9.7% of total property taxes from IBM and received 70.8% of total water sales from IBM.

The Village purchased a major portion of their water from Champlain Water District "CWD" for the year ended June 30, 2015. The Village purchased \$2,960,762 in water from CWD.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

C. PROPERTY TAXES

The Town of Essex is responsible for assessing and collecting Village property taxes, as well as education property taxes for the State and recreation property taxes for the School District. Property taxes are assessed based on property valuations as of April 1, the approved budgets and the State education property tax liability. The Town remits 100% of the taxes billed to the Village in two (2) installments in October and April. Any delinquencies are absorbed by the Town. The tax rate for fiscal year 2015 was .2830.

D. RISK MANAGEMENT

The Village of Essex Junction is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Village of Essex Junction maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Village of Essex Junction. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Village must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Village of Essex Junction is also a member of the Vermont League of Cities and Towns Unemployment Insurance Trust. The Unemployment Trust is a nonprofit corporation formed to provide unemployment coverage for Vermont municipalities and is owned by the participating members. The agreement does not permit the Unemployment Trust to make additional assessments to its members.

E. CONTINGENT LIABILITIES

The Village is a participating member in the Chittenden Solid Waste District (CSWD) and Champlain Water District (CWD). The Village could be subject to a portion of the two district's debt if the districts experience financial problems.

VILLAGE OF ESSEX JUNCTION, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015

F. OTHER

The Village finished refurbishing its Wastewater Treatment Facility. The Village owns the facility, however, the facility serves three municipalities; the Village of Essex Junction, the Town of Essex and the Town of Williston. The Village has an agreement with the Towns to provide capacity and treatment rights in exchange for an annual fee and for their share of the improvements. The cost of the project, estimated to be around \$15,823,500, will be paid for with borrowed funds from the State of Vermont Special Environmental Revolving Fund, a general obligation bond and from capital reserves. The debt service cost will be shared amongst all three municipalities based upon the capacity owned by each. Currently, the Village owns 35.76%, the Town of Essex owns 33.33% and the Town of Williston owns 30.91%. The Village also has an agreement with the Town of Williston to sell them an additional 10,000 gallons per day of capacity for \$100,000 per year for one more year which will increase the Town of Williston's capacity and decrease the Village's capacity. The Town of Williston has already paid \$400,000 for 30,000 gallons over the past four years. The sale of this capacity will also change the debt service percentages as noted previously. After the 2016 final sale, the Village's percentage will be 35.46% and the Town of Williston's will be 31.21%

G. AUTHORIZED BORROWING

In June, 2011, the Village voters authorized the borrowing of up to \$3,200,000 contingent upon other Federal and State aid for the purpose of making public improvements to the Village highways and sidewalks. The total estimated cost of such improvements is \$11,531,000. No action has taken place as of June 30, 2015.

VILLAGE OF ESSEX JUNCTION, VERMONT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2015

	Special Revenue Fund	Capital Project Fund	
	<u> </u>	<u> </u>	
	Veterans Memorial Park Fund	Land Acquisition Capital Reserve Fund	Total
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Cash	\$ <u>3,630</u>	\$ <u>80,588</u>	\$ <u>84,218</u>
Total Assets	\$ <u><u>3,630</u></u>	\$ <u><u>80,588</u></u>	\$ <u><u>84,218</u></u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Total Liabilities	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:			
Restricted	3,630	0	3,630
Committed	<u>0</u>	<u>80,588</u>	<u>80,588</u>
Total Fund Balances	<u>3,630</u>	<u>80,588</u>	<u>84,218</u>
Total Liabilities and Fund Balances	\$ <u><u>3,630</u></u>	\$ <u><u>80,588</u></u>	\$ <u><u>84,218</u></u>

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VILLAGE OF ESSEX JUNCTION, VERMONT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Special Revenue Fund	Capital Project Fund	
	Veterans Memorial Park Fund	Land Acquisition Capital Reserve Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Interest	\$ <u> 7</u>	\$ <u> 160</u>	\$ <u> 167</u>
Total Revenues	<u> 7</u>	<u> 160</u>	<u> 167</u>
Expenditures:	<u> 0</u>	<u> 0</u>	<u> 0</u>
Excess of Revenues Over Expenditures	<u> 7</u>	<u> 160</u>	<u> 167</u>
Net Change in Fund Balances	7	160	167
Fund Balances - July 1, 2014	<u> 3,623</u>	<u> 80,428</u>	<u> 84,051</u>
Fund Balances - June 30, 2015	<u> 3,630</u>	<u> 80,588</u>	<u> 84,218</u>

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VILLAGE OF ESSEX JUNCTION, VERMONT
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS - AGENCY FUNDS
 JUNE 30, 2015

	Exposition Noise Escrow Account Fund	School Impact Fees Fund	Total
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Cash	\$ <u>2,002</u>	\$ <u>7,000</u>	\$ <u>9,002</u>
Total Assets	\$ <u><u>2,002</u></u>	\$ <u><u>7,000</u></u>	\$ <u><u>9,002</u></u>
<u>LIABILITIES</u>			
Due to Other Organizations	\$ <u>2,002</u>	\$ <u>7,000</u>	\$ <u>9,002</u>
Total Liabilities	<u>2,002</u>	<u>7,000</u>	<u>9,002</u>
<u>NET POSITION</u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
WATER FUND
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Water Sales - Village	\$ 826,553	\$ 821,694	\$ (4,859)
Water Sales - IBM	2,230,880	2,359,583	128,703
Water Sales - IBM Vermont Tax	51,275	54,211	2,936
Water Sales - Large Users	96,243	93,437	(2,806)
Penalties	3,500	3,866	366
Hook on Fees	0	363	363
Miscellaneous	15,000	23,059	8,059
Interest Earnings	<u>0</u>	<u>689</u>	<u>689</u>
Total Revenue	<u>3,223,451</u>	<u>3,356,902</u>	<u>133,451</u>
Expenses:			
Salaries - Regular	107,890	86,140	21,750
Salaries - Overtime	14,000	9,682	4,318
Salaries - Part-time	8,798	3,650	5,148
Social Security	9,447	7,505	1,942
Unemployment Insurance	616	305	311
Workers Compensation Insurance	5,277	6,383	(1,106)
Health Insurance and Other Benefits	41,604	32,643	8,961
Retirement	10,789	8,558	2,231
Liability and Property Insurance	3,402	3,089	313
Interest Expense	50	4	46
Supplies	5,000	6,821	(1,821)
Postage	1,500	1,643	(143)
Gas, Oil and Grease	2,000	2,512	(512)
Meters and Parts	1,000	1,658	(658)
Distribution Materials	5,700	7,293	(1,593)
Computer Expenses	1,200	1,169	31
Water & Sewer Charges	350	170	180
Training and Conferences	2,000	1,370	630
Telephone Service	0	986	(986)
Electrical Service	700	672	28
Heat	3,500	2,525	975
Maintenance - Other	1,000	1,944	(944)
Water Line Maintenance - Breaks	16,000	140,656	(124,656)
Uniforms and Boots	1,000	2,340	(1,340)
Contract Services	106,840	106,840	0
Other Professional Services	1,000	925	75
Audit Services	3,500	3,335	165
Water Purchases - Village	451,212	534,685	(83,473)
Water Purchases - IBM	2,230,880	2,359,583	(128,703)
Printing and Advertising	1,700	1,486	214
Transfer to Capital Reserve	120,000	120,000	0
Capital Outlay	3,850	1,321	2,529
State Water Tax - Village	10,371	12,283	(1,912)
State Water Tax - IBM	<u>51,275</u>	<u>54,211</u>	<u>(2,936)</u>
Total Expenses	<u>3,223,451</u>	<u>3,524,387</u>	<u>(300,936)</u>
Net Income/(Loss)	<u>\$ 0</u>	(167,485)	<u>\$ (167,485)</u>
Adjustments to Reconcile to GAAP Basis Statements:			
Purchases of Equipment		23,554	
Bond Interest		(12,843)	
Capital Reserve Fund Transfer		120,000	
Interest Earned on Capital Reserve Fund		264	
Depreciation		<u>(103,049)</u>	
Change in Net Position - Exhibit H		<u>\$ (139,559)</u>	

See Disclaimer in Accompanying Independent Auditor's Report.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
SANITATION FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Sanitation Billing	\$ 403,915	\$ 529,162	\$ 125,247
Sanitation Penalty	2,000	2,446	446
Essex Pump Station Fees	22,075	28,237	6,162
2 Party Agreement Revenue	15,000	15,000	0
Hook on Fees	20,000	131,498	111,498
Interest Earnings	0	1,764	1,764
Total Revenue	462,990	708,107	245,117
Expenses:			
Salaries - Regular	80,190	78,710	1,480
Salaries - Overtime	8,000	11,188	(3,188)
Salaries - Part Time	12,683	3,666	9,017
Social Security	7,839	6,658	1,181
Unemployment Insurance	668	422	246
Workers Compensation Insurance	4,177	3,955	222
Health Insurance and Other Benefits	41,604	33,884	7,720
Retirement	8,019	7,564	455
Liability and Property Insurance	6,800	5,780	1,020
Supplies	1,000	1,161	(161)
Postage	3,000	3,272	(272)
Gas, Grease and Oil	3,000	2,023	977
Meters and Parts	2,000	0	2,000
Computer Expenses	2,800	2,338	462
Water and Sewer Charge	1,500	285	1,215
Training and Conferences	500	0	500
Electrical Service	8,500	9,708	(1,208)
Heating/Natural Gas	1,800	1,464	336
Maintenance - Other	1,500	3,079	(1,579)
Pump Station Maintenance	4,000	8,281	(4,281)
Sanitation Lines Maintenance	10,000	3,824	6,176
Susie Wilson Pump Station Costs	7,000	8,480	(1,480)
West St. Pump Station Costs	10,000	16,342	(6,342)
Uniforms, Boots, Etc.	1,000	1,510	(510)
Contractual Services	137,140	137,140	0
Right-Of-Way Agreements	8,400	8,479	(79)
Sanitation Line Back-up Cleaning	1,500	2,000	(500)
Other Professional Services	1,000	1,076	(76)
Audit Services	1,700	1,668	32
Printing and Advertising	0	381	(381)
Capital Reserve Fund Contributions	85,000	233,998	(148,998)
Capital Outlay	670	0	670
Total Expenses	462,990	598,336	(135,346)
Net Income	\$ 0	109,771	\$ 109,771
Adjustments to Reconcile to GAAP Basis Statements:			
Admin Fee on ARRA Loan		(4,253)	
Interest Earned on Capital Reserve Fund		1,041	
Sale of WWTF Capacity		100,000	
Transfers from WWTF Fund		22,960	
Capital Reserve Fund Transfer		233,998	
Transfers to WWTF Fund		(39,315)	
Depreciation		(152,434)	
Change in Net Position - Exhibit H		\$ 271,768	

See Disclaimer in Accompanying Independent Auditor's Report.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Village User Charges	\$ 711,876	\$ 712,301	\$ 425
Village User Penalties	3,000	3,309	309
Wastewater Charge - Essex	465,440	465,440	0
Wastewater Charge - Williston	569,380	568,060	(1,320)
Pump Station Maintenance Fee	30,300	30,300	0
Village Septage Discharge Income	12,000	16,848	4,848
Shared Septage Revenue	6,000	8,298	2,298
Village Leachate Revenues	0	18,112	18,112
Shared Leachate Revenues	0	8,921	8,921
Interest	0	977	977
Miscellaneous	0	1,123	1,123
Total Revenue	1,797,996	1,833,689	35,693
Expenses:			
Salaries - Regular	308,467	326,718	(18,251)
Salaries - Overtime	45,000	41,042	3,958
Salaries - Part-Time	15,000	12,377	2,623
Social Security	28,612	26,386	2,226
Unemployment Insurance	1,535	785	750
Workers Compensation Insurance	16,530	17,178	(648)
Health Insurance and Other Benefits	107,085	76,168	30,917
Retirement	30,847	29,431	1,416
Liability and Property Insurance	25,000	21,148	3,852
Interest Expense	500	0	500
Supplies	9,000	10,285	(1,285)
Supplies - Laboratory	10,000	17,864	(7,864)
Chemicals	195,000	203,201	(8,201)
Gas, Grease and Oil	6,000	4,196	1,804
Water and Sewer Charge	7,000	2,605	4,395
Training and Conferences	6,500	7,684	(1,184)
Telephone Services	4,500	4,568	(68)
Electrical Service	200,000	166,661	33,339
Heating	20,000	29,569	(9,569)
Maintenance - Other	70,000	130,300	(60,300)
Vehicles Maintenance - Travel	2,500	3,366	(866)
Uniforms, Boots, Etc.	4,000	6,326	(2,326)
Interview Costs	0	30	(30)
Contract Laboratory Service	7,000	6,919	81
Contract Services	53,420	53,420	0
Accident Claims	0	634	(634)
Legal Services	1,000	776	224
Grit Disposal	10,000	6,247	3,753

See Disclaimer in Accompanying Independent Auditor's Report.

