



**TRUSTEES MEETING NOTICE & AGENDA**  
**TUESDAY, FEBRUARY 28, 2017 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. Regional Dispatch Update – Charlie Baker, Ex. Director of Chittenden County Regional Planning Commission
  - c. FYE 18 Town of Essex Budget Presentation – Max Levy, Selectboard Chair
5. **OLD BUSINESS**
  - a. Appointment to Joint Survey Committee for Regional Dispatch – George Tyler
  - b. Essex Junction Neighbors Day – George Tyler
  - c. Discuss Usage of Penny on Tax Rate from 2016 Annual Meeting – George Tyler
  - d. Park Street School and ACE Program – George Tyler
  - e. Approve and Sign Annual Meeting Warning – George Tyler
6. **NEW BUSINESS**
  - a. Champlain Water District Finance Policy Discussion - Aaron Martin
  - b. Community and Economic Development Brochure – Darby Mayville
  - c. Draft Trustees Report for 2016 Annual Report – George Tyler
  - d. Draft Newsletter and Survey to Village Residents – Elaine Sopchak
  - e. Amend Fee Schedule for Returned Check Fees – Lauren Morrisseau
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 2/16/17
    - Tree Advisory Committee 2/21/17
  - c. VLCT Local Leadership in Economic Development Workshop 3/22/17
  - d. Memo from Dennis Lutz, Public Works Director, re: New England Interstate Water Pollution Control Commission
9. **CONSENT AGENDA**
  - a. Approve Minutes of Previous Meeting 2/14/17
  - b. Expense Warrant #17032 dated 2/16/17 in the amount of \$7,212.43
  - c. Expense Warrant #17033 dated 2/24/17 in the amount of \$361,185.29
  - d. FYE 17 Budget Status Report as of 1/31/17

e. FYE 16 Audit Report

10. **ADJOURN**

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

*Posted by* \_\_\_\_\_ *Date* \_\_\_\_\_

2017 Village of Essex Junction Resident Survey

DRAFT

Quality of Life, Taxes, and Development

1. The Village should promote mixed use development (residential and business) in all commercial areas of the Village.

Strongly Agree Agree Disagree Strongly Disagree

2. I approve of the development that's been taking place in the Village center and believe it should continue.

Strongly Agree Agree Disagree Strongly Disagree

3. The Village has incorporated the Design Five Corners plan into the Land Development Code. The Village should maintain its historical, small community character by following this plan to balance the needs of local businesses and future economic development with the needs of local residents.

Strongly Agree Agree Disagree Strongly Disagree

4. The Village government should consider adopting a one percent sales tax.

Strongly Agree Agree Disagree Strongly Disagree

5. Village government should work to bring more businesses to the downtown.

Strongly Agree Agree Disagree Strongly Disagree

6. The Trustees should pursue bonding to rehabilitate the train station.

Strongly Agree Agree Disagree Strongly Disagree

7. The Essex Police, fire departments, and local governments should make a renewed effort to publicize public safety and emergency response plans.

Strongly Agree Agree Disagree Strongly Disagree

Municipal Services

8. I am satisfied with the quality of maintenance of Village roads, sidewalks, bike paths, and parks.

Strongly Agree Agree Disagree Strongly Disagree

9. I am satisfied with the quality of Village water and sewer services.

Strongly Agree Agree Disagree Strongly Disagree

10. I am satisfied with the quality of the services being provided to the Village by the Town.

Strongly Agree Agree Disagree Strongly Disagree

11. I am satisfied with the quality of Village administration services (Village office, planning, and zoning).

Strongly Agree Agree Disagree Strongly Disagree

12. I am satisfied with the quality of the Brownell Library.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

13. I am satisfied with the quality of Essex Junction Recreation & Parks.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

Village-Town Consolidation Efforts

Essex Junction is an incorporated village within the Town of Essex. Village residents share the cost of Town municipal services with Town residents outside the Village. Village residents must also pay the full cost of services provided by the Village government. The ongoing effort to consolidate municipal services by the Village Trustees and Town Selectboard are intended to address this disproportionate tax burden. If carried to its logical conclusion, this effort could result in the eventual dissolution of the Village of Essex Junction as a distinct municipality. To help the Trustees understand how to proceed with consolidation efforts, please indicate whether you **strongly agree, agree, disagree, or strongly disagree** with the following statements.

14. I approve consolidation efforts to date, but the Village community should resist further efforts to consolidate services with the Town.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

15. Essex Junction's historic identity as a chartered Vermont village should be preserved even if it prevents full consolidation and tax equity with the Town of Essex.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

16. The Trustees and Selectboard should proceed with consolidation efforts until complete tax equity is achieved, even if it means dissolution of the Village as a separate municipality.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

17. The recent vote to consolidate recreation departments was approved by Village residents but defeated by Town-outside-the-Village residents. I believe the Village should take no further steps to consolidate recreation departments with the Town of Essex even if it prevents full Village-Town consolidation.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

18. Consolidation of services is okay, but I would prefer to see tax equity achieved in some way that preserves the Village's identity as a separate entity within the Town of Essex.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

19. The Trustees should petition the Vermont Legislature to allow the Village to become a completely independent community from the Town of Essex. Residents in each community would then pay taxes only for those services provided by their local governments.

Strongly Agree                      Agree                      Disagree                      Strongly Disagree

### **Survey for Residents**

Included in this Village newsletter is a survey for residents. The Village Trustees would like to hear from residents about their thoughts regarding a variety of issues and initiatives. This will help the Board make plans for the upcoming year, and allow residents to share their thoughts on what's important to the Village.

Please take a few minutes to fill out the survey. Use the enclosed envelope to return it to the Village office. Preliminary results will be shared with the community at Village Meeting on Wednesday, April 5<sup>th</sup>. Please take the time to let us know what you're thinking, and help us shape the Village's future direction.

**SMART**  
*Water* WAYS



Add Up to Cleaner Water

***Water quality and storm water  
information at  
[smartwaterways.org](http://smartwaterways.org) and  
[ccstreamteam.org](http://ccstreamteam.org)***

### **Five Corners Farmers Market**

There will be no summer market season this year! The market's purpose -- besides bringing fresh farm goods to the community -- has been one of downtown revitalization, and since its start seven years ago the Village now has four new restaurants with many Friday night dinner options. Further, after several years of collecting surveys, the Farmers Market seeks to take extra time to enhance the aspects of the market that are most valued.

Over the next six months, the farmers' market staff and volunteers will be creating a new vision for the market and a new market for the community! If you have input for or a desire to assist the Market Manager who is leading the redesign, please contact her at [5cornersfarmersmarket@gmail.com](mailto:5cornersfarmersmarket@gmail.com).


### **JOIN FRONT PORCH FORUM**

If you haven't already, sign up for your neighborhood's e-newsletter today. Hear from your clearly identified nearby neighbors and post messages yourself. No fees, no spam, all local. It won't overflow your inbox. There are five neighborhoods in Essex Junction which have their own forums: Five Corners North, Five Corners South, Fairview Farms, Countryside and Essex West.

After just a few months on FPF, people often report feeling more connected to their neighbors, more tuned in to local goings on and more a part of their community. You'll see postings looking for a contractor, a lost pet, organizing a group yard sale, alerts to suspicious activity, etc. Check it out at [www.frontporchforum.com](http://www.frontporchforum.com).

Online conversations help neighbors connect and build community.

**Memorandum**

**To:** Essex Junction Board of Trustees  
**Cc:** Robin Pierce, Community Development Director; Jim Jutras, Water Quality Superintendent; Rick Jones, Public Works Superintendent; Dennis Lutz, P.E., Public Works Director; Aaron Martin, P.E., Town Engineer/Utilities Director; Greg Duggan, Town Planner/Assistant Town Manager  
**From:** Patrick C. Scheidel, Municipal Manager   
**Re:** Inter-municipal water & sewer connections  
**Date:** February 23, 2017

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**Issue**

The issue is whether the Trustees will approve inter-municipal water and sewer connections to accept water and wastewater flows from Town property into the Village systems.

**Discussion**

The Town Planning Commission has been reviewing a proposal for a 32-unit residential planned unit development at 15 Upper Main St. in the Town. The project is designed to rely on wastewater allocation from the Village. In 1992, the Trustees voted "to approve sewer and water allocation up to 8,400 gpd for the 14 acres of land and dwelling owned by Phil and Louise Kolvoord as of May 13, 1992" (minutes attached). The Village attorney wrote a letter to the applicant's engineer in 2014 acknowledging the 1992 approval (attached).

Inter-municipal connections must be approved through several steps. The attached November 14, 2016 memo from Public Works Director Dennis Lutz, P.E. details the process. In short, the process begins when an applicant submits a water and sewer design for approval by Public Works. When the proposed design meets or exceeds the Town's Standard Specifications for Construction, the applicant is then required to make a formal request to the Town Selectboard to interconnect with the Village of Essex Junction. Once this approval is granted by the Town Selectboard, the request will be made to the Village Trustees, on behalf of the applicant, to connect to the Village system. Per existing agreements between the Town and the Village, the governing body of each municipality must request and/or approve interconnections between each system.

The proposed water and sewer design meets the Town's Standard Specifications for Construction. The applicant asked the Selectboard to make a formal request to the Trustees to allow the proposed development to connect to existing water and sewer stubs at the Town/Village boundary (attached). The Selectboard voted 4-1 on Jan. 23, 2017 to authorize the municipal manager to submit a written request to the Trustees to allow the proposed development at 15 Upper Main Street to connect to existing water and sewer stubs at the Town/Village boundary (draft minutes attached).

Public Works is of the opinion that the water distribution system, as proposed, should be owned and operated by the Town of Essex where it is located in the Town outside the Village. Because the proposed system crosses a municipal border, the Champlain Water District (CWD) requires that a new meter vault be installed to meter all usage from the Village to the Town. Comments from CWD are attached. Furthermore, Public Works is of the opinion that the new sanitary

system proposed for the development should be a private system so that the Town is not maintaining sewer infrastructure outside the Town sewer core.

The Public Works Department, in reviewing the project, recommended that the Village consider impacts to the municipal water and sewer systems before accepting the flows (memo attached).

**Cost**

None.

**Recommendation**

It is recommended that the Trustees consult with appropriate Village staff and respond to the request of whether or not to approve the inter-municipal connections.

VILLAGE OF ESSEX JUNCTION  
 BOARD OF TRUSTEES  
 MINUTES OF MEETING  
 April 28, 1992

MEMBERS PRESENT: Village President, George Dunbar; Larry Yandow,  
 Harris Abbott, Greg Morgan, Rene Blanchard.  
 ADMINISTRATION: Village Manager, William Dugan.

I. CALL TO ORDER

Village President, George Dunbar, called the meeting to order at 7:00 p.m.

II. MINUTES

April 14, 1992 - Regular Meeting

MOTION by Blanchard, supported by Yandow, to approve the minutes as written. Voting: 5 ayes; motion carried.

April 14, 1992 - Executive Session

MOTION by Morgan, supported by Abbott, to approve the minutes as written. Voting: 5 ayes; motion carried.

III. AUDIENCE

Public Hearing re: Sewer Allocation for Countryside II

President Dunbar opened the public hearing at 7:04 p.m.

Bob Snyder, President of Snyder Companies, referred to his letter to the Village Manager, dated 4/22/92, regarding the request for 59,400 gpd of water and sewer allocation for Fairview Farm (Countryside II) development plus 8,400 gpd of allocation for the 14 acres of land with the Kolvoord house on it (this smaller allocation is in exchange for acreage to be conveyed to the Village. Snyder stated that his company has agreed to take care of the engineering and storage upgrades to the sewer pump station on the high school property and will work with the Village to get an easement from the School Department. Snyder commented that the upgrade to the pump station will benefit the school with the extra storage capacity.

Snyder also mentioned a reimbursement agreement for the excess storage capacity at the pump station for any undeveloped property which will ultimately flow into the pump station.

Abbott asked if the 14 acres to be donated to the Village is the property along the brook. Phil Kolvoord, owner of the property to be conveyed to the Village, clarified that the acreage is approximately 19 acres going to the Village, leaving approximately 14 acres around the existing house.

Abbott asked Kolvoord if he feels the swap (sewer capacity for the land located in the Village) is equitable. Kolvoord replied yes.

Blanchard asked for clarification that the 15 acres of the Kolvoord property to receive the allocation from the Village capacity is located in the Town of Essex. Kolvoord confirmed this. Snyder interjected that there appears to be plenty of capacity to cover both the Kolvoord and the Yandow properties for allocation.



ESSEX JUNCTION BOARD OF TRUSTEES      APRIL 28, 1992      PAGE 2

Abbott asked, regarding the capacity of the storage tank, what happened with the storage now if there is a power outage, for example. Dugan stated that the wet wells have little capacity, but the line and manholes on the high school property to Main St. have quite a bit of capacity. Also, Dugan noted, power outages in the area fortunately do not last very long.

Abbott asked if the gallonage requested includes the capacity needed for the proposed new school off of Brickyard Rd. Dugan stated that it does not, adding Act 250 reviews the capacity numbers and determines the proper gallonage. Dugan noted that the flow from the Brickyard Rd. area would go to the Mansfield Ave. pump station in any case.

Abbott asked if the infiltration of the lines has been corrected. Public Works Director, Craig Cushing, replied that 95% of the infiltration has been corrected. Abbott asked if excess capacity is needed to cover infiltration loss. Dugan said this is not necessary.

Morgan asked if 600 gpd per house is standard. Snyder stated that the State requires 150 gpd per bedroom which is probably greater than twice the actual amount of flow (past experience with similar sized houses in Williston has been a flow of 225 to 300 gpd total). Snyder said that he is requesting a letter from the Village saying capacity is available for the proposed 99 units per the mandate of Act 250; the State will take out the gross amount of allocation and return any unused portion when the actual numbers are known.

Morgan asked if Snyder Co. would consider using the lowest flow toilets and water fixtures available to help conserve water and sewer capacity. Snyder stated that low-flow toilets, shower heads and faucets are standard equipment per Act 250.

Blanchard asked about assigning the gallonage for the Kolvoord property to Phil Kolvoord. Snyder felt that this is the proper way to handle the matter. Kolvoord stated that if he decides to develop his property, he would be in contact with Snyder, but right now [Kolvoord] is waiting to see if the Circumferential Highway can positively impact the traffic on Main St.

Dunbar called for public input; there was none. Dunbar then closed the public hearing on the Countryside II sewer allocation at 7:15 p.m.

Lorraine Carpentier, Fanny Allen Hospital Thrift Shop, re: Rental Agreement

Lorraine Carpentier appeared before the Board to discuss renting of storage space in Lincoln Hall. Carpentier suggested the Board go upstairs to view the area rented currently from the Village by the Thrift Shop and the area requested for storage; the Board did this.

Carpentier explained that the Village Manager offered space in the basement for storage, but this space would not be suitable for the clothing (clothing would smell musty and would not be

ESSEX JUNCTION BOARD OF TRUSTEES      MAY 13, 1992      PAGE 7

Trustees' Schedule

1) Code Hearings: June 23rd; July 14th  
 MOTION by Dunbar, supported by Yandow, to schedule the public hearings on the draft code for June 23, 1992, and July 14, 1992.  
 Voting: 5 ayes; motion carried.