VILLAGE OF ESSEX JUNCTION, VERMONT
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
WASTEWATER FUND
FOR THE YEAR ENDED JUNE 30, 2015

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenses:			
(Cont'd)			
Sludge Dewatering	\$ 150,000	\$ 107,536	\$ 42,464
Sludge Management	178,000	133,341	44,659
Other Professional Services	4,000	0	4,000
Audit Services	4,000	3,915	85
WWTF Annual Permit Fee	7,500	5,411	2,089
Capital Reserve Fund Contributions	260,000	260,000	0
Capital Outlay	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Total Expenses	<u>1,797,996</u>	<u>1,716,087</u>	<u>81,909</u>
Net Income	<u>\$ 0</u>	117,602	<u>\$ 117,602</u>
Adjustments to Reconcile to GAAP Basis Statements:			
Transfer from Sanitation Fund		39,315	
Purchase of Equipment		4,247	
Bond Interest		(49,865)	
Admin Fee on ARRA Loan		(702)	
Gain on Sale of Asset		2,059	
Loss on Disposal of Capital Asset		(30,921)	
Capital Reserve Fund Transfer		260,000	
Capital Contributions Received		150,847	
Interest Earned on Capital Reserve Fund		600	
Transfer to Sanitation Fund		(22,960)	
Depreciation		<u>(893,822)</u>	
Change in Net Position - Exhibit H		<u>\$ (423,600)</u>	

See Disclaimer in Accompanying Independent Auditor's Report.

Sullivan, Powers & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
[VT Lic. #92-000180](#)

Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance with "Government Auditing Standards"

Board of Trustees
Village of Essex Junction
2 Lincoln Street
Essex Junction, VT 05452-3685

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Essex Junction, Vermont as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Village of Essex Junction, Vermont's basic financial statements, and have issued our report thereon dated March 4, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village of Essex Junction, Vermont's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Essex Junction, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Essex Junction, Vermont's internal control.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village of Essex Junction, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

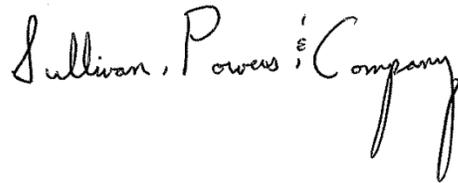
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Essex Junction, Vermont's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village of Essex Junction, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Village of Essex Junction, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 4, 2016
Montpelier, Vermont
VT Lic. #92-000180

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in black ink and is positioned to the right of the date and location information.

Memo

To: Patrick C. Scheidel, Municipal Manager and the Village Trustees
From: Dennis E. Lutz, P.E., Public Works Director
Aaron K. Martin, P.E., Utilities Director / Town Engineer
Date: March 01, 2016
Subject: 2017 Class II Town Highway Paving Grant – South Summit Street

ISSUE: The purpose of this memo is to provide information to the Trustees regarding the 2017 Town Highway Paving Grant program from VTRANS. If a grant is awarded, funding will be used to offset the construction costs associated with repair and overlay of a 1,850-foot long continuous section of South Summit Street, (TH-6).

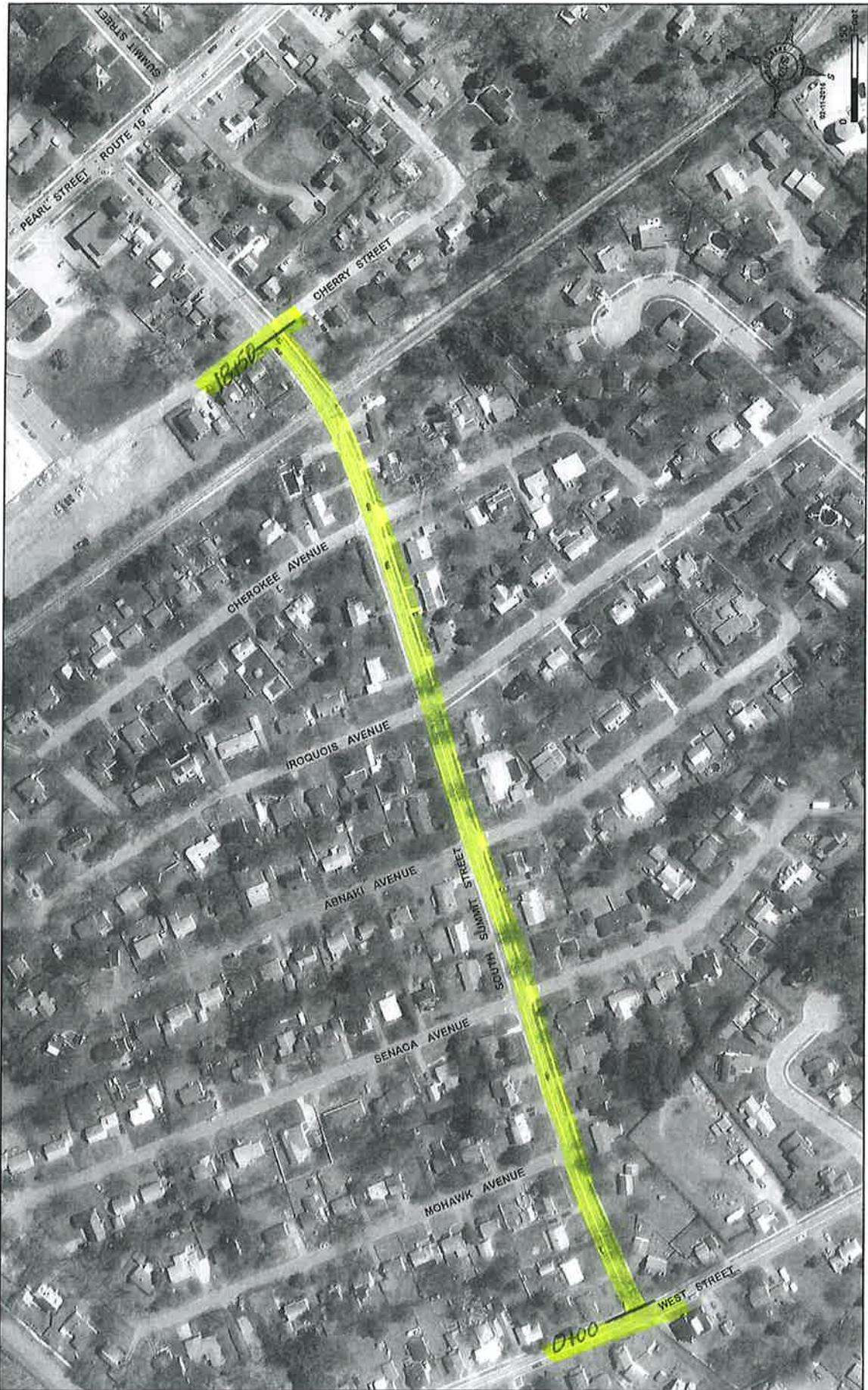
DISCUSSION: South Summit Street, between West Street and Cherry Street, has not received a pavement overlay in over 30 years. This section of Class II Highway last received a surface treatment in 1986. Over the years since then, a significant amount of deterioration has occurred to the wearing surface. South Summit Street is one of the more highly traveled roads in the Village and can see up to 3,700 ADT which acts to accelerate the deterioration process. This traffic only stands to increase over time as development increases within the Village core.

The section of South Summit Street between West Street and Cherry Street has a total width of 30 feet and is approximately 1,850-foot in length. The road surface shall be repaired in the locations with the most severe pavement failure. The entire road surface within the project limits shall be cold planed to a depth of 1.5 Inches, a Type IV bituminous concrete pavement shim course will be placed along the entire length of the milled surface, and a two (2.0) inch pavement overlay of Type III bituminous concrete will be applied with new pavement markings.

The Village is requesting a grant award for 90% of the eligible project cost, which includes the work described above for the 1,850-foot length of road. The Village will cover the remaining 10% of the eligible cost of the project and the full amount of the non-eligible costs. If the Village does not obtain the Class II paving grant this year, then the pavement reconditioning work described above will not be completed this year and the Village can reapply for grant funding next year. The project will be included in the Summer 2016 paving bid. This project will only be awarded if a grant is received.

COSTS: The total project cost for the South Summit Street pavement restoration as proposed, is \$122,250. The Village is asking for \$110,025 of assistance through the Class II Paving Grant program. A cost estimate will be submitted as part of the application, and has been attached to this memo. The Village will be responsible for the remaining 10% of the eligible cost of the project and 100% of the non-eligible costs, (estimated Village cost = \$12,225). If the Village obtains the grant, the plan is to use FYE17 paving funds to make up the local share.

RECOMMENDATION: Although no Trustee signatures are required to submit the grant, it is recommended that the Trustees support the staff's application for the grant funds.





VERMONT

AGENCY OF TRANSPORTATION

FY 2017 Municipal Highway Grant Application

APPLYING FOR: Structures Class 2 Roadway Emergency

MUNICIPALITY: Essex Junction MUNICIPAL CONTACT (name): Patrick Scheidel

MAILING ADDRESS: 2 Lincoln Street, Essex Junction, Vermont 05452

Phone: (802) 878-6944

E-Mail: pscheidel@essex.org

ACCOUNTING SYSTEM: Automated Manual Combination

DUNS #: 144372930

Grantee FY End Month (mm format): 06

DISTRICT CONTACT (name): Dick Hosking, P.E.

Phone: (802) 655-1580

E-Mail: dick.hosking@vermont.gov

SCOPE OF WORK TO BE PERFORMED BY GRANTEE

Location of Work. The work described below involves the following town highway / structure:

TH# 6, (Name) South Summit Street which is a class 2 town highway.

Bridge # _____, which crosses _____

Culvert # _____, for which the original size was _____ and the replacement size is _____

Causeway: _____

Retaining Wall: _____

Latitude: _____

Longitude: _____

MM (If Available): _____

Problem:

The existing pavement along a 1,850 foot section of South Summit Street, (TH#6), a Class II Highway between Cherry Street and West Street is severely deteriorated with rutting and numerous repaired potholes. This section of South Summit Street is in need of a pavement surface rehabilitation before further irreversible damage to the road is caused.

Reason For Problem:

There are a couple factors impacting the condition of South Summit Street. The section of street to be rehabilitated if awarded a grant has not received any surface treatment for more than 30 years. Furthermore, due to the substantial increase in average daily traffic within the proposed project corridor, the pavement deterioration has only accelerated.

Proposed Scope of Work:

The proposed project includes the entire 1,850 foot length of South Summit Street, (TH#6), a Class II Highway. The limits of the project are depicted on Attachment A of this application. The work is to include, cold planning the entire road surface throughout the project area to a depth of 1.5 Inches, installation of a Type IV bituminous concrete pavement shim course, a two (2.0) inch Type III bituminous concrete pavement overlay with new pavement markings. A cost estimate, Attachment C, has been developed for the work.

Detailed Cost Estimate (below or attached):

See Attachment C

Estimated Project Amount: \$ 122,250.00

Estimated Completion Date: 10/01/2016

Municipality has complied with 19V.S.A. Section 309(d) regarding "complete streets."	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Municipality has adopted Codes & Standards that meet or exceed the State approved template?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Municipality has a current Network Inventory? (less than 3 years old)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Municipality MUST complete the following environmental resource checklist:	
EXISTING STRUCTURES: (check all that apply)	
<input type="checkbox"/> Steel Tube Culvert	<input type="checkbox"/> Concrete Box Culvert
<input type="checkbox"/> Stone Culvert	<input type="checkbox"/> Concrete Bridge
<input type="checkbox"/> Ditch	<input type="checkbox"/> Rolled Beam/Plate Girder Bridge
<input type="checkbox"/> Metal Truss Bridge	<input type="checkbox"/> Wooden Covered Bridge
<input type="checkbox"/> There are foundation remains, mill ruins, stone walls or other	<input type="checkbox"/> Masonry Structure
<input type="checkbox"/> Stone Abutments or Piers	<input type="checkbox"/> Buildings (over 50 yrs old) within 300 feet of work
<input type="checkbox"/> Other:	
PROJECT DESCRIPTION: (check all that apply)	
<input type="checkbox"/> The project involves engineering / planning only	<input checked="" type="checkbox"/> The project consists of repaving existing paved surfaces only
<input type="checkbox"/> The project consists of reestablishing existing ditches only within existing footprint	<input checked="" type="checkbox"/> All work will be done from the existing road or shoulder
<input type="checkbox"/> The structure is being replaced on existing location / alignment	<input type="checkbox"/> There will be excavation within 300 feet of a river or stream
<input type="checkbox"/> New structure on new alignment	<input type="checkbox"/> Repair/Rehab of existing structure
<input type="checkbox"/> There will be excavation within a flood plain	<input type="checkbox"/> Road reclaiming, reconstruction, or widening
<input type="checkbox"/> Tree cutting / clearing	<input type="checkbox"/> Temporary off-road access is required
<input type="checkbox"/> New ditches will be established	<input type="checkbox"/> The roadway will be realigned
The municipality has included photos of the project. Must show infrastructure and surrounding features as much as possible. <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

Below this line to be filled in by VTrans staff:

Recommended Award Amount:

District Staff Approval: (name) _____ Date: _____

Note:

Projects may involve impacts to protected historic or archaeological resources. For more information, responsible parties are encouraged to contact the District staff.

ATTACHMENT C

South Summit Street TH - 6

Item	Item Description	Units	Unit Cost	Quantity	Total
Mill & Fill					
TOE	2.0-Inch Type III Bituminous Concrete Pavement	Ton	\$ 73.00	810	\$ 59,130.00
TOE	Rail Road Crossing Markings	LS	\$ 1,250.00	1	\$ 1,250.00
				Subtotal	\$ 60,380.00
210.10	Cold Planing, Bituminous Pavement	SY	\$ 2.00	6,200	\$ 12,400.00
604.40	Change Elevation of Drop Inlets, Catch Basins	EA	\$ 1,200.00	25	\$ 30,000.00
604.42	Change Elevation of Sewer Manhole	EA	\$ 1,200.00	6	\$ 7,200.00
629.20	Adjust Elevation of Valve Box	EA	\$ 275.00	10	\$ 2,750.00
630.10	Uniformed Traffic Officers	HR	\$ 53.61	12	\$ 643.32
630.15	Flaggers	HR	\$ 23.33	24	\$ 559.92
646.411	Durable 4 Inch Yellow Line, Recessed Type I Tape	LF	\$ 2.43	3,400	\$ 8,262.00
				Subtotal	\$ 61,815.24
				Total Project Cost	\$ 122,195.24

NOTE: Unit Cost estimates provided are from the Vermont Agency of Transportation 2 - Year Averaged Price List.
(January 2014 to December 2015).

USE \$ 122,250.00 Eligible Project Costs

ANNUAL FINANCIAL PLAN - TOWN HIGHWAYS
19 V.S.A. § 306(j)

TA-60

Village of Essex Junction Fiscal Year 2017 Begin 7/1/16 End 6/30/17

INCOME

DESCRIPTION	ESTIMATED
State Funds - 19 V.S.A. Section 306(a):	
Class 1 5.013	\$ 56,167.00
Class 2 2.006	\$ 8,236.00
Class 3 27.64	\$ 42,140.00
Town Tax Funds – 19 V.S.A. Section 307	\$ 953,450.00
Special Funds (e.g., bonds or earmarks):	
a. Capital Reserve Fund	\$ 125,467.00
b.	\$
c.	\$
TOTAL	\$ 1,185,460.00

EXPENSES

DESCRIPTION	ESTIMATED
Winter Maintenance	\$ 112,000.00
Non-Winter Maintenance	\$ 947,993.00
Major Construction Projects	
a. Railroad Ave. roadway	\$ 86,558.00
b. Hillcrest Rd. sidewalk imp.	\$ 38,909.00
c.	\$
TOTAL	\$ 1,185,460.00

Comments:

This form shall be signed by the appropriate town officials and forwarded to the District Transportation Administrator.

TA-60 Rev 09-13

ANNUAL FINANCIAL PLAN - TOWN HIGHWAYS

TA-60

19 V.S.A. § 306(j)

(page 2)

We, the Legislative Body of the Municipality of Essex Junction certify that funds raised by municipal taxes are equivalent to or greater than a sum of at least **\$300.00** per mile for each mile of Class 1, 2, and 3 Town Highway in the municipality. (19 V.S.A. 307)

_____ Date: _____

(Duly Authorized Representatives)

The submitted Town Plan meets the requirements of Title 19, Section 306(j).

_____ Date: _____

District Transportation Administrator

**Certification of Compliance
for
Town Road and Bridge Standards
and
Network Inventory**

We, the Legislative Body of the Municipality of Essex Junction certify that we have reviewed, understand and comply with the Town Road and Bridge Standards / Public Works Specifications and Standards passed and adopted by the Selectboard / City Council / Village Board of Trustees on February 11, 2014.

We further certify that our adopted standards do do not meet or exceed the minimum requirements included in the January 23, 2013 VTrans template.

We further certify that we do do not have an up-to-date highway network inventory which identifies location, size, deficiencies/condition of roads, bridges, causeways, culverts and highway-related retaining walls on class 1, 2, and 3 town highways, and estimated cost of repair.

(Duly Authorized Administrator)

Date: _____

For a summary of your community's road and bridge information please visit: tinyurl.com/rdsinfo



MEMORANDUM

TO: Village Trustees
FROM: Pat Scheidel, Municipal Manager
DATE: March 8, 2016
SUBJECT: Trustees Meeting Schedule

TRUSTEES MEETING SCHEDULE/EVENTS

March 14 at 7:00 – Joint Meeting with Selectboard re: TGIA recommendations

March 22 at 6:30 – Regular Trustees Meeting

April 6 at 6:00 PM – Annual Community Supper

April 6 at 7:00 – Annual Meeting

April 12, 7:00 AM to 7:00 PM – Australian Ballot Voting

April 12 at 6:30 – Regular Trustees Meeting

April 26 at 6:30 – Regular Trustees Meeting

May 10 at 6:30 – Regular Trustees Meeting

May 24 at 6:30 – Regular Trustees Meeting

May 28 at 10 AM – Memorial Day Parade

**VILLAGE OF ESSEX JUNCTION
PLANNING COMMISSION
MINUTES OF MEETING
February 18, 2016**

- MEMBERS PRESENT:** David Nistico (Chairman); John Alden, Amber Thibeault, Diane Clemens, Joe Weith, Nick Meyer, Andrew Boutin.
- ADMINISTRATION:** Robin Pierce, Development Director
- OTHERS PRESENT:** Ed Daudelin, Frank & Judy Naef, Anne Whyte, Dan Kerin, Gabe Handy, Ed Von Sitas, Tom Helmstulle, Rick Harrison, Elaine Sopchak, Lois Blaisdell, Janet Wilson, George Tyler, John Reynolds.
- AGENDA:**
1. Call to Order
 2. Audience for Visitors
 3. Additions/Amendments to the Agenda
 4. Minutes
 5. Public Meeting
 - Conceptual Master Plan, Mixed Use Development, Two Buildings, Commercial/Residential and Elderly, 9 & 11 Park Street, Handy Hotels and Rentals, LLC
 6. Other Planning Commission Items
 7. Adjournment

1. CALL TO ORDER

Dave Nistico called the meeting to order at 6 PM. There were no announcements.

2. AUDIENCE FOR VISITORS

Ed Daudelin, 17 Cascade Court, reported the hurricane fence installed by his neighbor is on his property and the neighbor refuses to remove the fence. Mr. Daudelin asked if a fence can be installed without permission from the Village Office. Robin Pierce said the village does not get involved in boundary disputes which are civil matters handled by the courts. John Alden noted a fence less than 6' in height can be installed without a permit.

Dan Kerin, Southview, said when he lived on South Street a neighbor had a property dispute and had the sheriff present when they installed their fence.

3. ADDITIONS/AMENDMENTS TO THE AGENDA

None.

4. MINUTES

December 3, 2015 & January 21, 2016

MOTION by Amber Thibeault, SECOND by John Alden, to approve the 12/3/15 and 1/21/16 minutes as presented. VOTING: unanimous (7-0); motion carried.

5. PUBLIC MEETING

Conceptual Master Plan for a proposed mixed use development with two buildings and parking, one with commercial/residential and one with elderly housing, on a 1.27 acre parcel at 9 & 11 Park Street in the Village Center District by Handy's Hotel's and Rentals, LLC

Gabe Handy appeared on behalf of the application.

STAFF REPORT

The Planning Commission received a written staff report on the application, dated 2/18/16. Robin Pierce stated:

- The proposal is in line with the majority voice at the Design Five Corners workshop and meets the standards in the Land Development Code.
- Master Plan review looks at what is proposed broadly (i.e. uses, access points, and such) rather than building details. If the master plan is approved then there will be site plan review for each building on the parcel.
- The village is considered a growth center which means compact settlements surrounded by open/farm land.
- The applicant agreed to provide a widened sidewalk to match the sidewalk for the development at 4 Pearl Street.
- Presently there are two lots (9 & 11 Park Street) which will be merged into one large lot.
- The applicant has an agreement with the School District for an access and utilities easement from the proposed elderly housing building to the school driveway.
- Presently the parcel has three curb cuts. The applicant may eliminate a curb cut once the development is complete.

APPLICANT COMMENTS

Gabe Handy noted the following:

- Presently on the property is a restaurant with a lease to Year 2021 and apartment houses with a lease to 2017. Effort is being made to find a compromise on the leases so the project is not delayed.
- The plan is to first build 44 units of independent living senior/elderly housing (units will be 650 s.f. to 700 s.f. in size) with underground parking in the rear of the lot next to the school property and then do the building on the front corner portion of the parcel so the project will be built in two phases.
- The elderly housing building will have three stories and underground parking. The building on the front corner portion of the lot will have three stories of residential above the commercial uses so the building will be four stories in height. Parking will be under the building with parking for the commercial uses behind the building. The number of units in the corner building will be determined by the number of parking spaces which will not be less than 40 spaces.
- Access to the parcel is from Park Street (two curb cuts) and Park Terrace (one curb cut).

Joe Weith mentioned being able to do maintenance on the side of the senior housing building if the building is on the lot line. Mr. Weith mentioned an architectural tool

known as “Sketch Up” that may be helpful in seeing how buildings fit in context to the area. Robin Pierce explained the concept is going through the Master Plan review process. There is no guarantee approval of the master plan will lead to site plan approval.

John Alden noted the following considerations:

- Demolition of existing structures.
- Streetscape change with a four story building up to the street.
- Submitting the application after the updated Land Development Code is adopted because the application meets what is in the updates.
- Park Street School is a historic building and the view corridor looking up to the school is included in the historic designation so the proposed senior housing building may need to be buffered.
- Parcels involved or adjacent are in the Village Center District where there is 100% lot coverage and zero setback from the street.
- Changes to site conditions around the applicant’s property are not accurately shown on the site plan and should be. Also, the site plan needs to show how what is proposed ties into what is around the development and how that satisfies the Land Development Code.