2) Capital Budget  
 The Board approved the dates of August 11th and 25th as noted in the May 4, 1992 memo from Frank McDaniel as the dates to discuss the capital budget.

3) One Day Work Session  
 The Board approved the date of October 13, 1992 as the meeting date. Dugan stated that the Planner is working on the agenda for this meeting. Dunbar suggested the Board hold budget hearings with department heads.

4) Centennial Re-enactment of First Meeting of the First Trustees  
 Dugan suggested the Board might want to participate in a re-enactment of the first Trustees meeting in costume for authenticity. The Board will consider this suggestion.

5) 1993 Budget Meeting November 24, 1992  
 The Board was in support of an all day budget meeting off-site, perhaps at Marble Island again.

6) Training Session for Personnel Development  
 Trustees Morgan and Dunbar will work on this item further.

Sewer Allocation for Countryside II (Fairview Farm Community)

MOTION by Abbott, supported by Blanchard, to approve sewer and water allocation not to exceed 59,400 gpd for up to 99 homes in the proposed Fairview Farm Community located on the easterly side of Rte. 15 (a.k.a. Main St.) plus the inclusion of the Yandow home located at 203 Main St. Voting: 4 ayes, 1 abstention (Yandow); motion carried.

MOTION by Abbott, supported by Blanchard, to approve sewer and water allocation up to 8,400 gpd for the 14 acres of land and dwelling owned by Phil and Louise Kolvoord as of May 13, 1992, located northerly of the proposed Fairview Farm Community in the Town of Essex. Voting: 4 ayes, 1 abstention (Yandow); motion carried.

Yandow asked if he would be able to withdraw his abstention to the voting on this allocation and vote now that the motion has been voted and passed. Dunbar will check on the rules in Roberts Rules. Dugan suggested that since Trustee Yandow is an abutting property owner, it may be best not to vote on the matter.

Water Rate Increase Effective July 1, 1992

Dugan reviewed the increase of about 14% for residential and industrial users to accommodate the increase from the Champlain Water District. The residential/commercial rate will be \$1.3770/kgal (minimum \$26/six months) and the industrial rate will be \$1.1297/kgals., stated Dugan.



TOWN OF ESSEX  
VERMONT

81 MAIN STREET, ESSEX JUNCTION, VERMONT 05452

July 2, 1991

Mr. William Dugan  
Village Manager  
Village of Essex Junction  
2 Lincoln Street  
Essex Jct., VT 05452

Dear Bill:

Please consider this letter as a formal request made to you on behalf of Philip Kolvoord. This request is for Village sewer capacity for a 14 acre parcel owned by Mr. Kolvoord which is located in the Town. Further, this request is being made to you only because of the fact that the property to be served by the sewer when construction occurs is contiguous with the Village boundary and that this capacity represents a substitution for capacity in the Village boundaries already allotted to Mr. Kolvoord.

It is the Town's intention that this sewer capacity request not exceed 6,000 gallons per day. This sewer capacity is based upon a rate of 200 gallons per day per allowable residential unit given current Town regulations.

This letter is not intended to circumvent any Town requirements at the time of actual development. I have attached a copy of Mr. Kolvoord's letter for your review.

If you have any further questions, please call me.

Sincerely yours,

Patrick C. Scheidel  
Town Manager

PCS/sel

encl.

TOWN  
MANAGER  
878-1341

COMMUNITY  
SERVICES  
878-1342

COMMUNITY  
DEVELOPMENT  
878-1343

PUBLIC  
WORKS  
878-1344

ASSESSOR  
878-1345

TOWN CLERK  
FINANCE  
878-0410

LIBRARY  
878-0319

POLICE  
878-0317



LAW OFFICES OF  
DAVID A BARRA, PLC



April 19, 2014

Paul O'Leary Jr., P.E.  
O'Leary-Burke Civil Associates, PLC  
1 Corporate Drive, Suite #1  
Essex Junction, VT 05452

Re: *Kolvoord Property, 15 & 21 Upper Main Street, Essex Junction, VT*

Dear Mr. O'Leary:

I have reviewed your letter to Village Manager Patrick Scheidel dated April 14, 2014 and the documents referred to therein.

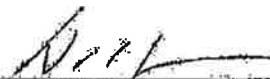
The approval you rely on was subject to satisfaction of any Town requirements in effect at the time of actual development. Therefore, the letter you seek must be conditioned on the proposal's meeting any and all Town requirements.

Further, in order to provide the connection and related services, an intermunicipal agreement must be in place to provide its legal basis.

With these two caveats, the Village can acknowledge that it will allow these parcels to connect to the Village water and sanitary sewer systems.

Very truly yours,

LAW OFFICES OF DAVID A. BARRA, PLC

By:   
David A. Barra  
Attorney

Cc: Pat Scheidel

Macintosh HD:Users:dabarra:Dropbox:Law Firm:LAW:37:16:044:correspondence:2014-04-17 to O'Leary.docx

26 Railroad Ave  
PO Box 123  
Essex Junction, VT 05452-0123

PHONE (802) 879-8102  
FAX (802) 879-0408  
E-MAIL [dbarra@barralaw.com](mailto:dbarra@barralaw.com)

# Memorandum

TO: For the Record

FROM: Dennis Lutz, P.E., Public Works Director

DATE: 14 November 2016

SUBJECT: Inter-municipal Sewer Connection – Kolvoord Upper Main Project

There has been much discussion about this project and the issues relating to cross-boundary sewer and water transfer. This memo outlines the procedures that in my opinion need to be followed to enable this to occur. No final development approval should occur until all the requirements noted in this memorandum are satisfied.

## Water service

Both the Village of Essex Junction and the Town of Essex are separate members of the Champlain Water District. Whenever water main services cross municipal boundaries within the Champlain Water District, the cross-boundary interconnect must be approved by both municipalities and CWD and a meter vault acceptable and approved by CWD must be installed at the boundary. This insures that the billed water between communities is accurate and represents the actual water use by each municipality. This is the formal procedure that has been utilized exclusively in the past.

The plans for this interconnect need to be submitted to each of the three parties (Village public Works, Town Public Works and CWD) and approved by them. Once this documentation is received from all three parties, the development can be approved for Town of Essex water connection. The water lines exiting from the meter vault and within the system to be constructed in the Town of Essex become part of the Town of Essex Water system, subject to all Town of Essex specifications and fees.

**Only after this process has been completed can the final project approval be given by the Town Planning Commission. Without satisfying these requirements, the project has no water capacity or approval to connect to the system.**

## Sewer service

Sewer service for this project is much more complicated due to the history of the project and existing agreements between the Town and the Village. There is the dual issue of capacity at the wastewater treatment plant and actual approval for connection cross boundary.

Capacity:

The project lands lie outside the Town sewer Core. However, the Town Sewer Core Map contains three asterisks for the property stating...*"Lands approved for Village of Essex Junction sewer capacity prior to the adoption of the Town sewer core allocation."*

In a letter dated April 14, 2014 from the Village Attorney, Village capacity for the project was acknowledged but also indicated that an inter-municipal agreement had to be secured. This has not been done. There also needs to be documentation provided to the Village that the Town requirements have been met. This also has not been done.

In addition, the specific capacity being requested needs to be documented, based upon the State requirements defining capacity.

Article B Collection of wastewater from the Tri-Town wastewater agreement is also provided. It requires that monitoring of the wastewater flow be provided. Since the proposed system is a gravity system, there will need to be a monitoring manhole provided at the boundary set up to accommodate the Town's portable flow monitoring equipment.

So although the clear intent on the part of the Village is to provide capacity, the requirements to secure that capacity have not yet been met.

#### **Inter-Connection:**

Sewer connections between the two communities is covered in an Agreement dated 24 June 1975, a copy of which is attached. Under Article C. I, B, d, it is clear that the Town must submit a request for the interconnection to the Village for consideration. Because this request is technically outside the sewer core, this request must be from the Selectboard and not staff.

Procedurally, once the project plans for sewer lines in the Town have been approved by Public Works, a request will need to be submitted to the Selectboard to obtain Town approval to submit to the Village. It will need to contain information on the specific flows to be approved as well as compliance with the monitoring requirement.

If the request is approved by the Selectboard, then a request from the Town will need to be submitted to the Village Trustees as outlined in the Agreement. Plans for the sewer connecting lines within the Village will need to be approved by the Village. The inter-municipal agreement also requires that the impact of the flows on the Village system be identified and that involves an evaluation of the lines that carry this added flow through the Village system and any pump stations. The Village may also have requirements under their codes and application that will need to be satisfied by the applicant. Once the application and plans are approved by the Village Trustees, the approval process for the interconnection will be deemed complete.

Only after this process has been completed can the final project approval be given by the Town Planning Commission. Without satisfying these requirements, the project has no sewer capacity or approval to connect to the system.

Sewerage System shall mean all facilities for collecting and conveying sewage to a point for treatment.

Stormwater shall mean the runoff of surface waters.

Suspended Solids shall mean the quantity of material deposited from a quantity of unsettled sewage under standard laboratory procedures defined in the latest edition of "Standard Methods for Examination of Water and Wastewater," expressed in parts per million (ppm).

Wastewater shall mean sewage.

#### ARTICLE B COLLECTION OF WASTEWATER

Each municipality agrees to construct and maintain entirely at its own expense those sewers within its boundary which serve exclusively its own citizens. Each municipality shall construct, operate and maintain such monitoring devices as are necessary to measure the quantity and pollutant load of wastewater being transmitted for treatment. The Village does, however, reserve the right to periodically have calibrated by the manufacturer's representative, all monitoring devices. In the event monitoring stations deemed necessary are not installed or are not properly maintained by the Towns, the Village may perform such construction or maintenance as is found necessary and shall be equitably compensated for same by the Town served by said device.

Each municipality further agrees that all new construction of sewerage systems shall comply with Federal and State requirements for infiltration rates and that all new construction of sewerage systems shall exclude the collection of stormwaters.

#### ARTICLE C TREATMENT OF WASTEWATER

The Village agrees to construct, operate, and maintain, in accordance with the requirements as set forth by the State of Vermont Agency of Environmental Conservation or its successor, modifications and additions to its existing sewage treatment plant so as to provide a level of treatment compatible with the waste receiving stream requirements.

The Towns and Village hereby agree to restrict their respective wastewater discharges to the system so that their respective designated capacity of the treatment plant is not exceeded and so that the discharged wastewater is compatible with treatment processes provided at the plant.

#### ARTICLE D DETERMINATION, ALLOCATION, AND PAYMENT OF COSTS

##### 1. DETERMINATION AND ALLOCATION OF COSTS

###### a. Capital Improvements

(1) Capital Improvement Costs shall include the following:

(3)



LAW OFFICES OF  
DAVID A BARRA, PLC

April 10, 2014

Paul O'Leary Jr., P.E.  
O'Leary-Burke Civil Associates, PLC  
1 Corporate Drive, Suite #1  
Essex Junction, VT 05452

Re: *Kolvoord Property, 15 & 21 Upper Main Street, Essex Junction, VT*

Dear Mr. O'Leary:

I have reviewed your letter to Village Manager Patrick Scheidel dated April 14, 2014 and the documents referred to therein.

The approval you rely on was subject to satisfaction of any Town requirements in effect at the time of actual development. Therefore, the letter you seek must be conditioned on the proposal's meeting any and all Town requirements.

Further, in order to provide the connection and related services, an intermunicipal agreement must be in place to provide its legal basis.

With these two caveats, the Village can acknowledge that it will allow these parcels to connect to the Village water and sanitary sewer systems.

Very truly yours,

LAW OFFICES OF DAVID A. BARRA, PLC

By: \_\_\_\_\_

David A. Barra  
Attorney

Cc: Pat Scheidel

Machine\H:\Users\dabarra\Dropbox\Law Firm\LA\37-18-044\correspondence\2014-04-17 to O'Leary.docx

26 Railroad Ave  
PO Box 123  
Essex Junction, VT 05452-0123

PHONE (802) 879-8102  
FAX (802) 879-0408  
E-MAIL [dbarra@barralaw.com](mailto:dbarra@barralaw.com)



AGREEMENT ON SEWAGE COLLECTION SYSTEM.

Articles of Agreement made and concluded this 24th day of June, 1975, by and between the Village of Essex Junction, Vermont, acting through its Board of Trustees, hereinafter called the Village, and the Town of Essex, Vermont, acting through its Selectmen, hereinafter called the Town.

WITNESSETH:

WHEREAS, the Village has constructed certain sewerage facilities, including sewer lines, within the Village of Essex Junction and is contemplating the modification and addition to its present sewage plant so as to treat sewage from the Town of Essex; and

WHEREAS, the Village and the Town of Essex have entered into an agreement regarding the treatment of sewage at the Village Sewage Treatment Plant; and

WHEREAS, the Town of Essex may desire to discharge sanitary sewage into the Village sewerage system, thereby transporting said sewage to the treatment plant, and/or have the Village construct transmission lines for this purpose; and

WHEREAS, it is in the best interest of the Village and the Town to cooperate on this matter;

NOW THEREFORE, for and in consideration of the premises, the mutual covenants herein recited and for other good, valuable and sufficient considerations, the parties hereto agree as follows:

ARTICLE A DEFINITIONS

The meanings of certain words and phrases used in this Agreement shall be as follows unless the context specifically indicates otherwise:

Capacity shall mean the limiting condition of a facility to handle sewage. For a sewer system, capacity shall be determined by hydraulic analysis.

Designated Capacity shall mean that portion of the capacity of a sewerage facility, or element thereof, specifically reserved for and contracted for by a community.

Operating Costs shall mean the costs of operation and maintenance of a facility and shall include the costs of labor, administrative costs, equipment, materials, power, fuel and any other items or incidentals required for operation and labor, equipment, materials and items for maintenance.

Fair share shall mean the ratio of the Town's designated capacity to the capacity of the facility.

Fair value shall include but not be limited to, consideration of condition of pipe, remaining useful life, initial cost, and hydraulic capacity, but shall not be based solely upon replacement cost.

Facility shall mean the collection system or any portion of the collection system.

Project costs shall mean the summation of construction costs, legal, fiscal (including interest on money borrowed during construction) and administrative costs, engineering costs, land costs, easement costs, and other costs normally associated with the construction of a sewage collection system.

Sewage shall mean the combination of sanitary and industrial waste-waters together with such quantities of groundwater as may enter the sewer through incorrecatable conditions and surface water and storm waters as may presently exist.

Sewer shall mean a pipe or conduit for carrying sewage.

Waste-water shall mean sewage.

#### ARTICLE B COLLECTION OF SEWAGE

Each municipality agrees to maintain its existing collection system at its own expense and to construct and maintain at its own expense any new sewage collection system within its own boundary which serves exclusively its own citizens. Each municipality shall construct, operate, and maintain such monitoring devices as are necessary to measure the quantity and pollutant load of waste-water being transmitted for treatment. The Village does, however, reserve the right to periodically calibrate all monitoring devices. In the event monitoring stations deemed necessary are either not installed or are not properly maintained by the Town, the Village may perform such construction or maintenance as is found necessary and shall be equitably compensated for same by the Town.