Diane Clemens suggested the senior housing building may be better placed on the other side of the lot (farther from the school view corridor). Ms. Clemens asked if there is any visibility issue with the ramp into Building 1. Mr. Handy said there is a guardrail so there is not a visibility issue. Ms. Clemens asked if the parking for Building 2 (senior housing) is at-grade. Mr. Handy said the entrance to the underground parking is at-grade and then the lot escalates slowly.

Nick Meyer mentioned connectivity and walkability in the downtown and asked if sidewalks are proposed for the senior housing building. Robin Pierce reiterated the applicant agreed conceptually to a wider sidewalk for the building on the corner portion of the lot. Following further discussion the Planning Commission felt there should be sidewalk from Building 2 to Park Street or Park Terrace. Nick Meyer asked if there will be a traffic study for the portion of Park Terrace to Park Street. Robin Pierce confirmed this.

John Alden noted Park Terrace is narrow and the access should be widened. Robin Pierce stated an exit from the property by the school driveway has been negotiated, and the applicant has two access points on Park Street.

PUBLIC COMMENT

John Reynolds asked if the concept of a master plan review is new to the village review process. Robin Pierce said the process was added to the Land Development Code five years ago and is there for the Planning Commission to determine if an idea for a site meets the intent of the municipal plan and the requirements of the Land Development Code. Mr. Reynolds commented the basic concept of the Handy proposal seems excellent.

Frank Naef, 4 Park Terrace, noted a prior proposal for a La Quinta Inn with parking was in the same location as Building 2 (senior housing) in the current proposal. The grade of the land is steep (14%) and a retaining wall was going to be required with the La Quinta application. Mr. Naef observed the exit for Building 2 puts all vehicles onto the entrance to the school. There are preschool aged children at the school. Robin Pierce noted there will be access onto Park Terrace as well similar to access for a prior development proposal by Mr. Naef. Joe Weith said the first phase of the development (senior housing) will show the vehicle traffic so the site plan needs to reflect the buildings and curb cuts in the master plan. Frank Naef asked about parking for the building on the corner of the lot. Robin Pierce said the parking will be within the footprint of the building. Details will be shown at site plan review. Mr. Naef asked if there are any historic buildings involved. Robin Pierce said there is a list of historic sites and that will be part of the discussion. The restaurant building has had many changes over the years. Mr. Naef asked who manages the traffic plan for construction. Robin Pierce said the general contractor will oversee what has been approved by the Village Engineer. Mr. Naef asked about the minimum dimension between driveways. Robin Pierce stated at this point the minimum dimension is not met. Mr. Naef asked about having an exit onto Park Street and not Park Terrace. Gabe Handy said he was told the better layout is Park Terrace to move traffic without interfering with traffic on Park Street. Robin Pierce added the village encourages decreasing the number of curb cuts.

Dan Kerin, 10 Southview, commented it was thought the Lincoln Inn was historic, but only the barns at the Lincoln Inn qualify as historic. Mr. Kerin spoke positively about the proposed development, noting the proposal is a continuation of what is being built at 4 Pearl Street and what the people said they wanted to see in the village downtown. Senior housing is a good addition.

Ed Von Sitas, 43 Jackson, observed the single family houses on the parcel are now multi-family houses and the former Willy house next to the restaurant had a barn that is now long gone. Mr. Von Sitas stated the proposal blends with the new building on the corner of Park St/Pearl St. and keeps the concept going. The focus of the discussion with the Planning Commission should be whether the proposal meets the master plan.

Anne Whyte, 10 School Street, expressed concern about traffic with an access on Park Terrace along with the access for the 4 Pearl Street. Robin Pierce said the curb cuts are about opposite of each other. Ms. Whyte said the impact of traffic from 4 Pearl Street on Park Terrace is not yet known. There are people parking on Park Terrace. There are delivery trucks. The area is very congested and dangerous now with no sidewalks and very little room for emergency vehicles. Having another large building with commercial uses and apartments without a traffic light to help people merge into the traffic flow will result in long wait times. A new traffic study should look at this. Ms. Whyte also expressed concern about the size of the new building relative to the surrounding buildings. Robin Pierce noted the streetscape is set for buildings along Park Street. The Fire Chief reviews all development plans and saw no problems with the proposed conceptual master plan. Ms. Whyte spoke about the existing condition of Park Terrace which is caving in from the construction vehicles for the project at 4 Pearl Street. The

vehicles are blocking driveways because they are oversized for the road. Ms. Whyte said the language of being a village with greens and such is at odds with being a downtown with the height of buildings and 100% lot coverage.

The Planning Commission stressed projects must meet the rules as stated. John Alden noted in the role of planning, only three people showed up at work sessions in the past nine months for update of the Land Development Code. Five years ago it was written into the Land Development Code that the village wants four story buildings in the Village Center District. The density is wanted in the zone. Five Corners is the busiest intersection in the county.

Elaine Sopchak, 81 Park Street, urged the developer to look at the Design Five Corners Study and the results of the charrette as well as public input on the visualization of what is wanted downtown. Ms. Sopchak asked if fire truck access to Building 2 will be from the Park Street School access, and noted the need to discuss the width of the access from Park Terrace and the need for sidewalks. Robin Pierce said emergency access will be from Park Street School. There was mention of the visual of Building 2 from the street. Robin Pierce said the building will be banked into the grade of the hill. The front of the building will be four stories and the back will be two and a half stories.

Judy Naef, Park Terrace, stated there have been problems since day one of the project at 4 Pearl Street with traffic and tractor trailer trucks idling and blocking driveways. Also, people continue to use the one-way street in the wrong direction. The police have been contacted without results. Robin Pierce said he talked to the site supervisor at 4 Pearl Street and had the police talk to the site supervisor as well

There were no further comments.

MOTION by Amber Thibeault, SECOND by Diane Clemens, to close the public portion of the hearing for the proposal at 9 & 11 Park Street by Handy Hotels and Rentals, LLC. VOTING: unanimous (7-0); motion carried.

DELIBERATION/DECISION

Master Plan, Mixed Use Development, Two Buildings, Commercial/Residential & Elderly, 9 & 11 Park Street, Handy Hotels and Rentals, LLC

John Alden expressed disappointment that items which should have been submitted with the master plan were not submitted. There is concern about impact on Park Terrace, ped/bike connectivity, and the senior housing building being taller than Park Street School. The general idea is consistent with what the Land Development Code is suggesting, but more detail is needed on the proposal. The parcel is large and twisted into the fabric of what is already there so it is important to have all the details to know the proposal works.

David Nistico urged thinking about the big picture and having a standard that works. All items in Section 502 of the Land Development Code must be addressed.

Diane Clemens said items were addressed verbally, but need to be in writing. The concept is doable, but will be a challenge. Sketches and views are needed, and it will be critical to see how the project complies with the Land Development Code. Every piece must be in compliance in order to proceed to the next step. Robin Pierce said the Village Engineer made comments beyond master plan review that will help the applicant.

Amber Thibeault said language in Section 502 says “optional or as required by the Planning Commission”, but the Planning Commission wants the information so it is not optional.

MOTION by Diane Clemens, SECOND by Andrew Boutin, to support the conceptual master plan for a mixed use development in two buildings with underground parking on 1.27 acres at 9 & 11 Park Street in the Village Center District by Handy Hotels and Rental, LLC noting that the applicant heard the comments and concerns expressed by the Planning Commission at the hearing on 2/18/16. VOTING: unanimous (7-0); motion carried.

6. OTHER PLANNING COMMISSION ITEMS

Next meeting: March 3, 2016

Agenda: Work Session: LDC Update (focus on Section 502)

7. ADJOURNMENT

MOTION by Nick Meyer, SECOND by Andrew Boutin, to adjourn the meeting. VOTING: unanimous (7-0); motion carried.

The meeting was adjourned at 7:45 PM.

Rcdg Scty: MERiordan



**VILLAGE OF ESSEX JUNCTION
MINUTES OF BLOCK PARTY COMMITTEE MEETING
FEBRUARY 22, 2016**

PRESENT: Bridget Meyer and Sam Jackson.
ADMINISTRATION: Patty Benoit, Administrative Assistant; Darby Mayville,
Community Relations Assistant.

The meeting was called to order at 3:30 PM.

1. Update on Vendors/Participants

The date of this year's block party is Saturday, July 16. The group discussed the addition of a photo booth. It is expected to be very popular and options were discussed. It's the 15th year of the block party so the pictures will be customized to say, "15th Essex Jct. Block Party". It was agreed the pictures should be color and props will be included.

The hired vendors so far are the X-Rays, Roaming Railroad, Face Mania and Tom Joyce, the Magician. We will order a bounce castle from Top Hat Entertainment and hire Bubbles the Balloon Artist.

Darby will check with the Bike/Walk Committee to see if they would like to have a presence, as well as the Tree Advisory Committee. It's a good way to reach out and raise awareness about what our committees are doing. Inviting the Rotary Club was also discussed.

Many participants have already signed up, including a climbing wall from Northern Lights Rock and Ice. Letters inviting businesses and restaurants will be sent in March, but Darby will also personally invite Vespa's (new), Turner Toys (new location), Cody's and Mimmo's in the town. Food vendors are especially needed for basic things like hamburgers, hot dogs and desserts. Bridget will check with the vendors from the Five Corners Farmers' Market. She also mentioned the Regional Children's Museum in terms of cool activities for kids and will look into that for us.

We will check with Brian at EJRP about the status of the Brite Nite 5K Run.

2. Review 2016 Budget

The budget has \$4,600 for entertainment with all but \$200 committed. Vermont Tent only charged us half for the tent because of last year's cancellation. The budget from sponsors is \$2,000 and we have \$1,250 from last year's sponsors who said to carry it over to this year. We will offer the two high visibility spots for \$250 each and one has already been taken. We feel we're off to a great start, thanks to the good will of people when we had to cancel last year.

The meeting adjourned at 4:20 PM. The next meeting will be March 28, 2016 at 3:30 PM.

Memorandum

TO: Patrick C. Scheidel, Municipal Manager
Selectboard
Trustees

FROM: Dennis E. Lutz, P.E., Public Works Director
Jim Jutras, Water Quality Superintendent

DATE: 22 February 2016

SUBJECT: Agreement for Stream-Flow Monitoring with the Vermont Department of Environmental Conservation (INFORMATION)

The Village Trustees, the Town Selectboard and the Joint Storm Water Coordinating Committee have previously agreed to move forward with meeting the municipal NPDES Phase II Storm Water permitting requirement for stream-flow testing through the State. The process has taken over three years, including changes to State law, to enable the Department of Environmental Conservation to accept funds from communities for direct input into the program.

In addition, it has taken time to negotiate an agreement acceptable to all the permittees, including resolution of differences between the City of South Burlington and VTRANS over equitable distribution of costs. This has finally happened and the Vermont DEC has provided a final agreement for all parties to sign. A copy is attached.

This agreement defines the cost for each permittee and places the actual testing under State contract. The period of the agreement is for five years and the amount decreases each year. The Essex Junction and Essex Town share will be paid from the joint storm water account and the funds have been budgeted for FYE17.

Because this is an ongoing commitment of funds for the next five years, the document is provided for information prior to signing by the Municipal Manager. The signing pages have been omitted.

MEMORANDUM OF AGREEMENT BETWEEN THE VERMONT DEPARTMENT OF ENVIRONMENTAL CONSERVATION AND THE LISTED MUNICIPAL SEPARATE STORM SEWER SYSTEM (MS4) COMMUNITIES

This Memorandum of Agreement sets forth the agreement between the parties, Vermont Department of Environmental Conservation (DEC) and the following Municipal Separate Storm Sewer System (MS4) Permittees: Burlington International Airport (BTV), City of Burlington (Burlington), Town of Colchester (Colchester), Village of Essex Junction (Essex Junction), Town of Essex (Essex), Town of Shelburne (Shelburne), City of South Burlington (South Burlington), City of Saint Albans (St. Albans City), Town of Saint Albans (St. Albans Town), University of Vermont (UVM), Vermont Agency of Transportation (VTrans), Town of Williston (Williston), and City of Winooski (Winooski) (collectively referred to as “the Parties”), for the purpose of participating in the Ecosystem Restoration and Water Quality Improvement Special Fund to perform the monitoring and other data collection required under the MS4 permitting program.

I. PROJECT PURPOSE:

The purpose of this Agreement, per Act 171 (H.650), Titled: Conservation and land development; stormwater; municipal separate storm sewer systems, is to aid participating MS4 Permittees in obtaining compliance with the flow monitoring requirements of their MS4 permits.

II. SCOPE OF WORK:

The parties agree to the following:

DEC will develop and manage a contract with a third party to carry out flow monitoring requirements as outlined in the existing MS4 permits. Upon signature of this Agreement, DEC will work with the undersigned MS4 Permittees and the contractor to ensure the flow monitoring requirements are met. As long as the MS4 Permittee contributes to the Water Quality Improvement Special Fund as outlined in Section V, they will be considered in compliance with the flow monitoring requirement of the MS4 permit. All management of the Contractor and non-compliance due to the Contractor will be the responsibility of DEC and will not result in any violations under the MS4 permit for any MS4 Permittee signed onto this MOU. DEC will provide the deliverables as outlined in section VIII.

The Parties will provide data on existing flow monitoring gauge sites, precipitation gauge sites, and other information considered to be necessary for the Contractor to complete the work. The Parties will provide funds, as agreed to in Section V, in order to initiate the flow monitoring. Failure to provide the funds as specified will be considered as non-compliance

with this Agreement and the Party will be responsible for maintaining compliance with the MS4 flow monitoring requirements through other means.

III. PROJECT BENEFITS

This project will help to assess the effectiveness of flow restoration plans for up to eleven stormwater impaired streams. Vermont's stormwater Total Maximum Daily Loads (TMDL) utilize flow targets to represent a range of stressors to water quality, from pollutant loads, land based and instream erosion, to increased flooding. Implementation of the flow restoration may take over fifteen years in some watersheds. Flow monitoring will be used by DEC and the Parties to ensure that the management practices implemented under the flow restoration plans are making progress towards the TMDL targets, and redirect efforts if needed.

IV. ENTITY ELIGIBILITY

The entities eligible to participate under the memorandum of understanding include any entity that is subject to the Vermont Municipal Separate Storm Sewer System (MS4) General Permit, signed on December 12, 2012. This includes the following MS4 Permittees: Burlington, Colchester, Essex, Essex Junction, Milton, Rutland Town, Rutland City, St. Albans City, St. Albans Town, Shelburne, South Burlington, Williston, Winooski, UVM, BTV, and VTrans.

V. FINANCIAL CONTRIBUTIONS

As developed by the eligible entities, all participating MS4 communities will divide the costs of the contracted work and pay DEC according to the table below.

MS4 Permittee	% of Total Cost	Costs by State Fiscal Years (July 1 – June 30)				
		2017	2018	2019	2020	2021
BTV	2.1%	\$3,623	\$2,805	\$2,796	\$2,087	\$2,140
Burlington	7.4%	\$12,782	\$9,898	\$9,866	\$7,364	\$7,549
Colchester	5.3%	\$9,232	\$7,149	\$7,126	\$5,319	\$5,452
Essex Junction	6.1%	\$10,625	\$8,228	\$8,201	\$6,122	\$6,275
Essex	6.0%	\$10,473	\$8,111	\$8,084	\$6,034	\$6,185
Shelburne	7.0%	\$12,185	\$9,436	\$9,405	\$7,021	\$7,196
South Burlington	17.4%	\$30,170	\$23,363	\$23,287	\$17,383	\$17,818
St. Albans City	6.6%	\$11,418	\$8,842	\$8,813	\$6,579	\$6,743
St. Albans Town	7.1%	\$12,287	\$9,515	\$9,483	\$7,079	\$7,256
UVM	5.5%	\$9,564	\$7,407	\$7,382	\$5,510	\$5,648
VTrans	16.6%	\$28,794	\$22,298	\$22,225	\$16,590	\$17,005
Williston	6.2%	\$10,668	\$8,261	\$8,234	\$6,146	\$6,300
Winooski	6.6%	\$11,363	\$8,799	\$8,770	\$6,547	\$6,711

		Costs by State Fiscal Years (July 1 – June 30)				
MS4 Permittee	% of Total Cost	2017	2018	2019	2020	2021
Total	100.0%	\$173,184	\$134,112	\$133,672	\$99,781	\$102,278

Each participating MS4 Permittee to this agreement is required to submit the payment listed above on or before May 1 each year in order to be considered in compliance with the terms of the agreement for that year. Payments shall be made directly to DEC. If payment is not received in time, monitoring services as provided by the Contractor to the State will be discontinued.

Actual costs are dependent on the finalization of the Contract with the selected Contractor. Fiscal year 2020 and 2021 are anticipated costs based on renewal of the Contract for monitoring services with the selected Contractor.

VI. PROJECT CONTACTS

Parties Contacts

See Attachment A

DEC Contact

David Pasco
Admin. and Innovation Division
802-490-6112
david.pasco@vermont.gov

VII. EFFECTIVE DATE; MODIFICATION

This Memorandum of Agreement shall be effective from the date of execution and shall terminate on June 30, 2021. This Memorandum of Agreement may be amended or modified at any time by mutual written agreement of all Parties.

This agreement will provide monitoring services for the participating MS4 Permittees from State Fiscal Year 2017 (July 1, 2016) through State Fiscal Year 2021 (June 30, 2021).

VIII. DELIVERABLES

Each of the Parties will provide the following deliverables to DEC:

1. Data on existing flow monitoring gauge sites, precipitation gauge sites, and other information considered to be necessary for the Contractor to complete the work, as requested.
2. Notification of any changes in the MS4 Communities' participation in this agreement as early as practicable.
3. Payment of funds as outlined in Section V.

DEC will provide the following deliverables to all participating entities:

1. A comprehensive report outlining Quality Assurance/Quality Control protocols, shall be submitted to all participating entities prior to the initiation of monitoring.
2. Mean daily discharge in cubic feet per second at each site for each day of the monitoring period calculated from measurements taken at five minute intervals.
3. A platform for continuous remote access to streamflow gaging station data (i.e., satellite, radio, or cellular telemetry) complete with real-time data loss notification systems.
4. Mean daily depth of precipitation in inches (to the nearest 0.01 inch) at each site for each day of the monitoring period, calculated from measurements taken at five minute intervals and form of precipitation identified (rain vs. snow).
5. An annual report on each impaired stream with the flow duration curve and calculated flow metrics, and a brief narrative describing the preceding field season, gage configuration, and how data was collected and compiled.
6. On an annual basis, compiled sub-daily data, with field notes available upon request.

**VILLAGE OF ESSEX JUNCTION
BOARD OF TRUSTEES
MINUTES OF MEETING
February 23 2016**

BOARD OF TRUSTEES: Dan Kerin, Andrew Brown, Lori Houghton. (George Tyler and Elaine Sopchak were absent.)
ADMINISTRATION: Patrick Scheidel, Municipal Manager; Lauren Morrisseau, Finance Manager and Assistant Village Manager; Robin Pierce, Development Director.
OTHERS PRESENT: Max Levy, Anne Whyte, Irene Wrenner.

1. CALL TO ORDER and PLEDGE OF ALLEGIANCE

In the absence of Village President, George Tyler, Dan Kerin called the meeting to order at 6:30 PM and led the assemblage in the Pledge of Allegiance.

2. AGENDA CHANGES/APPROVAL

The following changes to the agenda were made:

- Add minutes from the special meeting on 2/16/16 and Check Warrant Report #16030 to the Consent Agenda
- Add information on upcoming votes and copy of the FY2017 Town of Essex Budget Presentation to Guests, Presentations, and Public Hearings

MOTION by Lori Houghton, SECOND by Andrew Brown, to accept the agenda as amended. VOTING: unanimous (3-0); motion carried.

3. GUESTS, PRESENTATIONS, PUBLIC HEARINGS

1. Comments from Public on Items Not on Agenda

Anne Whyte, 10 School Street, expressed concern about the impact on the School Street/Park Terrace neighborhood by the development at 4 Pearl Street and the new proposal for development at 9 & 11 Park Street. Ms. Whyte commented as follows:

- The neighborhood development designation by the village values development that is walkable, human scale, pedestrian oriented, safely managed traffic, and connected to the village core. This is not happening in the School Street/Park Terrace neighborhood.
- The School Street/Park Terrace neighborhood is in two zones: Village Center District and Residential. Park Terrace is now the main entrance/exit for 4 Pearl Street. Residents were assured the impact on the neighborhood would be minimal, but it is not. Road and driveways have been blocked. There has been construction traffic going the wrong way on the one-way street. Essex Police and Robin Pierce in the Village Office have been contacted. Robin Pierce indicated he is on-site daily and would speak to the general contractor about the matter. A video of a large truck unable to navigate the street was sent to the Essex Police and Robin Pierce.

-
- Problems are ongoing. The street is only 19' wide with no sidewalks. There is now another large building proposed at 9 & 11 Park Street that will use Park Terrace.
 - The neighborhood needs help with the blockages, wrong way traffic, and danger to pedestrians. Also, Park Terrace is caving in from the construction vehicles. There are huge ruts. One resident spent thousands of dollars on repair of a sewer line which was not a problem before construction began.
 - Help is needed to ensure safety, enforcement, respect of the one-way traffic flow, and preserving the livability of the neighborhood.
 - It is not fair to expect residents of over 30 years as village taxpayers to bear the brunt of the development. Common sense needs to be brought to the matter.
 - The trip by the Trustees to St. Albans was to see how St. Albans promoted growth and “streamlined the process” and “streamlined away from Act 250”. As a neighborhood the residents felt the Planning Commission was unwilling and did not hear their voices with regard to the 4 Pearl Street development so Act 250 became the venue for the neighborhood where at least equal weight was given to comments from residents and the developer. The residents felt before the Planning Commission the developer had a higher voice.
 - It feels like there is no difference between streamlining and steamrolling the citizens.
 - The process needs to be the same for everyone.
 - The village can do a better job communicating with the people using Front Porch Forum and other social media. All the neighborhoods in the village need to know about the proposal for 9 & 11 Park Street because there will be an impact on traffic in the village. When big buildings are planned there needs to be a single, focused meeting. The village could have a Facebook page and post pictures and allow comments. The village should do all it can to get the word out and use technology to keep people informed.
 - The project at 9 & 11 Park Street is in the planning process before the impact of the development at 4 Pearl Street is known. A traffic study is needed.

Lori Houghton noted the village has a “Downtown Essex Junction” group page where local residents can post items. The town has a town group page.

Pat Scheidel stated if there is a problem with someone not obeying the law then the police should be contacted. Issues with the condition of a road or workers at a site should be reported to the Municipal Manager. Public comment can be made at the Planning Commission meetings, but the Planning Commission may or may not necessarily act on what is said.

Dan Kerin noted the Land Development Code contains the “rules” for the village (setbacks and such). The comprehensive plan for the village provides the overall vision for the community and is not legally binding, but rather is what the residents want to see in the village. The LDC is undergoing an update now. Until the updated code is adopted the current code is in force. The code will be sent to the Trustees for adoption in April or May and then has to be approved by the Regional Planning and the state. There is

opportunity for public input on the code at the Trustees stage and the Regional Planning stage.

Anne Whyte expressed concern about the catchphrase in the Land Development Code saying “waivers can be applied”, noting many waivers were given to the development at 4 Pearl Street so what the code says does not matter and that is why the residents felt Act 250 was the appeals court. The residents are not against progress, but want smart progress and not having their property value decrease. Pat Scheidel pointed out residents can always meet with staff to discuss issues. A neighborhood watch group can be formed to watch for traffic and other infractions in the neighborhood. The police can help set up the watch group.