Each municipality agrees to restrict its respective waste-water discharges to the collection system so that its designated capacity of the elements of the system is not exceeded. Each municipality further agrees that all new construction of sewage collection systems shall comply with Federal and State requirements for infiltration rates and that all new construction of sewage collection systems shall exclude the collection of storm waters.

#### ARTICLE C DETERMINATION AND ALLOCATION OF COSTS

##### I Capital Costs

- A. Except as otherwise provided herein, the Village, at any time may modify or add to its existing collection system to specifically serve Village requirements. The Village shall bear the total project cost for this construction.
- B. The Town may request the Village to modify or add to its existing collection system so as to specifically serve the Town's requirements. Upon request of the Town, the Village

agree to prepare plans and specifications and to construct the required facilities. The Town will bear the total project cost for this construction.

1. - The facilities, so constructed by the Village within the Village, shall become and remain the property of the Village, or its successors.

2. It is agreed that the Village shall have the right to connect to such facilities, but only to the extent that each additional Village connection will not then cumulatively, with both initial and projected Town connections, exceed the capacity of said facilities.

3. Upon determination that the Village desires to connect to these facilities; the Village and the Town shall then mutually determine the fair value of the facilities to be used jointly. The Village's share of the fair value to be repaid to the Town shall then be computed by multiplying the ratio of the Village's designated capacity to the capacity of the facility by the fair value of the facility.

4. This paragraph should not be construed to include the Village's financial participation in a project cost for facilities that are solely required for the Town, even if said facilities may be jointly used, if the existing facilities, which the Village has available, have adequate capacity for Village flows.

5. The Village and Town may find it necessary to replace, modify or add to the existing collection system within the Village limits to serve the requirements of both municipalities. The total project costs of said facilities shall be borne by each municipality in the ratio of its designated capacity to the sum of designated capacities for the facility.

d. The Town may request that the Village give consideration to accepting Town sewage flows into its existing collection system. Within the limits of capacity of the system to handle initial and projected Village sewage flows, plus the flows from the Town, the Village shall accept these flows into its mains. The determination of capacity required by the Town shall consider initial flows and projected flows from the expected service areas.

1. Upon determination that the Village can accept the flow from the Town, the Village and the Town shall then mutually determine the fair value of the facilities to be used jointly. The Town's share of the fair value to be paid to the Village

shall then be computed by multiplying the ratio of the Town's designated capacity to the capacity of the facilities by the fair value of the facilities.

2. Sewer line capacity as determined above in excess of that reserved for projected Village and Town requirements will remain assigned to the Village. The excess capacity or portion thereof may be sold to any third party only after the Town has indicated no interest in purchasing the excess capacity or portion thereof.

## II Operating Costs

The Town shall bear its fair share of the operating cost of the collection system within the Village that is used either jointly with the Village or separately by the Town.

- A. In determining the Town's share, the total operating cost of the Village collection system, excluding the pump or lift stations, shall be divided by the total length of the sewer lines within the Village. This number shall then be multiplied by the length of the sewer line used exclusively by the Town and by either 50% of the length of sewer lines used jointly by the Village and the Town or by the ratio of the number of Town connections to the total connections multiplied by the length of the sewer lines used jointly by the Town and Village. The sum of these two numbers shall be the Town's share of operating costs of the Village sewer lines.
- B. The Town's share of operating costs for pump or lift stations shall equal the total operating costs of the pump or lift stations used exclusively for pumping Town sewage plus the total operating costs of pump stations used jointly by the Village and the Town multiplied by the ratio of Town flow to total flow through the pump or lift station.

In the event that actual Town flows through any pump or lift station cannot be readily determined, the total operating cost of the pump station shall be multiplied by the ratio of the Town equivalent population to total equivalent population connected to said pump station to determine the Town's share of operating costs for that pump station.

- C. At the beginning of each fiscal year, the estimated operating costs will be established with the Town and a monthly payment schedule will be determined. The actual operating cost shall be established at the end of each fiscal year and the estimated operating cost shall then be adjusted accordingly with either rebates to or additional assessments against the Town.

(2)

ARTICLE D PAYMENT OF COST

- I The Town of Essex agrees to pay the Village for its fair share of the cost including any interest charges of the portion of the existing Village collection system which is used by the Town.
- A. This payment may be made as an initial lump sum payment or paid quarterly each year over a period of time not to exceed 20 years.
- II The Town agrees to pay its fair share of the project cost of all replacements, modifications and/or additions to that portion of the Village collection system that will be jointly used or used solely by the Town as follows:
- A. For work done by the Village forces, payment in full within 30 days following the billing of the completed work.
- B. For projects for which monies are raised by bond issues, payments of its share of project costs including interest at least two weeks prior to the date on which such bond and/or interest payments are due.
- C. For projects for which monies are not raised by bond issues, the Town will pay to the Village the Town's share of the project cost for which the Village has been billed, not later than the day upon which the billed work must be paid. The Village shall notify the Town of the receipt of any bills upon receipt thereof.
- III The Town agrees to pay its share of the operating costs of this Village collection system under the terms of this Agreement on a monthly basis within 30 days of billing.
- IV If, as defined in this Agreement, the Village desires to connect to collection systems constructed specifically for the Town as defined in Article C, I, b the Village agrees to pay the Town for its share of the costs, including any interest charges of that portion of the collection system which is to be used by the Village.
- A. This payment may be made as an initial lump sum payment or paid quarterly each year over a period of time not to exceed 20 years.

ARTICLE E INTENT OF AGREEMENT

- I It is the specific intent of this Agreement to effect a basis of mutual understanding of the conditions under which sewage will be transported from the Town of Essex through the Village of Essex Junction to the waste-water treatment plant.

II. By becoming a party to this Agreement, both the Town and the Village do hereby commit themselves to work harmoniously toward the implementation of this Agreement in a manner equitable to each municipality. The Town of Essex is hereby assured that the Village (under the terms of this Agreement) will provide, within the Village limits, for the transporting of sewage from the Town areas outside the Village to the treatment plant. The Village of Essex Junction is assured, hereby, that the Town of Essex will pay its fair and equitable share for the costs of installation, construction and operation of the collection system within the Village limits, under the terms of this Agreement.

III. Both parties also hereby agree to participate within the limits of this Agreement in any and all upgrading of the sewage collection system as may be dictated by State or Federal regulatory agencies and sound engineering practices.

#### ARTICLE F FORMATION OF A COMMITTEE

I. The parties hereto agree to form a committee composed of two members of the Village of Essex Junction Board of Trustees, two members of the Town of Essex Board of Selectmen, or their respective appointed representatives, who will meet at least once each three months. This committee shall meet to review and attempt to resolve all problems that may arise regarding this Agreement, the computation of the payments as provided for herein and to report to their respective legislative bodies their findings on these matters.

#### ARTICLE G DISPUTES

I. The parties hereto agree that if any dispute arising out of this Agreement and/or its continuation cannot be resolved by the committee, the legislative bodies will, within 30 days, attempt to resolve said dispute. If said dispute is not settled within another 30 days, said dispute shall be submitted to the State of Vermont Agency of Environmental Conservation Department of Water Resources or its successor for arbitration. If either party is then dissatisfied with the decision rendered by Vermont Water Resources Department or its successor, the dissatisfied party may then bring an action in the County Court.

#### ARTICLE H MODEL ORDINANCE

I. The parties hereto agree to conform to the intent of the Model Ordinance as recommended by the Water Pollution Control Federation in its Manual of Practices No. 3 dated 1963, and to conform to all

laws, rules, regulations and ordinances enacted or promulgated by legally constituted Federal and State agencies.

IN WITNESS WHEREOF, parties hereto have caused their duly authorized and legal representative to affix hereto the proper signatures on the date and year first above written.

APPROVED BY THE TOWN OF ESSEX

Linda J. Rosen  
Witness

By: Barbara A. Higgins  
[Signature]

APPROVED BY THE VILLAGE OF ESSEX JUNCTION

[Signature]  
Witness

By: [Signature]  
[Signature]



## O'Leary-Burke Civil Associates, PLC

CIVIL ENGINEERING | REGULATORY AND PERMIT PREPARATION | LAND SURVEYING | CONSTRUCTION SERVICES | LAND USE PLANNING

January 9, 2017

Patrick Scheidel, Town Manager  
Town of Essex  
81 Main St. Essex Jct., VT

RE: 15 Upper Main Street, Essex, VT  
Inter-Municipal Water & Sewer Interconnection Request

Dear Patrick:

We are writing on behalf of Dousevicz Inc. and Philip and Louise Kolvoord to request the Town of Essex Selectboard make a formal request to the Village of Essex Junction Board of Trustees to allow the proposed development at 15 Upper Main Street to connect to existing water and sewer stubs at the Town/Village boundary. The proposed development will require 15,390 gpd of water allocation and 7,420 gpd of sewer allocation.

If you have any question or need additional information, please let us know.

Sincerely,

Bryan Currier, PE





# Location Plan

N.T.S.

TOWN OF ESSEX  
SELECTBOARD MINUTES  
January 23, 2017

1  
2  
3  
4  
5 **SELECTBOARD:** Max Levy, Chair, Irene Wrenner, Vice Chair, Michael Plageman, Andrew Watts,  
6 Susan Cook.

7  
8 **OTHERS PRESENT:** Patrick Scheidel, Town Manager; Doug Fisher, Director of Administrative  
9 Services; Greg Duggan, Town Planner/Assistant Manager; Aaron Martin, Utilities Director; Jim  
10 Bernegger, Economic Development Commission; John and Ramona Sheppard, Barbara Higgins, Paul  
11 O’Leary, O’Leary Burke Civil Associates; Catherine Michael; Colin Flanders, Essex Reporter.

12  
13 Mr. Levy called the meeting to order at 7:30 p.m.

14  
15 **PLEDGE OF ALLEGIANCE**

16  
17 Mr. Levy invited those present to join him in reciting the “Pledge of Allegiance.”

18  
19 **AGENDA ADDITIONS/CHANGES**

20  
21 Mr. Scheidel provided the following additions to the Agenda: an e-mail dated January 23, 2017 from  
22 Dawn Francis to Pat Scheidel, Brad LaRose and Doug Fisher regarding Regional Dispatch, a summary  
23 sheet of the Town of Essex Proposed Capital Budget and Program and a map from O’Leary Burke Civil  
24 Associates that relates to the discussion on the Agenda regarding Inter-municipal Water and Sewer  
25 Connections.

26  
27 **APPROVAL OF AGENDA**

28  
29 **IRENE WRENNER AND MICHAEL PLAGEMAN SECONDED A MOTION TO APPROVE**  
30 **THE AMENDED AGENDA. THE MOTION PASSED 5-0.**

31  
32 **PUBLIC TO BE HEARD**

33  
34 Ms. Ramona Sheppard noticed that the flag was raised outside without a light shining on it. Mr. Fisher  
35 went outside to take down the flag. Mr. Scheidel explained that the employee who is usually  
36 responsible for the flag is out having shoulder surgery. Once that employee returns and the light gets  
37 addressed, the Town will have the flag flown properly.

38  
39 Ms. Sheppard asked for a date for the issuance of the 6/30/16 audit financial report. Mr. Levy stated  
40 that Mr. Fisher will get her than answer when he returns from taking down the flag.

41  
42 **PUBLIC HEARING**  
43 **FYE 2018 Operating Budget**

44  
45 At 7:35 p.m., Mr. Levy declared the Public Hearing for the FYE 2018 Operating Budget open. He

**SELECTBOARD**

**January 23, 2017**

271 Report that shows how the Town is doing things in a more effective way. Ms. Cook felt there could be  
272 additional value provided through those savings and efficiencies, and Mr. Scheidel agreed.

273

274 Ms. Wrenner asked if the handout on "Services Provided" could be included in the Annual Report, Mr.  
275 Scheidel would try to include it. Ms. Wrenner felt that everyone could benefit from seeing that  
276 information as opposed to just those attending Town Meeting.

277

278 Mr. Plageman asked about outreach from the SB. Mr. Levy explained that he is preparing a list of  
279 proposed events that the SB could attend to pass out information for Town Meeting. He is working on  
280 that for the meeting on February 6th and would appreciate any suggestions. Mr. Watts asked if there  
281 were any concerns about conflict of interest for him or Mr. Levy since they were running for office. Mr.  
282 Levy stated that the SB has done this for the past two years regardless of who is running for office, and  
283 there is no campaigning during this outreach. Mr. Scheidel explained to Mr. Watts that if anyone asks a  
284 question not related to the budget, then the members have to use their judgement on how to answer.  
285 Members did not see a conflict of interest in this situation.

286

287 Mr. Levy stated that the Channel 17 Budget Presentation is scheduled for February 10th and since he is  
288 running for office, this duty usually goes to the Vice Chair if that person is not running for office. He  
289 asked Ms. Wrenner if she would be willing to present the budget on Channel 17. Ms. Wrenner would  
290 rather not as it was a short timeline for her to prepare. She was fine with another member or Mr.  
291 Scheidel taking on this duty. Mr. Scheidel explained that usually a SB member does the presentation  
292 and he fills in as necessary. Mr. Levy stated that there was no protocol if the vice chair declines. The  
293 Charter calls for the Chair, but he did not want to risk there being a conflict of interest. Mr. Watts  
294 wondered if there would be a conflict of interest at Town Meeting, and Mr. Scheidel replied that staff  
295 usually answers the questions during Town Meeting. Mr. Plageman was willing to present the budget  
296 on Channel 17.

297

298 Mr. Watts would send out last year's Town Meeting survey results to the members. He told Ms.  
299 Sheppard that he would contact the Girl Scouts to see if any of their troops can present the flag at Town  
300 Meeting.

301

302 **Request for 5K Race -- Gretchen Owens**

303

304 Mr. Scheidel introduced this issue to the SB of a request for holding a Dream Big 5K Race to benefit  
305 the Eric D. Dettenrieder Memorial Fund. Because Chief LaRose and Mr. Lutz have no objections and  
306 no streets will be closed, this item is only for informational purposes. The race will be held on April 1<sup>st</sup>,  
307 and the race course is very similar to the course for the Essex CHIPS 5K.

308

309 **Inter-Municipal Water and Sewer Interconnection Request -- Aaron Martin and Greg Duggan**

310

311 Mr. Martin introduced the issue of whether or not the SB will make a formal request to the Village of  
312 Essex Junction Board of Trustees to allow water and sewer lines at 15 Upper Main Street to cross  
313 municipal boundaries and connect from the Town to the Village.

314

315 Mr. Duggan provided some background to the issue. Attached to the memorandum dated January 18,

316 2017 from Dennis Lutz, Aaron Martin and Greg Duggan to the SB and the Municipal Manager, there is  
317 another memorandum from Dennis Luz, dated November 14, 2016, explaining that there is a process  
318 that must be followed to connect water and sewer utilities across the municipal boundary from the  
319 Town into the Village. The process begins by the applicant submitting a water and sewer design for  
320 approval by Public Works. When the proposed design meets or exceeds the Town's Standard  
321 Specifications for Construction, the applicant will then be required to make a formal request to the SB  
322 to interconnect with the Village. Once this approval is granted by the SB, the request will be made to  
323 the Trustees, on behalf of the applicant, to connect to the Village system. Per existing agreements  
324 between the Town and the Village, it is the governing body of each municipality that must request  
325 and/or approve interconnections between each system.

326

327 Mr. Levy noted that any time a request to extend the sewer core has come before the SB, the answer  
328 has been "no". However, he understood that this request is different. He asked how the SB could  
329 defend this decision should, for example, Essex Alliance Church question it? Mr. Martin explained that  
330 the SB would need to point to the fact that there is a preexisting agreement between this property owner  
331 within the Town, that is outside the sewer core. He referred members to the sewer allocation map where  
332 it shows another lot outside the sewer core that is connected to Town sewer. He confirmed for Mr. Levy  
333 that this lot was a preexisting connection prior to the sewer core, which is similar to the current request  
334 at 15 Upper Main Street. Mr. Martin stated that this issue was pre-sewer allocation ordinance and pre-  
335 sewer core. He clarified that 15 Upper Main Street has a preexisting agreement between the property  
336 owner and the Village of Essex Junction for a sewer allocation/capacity, which predated the sewer core.  
337 Mr. Levy asked if the agreement was legal, and Mr. Scheidel pointed to the letter from the Attorney,  
338 David Barra from April of 2014. Mr. Martin explained that Public Works is of the opinion that the new  
339 sanitary sewer system proposed for the Brookside development should be a private system so that the  
340 Town is not maintaining sewer infrastructure outside the sewer core. Mr. Scheidel added that this  
341 recommendation has been acceptable through the Planning Commission process. Mr. Duggan  
342 explained that the PC has given the project preliminary plan approval and has begun the final plan  
343 approval process last week. If approved by the SB, then it goes to the Trustees and the Village staff for  
344 approval. After that, it goes back to the PC and the SB for final approval.

345

346 Ms. Wrenner recalled that this parcel used to exist in the Village and then something happened with the  
347 boundary line, which is another difference from the Essex Alliance Church. Mr. Scheidel explained that  
348 in 1990/1991, Mr. Phil Kolvoord asked the SB for a boundary adjustment so he could have a  
349 developable piece of property for his children. This led to many discussions, but ultimately the request  
350 was denied by the SB.

351

352 Ms. Cook wondered if there were other options to consider for a solution to this issue. Mr. Duggan  
353 replied that the developer could have a septic system as opposed to wastewater, but that was not  
354 presented in the application. He guessed that the developer was looking for a much higher density than  
355 possible with a sewer system.

356

357 Ms. Wrenner asked if this would be the only private sewer system or if there were others in the Town.  
358 Mr. Martin replied that there is a private sewer system off Pinecrest Drive called Royal Park. Royal  
359 Park has one line that comes into the Town's gravity system. Beyond the Royal Park property, there is a  
360 series of gravity manholes connected to 12 buildings. He agreed with Ms. Wrenner and Mr. Levy that

361 there is precedent for requiring someone to maintain a collection system privately. Mr. Levy understood  
362 that this would be for sewer, but not for water, and Mr. Martin agreed. With regard to water, Public  
363 Works is of the opinion that the water distribution system, as proposed, should be owned and operated  
364 by the Town. However, because the proposed system crosses a municipal border, the Champlain Water  
365 District requires that a new meter vault be installed to meter all usage from the Village to the Town.

366  
367 Mr. Martin explained to Mr. Levy that the lot across from 15 Upper Main Street is currently connected  
368 via service lines to the Village system. Then, there is a lot to the left that is not connected and he did  
369 not know the status of that agreement. Anything blue on the map has an agreement separate with the  
370 Village for water and sewer and is outside the sewer core. Mr. Martin agreed that this request is for four  
371 houses to be interconnected via a service line across Town property into the Village wastewater  
372 treatment, which was an agreement that predated the sewer core. Mr. Levy's first instinct is not to  
373 approve this request, but understood that the agreements are legal documents and predated the sewer  
374 core. Mr. Martin agreed that there are pre-existing agreements between the Town and the Village for  
375 connecting to sewer, and the whole process is spelled out in those agreements. Mr. Levy understood  
376 that those agreements make it very different than the request from Essex Alliance Church (EAC) and if  
377 EAC came to the SB to argue about the expansion of the sewer core in this instance, the SB could  
378 defend its position because the agreements were made prior to the sewer core. Mr. Duggan clarified  
379 that the SB is not being asked to extend the sewer core nor would the Town sewer core be expanded  
380 with this approval.

381  
382 Ms. Cook asked, what is the motivation of the Village to agree to this? She was trying to understand the  
383 pros and cons to the Agreement. Mr. Duggan explained that back in the early 1990s, this parcel  
384 received sewer capacity from the Village in return for providing open space for the Fairview Farms  
385 development. The Attorney's opinion is that the Village needs to uphold the Agreement because it  
386 granted that sewer capacity. Mr. Scheidel added that the Village does not want to go to court for  
387 denying what was already agreed upon. Mr. Levy asked if the Town Attorney would be in agreement,  
388 and Mr. Duggan replied that the Town Attorney was brought into the discussions early on as it is a 2-  
389 year process and that he is "on board" with this application. Mr. Levy commented that Ms. Higgins'  
390 signature is on the original agreement. Ms. Higgins was surprised and commented that it must have  
391 been back in the 1970s.

392  
393 Mr. Watt asked if the residents will be paying Town rates or Village rates for their water and sewer. Mr.  
394 Martin replied, that it would be Town water rates and Village sewer rates. Mr. Levy was concerned  
395 about setting a precedent for other requests, but Mr. Martin reassured the members that this request was  
396 different because of the pre-existing agreements.

397  
398 Ms. Higgins suggested that the members be very cautious because even though this is not an extension  
399 of the sewer core, the SB needs to make it very clear that the Town has no obligation for the system  
400 going forward. Mr. Levy thought that was a good question and asked how the Town makes sure that the  
401 Homeowner's Association (HA) can't renege on its responsibility to maintain the system. Mr. Martin  
402 explained that Public Works has made requirements for the HA documents and that the Town has also  
403 included a requirement that the Town inspect their system annually. Mr. Levy asked if the HA will have  
404 money in escrow to deal with any issues that may arise, and Mr. Martin was unsure, but that it should  
405 be addressed in the HA documents. Mr. Plageman confirmed for Mr. Levy that the SB did not have

406 purview over the HA documents. Mr. Plageman suggested that, because there have been other  
407 homeowner's associations come before the SB with requests, that there be an immediate establishment  
408 of a sinking fund for the maintenance of that system. He thought that there were steps that the Town  
409 could take to make sure than language is in the bylaws to protect the Town. Ms. Higgins stated that if  
410 the HA didn't maintain the system, the Town could be held liable for health and safety issues. She  
411 asked what responsibilities the Village has with the system since it will be an extension of the Village  
412 sewer core. She also asked about the agreement she signed and if it was still valid. Mr. Martin replied  
413 that the agreement was on the sewer collection system and it was still in effect. Mr. Levy asked who is  
414 responsible if the system fails? He thought it was a valid point to get clarified and wondered if that  
415 could happen before making a decision. Ms. Wrenner thought that might hold up the PC process.

416  
417 Mr. Paul O'Leary from, O'Leary Burke Civil Associates, stated that it has been clear in the process that  
418 the Town is not taking over the gravity sewer system and that the HA is responsible for it. The HA  
419 documents have been drafted, and they clearly state that they are responsible for the maintenance  
420 similar to the stormwater system. Mr. Levy was concerned with what would happen if the HA did not  
421 follow through with maintaining the system and it failed. Someone has to do it, and the Town can't  
422 jeopardize the health of its citizens. Therefore, he wanted to have a clear understanding if that  
423 responsibility would fall on the Town or the Village. Mr. O'Leary replied that it is the HA's  
424 responsibility, not the Town or the Village, and collection systems are much less maintenance than  
425 stormwater, which they have already agreed to hiring a professional to clean once a year. There is also  
426 an operation manual as part of the HA documents that has to get approved by Public Works before final  
427 application gets approval.

428  
429 Mr. Scheidel explained to Mr. Levy that, in a similar situation of a private business, a bankrupt owner  
430 that had sewer related problems would require an inspection from the Town Health Officer who would  
431 cite the owner. If it became apparent that it was a hazard to citizens, the Town might step in and put a  
432 lien on the property and that would be as far as they would be expected to do. Ms. Cook was worried  
433 about the perception because the members might understand the unique intricacies of the relationship,  
434 but if there is a problem, residents could still be vocal that the Town is not taking care of its residents.  
435 Mr. Plageman explained that a similar issue surfaced not that long ago with a Class 4 road that was the  
436 responsibility of a homeowner's association. There was a change of ownership of homes, and no  
437 sinking fund set up for maintenance of the road. When the road was washed out from a storm, residents  
438 came to the SB to ask for money to fix it. The SB denied that request. He agreed with Ms. Cook that  
439 with regard to perception, they run that risk, but if the agreement is written correctly the first time  
440 clearly putting the responsibilities where they belong, then the Town has done its job.

441  
442 Mr. Levy asked how the Town could be sure that the HA had a sinking fund, and Mr. Martin and Mr.  
443 O'Leary agreed that a condition could be made to have the Town Attorney review and approve the HA  
444 documents before a zoning permit can be approved, which is fairly typical in subdivision work. He  
445 confirmed for Ms. Wrenner that the cost for the Town Attorney would be incurred by the applicant.

446  
447 Ms. Higgins assumed the applicant attached the agreement to the application because it states that the  
448 Village, at any time, could modify or add to the existing collection system to specifically serve the  
449 Village requirements, etc. She suggested checking with the lawyer on this issue. Mr. Duggan referred to  
450 the memorandum from Mr. Lutz regarding interconnection and the 1975 Agreement, which states

451 "Under Article C.I.B,d, it is clear the Town must submit a request for the interconnection to the Village  
452 for consideration." "If the request is approved by the SB, then a request from the Town will need to be  
453 submitted to the Village Trustees as outlined in the Agreement." This means that the Trustees do have  
454 to approve it first. Mr. Levy commented that this made him a little nervous. Ms. Wrenner and Mr.  
455 Plageman trusted that Mr. Duggan would relay the SB concerns to the Attorney and the PC.

456

457 **IRENE WRENNER MOVED AND MICHAEL PLAGEMAN SECONDED A MOTION THAT**  
458 **THE SELECTBOARD AUTHORIZE THE MUNICIPAL MANAGER TO SUBMIT A**  
459 **WRITTEN REQUEST TO THE VILLAGE TRUSTEES TO ALLOW PROPOSED**  
460 **DEVELOPMENT AT 15 UPPER MAIN STREET TO CONNECT TO EXISTING WATER AND**  
461 **SEWER STUBS AT THE TOWN/VILLAGE BOUNDARY. THE MOTION PASSED 4-1 (Susan**  
462 **Cook opposed).**

463

464 **2017 Acceptance of Town Highways – Aaron Martin**

465

466 Mr. Martin introduced the issue of whether the SB will sign the 2017 Certificate of Highway Mileage.  
467 He explained that the Town did not take over any new roads in 2016, and the road mileage lengths on  
468 the Certificate of Highway Mileage will remain the same as last year. The Town will not accept any  
469 new roads from a developer unless final pavement has been installed, and staff has inspected the  
470 construction for any deficiencies.

471

472 **IRENE WRENNER MOVED AND SUSAN COOK SECONDED A MOTION TO SIGN THE**  
473 **2017 CERTIFICATE OF HIGHWAY MILEAGE THAT IS ATTACHED TO THE**  
474 **MEMORANDUM DATED JANUARY 17, 2017 FROM DENNIS LUTZ AND AARON MARTIN**  
475 **TO THE TOWN MANAGER AND THE SELECTBOARD REGARDING 2017 ACCEPTANCE**  
476 **OF TOWN HIGHWAY.**

477

478 Mr. Martin estimated for Mr. Levy that the Town will receive around \$200, and he confirmed that no  
479 Class 4 roads were included. The formalized adjustment on Osgood Hill Road was .02 miles.

480

481 **THE MOTION PASSED 5-0.**

482

483 **Approval of Warning for Capital Budget and Plan 2018-22 Public Hearing – Pat Scheidel**

484

485 Mr. Scheidel introduced the issue of whether or not the SB will warn a public hearing for the 2018-  
486 2022 Capital Budget and Five-Year Plan.

487

488 **IRENE WRENNER MOVED AND SUSAN COOK SECONDED A MOTION TO WARN A**  
489 **PUBLIC HEARING FOR FEBRUARY 6, 2017 AT 8:15 P.M. FOR THE PURPOSE OF**  
490 **SOLICITING COMMENTS ON THE FYE 2018 CAPITAL BUDGET AND FIVE YEAR PLAN.**  
491 **THE MOTION PASSED 5-0.**

492

493 **Warning of Vermont League of Cities and Towns (VLCT) Special Membership Meeting – Pat**  
494 **Scheidel**

495



CHAMPLAIN WATER DISTRICT  
Dedicated to Quality Water & Service



First In The Nation ~ Excellence In Water Treatment, Partnership For Safe Water

February 15, 2017

Mr. Bryan Currier, PE  
O'Leary-Burke Civil Associates, PLC  
13 Corporate Drive  
Essex Junction, VT 05452

RE: Ability to Serve Creekside Village, Route 15, Essex VT

Dear Mr. Currier:

In response to your request dated February 8, 2017 for information regarding the capability of Champlain Water District (CWD) to supply water to the referenced proposed project, we submit the following:

1. Water is supplied to the referenced area via locally-owned distribution mains.
2. Existing water storage is provided by the 2.2 MG Essex West Tank off Route 15 in the Town of Essex.
3. Your water supply requirement for this proposed project can be furnished by CWD without restricting or encumbering its present users on the CWD supply system.
4. Capability of the local water distribution system and adequacy of local water storage volume must be verified by the local water system official.
5. This letter of availability is valid for a three-year period commencing on today's date and ending on February 15, 2020.

Please don't hesitate to contact us with any questions.

Sincerely,  
CHAMPLAIN WATER DISTRICT



Joseph J. Duncan, PE, F.NSPE  
Director of Projects & Programs / Chief Engineer

cc: J. Fay  
P. Tice  
A. Martin



# Memorandum

To: Dana Hanley, Community Development Director  
Sharon Kelley, Zoning Administrator  
Greg Duggan, Town Planner

From: Aaron K. Martin, P.E., Utilities Director / Town Engineer   
Dennis Lutz, P.E., Public Works Director  
Annie Costandi, E.I., Storm water Coordinator / Staff Engineer 

Date: **January 05, 2017**

Subject: Brookside Village, 15 Upper Main Street  
Final Plan <<<SECOND REVIEW>>>

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**The Town of Essex Public Works Department has reviewed the response to our November 16, 2016 final project review memo. All new comments are provided in red below.**

## Transportation:

1. In previous reviews, Public Works requested the applicant submit a Traffic Study to a third party for review. Roger Dickinson, P.E. of Lamoureux & Dickinson reviewed the traffic study for the proposed project and provided comments in a letter dated July 20, 2016. L&D agreed with the conclusions of the study and recommended adding the following: *(We believe it appropriate, though, to add a recommendation that the 60 ft. right-of-way for State St. extend to the southerly project perimeter property line; matching up with the existing 60 ft. public right-of-way that extends from Juniper Ridge Rd. Extending this right-of-way will preserve future options with regard to public access (particularly for alternative travel modes) and utilities.)* Public Works is of the opinion that all recommendations provided by L&D be made conditions of project approval.