2. Presentation: Town of Essex FYE17 Budget

Essex Selectboard Chairman, Max Levy, gave a presentation on the FYE17 proposed operating budget for the Town of Essex, noting the following:

- The annual report is being dedicated to Pat Scheidel in recognition of 25 years of service.
- Consolidated services between the village and town to date have resulted in saving \$575,000 with efficiencies. Shared services include the municipal manager, tax billing and collections, public works storm water and highway, finance and administrative services.
- Next steps include fully consolidating public works, administration, and paving for further efficiencies and cost savings. Consolidating public works means service response will be centralized, but a difference will not be seen out in the field. The Trustees will continue to be responsible for the streets in the village and the Selectboard will continue to be responsible for the streets in the town.
- Consolidating the rolling stock replacement plan will also be done.
- Town of Essex FYE17 proposed budget is \$13.18 million which is an increase of \$.59 million or 4.7% (3.1% normal operations of salaries, insurance, repairs/maintenance, vehicles/equipment plus 1.6% village pavement). The increase in the net tax rate is less than 2.9%.
- With the assumptions of 1% growth in the grand list, average residential value of \$280,000, and application of \$125,000 in fund balance the tax impact of the proposed budget for the village taxpayer is \$17/year and \$36/year for the town taxpayer.
- Questions and answers on the consolidated services is being distributed to citizens and will be available at Town Meeting on February 29, 2016 at Essex High School (community dinner precedes the meeting). Voting is March 1, 2016.

Dan Kerin mentioned the village and town share representation on the CSWD Board (Alan Nye is the representative) and Channel 17 Board (Elaine Sopchak is the representative).

4. OLD BUSINESS

1. Bid Award for Multi-Use Safety Path

MOTION by Andrew Brown, SECOND by Lori Houghton, to authorize the Municipal Manager to sign the bid concurrence and issue and execute a notice of award to Don Weston Excavating in the amount of \$407,917.50. VOTING: unanimous (3-0); motion carried.

Robin Pierce noted there is a 20% match to the money for the project from the state and Regional Planning. The budget includes having the Village Engineer as the project manager. Work will be done during the summer.

2. Appoint Trustees to Recreation Governance Study Committee

MOTION by Andrew Brown, SECOND by Lori Houghton, to appoint Lori Houghton as the primary member from the Trustees on the Recreation Governance Study Committee and Dan Kerin as the alternate. VOTING: unanimous (3-0); motion carried.

3. Adopt/Sign Warning for Annual Meeting

The meeting warning was read. The community supper will be held at 6 PM and the village meeting will begin at 7 PM. Childcare will be available.

MOTION by Dan Kerin, SECOND by Andrew Brown, to adopt and sign the 2016 Annual Meeting Warning as read. VOTING: unanimous (3-0); motion carried.

5. NEW BUSINESS

1. Draft Trustees Report for Annual Report

2. Draft Newsletter for Annual Meeting

Dan Kerin noted the report from the Trustees discusses the state of the village (going well), consolidated/shared services (benefitting the community with cost savings), and search for areas for further consolidation/shared services and cost savings while maintaining the high level of service in the village.

MOTION by Lori Houghton, SECOND by Andrew Brown, to approve the Trustees annual report and the newsletter for the Annual Meeting as presented. VOTING: unanimous (3-0); motion carried.

6. MUNICIPAL MANAGER'S REPORT

1. Meeting Schedule – Regular Trustees Meetings @ 6:30 PM

- March 8, 2016
- March 22, 2016
- April 12, 2016
- April 26, 2016

*Special Events/Meetings

- March 14, 2016 @ 7:30 PM – Joint Meeting with Essex Selectboard re: Thoughtful Growth in Action
- April 6, 2016 @ 6 PM – Annual Community Supper
- April 6, 2016 @ 7 PM – Annual Meeting

- April 12, 2016 – Australian Ballot Voting, 7 AM – 7 PM

2. Meetings with various departments/groups
Municipal Manager continues to meet with staff and other groups/organizations.

7. TRUSTEES COMMENTS/CONCERNS & READING FILE

1. Board Member Comments

- Dan Kerin mentioned the timing of the traffic light at South Street/Park Street being excessively long for South Street.
- Dan Kerin mentioned the lights on Pearl Street are not the same level of illumination. Problems can be reported using the See Click Fix utility.

2. Reading File

- Minutes
 - Tree Advisory Committee 2/1/16
 - Bike/Walk Advisory Committee 2/8/16
- Information on Engineering Excellence Award for WWTF Refurbishment Project
- Memo from Charlie Baker, CCRPC re: Amendments to 2013 ECOS Plan and Public Hearing 3/16/16

8. CONSENT AGENDA

MOTION by Andrew Brown, SECOND by Dan Kerin, to approve the consent agenda as follows:

1. **Approve Minutes of Previous Meeting 2/9/16.**
2. **Expense Warrant #16028 dated 2/4/16 in the amount of \$68,620.21.**
3. **Expense Warrant #16029 dated 2/11/16 in the amount of \$74,775.47**
4. **Expense Warrant #16030 dated 2/18/16 in the amount of \$61,292.45.**

VOTING: unanimous (3-0); motion carried.

9. ADJOURNMENT

MOTION by Andrew Brown, SECOND by Dan Kerin, to adjourn the meeting.

VOTING: unanimous (3-0); motion carried.

The meeting was adjourned at 7:48 PM.

RScty: M.E.Riordan *smh*

02/26/16
03:58 pm

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16031 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 02/25/16 To 02/25/16 & Fund 2

Page 1 of 8
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Vendor		Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
14400	ABOVE AND BEYOND	02/16/16	LH/BL CLEANING 2499	210-45551.423 CONTRACT SERVICES	1920.00	4156	02/25/16
14400	ABOVE AND BEYOND	02/16/16	LH/BL CLEANING 2499	210-41940.423 CONTRACT SERVICES	600.00	4156	02/25/16
05290	ADVANCE AUTO PARTS	02/08/16	ST CRANE SWITCH 3946042	210-43110.432 VEHICLE MAINTENANCE	19.09	4157	02/25/16
05290	ADVANCE AUTO PARTS	02/09/16	ST COUPLING SIDEWALK PLW 4046165	210-43110.432 VEHICLE MAINTENANCE	3.79	4157	02/25/16
05290	ADVANCE AUTO PARTS	02/09/16	ST OIL SIDEWALK PLOW 4046167	210-43110.626 GAS,GREASE AND OIL	93.10	4157	02/25/16
05290	ADVANCE AUTO PARTS	02/10/16	ST LED BULB CREDIT 4146235	210-43110.432 VEHICLE MAINTENANCE	-8.22	4157	02/25/16
05290	ADVANCE AUTO PARTS	02/10/16	ST LED BULB 4153516	210-43110.432 VEHICLE MAINTENANCE	8.22	4157	02/25/16
05290	ADVANCE AUTO PARTS	02/12/16	ST RESPIRATORS 4346358	210-43110.612 UNIFORMS,BOOTS,ETC	23.90	4157	02/25/16
05290	ADVANCE AUTO PARTS	02/15/16	ST PAINT FOR SHOP 4646487	210-43110.610 SUPPLIES	13.24	4157	02/25/16
05290	ADVANCE AUTO PARTS	02/15/16	ST SPRAY PAINT 4646497	210-43110.432 VEHICLE MAINTENANCE	17.00	4157	02/25/16
32515	ALERT ALL CORP.	02/03/16	VF FIRE PREVENTION STICKR 216020010	210-42220.838 FIRE PREVENTION	55.00	4159	02/25/16
24780	AUTO ELECTRIC INC	02/10/16	ST CRANE REPAIR 25857	210-43110.432 VEHICLE MAINTENANCE	559.89	4161	02/25/16
V10301	BARRA, PLC DAVID A.	02/02/16	VA JAN LEGAL SVCS EJ22792285	210-41320.320 LEGAL SERVICES	462.00	4163	02/25/16
V10301	BARRA, PLC DAVID A.	02/02/16	VA JAN LEGAL SVCS EJ22792285	210-41970.320 LEGAL SERVICES	775.50	4163	02/25/16
V1655	BLUE CROSS BLUE SHIELD OF	02/08/16	VA March health ins 8640001199	210-41320.210 HEALTH INS & OTHER BENEFI	3604.06	4167	02/25/16
V1655	BLUE CROSS BLUE SHIELD OF	02/08/16	VA March health ins 8640001199	210-43110.210 HEALTH INS & OTHER BENEFI	3063.45	4167	02/25/16
V1655	BLUE CROSS BLUE SHIELD OF	02/08/16	VA March health ins 8640001199	210-43151.210 HEALTH INS & OTHER BENEFI	477.54	4167	02/25/16
V1655	BLUE CROSS BLUE SHIELD OF	02/08/16	VA March health ins 8640001199	210-45551.210 HEALTH INS & OTHER BENEFI	5406.08	4167	02/25/16
V1655	BLUE CROSS BLUE SHIELD OF	02/08/16	VA March health ins 8640001199	210-41970.210 HEALTH INS & OTHER BENEFI	1802.03	4167	02/25/16
V1655	BLUE CROSS BLUE SHIELD OF	02/08/16	VA March health ins 8640001199	210-41335.210 HEALTH INS & OTHER BENEFI	901.01	4167	02/25/16
00530	BRODART CO	01/21/16	BL BOOKS B4240973	210-45551.641 JUVEN COLLECTION-PRNT & E	13.94	4171	02/25/16
00530	BRODART CO	01/21/16	BL BOOKS B4240973	210-45551.610 SUPPLIES	0.90	4171	02/25/16
00530	BRODART CO	01/21/16	BL BOOKS B4240974	210-45551.641 JUVEN COLLECTION-PRNT & E	9.89	4171	02/25/16
00530	BRODART CO	01/21/16	BL BOOKS B4240974	210-45551.610 SUPPLIES	0.90	4171	02/25/16
00530	BRODART CO	02/02/16	BR BOOKS B4249505	210-49346.002 JUVEN COLLECTION-PRNT & E	14.10	4171	02/25/16

02/26/16
03:58 pm

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16031 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 02/25/16 To 02/25/16 & Fund 2

Page 2 of 8
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
00530	BRODART CO	02/02/16 BR BOOKS B4249506	210-49346.002 JUVEN COLLECTION-PRNT & E	29.85	4171	02/25/16
00530	BRODART CO	02/03/16 BR BOOKS B4250870	210-49346.002 JUVEN COLLECTION-PRNT & E	10.79	4171	02/25/16
00530	BRODART CO	02/03/16 BR BOOKS B4250871	210-49346.002 JUVEN COLLECTION-PRNT & E	31.80	4171	02/25/16
00530	BRODART CO	02/04/16 BR BOOKS B4252973	210-49346.002 JUVEN COLLECTION-PRNT & E	78.36	4171	02/25/16
00530	BRODART CO	02/04/16 BL BOOKS B4252974	210-45551.640 ADULT COLLECTION-PRINT &	30.80	4171	02/25/16
00530	BRODART CO	02/04/16 BL BOOKS B4252974	210-45551.610 SUPPLIES	0.90	4171	02/25/16
00530	BRODART CO	02/04/16 BF BOOKS B4252975	210-49345.000 LIBRARY DONATION EXPENDIT	9.90	4171	02/25/16
00530	BRODART CO	02/08/16 BL BOOKS B4256161	210-45551.641 JUVEN COLLECTION-PRNT & E	8.24	4171	02/25/16
00530	BRODART CO	02/08/16 BL BOOKS B4256161	210-45551.610 SUPPLIES	0.90	4171	02/25/16
00530	BRODART CO	02/08/16 BF BOOKS B4256162	210-49345.000 LIBRARY DONATION EXPENDIT	14.07	4171	02/25/16
00530	BRODART CO	02/09/16 BL BOOKS B4258094	210-45551.641 JUVEN COLLECTION-PRNT & E	27.88	4171	02/25/16
00530	BRODART CO	02/09/16 BL BOOKS B4258094	210-45551.610 SUPPLIES	1.80	4171	02/25/16
00530	BRODART CO	02/10/16 BL BOOKS B4259908	210-45551.641 JUVEN COLLECTION-PRNT & E	5.39	4171	02/25/16
00530	BRODART CO	02/10/16 BL BOOKS B4259908	210-45551.610 SUPPLIES	0.90	4171	02/25/16
00530	BRODART CO	02/10/16 BL BOOKS B4259909	210-45551.641 JUVEN COLLECTION-PRNT & E	51.72	4171	02/25/16
00530	BRODART CO	02/10/16 BL BOOKS B4259909	210-45551.610 SUPPLIES	4.50	4171	02/25/16
V9941	BUSINESSCARD SERVICES	01/08/16 BL NEWSPAPER JAN 020516A	210-45551.640 ADULT COLLECTION-PRINT &	23.00	4174	02/25/16
V9941	BUSINESSCARD SERVICES	01/18/16 VF GIFT CERT FOR INSTRUCT 020516B	210-42220.500 TRAINING, CONFERENCES, DU	75.00	4174	02/25/16
V9941	BUSINESSCARD SERVICES	01/26/16 LH/AD BLDG & TRUSTEE SUPP 020516D	210-41940.610 SUPPLIES	15.45	4174	02/25/16
V9941	BUSINESSCARD SERVICES	01/26/16 LH/AD BLDG & TRUSTEE SUPP 020516D	210-41320.560 TRUSTEES EXPENDITURES	5.08	4174	02/25/16
V9941	BUSINESSCARD SERVICES	01/26/16 VF DRY ERASE BRD/OPTIMA C 020516E	210-42220.610 SUPPLIES	41.14	4174	02/25/16
V9941	BUSINESSCARD SERVICES	01/26/16 VF RECEPTACLE COVERS 020516F	210-42220.889 ROUTINE EQUIPMENT PURCHAS	38.93	4174	02/25/16
V9941	BUSINESSCARD SERVICES	02/04/16 BL POSTAGE 020516I	210-45551.536 POSTAGE	99.85	4174	02/25/16
V0455	CANON SOLUTIONS AMERICA	02/01/16 BL SUPPLIES COPIER 4018260506	210-45551.610 SUPPLIES	44.46	4175	02/25/16
V04609	CENTER POINT LARGE PRINT	02/01/16 BL BOOKS 1352317	210-45551.640 ADULT COLLECTION-PRINT &	88.68	4180	02/25/16

02/26/16
03:58 pm

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16031 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 02/25/16 To 02/25/16 & Fund 2

Page 3 of 8
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
33850	02/01/16	CENTRAL VERMONT PROPETIE ST 889250 ROW 3/1-2/28/17 9500156994	210-43110.441 RIGHT OF WAY AGREEMENTS	16.67	4181	02/25/16
33850	02/01/16	CENTRAL VERMONT PROPETIE ST 889250 ROW 3/1-2/28/17 9500156994	210-14301.000 PREPAID EXPENSES	33.33	4181	02/25/16
04940	02/03/16	COMCAST VF CABLE SERVICE 020316VF	210-42220.535 TELEPHONE SERVICES	13.59	4185	02/25/16
38280	01/31/16	CRYSTAL ROCK BOTTLED WATE LH JAN BOTTLED WATER 011650117144	210-41940.610 SUPPLIES	30.25	4187	02/25/16
V9766	02/09/16	DEUTSCH/ALBERTA// BL TRAVEL 292016ED	210-45551.500 TRAINING, CONFERENCES, DU	49.68	4188	02/25/16
25715	02/15/16	DONALD HAMLIN CONSULT ENG VR AUTUMN POND CNST INSP 02151614-821	210-15102.000 EXCHANGE - ENGI/LEGAL	374.40	4189	02/25/16
25715	02/15/16	DONALD HAMLIN CONSULT ENG ST ENGINEERING 12/1-31/15 02151614830	210-43110.576 ENGINEERING SERVICES	375.00	4189	02/25/16
25715	02/15/16	DONALD HAMLIN CONSULT ENG ST ENGINEERING 02151615815	210-43110.576 ENGINEERING SERVICES	1229.95	4189	02/25/16
25715	02/15/16	DONALD HAMLIN CONSULT ENG ST ENGINEERING UTIL MAPS 02151615818	210-43110.576 ENGINEERING SERVICES	103.00	4189	02/25/16
44205	02/15/16	ESSEX CHIPS INC BL CHILDRENS PROGRAMS 2152016MLK	210-45551.837 CHILDRENS PROGRAMS	50.00	4197	02/25/16
23215	02/10/16	ESSEX EQUIPMENT INC ST PARTS FOR GENERATOR 105973600001	210-43110.570 MAINTENANCE OTHER	45.22	4198	02/25/16
23215	02/15/16	ESSEX EQUIPMENT INC ST RENTAL STAGING 105976180001	210-43110.442 EQUIPMENT RENTALS	20.16	4198	02/25/16
23215	02/15/16	ESSEX EQUIPMENT INC ST RENTAL STAGING 105976560001	210-43110.442 EQUIPMENT RENTALS	28.56	4198	02/25/16
V0770	02/22/16	ESSEX JUNCTION SCHOOL DIS AD FY16 PILOT/CURRENT USE 022216D	210-15101.000 EXCHANGE - GENERAL	620.95	4200	02/25/16
V0795	02/17/16	ESSEX TOWN OF 1/12 MGR CONTRACT 02172016D	210-41320.150 MANAGER CONTRACT	5125.00	4201	02/25/16
V0795	02/22/16	ESSEX TOWN OF AD FY16 PILOT/CURRENT USE 022216D	210-15101.000 EXCHANGE - GENERAL	4280.50	4201	02/25/16
25920	02/01/16	FIRE PRO TEC INC VF SCBA SERVICE 219793	210-42220.570 MAINTENANCE OTHER	32.35	4206	02/25/16
16000	02/10/16	FISHER AUTO PARTS ST LIGHT 293-145042	210-43110.432 VEHICLE MAINTENANCE	25.02	4209	02/25/16
07160	02/16/16	GREEN MOUNTAIN LIBRARY CO NB ILL SUPPLIES (LSTA/BL) C16-1726	210-49340.006 LIBRARY GRANT EXPENDITURE	105.00	4219	02/25/16
21110	02/11/16	HANNAH TRACY BL POSTAGE 0112016HT	210-45551.536 POSTAGE	3.45	4223	02/25/16
V10347	02/12/16	L & R PEST ELIMINATION SE LH PEST CONTROL 125664	210-41940.434 MAINT. BUILDINGS/GROUNDS	110.00	4230	02/25/16
14025	02/11/16	LINCOLN NATIONAL LIFE INS VA MARCH LIFE INS 03161532732	210-41320.210 HEALTH INS & OTHER BENEFIT	213.73	4234	02/25/16
14025	02/11/16	LINCOLN NATIONAL LIFE INS VA MARCH LIFE INS 03161532732	210-43110.210 HEALTH INS & OTHER BENEFIT	181.66	4234	02/25/16
14025	02/11/16	LINCOLN NATIONAL LIFE INS VA MARCH LIFE INS 03161532732	210-43151.210 HEALTH INS & OTHER BENEFIT	28.32	4234	02/25/16
14025	02/11/16	LINCOLN NATIONAL LIFE INS VA MARCH LIFE INS 03161532732	210-45551.210 HEALTH INS & OTHER BENEFIT	320.58	4234	02/25/16

02/26/16
03:58 pm

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16031 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 02/25/16 To 02/25/16 & Fund 2

Page 4 of 8
lморрисseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
14025	02/11/16	VA MARCH LIFE INS 03161532732	210-41970.210 HEALTH INS & OTHER BENEFI	106.86	4234	02/25/16
14025	02/11/16	VA MARCH LIFE INS 03161532732	210-41335.210 HEALTH INS & OTHER BENEFI	53.43	4234	02/25/16
08645	01/30/16	VF BUILDING SUPPLIES 01691	210-42220.434 MAINT. BUILDINGS/GROUNDS	72.97	4237	02/25/16
08645	01/31/16	VF CR BUILDING SUPPLIES 01691CR	210-42220.434 MAINT. BUILDINGS/GROUNDS	-9.58	4237	02/25/16
08645	01/22/16	VF SHELVES & HARDWARE 09851	210-42220.434 MAINT. BUILDINGS/GROUNDS	84.67	4237	02/25/16
08645	01/29/16	ST TOOL BOX 23072023	210-43110.610 SUPPLIES	1424.05	4237	02/25/16
08645	01/29/16	ST TOOLS SHOP SUPPLIES 23094836	210-43110.610 SUPPLIES	85.82	4237	02/25/16
08645	01/26/16	ST SOLDER SUN-KEY CABINET 23838049	210-43110.610 SUPPLIES	56.97	4237	02/25/16
24620	01/28/16	ST WACKER LOADER RENTAL 15203192	210-43110.442 EQUIPMENT RENTALS	1633.50	4241	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	210-41320.210 HEALTH INS & OTHER BENEFI	310.33	4246	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	210-43110.210 HEALTH INS & OTHER BENEFI	263.77	4246	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	210-43151.210 HEALTH INS & OTHER BENEFI	41.12	4246	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	210-45551.210 HEALTH INS & OTHER BENEFI	465.48	4246	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	210-41970.210 HEALTH INS & OTHER BENEFI	155.16	4246	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	210-41335.210 HEALTH INS & OTHER BENEFI	77.58	4246	02/25/16
V1816	02/25/16	Postage for newsletter 212516D	210-41320.536 POSTAGE	745.26	4249	02/25/16
18010	02/08/16	VF ADAPTERS 3269143	210-42220.889 ROUTINE EQUIPMENT PURCHAS	64.73	4254	02/25/16
03180	02/05/16	VF ALARM INSPECTION 15867	210-42220.434 MAINT. BUILDINGS/GROUNDS	732.46	4259	02/25/16
43320	02/17/16	AD/VE BANNER CHANGES 5022	210-41320.560 TRUSTEES EXPENDITURES	45.00	4261	02/25/16
43320	02/17/16	AD/VE BANNER CHANGES 5022	210-41335.810 COMMUNITY EVENTS & PROGRA	45.00	4261	02/25/16
43320	02/17/16	AD/VE BANNER CHANGES 5022	210-41335.835 BLOCK PARTY EXPENSE	45.00	4261	02/25/16
V2054	01/25/16	ST TOOLS T120770	210-43110.610 SUPPLIES	61.76	4265	02/25/16
V2054	01/28/16	AD TREADMILL REPAIR SEARS T787120	210-41320.291 HEALTH IMPROV PROGRAMS	100.00	4265	02/25/16
29835	02/12/16	ST PAINT FOR SHOP 84722	210-43110.434 MAINT. BUILDINGS/GROUNDS	954.05	4266	02/25/16
29835	02/12/16	ST PAINT SUPPLIES 84730	210-43110.610 SUPPLIES	23.71	4266	02/25/16