### **Comment Addressed**

2. Public Works strongly recommends the developer be required to provide an easement, and construct a 10 foot wide paved multi-purpose path along the 675' frontage of VT RT 15. This path link is currently part of the Town's 2016 Town Plan and listed as a "First Priority Bike Path", (see attachment D). Furthermore, the Town of Essex is very aware that this path would require approval from VTrans before construction. Being this proposed path link is a high priority, the Town of Essex has submitted an application to the CCRPC for project scoping which will begin the VTrans design process. Funding for this project will be provided in FY 2018.

### **Comment Addressed**

3. The Town of Essex understands that construction of this path link is years away from construction. Public Works is of the opinion that in lieu of constructing the path, the developer could provide the Town with the funding to proceed with design and construction of the section of path that will front the proposed project. Being any path project along this section of VT RT 15 will be a VTrans project, and the Town has initiated the scoping process, Public Works has calculated a total project cost including design and construction using historical construction costs of similar path projects. The total design and construction cost for the 1,100' section of paved path along VT RT 2A constructed in 2015 was \$290,800. This cost has been adjusted using current ENR construction data. As stated above, this project will likely be designed and constructed using State and/or Federal funding through VTrans grant programs. Most grants available are 80/20. Meaning the local project share would be 20% of the total cost. The total per foot cost of the local share for a new paved bike path would be \$52.87 per foot. The total local share for the 675 foot section of path along the frontage of this project would be \$35,687.25.

**The applicant has offered a counter proposal to Staff's recommended payment in lieu of full construction of a multi-use pedestrian path along the VT RT 15 frontage of the project that was detailed in the previous review of this project. As stated in the previous review of this project, the proposed path link is a high priority for the Town of Essex. The Town of Essex submitted an UPWP, (Unified Planning Work Program) application for FY2017 to the CCRPC, and will do so again for FY 2018. See attached email from CCRPC.**

**There is a process the Town of Essex must follow to become eligible for State and Federal funding for design / construction of municipal path projects. Project identification, project need, scoping, ROW & Permitting, design and construction. The multi-use path project is currently within this process. Project Scoping is but one step within this process. Furthermore, Town funding for this project will be provided in FY 2018. Staff is of the opinion that the previous offer was fair to both the developer and the Town of Essex. Staff recommends that the path fee as proposed in the previous review, be made a condition of approval for this project.**

**Sewer:**

1. Public Works has expressed its position on the proposed private sanitary sewer issue in previous reviews and will reiterate the position again. The Town will not be responsible for ownership, operation or maintenance of new municipal sewer lines that are outside the Town sewer core. This position stands unless the Selectboard decides otherwise. The sewer collection system as designed will connect to the Village of Essex Junction by gravity infrastructure. This project is outside the approved Town of Essex Sewer Core Area and therefore has no Town sewer allocation within the Town. Public Works is aware that the applicant has an agreement with the Village of Essex Junction regarding sewer capacity. Attachment C of this memo clearly articulates the position of the Village of Essex Junction regarding the development as currently proposed.

**No further comment necessary**

2. As outlined in a memo from Dennis Lutz, P.E. dated November 14, 2016, there are many outstanding issues with regards to sewer for this project. This letter can be found as Attachment A of this memo. Public Works understands that the applicant does have sewer capacity from the Village of Essex Junction, but it does not have any authorization to interconnect the sewer between the two communities. As stated herein, further documentation and approval by both the Village Trustees and the Town of Essex Select Board must be provided before further review of this project can be completed.

**The applicant has a formally requested to connect to the Village of Essex Junction sanitary sewer system in a letter dated December 21, 2016. The Town of Essex has seen no further documentation regarding the status of this request.**

3. The current gravity infrastructure proposed does meet the requirements of the current Sewer Use Ordinance and the Town of Essex standard Specifications for Construction. All infrastructure as proposed will be privately owned and maintained by the proposed project's homeowner's association. A copy of the proposed association documents must include the following, a sewer spill prevention plan, operations and maintenance manual, and a yearly inspection requirement by the Town of Essex to ensure proper system maintenance is being completed regularly.

**The operation and maintenance manual submitted must be more comprehensive. The EPA has guidance on putting together operation and maintenance manuals. The link below provides a template for a manual. The applicants engineer should concentrate on the portions of the guidance that relates to gravity collection systems.**

**<https://www3.epa.gov/region1/ss0/other/PreventiveMaintenanceSewerOverflowResponsePlanTemplateNovember2009.doc>**

**The emergency response plan submitted must meet the current Vermont ANR requirements. The applicants engineer can refer to the link provided below for required information and a template. The plan must clearly reference spill reporting procedures required under H.674, Mandatory Sewage Release Reporting Law.**

**<http://dec.vermont.gov/sites/dec/files/wsm/wastewater/docs/Guidelines%20for%20Spill%20Prevention%20Plan%202.pdf>**

4. All sanitary sewer discharged into the Village system from the proposed development must be accurately metered. The applicant will be required to install a metering manhole at the municipal boundary. Based on this flow measurement, the homeowner's association will be billed on sewer flows discharged into the Village system, and any additional maintenance costs the Village may require on gravity systems impacted

downstream of the proposed gravity connection. It is not only the cost to clean and maintain lines within the project boundary that may be internal to an association but external costs that must be based on measured usage.

**Comment Addressed**

5. The plans show a sewer stub to the lot known as 21 Upper Main Street. This sewer service cannot be allowed under the Town's current ordinance. This parcel is not within the existing sewer core nor does it have pre-existing sewer allocation from the Village of Essex Junction. The applicant's engineer must remove this sewer service stub from the revised plans.

**Comment Addressed**

6. Further direction regarding the proposed sewer infrastructure, capacity, and inter-connection between the Village and Town has been provided in a memo from Dennis Lutz, P.E. November 14, 2016. This memo can be found as Attachment A of this review memo.

**The applicant has made a formal request to the Village of Essex Junction for the proposed sewer demand of 7,420 GPD. As of the date of this review memo, the applicant's engineer has not provided any data or information assessing the future impacts to the Village sewer system that will be caused by the Brookside Village project.**

**Water:**

1. Town Public Works has reviewed the municipal water infrastructure as submitted by the applicant's engineer and has the following comments. As stated in previous review memos, there is no direct connection between the Town of Essex existing water system and this project. Any municipal waterline extension directly from the Village of Essex Junction system would require, at the minimum, the following:

**Public Works has not seen any response from the applicant's engineer regarding the comments provided in our previous review memo dated November 16, 2016 nor to the memo from Dennis Lutz, P.E., Public Works Director, dated November 14, 2016.**

- a. Written approval from the Village to support the specific flow and capacity for the project from the Village system. The water demand from this proposed development will have a direct impact on the pressures and flows within the Village water system. The applicant's engineer must look at these impacts, and provide a response on how each will be addressed.

**The applicant has made a formal request to the Village of Essex Junction for the proposed water demand of 6,720 GPD. As of the date of this review**

**memo, the applicant's engineer has not provided any data or information assessing the future impacts to the Village water system that will be caused by the Brookside Village project.**

- b. Written approval from the Village to utilize the existing waterline from Juniper Ridge. Public Works acknowledges that there is an 8-Inch stub located at the municipal border between the Town and the Village.

**Public Works has been made aware that the applicant has made a formal request to the Village of Essex Junction to connect to the Village's water distribution system in a letter dated December 21, 2016.**

- c. Written approval from the Village for all new municipal water infrastructure located within the Village to make the connection

**As stated in section (b.) above, Public Works has been made aware that the applicant has made a formal request to the Village of Essex Junction in a letter dated December 21, 2016 to install new water infrastructure within the Village.**

**As of the date of this review memo, Public Works has not received any of the above referenced documentation.**

2. Further direction regarding the proposed water infrastructure has been provided in a memo from Dennis Lutz, P.E. November 14, 2016. This memo can be found as Attachment A of this review memo.

**The portion of the above referenced memo regarding proposed water infrastructure has not been addressed by the applicant's engineer.**

3. Being that the proposed water system will be municipally owned and operated by the Town of Essex, and the new system and connection will cross a municipal boundary within the Champlain Water District service area, the applicant will be required to install a meter vault between the Town and Village water systems. The meter vault is required by CWD to accurately reflect the water use between the two communities. Public Works provided a copy of the plan sheet and the vault detail provided to CWD for review by the district engineer. The comments regarding the vault as proposed can be found as Attachment B of this review memo. It is the opinion of Public Works that all comments provided by CWD be addressed by the applicant's engineer prior to any approval of this project

**The Town of Essex has been in contact with the Champlain Water District regarding their November 15, 2016 review memo for the Brookside Village project. A copy of this memo can be found as Attachment B of the previous project review memo dated November 16, 2016. As of the date of this current**

review memo, the district has not received any response from the applicant's engineer.

**Storm water:**

1. Indian Brook is an impaired waterway. All storm water must be treated and detained in accordance with the 2002 Vermont Storm water Management Manual. The applicant will also be subjected to additional offset fees which will be determined by the State.

**Comment Addressed**

2. The site will require a state storm water permit. The applicant shall provide Public Works with a copy of the application and calculations when submitted to the State for review.

**Comment Addressed**

3. EPA issued the Lake Champlain TMDL Implementation Plan which calls for higher levels of phosphorus removal for all stormwater discharges to the Lake or its tributaries. Because of this Plan, the applicant will need to provide design details for the proposed stormwater system as well as the pounds of phosphorus to be removed by the proposed system.

If the State has provided the Town with a target for total phosphorus removal before the date of the final approval of this project, the Town will require a proportional share of phosphorus removal by the applicant. This should be made a condition of final approval.

**Comment Addressed**

4. Public Works reserves the right to make additional comments at the final review.

**Comment Addressed**

**Recommendation:**

**It is the opinion of the Town of Essex Public Works that the applicant has not supplied adequate information regarding the proposed Water and Sewer utilities as requested back in November. Without written concurrence / non-concurrence by the Village of Essex Junction on specific issues relating to the portions of the infrastructure that impact directly on the Village, Public Works is not able to perform a thorough final review of this project and is of the opinion that the project submittal remains incomplete.**



**MEMORANDUM**

**To:** Burlington City Council  
Colchester Selectboard  
Essex Selectboard  
Milton Selectboard  
Shelburne Selectboard  
South Burlington City Council  
Winooski City Council  
Williston Selectboard

**From:** Charlie Baker, Executive Director  
Aaron Frank, Chair of Chittenden County Regional Dispatch Governance Committee

**Date:** February 2, 2017

**Re:** Regional Dispatch - Request to Name Representative to Joint Survey Committee

RECEIVED  
FEB 06 2017  
Village of Essex Junction

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On behalf of the Regional Dispatch Governance Committee, we are requesting that your municipality take action to “appoint a representative to a Joint Survey Committee for Chittenden County Public Safety Services as the initial first formal step in evaluating the creation of a regional public safety dispatch service as a union municipal district subject to municipal votes as early as March of 2018.” We will come to your meeting to review this and discuss if you desire. See the attached presentation for an introduction to the discussion.

Each of your municipalities currently operates dispatch services and has participated in a technical study about regional dispatching that was recently completed. In order to explore the next step in creating a union municipal district, state statute requires each of the participating municipalities to form a Joint Survey Committee.

The study recommended a single countywide dispatch operation to:

- Provide redundancy staffing for major emergencies
- Efficiently address cross community mutual aid by utilizing the closest public safety resource
- Increase training, quality assurance, better support, and career opportunities for dispatch staff
- Provide better support of fire and rescue staff in the field
- Co-locate 911 and dispatch, as is done in Shelburne, in order to decrease emergency services response times up to 5 minutes, or 90 seconds on average

Concurrent with the study a Regional Dispatch Governance Committee of eight public safety chiefs, eight municipal managers, and CCRPC staff studied governance structures for regional dispatch. After eight meetings, and consultation with legal counsel, the committee recommended a union municipal district, as permissible under 24 VSA Ch. 121, Sub. 3. CSWD and CWD are examples of union municipal districts in our region.

**Advantages of this structure include:**

- Ability to enact and enforce ordinances for alarms or false 911 calls
- Lower cost municipal borrowing rates and ability to qualify for grants as a municipality
- Government immunity
- Local voter approval to establish the district (no need for a state-approved charter)

Now that a governance structure (union municipal district) has been identified, the next step is to create a "Joint Survey Committee." This Committee is required by state statutes prior to forming a district. We are requesting strong consideration that each municipality's appointee to this committee be familiar with this work and can represent your municipality with a broad perspective. We have also constituted a committee comprised of public safety chiefs and staff to handle technical and operational issues.

**Critical next steps include:**

- Appoint Joint Survey Committee (February 2017)
  - Draft Charter
  - Engage dispatchers as a group
  - Determine software, radio, telecommunication, and space needs
  - Refine operating costs, capital costs; draft budget, draft assessments (Fall 2017)
- Survey Committee Selectboard/Councils determine if there will be a citizen vote to join
  - Provide public info, engagement and outreach (January-February 2018)
  - Include appropriate budget amounts in municipal budget
  - Town Meeting votes on membership (March 2018)
- Re-assess operations based on votes in each community (March 2018)
  - Hire director and initial staff (April 2018)
  - Begin dispatch operations (July 1, 2018) and incrementally expand operations thereafter
  - Complete Consolidation (December 31, 2019)

Therefore, we request that your municipality take action to "appoint a representative to a Joint Survey Committee for Chittenden County Public Safety Services as the initial first formal step in evaluating the creation of a regional public safety dispatch service as a union municipal district subject to municipal votes as early as March of 2018."

Thank you for your consideration. Please contact us with any questions. Charlie Baker, [cbaker@ccrpcvt.org](mailto:cbaker@ccrpcvt.org), 735-3500 or Aaron Frank, [afrank@colchestervt.gov](mailto:afrank@colchestervt.gov), 264-5502.