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
23855	01/15/16	SOUTHWORTH-MILTON, INC. VF 8E5 ENGINE MAINTENANCE SCINV126790	210-42220.432 VEHICLE MAINTENANCE	1346.79	4268	02/25/16
40840	02/01/16	SOVERNET COMMUNICATIONS VA JAN PHONE & INTERNET 3598740	210-41320.535 TELEPHONE SERVICES	143.20	4269	02/25/16
40840	02/01/16	SOVERNET COMMUNICATIONS VA JAN PHONE & INTERNET 3598740	210-45300.535 TELEPHONE SERVICES	39.12	4269	02/25/16
40840	02/01/16	SOVERNET COMMUNICATIONS VA JAN PHONE & INTERNET 3598740	210-41970.535 TELEPHONE SERVICES	32.73	4269	02/25/16
40840	02/01/16	SOVERNET COMMUNICATIONS VA JAN PHONE & INTERNET 3598740	210-41320.530 COMMUNICATIONS	34.95	4269	02/25/16
40840	02/01/16	SOVERNET COMMUNICATIONS BL TECH ACCESS PHONE 3598774	210-45551.530 TECHNOLOGY ACCESS	39.95	4270	02/25/16
40840	02/01/16	SOVERNET COMMUNICATIONS BL TECH ACCESS PHONE 3598774	210-45551.535 TELEPHONE SERVICES	92.37	4270	02/25/16
V2124	02/01/16	STAPLES ADVANTAGE ST OFFICE SUPPLIES 3292396925	210-43110.610 SUPPLIES	234.77	4272	02/25/16
V2124	02/06/16	STAPLES ADVANTAGE AD/DV SUPPLIES 3292396927	210-41320.610 SUPPLIES	84.88	4272	02/25/16
V2124	02/06/16	STAPLES ADVANTAGE AD/DV SUPPLIES 3292396927	210-41970.610 SUPPLIES	41.81	4272	02/25/16
V2124	02/06/16	STAPLES ADVANTAGE BL SUPPLIES 3292396930	210-45551.610 SUPPLIES	46.20	4272	02/25/16
14740	02/05/16	SWISH WHITE RIVER LTD BL SUPPLIES W095464S	210-45551.610 SUPPLIES	79.60	4275	02/25/16
V9567	02/10/16	TALKING ABOUT BOOKS BL BOOKS 16010	210-45551.536 POSTAGE	13.05	4276	02/25/16
11815	02/10/16	THE ROYAL GROUP INC BL ELEVATOR MAINT 625122	210-45551.434 MAINT. BUILDINGS/GROUNDS	142.00	4277	02/25/16
21000	02/17/16	UNIFIRST CORPORATION LH MAT SERVICE 0361729568	210-41940.434 MAINT. BUILDINGS/GROUNDS	49.90	4280	02/25/16
V9968	02/16/16	VISION SERVICE PLAN- VA MARCH VISION INS 03163023622	210-41320.210 HEALTH INS & OTHER BENEFI	63.69	4282	02/25/16
V9968	02/16/16	VISION SERVICE PLAN- VA MARCH VISION INS 03163023622	210-43110.210 HEALTH INS & OTHER BENEFI	54.13	4282	02/25/16
V9968	02/16/16	VISION SERVICE PLAN- VA MARCH VISION INS 03163023622	210-43151.210 HEALTH INS & OTHER BENEFI	8.44	4282	02/25/16
V9968	02/16/16	VISION SERVICE PLAN- VA MARCH VISION INS 03163023622	210-45551.210 HEALTH INS & OTHER BENEFI	95.53	4282	02/25/16
V9968	02/16/16	VISION SERVICE PLAN- VA MARCH VISION INS 03163023622	210-41970.210 HEALTH INS & OTHER BENEFI	31.84	4282	02/25/16
V9968	02/16/16	VISION SERVICE PLAN- VA MARCH VISION INS 03163023622	210-41335.210 HEALTH INS & OTHER BENEFI	15.92	4282	02/25/16
12690	02/11/16	WILLIAMSON ELECTRICAL SVC LH 2ND FLR BATHROOM 3180	210-41940.434 MAINT. BUILDINGS/GROUNDS	158.50	4286	02/25/16
12690	02/16/16	WILLIAMSON ELECTRICAL SVC BL BUILDING MAINTENANCE 3182	210-45551.434 MAINT. BUILDINGS/GROUNDS	149.50	4286	02/25/16
25525	02/11/16	ZEE MEDICAL INC ST CLEAN & SAFE 03333501	210-43110.612 UNIFORMS,BOOTS,ETC	43.20	4288	02/25/16
V10301	02/02/16	BARRA, PLC DAVID A. VA JAN LEGAL SVCS EJ22792285	230-46801.007 PEARL ST. LINKING SIDEWAL	82.50	4163	02/25/16

02/26/16
03:58 pm

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 16031 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01 (GENERAL FUND) All check #s 02/25/16 To 02/25/16 & Fund 2

Page 6 of 8
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
25715	02/15/16	VR CRES CNTR PRJ MGMT 02151612-833	230-46801.008 CRESCENT CONNECTOR	1595.00	4189	02/25/16
25715	02/15/16	VR PEARL ST LINK PRJ MGT 02151614-807	230-46801.007 PEARL ST. LINKING SIDEWAL	1012.50	4189	02/25/16
25715	02/15/16	VR MU SAFETY PATH ENG 02151615-811	230-46801.006 MULTI-USE PATH NORTH	348.75	4189	02/25/16
36240	02/08/16	CR CRES CNCTR DESIGN 116251	230-46801.008 CRESCENT CONNECTOR	3927.20	4191	02/25/16
12000	01/31/16	VR PEARL ST LINK DESIGN 42454	230-46801.007 PEARL ST. LINKING SIDEWAL	526.93	4232	02/25/16
39425	02/08/16	VR ARCHITECT SERVICES LH 848	230-46801.010 LINCOLN HALL RESTORATIONS	260.00	4264	02/25/16
V10070	01/25/16	VR MU SAFETY PATH DESIGN 0213553	230-46801.006 MULTI-USE PATH NORTH	204.57	4281	02/25/16
25715	02/15/16	VB/VW BRIAR LANE ENG 02151614-813	253-46801.005 BRIAR LANE RD/SDWK/WTR LI	8353.82	4189	02/25/16
25715	02/15/16	VB/VW HILLCREST DRAINAGE 02151614-814	253-46801.003 HILLCREST DRNG/N HILLCRST	364.96	4189	02/25/16
V1655	02/08/16	VA March health ins 8640001199	254-43200.210 HEALTH INS & OTHER BENEFIT	2252.54	4167	02/25/16
23435	01/31/16	VW JAN WATER USAGE 013116D	254-43200.412 STATE WATER TAX	1124.97	4182	02/25/16
23435	01/31/16	VW JAN WATER USAGE 013116D	254-43210.412 STATE WATER TAX - GF	5990.05	4182	02/25/16
23435	01/31/16	VW JAN WATER USAGE 013116D	254-43200.411 CWD WATER PURCHASE	44503.89	4182	02/25/16
23435	01/31/16	VW JAN WATER USAGE 013116D	254-43210.411 CWD WATER PURC - GF	236966.38	4182	02/25/16
25715	02/15/16	VB/VW BRIAR LANE ENG 02151614-813	254-43330.005 SERIES 3 BOND INTEREST	1152.18	4189	02/25/16
25715	02/15/16	VB/VW HILLCREST DRAINAGE 02151614-814	254-43332.003 HILLCREST DRNG/N HILLCRES	115.84	4189	02/25/16
14025	02/11/16	VA MARCH LIFE INS 03161532732	254-43200.210 HEALTH INS & OTHER BENEFIT	133.58	4234	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	254-43200.210 HEALTH INS & OTHER BENEFIT	193.95	4246	02/25/16
V2124	02/05/16	VW/SA SAMSUNG TABLET ACCE 3292957816	254-43330.002 METER REPLACEMENT PROGRAM	109.29	4272	02/25/16
38760	02/05/16	VW hdnhld/trans/crdl INV0060471	254-43200.891 CAPITAL OUTLAY	2111.03	4278	02/25/16
V9968	02/16/16	VA MARCH VISION INS 03163023622	254-43200.210 HEALTH INS & OTHER BENEFIT	39.80	4282	02/25/16
V1655	02/08/16	VA March health ins 8640001199	255-43200.210 HEALTH INS & OTHER BENEFIT	4658.24	4167	02/25/16
V9941	01/26/16	WW MEMBERSHIP APWA 020516C	255-43200.500 TRAINING, CONFERENCES, DU	138.00	4174	02/25/16
V9941	01/29/16	WW NEWSPAPER JAN BFP 020516G	255-43200.610 SUPPLIES	22.00	4174	02/25/16
V9941	01/25/16	WW DROP BOX RENEWAL 020516H	255-43200.610 SUPPLIES	99.00	4174	02/25/16

02/26/16
03:58 pm

Town of Essex / Village of EJ Accounts Payable
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For Check Acct 01(GENERAL FUND) All check #s 02/25/16 To 02/25/16 & Fund 2

Page 7 of 8
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
06870	02/15/16	WW 1ST QTR BIOSOLIDS PCBS 194287	255-43200.577 CONTRACT LABORATORY SERVI	682.00	4195	02/25/16
38955	02/09/16	WW DECHLOR SUCTION TUBE 49991092	255-43200.570 MAINTENANCE OTHER	49.48	4204	02/25/16
V0833	02/10/16	WW MILEAGE REIMBURSEMT 021016D	255-43200.500 TRAINING, CONFERENCES, DU	39.96	4212	02/25/16
09050	02/09/16	WW CL 17 MAJOR SERVICE 9788218	255-43200.570 MAINTENANCE OTHER	1009.17	4222	02/25/16
09050	02/11/16	WW CL 17 PARTS 9792245	255-43200.570 MAINTENANCE OTHER	10.89	4222	02/25/16
V9454	02/09/16	WW UNIFORMS - MANDIGO 3060539	255-43200.612 UNIFORMS,BOOTS,ETC	237.00	4233	02/25/16
14025	02/11/16	VA MARCH LIFE INS 03161532732	255-43200.210 HEALTH INS & OTHER BENEFI	276.24	4234	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	255-43200.210 HEALTH INS & OTHER BENEFI	401.09	4246	02/25/16
21100	02/12/16	WW POLLUTANT SCAN 2016007	255-43200.577 CONTRACT LABORATORY SERVI	1925.00	4247	02/25/16
12775	02/04/16	WW LIGHTS, CONTROLS OTHER 6117	255-43200.570 MAINTENANCE OTHER	6375.71	4250	02/25/16
V9968	02/16/16	VA MARCH VISION INS 03163023622	255-43200.210 HEALTH INS & OTHER BENEFI	82.31	4282	02/25/16
07465	02/17/16	WW KEYS 7891313	256-43200.434 PUMP STATION MAINTENANCE	3.98	4165	02/25/16
V1655	02/08/16	VA March health ins 8640001199	256-43200.210 HEALTH INS & OTHER BENEFI	2162.43	4167	02/25/16
33850	02/01/16	SA 888441 ROW 3/1-2/28/17 9500156983	256-43200.441 RIGHT OF WAY AGREEMENTS	16.67	4181	02/25/16
33850	02/01/16	SA 888441 ROW 3/1-2/28/17 9500156983	256-14301.000 PREPAID EXPENSES	33.33	4181	02/25/16
38955	02/05/16	WW MAPLE ST VENT 49959258	256-43200.434 PUMP STATION MAINTENANCE	87.34	4204	02/25/16
24785	02/15/16	SA AIR VALVES MAPLE RIVER 9026200445	256-43200.434 PUMP STATION MAINTENANCE	544.50	4218	02/25/16
14025	02/11/16	VA MARCH LIFE INS 03161532732	256-43200.210 HEALTH INS & OTHER BENEFI	74.80	4234	02/25/16
24960	02/16/16	VA MARCH DENTAL INS 03169256197	256-43200.210 HEALTH INS & OTHER BENEFI	186.19	4246	02/25/16
21070	02/12/16	SA CDL RENEWAL 8905170	256-43200.500 TRAINING, CONFERENCES, DU	27.00	4257	02/25/16
V2124	02/05/16	VW/SA SAMSUNG TABLET ACCE 3292957816	256-43330.002 METER REPLACEMENT PROGRAM	218.58	4272	02/25/16
38760	02/05/16	VW hdnhd/trans/crd1 INV0060471	256-43200.891 CAPITAL OUTLAY	4222.05	4278	02/25/16
V9968	02/16/16	VA MARCH VISION INS 03163023622	256-43200.210 HEALTH INS & OTHER BENEFI	22.29	4282	02/25/16

02/26/16
03:58 pm

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Page 8 of 8
lmorrisseau

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
Report Total				379648.32		