# **Chittenden County Regional Dispatch Implementation**

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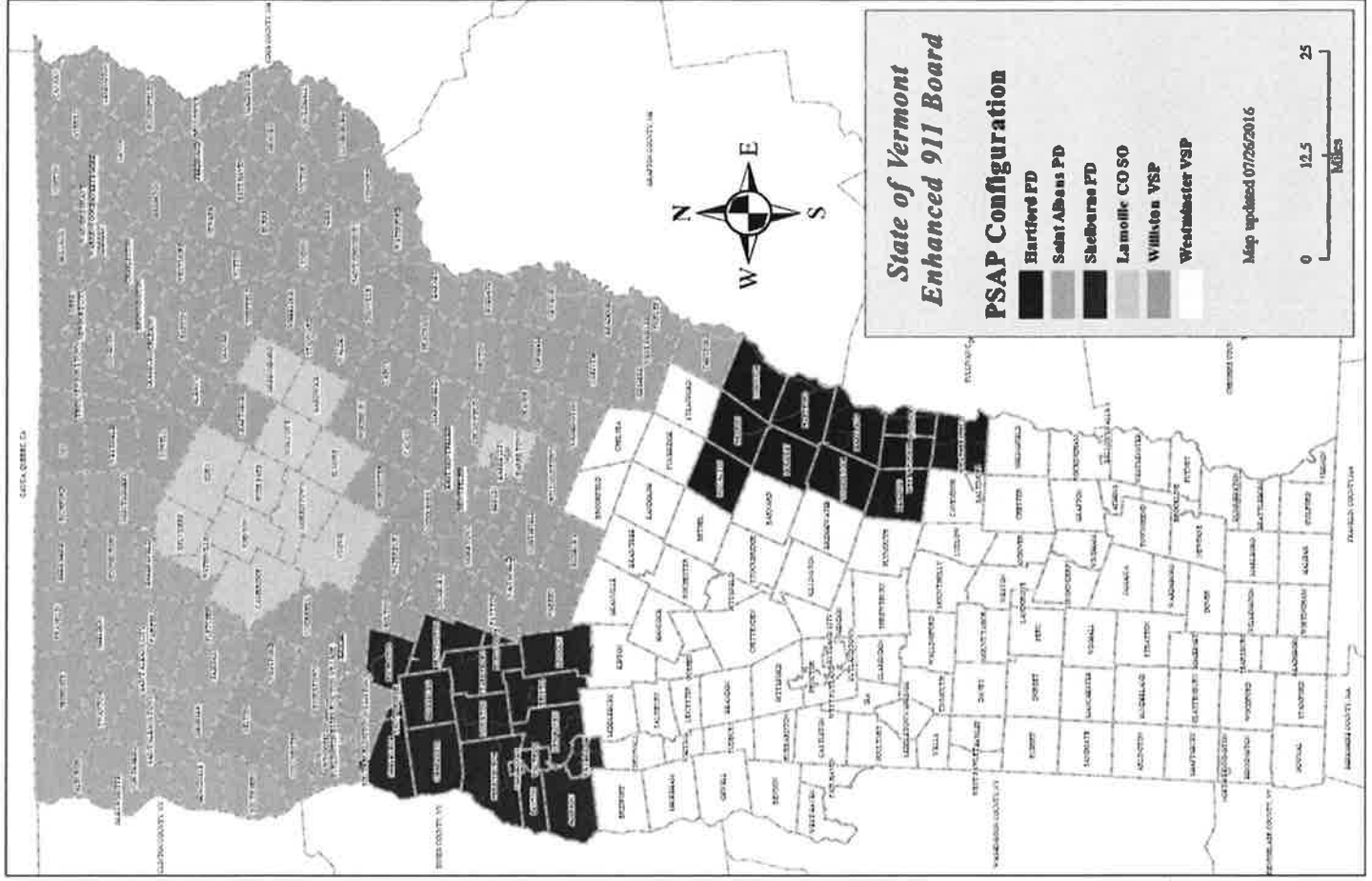
- 1. Background**
- 2. Why are we doing this?**
- 3. DELTAWRX Recommendations**
- 4. Governance Work Group Recommendations**
- 5. Proposed next steps**
- 6. Questions?**

# PSAP Map

## Public Safety Answering Points

Why are we doing this?

- The PSAP transfer adds an average of 90 extra sec. per 911 call
- The NFPA recommends that 80% of calls are processed within 60 seconds and that 95% of calls are processed within 106 seconds





# Background

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- Our proposed plan is the result of a participatory and interactive process
  - Interviews with 60+ individuals from project sponsor agencies, the Vermont State Police, Vermont Enhanced 9-1-1 Board and CrossWind Technologies
  - Builds on the preferences, assumptions and requirements agreed upon during an interim workshop in November, including the desire to pursue full consolidation among the project sponsors
  - Continuously refined to take into account the ongoing efforts of the Governance Work Group
- The objective of this presentation is to
  - Describe how consolidation will impact the current environment
  - Document the state of the future Chittenden County consolidated communications center

# Consolidation Addresses Issues Specific to Chittenden County

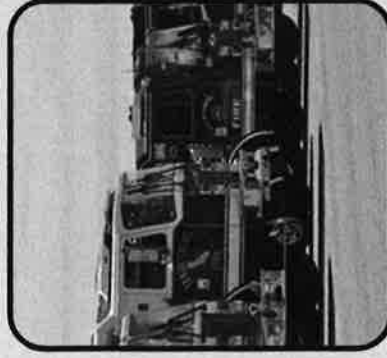


## Staffing



- Issue: 6 Locations have single person minimum staffing which limits the dispatcher's ability to prioritize incidents and offers no redundancy in the event of a major emergency
- Solution: Consolidation eliminates this risk through increased staffing; model also positively impacts staffing by creating time for supervision, quality assurance, ongoing training and after action reporting and by offering career advancement opportunities

## Mutual Aid



- Issue: Mutual aid is requested through a manual, sequential process which lengthens call processing times
- Solution: Consolidation minimizes this issue by providing a collective view of participating agencies' resource availability and allowing CAD to systematically select the most appropriate resource based on pre-defined parameters; on occasion external resources will still be required

# Consolidation Addresses Issues Specific to Chittenden County



## Fire/EMS Calls

- **Issue:** There is no dedicated oversight during Fire/EMS calls for service, posing a risk to first responder safety
- **Solution:** Consolidation eliminates this issue by creating a fire operations position(s) consistent with NFPA guidelines; further, associated improvements in technology will help bring Fire/EMS dispatching in line with industry standards



## Call Taking Process

- **Issue:** PSAPs transfer calls to Dispatch Centers, lengthening the call taking process\*
- **Solution:** Consolidation minimizes this issue by transitioning dispatch centers into a PSAP and thus assuming call answering duties (a small percentage of calls will still be transferred)

\* Shelburne is already a PSAP and therefore an exception

# Countywide Consolidation Decreases Staffing Requirements



- Personnel costs account for about 93% of dispatch expenses in the current environment and are thus a key metric in financial analysis
- Dispatch centers are currently authorized to employ 45 FTE
  - Consolidation model requires up to 38 FTE (conservative staffing)
  - $45 - 38 = 7$  FTE = up to \$412,000/year; minimum of \$50,000/yr
- The reduction of 7 FTE can occur through natural attrition
  - Dispatcher turnover is about 8%/year, low by national standards
  - $38 \text{ FTE} * 8\% = \text{Loss of } 3 \text{ FTE}$  per year through natural attrition
  - Some dispatchers may opt out of moving to the consolidated entity
- 6 Police Departments will need to reassign non-communications duties currently performed by dispatchers
  - This will require between 0-6 FTE, depending on existing capacity, for a net "savings" of 1-7 FTE
    - These duties may be able to be covered by existing Police Department employees

Staffing temporarily increases during first phase of the transition period



# Consolidation Challenges

<b>Challenge</b>	<b>Mitigation Strategy</b>
Organizational Change Posed to Dispatchers	Dispatchers are integral to the process, must be respected as professionals and thoughtfully involved: communicate transparently, address rumors, invest in transition training and create a forum for pre- and post-cutover feedback
Pay and Benefit Considerations	Consider current bargaining agreements, workload, experience, technology and complexity in developing a competitive compensation package
Standardization	Agency chiefs must be prepared to compromise: with few exceptions, SOPs that cannot be uniquely configured in CAD should be standardized
Operational Changes	In addition to changes in the Communications Center, field personnel will need to change how they conduct daily operations (e.g., radio usage)
Differing Perspectives on Technology	Prioritize "must have" functionality over a given vendor and leave the door open for future changes



# Consolidation Challenges

<b>Challenge</b>	<b>Mitigation Strategy</b>
Leadership	Adequately fund the Executive Director position and begin recruiting early: this leader must be perceived as competent, fair and strong and available to support the transition
Emergency Service and Community Equity	Governance structure must be perceived as fair by all parties and provide a voice for smaller communities
Loss of 24x7 Administrative Desk at the Police Departments	Communication: Assure community members that public safety emergency services will remain available around the clock and that they will benefit from improved service delivery; educate citizens on administrative services that will be reduced to business hours; seek after-hours self-service solutions (e.g., exterior form box)





# Timeline

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□ The proposed timeline is best case scenario, but doable through teamwork, a commitment to compromise and clear roles and responsibilities



## Phase 1: July 2018

- Serves Burlington and one or two other communities
- Functions as a dispatch center until Shelburne joins, at which time it will become a PSAP
- Could begin from existing facility



## Phase 2: January 2019

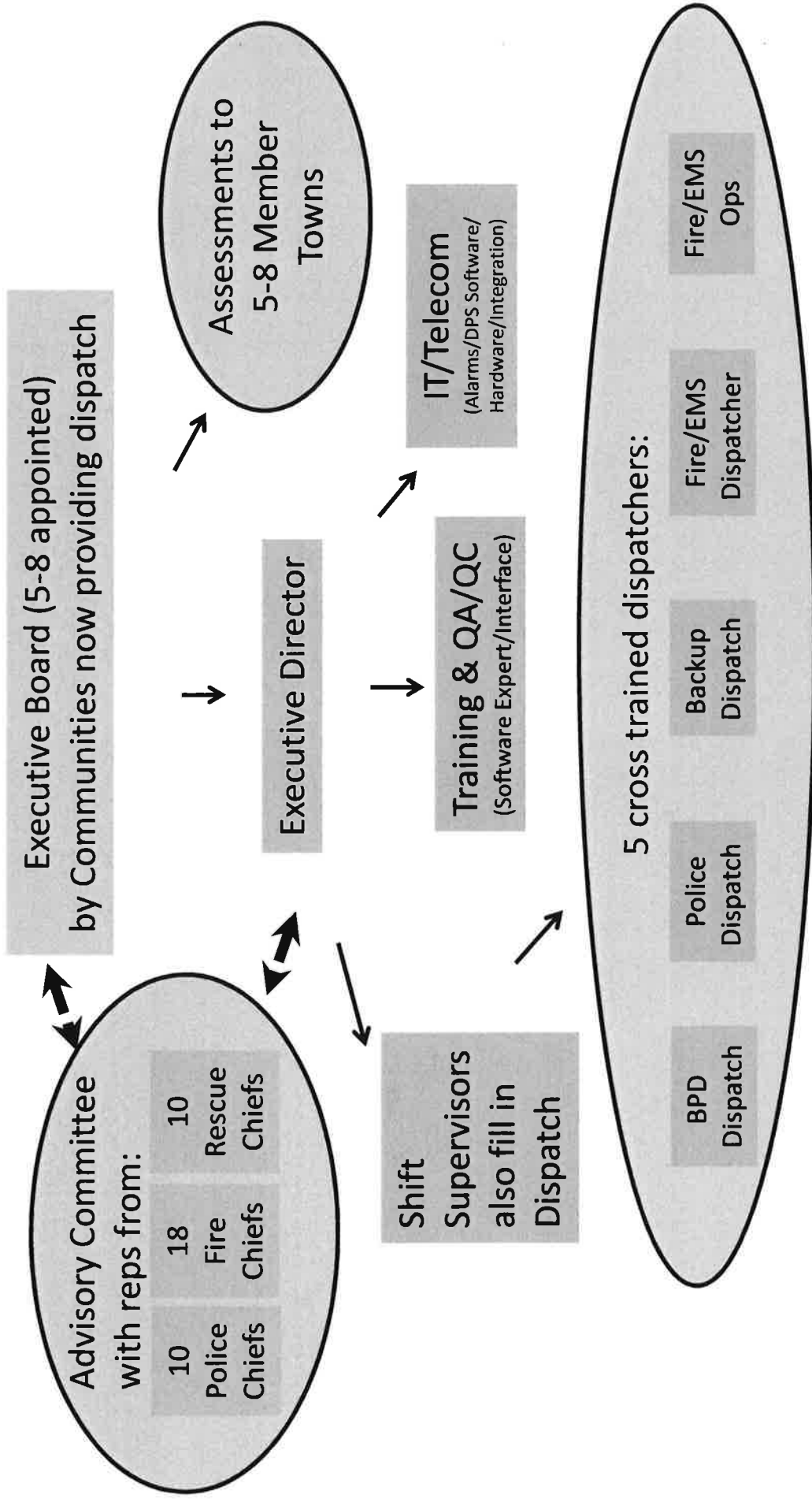
- Adds two to three other communities
- Operates from the ultimate facility



## Phase 3: December 2019

- Adds final project sponsor communities
- Poised to add other communities on a contract-for-service basis once operations have stabilized

# Draft Chittenden County Dispatch Center



32-38 total staff based on DWRX interim report



# **Governance Issues**

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1. Legislative/Enabling Authority
2. CEO and board of directors
3. Voting and financial contributions
4. Long term debt capacity
5. Authority to enter collective bargaining agreements
6. Responsibility to and for employees
7. Stakeholder/customer satisfaction
8. Authority to bind contracts
9. Leverage existing support functions: HR, finance, risk management and insurance, budgeting, buildings, IT infrastructure, telecom
10. Capacity To grow/expand
11. Coordination across County



# **Models Examined**

1. Inter-municipal contracting
2. Regional special purpose government w/ legislative charter
3. Intermunicipal service agreement with CCRPC
4. Non-profit under CCRPC
5. Non-profit formed by Municipalities
6. Interlocal police services organization
7. Union municipal district – **RECOMMENDED**

*Review included Municipal & CCRPC legal counsel*



# **Union Municipal District - 24 VSA Ch. 121, Sub. 3**

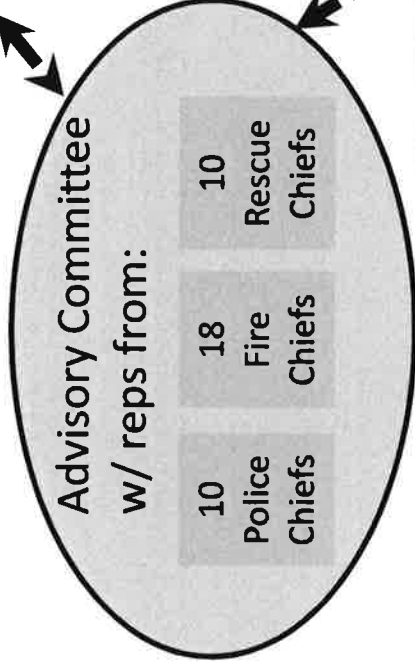
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## **Benefits:**

- Legislative power (enforceable ordinances):
  - Alarm ordinances for businesses
  - Prosecution of false 911 calls and or reports to police
  - Future: animal control, etc.
- Borrow at low government rates
- Apply directly for grants
- Government immunity
- Less complex governance structure
- No need for State legislative approval of charter
- *Joint Survey Committee (pre-public vote board) authorized to*
  - Research technical issues and solutions: location, software, equipment, phasing
  - Draft charter, bylaws, funding mechanisms
  - Develop organization with funding from Cities/Towns
  - Develop public information

# Union Municipal District: Governance

Executive Board (5-8 appointed)



Executive Director

- Hire Communications Director
- Budget Vote
- Long Term Commitments with 5-8 Communities with Dispatch
- Fees for service (\$/call) with other Towns
- Pay, benefits and human resources
- Debt obligations through long term contracts with member communities only
- Vendor Contracts

- Regional Planning Commission**  
staff coordinating and contracted support
- GIS
  - Finance
  - Intergovernmental Coordination/Facilitation/Open meetings
  - Support Advisory Committee



# Next Steps - Organizing

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- Feb/March 2017** – Meet with Towns operating dispatch services
  - Make appointment to Joint Survey Committee
- February 2017** – Technical Advisory Committee starts meeting
- March 2017** – Organize Joint Survey Committee
- March 2017** – Meet with rest of Towns to provide update
- March 2017** – Begin ongoing informational meetings with dispatchers
- Spring 2017** - CCRPC Bylaws approved to enable offering services to Joint Survey Committee



# Next Steps - Development

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- ❑ **Spring 2017** – draft Charter for union municipal district
- ❑ **Summer 2017** - draft budget and assessments prepared for proposed members (those who appoint Joint Survey Committee members) and contract fee rates for others
- ❑ **Fall 2017** – obtain commitment of Joint Survey municipalities to fund part time and/or interim Exec Director in FY 18 via contract with CCRPC
- ❑ **Fall/Winter 2017** – communications to participating towns in preparation for Town Meeting Day votes
- ❑ **Winter 2017** – Joint Survey Committee hires interim Exec Director through contract with CCRPC: find space; arrange support services; integrate of radio systems, telecom, and upgrade CAD; benefits and pay; operating procedures; plan of dispatch agency integration; redundancy and testing plans





# Next Steps - Decisions

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- Winter 2017-2018** - Towns committed to vote on regional entity will propose funding for dispatch services in their FY 19 budgets, in such a manner that it could go to the new regional entity (if the Town votes to join) or to retain service in house (if the Town votes not to join).
- Spring 2018** - Town Meeting votes on membership
- Spring 2018** - Determine costs, assessment and onboarding plan (which municipal dispatch centers close when) that works based on actual members
- April 2018** - Municipal members cede dispatching authority per onboarding plan
- April 2018** - Begin to hire employees in a staggered manner to set up and test systems, leave municipal ops in place but build team
- July 1, 2018+** - Agency begins providing dispatch services to at least one communities who voted to join and continue to onboard per plan



# Moving forward

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- It is hoped that all Chittenden County municipalities ultimately participate in the regional dispatch entity
- Cities and Towns that operate dispatch services
  - Further explore becoming members in union municipal district dispatch entity
    - Appointment to the Joint Survey Committee.
- Other communities would have fees for service and representation through an advisory committee of public safety chiefs
- Mix of funding and commitments will help keep the regional dispatch entity focused on both service and quality***

**Study Urges Five Towns  
Share Police Dispatching**

*B.F.P  
6-2014*

# THANK YOU!

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## Questions?

For more information, contact:

- *Charlie Baker, [cbaker@ccrpcvt.org](mailto:cbaker@ccrpcvt.org) or 735-3500*
- *Joe Colangelo, [jcolangelo@shelburnevt.org](mailto:jcolangelo@shelburnevt.org) or 985-5111*
- *Aaron Frank, [AFrank@colchestervt.gov](mailto:AFrank@colchestervt.gov) or 264-5509*
- *Lee Krohn, [lkrohn@ccrpcvt.org](mailto:lkrohn@ccrpcvt.org) or 861-0118*

Work to date can be found at:

- <http://www.ccrpcvt.org/our-work/emergency-management/regional-dispatch/>

# Town of Essex



FYE 2018

Proposed Operating Budget

Town Selectboard  
& Village Trustees

**Finding Efficiencies in  
Service Delivery Systems via  
Shared Services**

Town of Essex FYE 2018  
Proposed Operating Budget

# Finding Service Delivery Efficiencies

Police - DONE

Senior Bus - DONE

Unified Town / Village Manager - DONE

Tax Billing - DONE

Tax Collecting - DONE

Finance & Administrative Services - DONE

Stormwater Services - DONE

Highway - DONE

Public Works Admin. & Paving - DONE

# Finding Service Delivery Efficiencies

Police - DONE

Senior Bus - DONE

Unified Town / Village Manager - DONE

Tax Billing - DONE

Tax Collecting - DONE

Finance & Administrative Services - DONE

Stormwater Services - DONE

Highway - DONE

Public Works Admin. & Paving - DONE

Clerk – PROPOSED

Community Development – PROPOSED

# **Saving Through Consolidated Service Delivery FYE2014 through FYE2017**

- **Over \$1,000,000 in savings has been realized**
- **Efficiencies also achieved through grants procurement and administration, and in-house engineering services, etc**
  - Not as easily quantified as direct savings but equally beneficial.
- **Expected annual savings going forward: \$350,000**
  - Annual savings estimates based only on currently identified savings
  - A more extensive list is available at the Town's website.  
[www.essex.org](http://www.essex.org)



# Proposed FYE 2018 Budget

- **Total Proposed Budget** **\$13.71 Million**
- **Increase over FYE 2017** **\$ 0.52 Million**
- **Percentage Increase** **3.95%**
- **Estimated Increase in Net Tax Rate** **3.15%**

# Proposed FYE 2018 Budget

- Total Proposed Budget \$13.71 Million
- Increase over FYE 2017 **\$ 0.52 Million**
- Percentage Increase 3.95%
- Estimated Increase in Net Tax Rate 3.15%

# Majority of Increase in Operations

	(\$ Thousand)
• Salaries, Including Seasonal & Part Time	\$ 257
• Benefits	\$ 122
• Liability and Workers' Comp Insurance	\$ 62
• Village Highway and Stormwater	\$ 61
• Vehicles and Equipment	\$ 21
• Human Services (including Essex Rescue)	\$ 21
• Net of Other Increases & Decreases	<u>\$ -24</u>
• Total of Increases	\$ 520

# Majority of Increase in Operations

	(\$ Thousand)
• Salaries, Including Seasonal & Part Time	\$ 257
• Benefits	\$ 122
• Liability and Workers' Comp Insurance	\$ 62
• Village Highway and Stormwater	\$ 61
• Vehicles and Equipment	\$ 21
• Human Services (including Essex Rescue)	\$ 21
• Net of Other Increases & Decreases	<u>\$ -24</u>
• Total of Increases	\$ 520

# Salaries and Benefits

- **Salary increase is \$257,000 or 4.85%**
  - A new position (IT Technician) is proposed for Information Management
  - Increases in Parks, Pools, Fire, and Senior Services due to increase in minimum wage (over 4.1%)
  - Finance Director position is now funded through Town budget
    - In FYE2017 this position was funded by Village budget
  - Without new positions, salary increase is \$128,000 or 2.4%
- **Benefit increase is \$122,000 or 5.39%**
  - Employees are picking up a greater share of health insurance costs
  - Without new positions, increase is \$66,000 or 2.9%

# Estimated Tax Impact

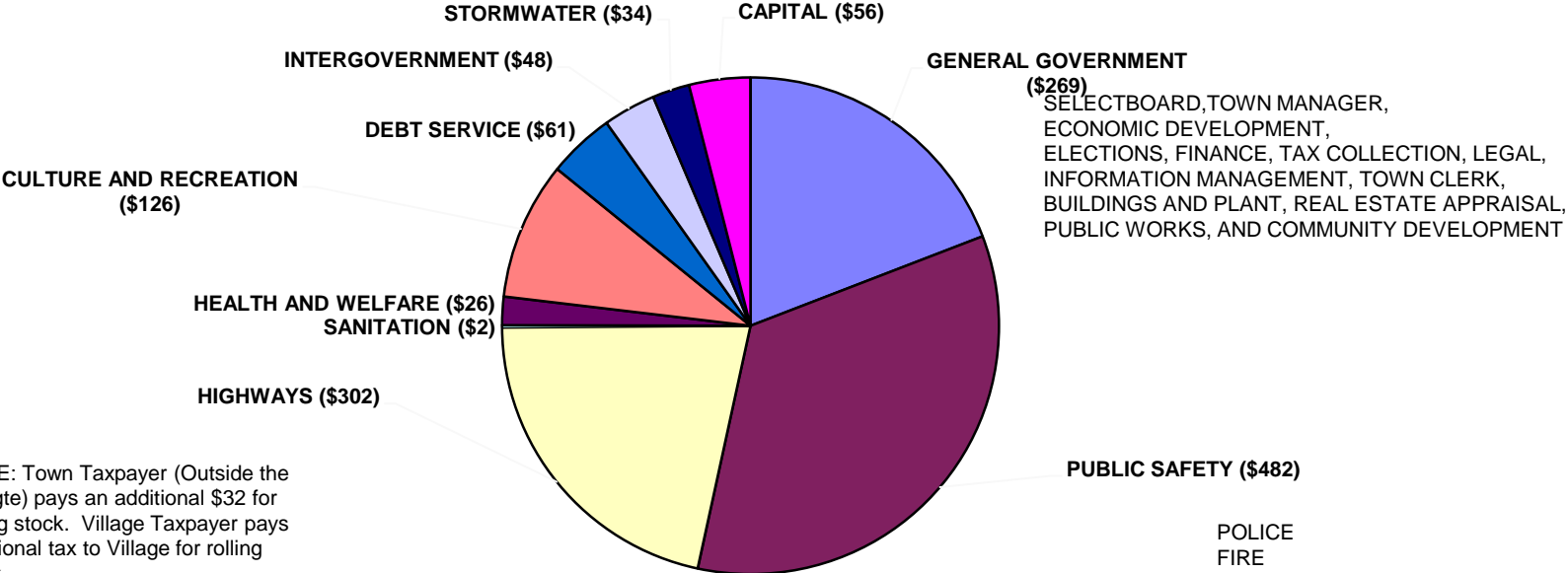
- **Estimated Tax Rate** **\$ .5044**
- **Increase in Tax Rate** **\$ .0152**
- **Increase in Taxes for Average Taxpayer** **\$ 43/Yr**

## – Assumptions

1. Average residence value \$280,000
2. Grand List growth of 1.25%
3. \$125,000 from Fund Balance
4. Tax rate includes \$.0019 for Veterans and Farm and Open Land exemptions.

# Estimated Taxes on \$280,000 Home

**ESTIMATED TAXES ON \$280,000 HOME**



NOTE: Town Taxpayer (Outside the Village) pays an additional \$32 for rolling stock. Village Taxpayer pays additional tax to Village for rolling stock.

All taxpayers also pay \$5 to support Veterans and Farm and Open Land Contracts.

**TOTAL TAXES = \$1,407**

# Amending the Proposed Budget

- Included in this proposed budget (\$13,708,640) is \$1,064,8130 for Village Highway costs
  - The final proposed amount is \$1,059,912 or \$4,901 less than the original proposed amount.
  - This final proposed amount is as a result of the Trustees final review and approval.
- The new amount should be proposed as an amendment at Town Meeting.
  - Any registered voter attending can propose an amendment by saying
  - “I make a motion to decrease the budget by \$4,901”
  - After the motion is seconded, it can be discussed and ultimately voted on.
- The new proposed budget total should be \$13,703,739. As follows:

– Currently Proposed	\$13,708,640
– Less: Amount to Amend	<u>\$ (4,901)</u>
– New Proposed Budget	\$13,703,739



# Town of Essex



FYE 2018

Proposed Operating Budget



## Neighbors Day Information

### History

1999	Neighbors Day was created in 1999 in Paris by Atanase Périfan, the deputy mayor of the 17th arrondissement. Périfan planned this event in response to the passing of an elderly woman in his district who was not discovered for months. He created Neighbors Day to help neighbors get to know each other and to foster a feeling of belonging in a big city. The first year, 800 homes (10,000 neighbors) participated.
2000	Neighbors Day was then launched in 2000 across France. That year over thirty municipalities took part in the celebration.
2003	Neighbors Day spread to Belgium and 10 European cities, with more than 3 million people participating.
2006	Neighbors Day was celebrated in 30 countries on five continents and brought together about 6 million neighbors.
2015	30 million people worldwide participated in Neighbors Day celebrations in their communities
2017	Although there are certain communities in the US that celebrate a variation of Neighbors Day, our goal is to begin a Neighbors Day Celebration in Essex Junction and create awareness around the state about the importance of this event. Vermont is a place where a small-idea can have a big impact. In the future, the celebration will be held the first Saturday in June.
2018	The State of Vermont will be the first state in the US to celebrate Neighbors Day.

### Why Do We Want to Celebrate Neighbors Day?

Depending on where you live, you may see the people who live around you more than you see your own relatives. Getting to know those who live around you can promote friendships, create feelings of belonging, and promote understanding of those who are different from you. Overall, Neighbors Day is about:

- Spending time with neighbors you know well and get to know those you don't



- Developing a sense of belonging, mutual support, and a sense of security in your neighborhood and in our larger community
- Improving the quality of life in your neighborhood and fueling dynamic participation in neighborhood or community activities
- Connecting with neighbors makes our neighborhoods stronger by making sure that people feel safe
- Knowing the people living around you can be helpful in a crisis or at a time of need
- Finding connections with those around you can turn neighbors into families of choice
- Having fun!

### What does a Neighbors Day celebration look like?

It can be as simple or complex as you want it to be! Here are some ideas:

- Potluck
- Barbecue
- Dessert party/ice cream social
- Spaghetti supper
- Pancake breakfast
- Food drive event
- Book/plant exchange
- Whiffle ball or kickball game
- Picnic
- Pizza party
- Cocktail party
- Bake-off
- Take out food
- Outdoor movie screening
- Karaoke party
- Horseshoes/Bocce

### Who plans the Neighbors Day celebrations and where do they happen?

You! Neighbors Day is organized and hosted by the residents themselves. Plan it yourself, or get friends/neighbors to help. You can choose to keep it simple or make it complex. Just pick a location that works for you and start planning. Neighbors Day is dependent on the citizens for success!

If you live in a neighborhood that is already active, friendly, and connected, that's fantastic! We hope you will use Neighbors Day to reach out to those neighbors who are new or that you don't know well.



### What defines a "neighborhood" for Neighbors Day?

Neighbors Day is not a party for the whole Village. The goal is to get to know those people living closest to you. That said, you can define your own neighborhood any way you like. It could be:

- Your street or block or surrounding blocks
- Your apartment or condominium
- A floor of your apartment building
- Area surrounding your nearby school or place of worship
- Houses along your stretch of road
- Your local business district

### How are neighbors notified about Neighbors Day celebrations?

In many ways, hopefully! Here are some ideas:

- Flyers/invitations delivered door-to-door by hosts or helpers
- Front Porch Forum
- Posts on the Facebook Neighbors Day page
- An email sent to neighborhood lists (if they exist)
- Knocking on people's doors to invite them personally
- A combination of all of these things will yield the greatest turnout!

### When will it happen in Essex Junction?

- June 3, 2017
- Future: the first Saturday in June each year

### Is there a rain date?

- If you need to reschedule due to terrible weather, just pick a different date and time that work for you and most people in your neighborhood



## A Successful Event

What do we need to make this day a success?

We mainly need communication support for this project. If possible, we would like:

- A notification sent out on Village email lists, a listing on the Village website, a listing in the Village calendar
- To be included in EJP upcoming events
- To send a flyer home to parents through EWSD schools

How much will it cost?

Other than the cost of printing some posters and invitation flyers for those who would like them, nothing!

Next Steps:

- Create Facebook page for Neighbors Day
- Contact the Essex Reporter to do a story about it
- Create an email to be sent out to local residents
- Contact VPR to do a story about it (either in advance of the event or after)



## Neighbors Day Supporting Information:

In 2008, the Robert Wood Johnson Foundation conducted a study about neighborhoods, titled *Where We Live Matters for Our Health: Neighborhoods and Health*.

Here is an excerpt from the final analysis:

*Health can also be shaped by the social environments of neighborhoods—that is, by characteristics of the social relationships among their residents, including the degree of mutual trust and feelings of connectedness among neighbors. Residents of “close-knit” neighborhoods may be more likely to work together to achieve common goals (e.g., cleaner and safer public spaces, healthy behaviors and good schools), to exchange information (e.g., regarding childcare, jobs and other resources that affect health), and to maintain informal social controls (e.g., discouraging crime or other undesirable behaviors such as smoking or alcohol use among youths, drunkenness, littering and graffiti),<sup>1,16</sup> all of which can directly or indirectly influence health. Children in more closely-knit neighborhoods are more likely to receive guidance from multiple adults and less likely to engage in health damaging behaviors like smoking, drinking, drug use or gang involvement. Neighborhoods in which residents express mutual trust and share a willingness to intervene for the public good have been linked with lower homicide rates.<sup>17,18</sup> Conversely, less closely-knit neighborhoods and greater degrees of social disorder have been related to anxiety and depression.<sup>19-22</sup>*

1. Sampson R, Morenoff J, Gannon-Rowley T. Assessing “neighborhood effects”: Social processes and new directions in research. *Annu Rev Sociol.* 2002; 28:443-478.

16. Putnam RD. The prosperous community: Social capital and public life. *The American Prospect.* 1993; 4(13):35.

17. Sampson RJ, Raudenbush SW, Earls F. Neighborhoods and violent crime: A multilevel study of collective efficacy. *Science.* 1997; 277(5328):918-924.



18. Morenoff JD, Sampson RJ, Raudenbush SW. Neighborhood inequality, collective efficacy, and the spatial dynamics of urban violence. *Criminology*. 2001; 39(3):517-558.
19. Cutrona CE, Russell DW, Hessling RM, Brown PA, Murry V. Direct and moderating effects of community context on the psychological well-being of African American women. *J Pers Soc Psychol*. 2000; 79(6):1088-1101.
20. Ross CE. Neighborhood disadvantage and adult depression. *J Health Soc Behav*. 2000; 41(2):177-187.
21. Elliott M. The stress process in neighborhood context. *Health Place*. 2000; 6(4):287-299.
22. Aneshensel CS, Sucoff CA. The neighborhood context of adolescent mental health. *J Health Soc Behav*. 1996; 37(4):293-310.

The full study analysis can be read at <http://www.commissiononhealth.org/> or here: <https://goo.gl/Wlp0g9>

# Neighbours Day

An initiative of



## AN INVITATION TO MIX AND MINGLE







**WARNING**  
**VILLAGE OF ESSEX JUNCTION ANNUAL MEETING**  
**APRIL 5 & 11, 2017**

The legal voters of the Village of Essex Junction are hereby notified and warned to meet at the Essex Community Educational Center on Educational Drive in the Village of Essex Junction on Wednesday, April 5, 2017 at 7:00 PM to act upon any of the following articles not involving voting by Australian ballot, said meeting to be adjourned to reconvene at the Essex Community Educational Center, on Tuesday, April 11, 2017 to vote for Village officers and transact any business involving voting by Australian ballot, said voting by Australian ballot to begin at 7:00 AM and close at 7:00 PM.

**ARTICLE 1.** Shall the voters act upon the report of the auditor?

**ARTICLE 2.** Shall the voters approve an annual General Fund Budget in the amount of \$4,816,309 for fiscal year July 1, 2017 to June 30, 2018, \$3,285,170 of which is to be levied in taxes against the Village Grand List?

**ARTICLE 3.** Shall the voters approve the transfer of \$96,000 from the General Fund Balance to the Capital Reserve Fund for future capital projects?

**ARTICLE 4.** Shall the voters approve the purchase of the Park Street School property from the Essex Junction School District for \$1?

**ARTICLE 5.** Shall the voters approve holding the 2018 Annual Meeting on Wednesday, April 4, 2018 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 10, 2018 to vote for the Village officers and transact any business involving voting by Australian ballot?

**ARTICLE 6.** To transact any other business that may lawfully come before the meeting?

**BALLOT QUESTIONS**

**ARTICLE 7.** To elect Village officers required by law including: Moderator (one year term); two Village Trustees (three year term); three Library Trustees (1 five year term, 1 three year term and 1 one year term)?

Dated this 28th day of February, 2017

VILLAGE OF ESSEX JUNCTION  
BOARD OF TRUSTEES

By:

\_\_\_\_\_  
George A. Tyler, President

\_\_\_\_\_  
Elaine H. Sopchak, Vice President

\_\_\_\_\_  
Daniel S. Kerin, Trustee

\_\_\_\_\_  
Lori A. Houghton, Trustee

\_\_\_\_\_  
Andrew P. Brown, Trustee

ATTEST:

\_\_\_\_\_  
Susan McNamara-Hill, Village Clerk

# Memorandum

TO: Patrick C. Scheidel, Municipal Manager and the Village Trustees  
FROM: Aaron Martin, P.E., Town of Essex CWD Water Commissioner  
Jim Fay, CWD General Manager  
DATE: February 23, 2017  
SUBJECT: CWD Finance Policy Discussion

## ISSUE:

The issue at hand is to discuss the current Champlain Water District Charter, and its related enabling legislation, incorporating the financial policy that is currently being developed to supplement the CWD Charter to treat all (12) served municipal water systems equally if there is a sudden loss of water sales revenue to CWD within a member community.

## DISCUSSION:

At the February 14, 2017 CWD Board meeting, Global Foundries (GF) was back in to discuss reconsideration of their request for a discount on the wholesale water rate from CWD. A letter was sent to GF back on 12-13-16 explaining that the CWD Board was not receptive to a wholesale water rate discount at this time, and we would monitor the declining flows of GF and discuss again at a later date. An email with attached letters has been provided with this memo that provides further background regarding GF rate adjustment requests.

Inevitably, the question is raised each time, what happens when GF leaves? Being GF is over a third of the total daily water demand for CWD, the loss of this single customer could and would have serious effects on the CWD budget depending on the notice that CWD would receive from GF. CWD's present budget has a total of 9.4 million gallons per day (MGD) in water sales with 3.4 MGD being to GF. If GF were to close, CWD would ultimately lose 36.17% of water sales revenue over a period of time, or approximately \$2.5M.

What needs to be understood is that currently, all the water used by GF is purchased at the wholesale rate by the Village of Essex Junction, and then sold to GF at the same rate given the existing Village/GF discount agreement. Therefore, based on flows, the Village of Essex Junction has the highest water usage rate of any of the other served municipal water systems within the district. By existing Charter, the Village would take on the bulk of a potential CWD annual budgetary deficit caused by an immediate departure of GF based on Section 12 b. of the CWD charter. A copy of this section can be found as an attachment to the email referenced above.

As the Charter is currently written, in the event that GF a commercial water customer within the Village leaves without notice, the loss of water revenue within the budget year

will far exceed the 20% threshold outlined in Section 12 b. Per the CWD Charter, the total annual deficit incurred due to this loss would be distributed throughout the member communities within the District proportioned based on population and the number of gallons sold by the member community. This Section 12 b policy copied from enabling legislation language that can be found under State statute, Title 24, Chapter 91 for Consolidated Water Districts. This enabling legislation has also been attached for your reference. Refer to page 3/6, 3349 (b). When Phil Kolvoord drafted the Champlain Water District's Charter, he closely followed the enabling legislation word for word. That being said, the CWD Board has directed staff to draft a new Board Policy that can provide a more equitable distribution of an annual budgetary deficit in the event of an unexpected large decrease in water sales revenue.

On Wednesday, February 23, 2017, Jim Fay, the General Manager for CWD met with the District's attorney to draft a new Board Policy for fiscal management. This draft policy will be presented to the CWD Board on March 14<sup>th</sup> and has been attached to this memo. Past IBM (now GF), water usage has fluctuated greatly at times on a year-to-year basis. CWD's precedent has always been to make budget and rate adjustments as required and not to utilize the Charter Section 12. This newly proposed Board Policy would supplement the Charter and past practice giving the CWD Board flexibility in its authority to manage finances under extremely challenging conditions going forward utilizing an approach to issue refunding bonds or notes. Therefore, CWD's plan will be adjusting the uniform wholesale water rate annually through the budget process as the GF usage potentially declines over time as we have done in the past, as this closure would likely occur over a number of years given the chip contracts that GF has in place with multiple clients.

## Aaron Martin

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**From:** Aaron Martin  
**Sent:** Wednesday, February 15, 2017 10:16 AM  
**To:** Patrick Scheidel  
**Cc:** James Fay; Karen Richard; Dennis Lutz  
**Subject:** CWD 12-14-17 Meeting  
**Attachments:** CWD LTR To GF 12-03-16.pdf; SECTION 12b CWD Policy.pdf; CWD Attorney Opinion Section 12b.pdf; GF response Ltr to 12-03-16 CWD Ltr.pdf; Historic Water Sales.pdf; Dennis Lutz Email.pdf

Pat

As I informed you yesterday morning, our friends at Global Foundries were back in to discuss getting a discount on their wholesale water rate from CWD. I was surprised being our Chair sent a letter to GF back on 12-13-16 explaining to GF that the CWD board was not receptive to this discount at this time, and we would monitor the declining flows of GF and discuss again at a later date. I attached a copy of this letter for your review. This discount issue has been discussed around the table a few times. Inevitably the question is raised each time, what happens when GF leaves? Being GF is over a third of the total daily demand on CWD, the loss of this single customer could and would have serious effects on the CWD budget. With this being said, I would like to bring your attention to Section 12 b. of the CWD charter. A copy of this section and the Districts attorneys opinion have been attached for your review. In the event that GF, a commercial water customer within the Village leaves, the loss of water revenue will far exceed the 20% threshold outlined in Section 12 b. Per our charter, the total excess debt incurred due to this loss will be distributed throughout the member communities within the District and will be proportioned based on population and the number of gallons sold by the member community. What needs to be understood is that currently, all the water used by GF is purchased at the wholesale rate by the Village of Essex Junction, then sold to GF at the same rate. So, based on flows, the Village of Essex Junction has the highest water usage rate of any of the other member communities within the district. The Village would take on the bulk of the CWD debt distribution caused by a departure of GF.

To come full circle, I went into yesterday's meeting with this thought in the back of my mind as GF came to ask for further discounts on their water rates. The GF request letter and response to the Board Chairs 12-13-16 letter has been attached. An attachment to this letter is a draft / proposed wholesale water rate adjustment agreement. The language is straight forward. Dennis Lutz, the South Burlington Water Commissioner brought up a few good points that are worth noting. It was pointed out that there is no language within this agreement that protects the District if GF decides to terminate the agreement early. There needs to be some mechanism within this agreement that requires GF to continue to pay a fee or penalty, to buffer the abrupt loss of revenue received by the District. If I were to agree to any wholesale rate reduction for GF, this would need to be part of the agreement. As I listened to my fellow board members ask questions and discuss their concerns about providing a further discount, knowing that the Village already provides a 1.4 million dollar a year discount to GF, and inevitably, the Village would be left taking on the lion's share of debt caused by a GF departure, my opinion is to vote against any further adjustment of the wholesale water rates charged to GF. My main reasoning behind this decision is that representatives from GF do not see the 1.4 dollars as a discount. The logic behind this is there is little to no water distributed through Village water infrastructure, thus no cost to the Village. But, this water does go through CWD's master meter, and the Village is responsible for the current level of wholesale water purchases from the district through this meter. Additionally, it was my observation from comments by other CWD board members that there is little support on the current Board for the GF rate reduction request. The attached email from Dennis Lutz to Jim Fay provides further information on why there appears to be no win – win or break-even situation for both parties.

After the meeting, Jim Fay was tasked with two things. First, come up with a counter-proposal for GF's high water usage agreement, and secondly, look into adjusting or creating a new mechanism through policy to distribute large debt

throughout the member communities within the district. At this point, I am of the opinion that the latter of these two tasks is the most important concern to address for the Village of Essex Junction. I have been assured by Jim Fay that this is a high priority for CWD staff at this time. Please review and get back to me with questions or comments.

**Aaron Martin, P.E.**  
**Town of Essex Water Commissioner**  
C: 802.825.6374



# CHAMPLAIN WATER DISTRICT

Dedicated to Quality Water & Service



First In The Nation ~ Excellence In Water Treatment, Partnership For Safe Water

December 13, 2016

Dan Tukey  
Government Relations  
Global Foundries  
1000 River Street  
Essex Junction, VT 05452

Dear Dan;

The Champlain Water District (CWD) Board of Water Commissioners has considered your request for Global Foundries (GF) to receive a wholesale supply discount directly from CWD above the present retail discount that GF is receiving from the Village of Essex Junction.

We have been advised by our legal counsel that any potential CWD discount must be made to the Village as the municipal water system serving GF. The Village, as the retailer supplier to GF, would be the entity responsible for billing GF any future discounts. At this time, the CWD Board's position is to delay a decision on your request and continue to monitor GF daily water usage. Presently, your industrial usage is flat, with a decrease of 150,000 gallons per day over the last six weeks, as compared to the last two years on a seasonal basis. In 1996 and 1997 when the CWD Board worked with the Village for an industrial large user discount for IBM, the daily IBM usage at that time was dramatically increasing which made the economics of this decision much easier for CWD. We will stay in contact going forward as we monitor the GF water usage trend.

Sincerely,

*Karen Richard*

Karen Richard, Chair  
CWD Board of Commissioners

Cc: Thomas Jagielski, Director – Site Ops, Global Foundries  
Gail Carrig, Senior Manager, Deputy Director, Global Foundries  
Jim Fay, General Manager, CWD  
CWD Board of Commissioners

shall provide, at its expense, such polling places, together with ballot clerks necessary to supervise the ballots in the same manner that elections are supervised in the towns under the appropriate Vermont statutes.

#### SECTION 10 RECORDS OF PROCEEDINGS

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The clerk shall keep a record of the votes and the proceedings of the District meetings and give certified copies thereof when required. A clerk who neglects to perform his or her duty shall forfeit \$20.00 to the District, to be recovered in an action of tort under 24 V.S.A. S 3347.

#### SECTION 11 WATER RATES AND REVENUES

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- a. Notwithstanding the provisions of 24 V.S.A. S 3311, the Board of Water Commissioners of the District shall establish rates for the water and services by meter service, and all firms and corporations, whether private, public or municipal, shall pay to the treasurer of the District the rates and standby charges established by the Board of Water Commissioners. An additional charge may be made by the District in addition to the uniform base rate where water is supplied to a member town through the system of another member town. The determination of any rate except as it may be otherwise provided in this charter, shall be in the discretion of the commissioners. The Board of Water Commissioners may also enter into a contract with member and nonmember municipalities for the supply of water over a period of years. All rates shall be so established as to provide revenue for the following purposes.<sup>4</sup>
1. To pay current expenses for operating and maintaining the water systems.
  2. To provide for the payment of interest and principal on the indebtedness created by the District;
  3. If any surplus remains at the end of the year, it may be turned into a sinking fund or used to pay the cost of improvements to the water system.
- b. The money set-aside for the sinking fund and any increment thereon shall be devoted to the retirement of obligations of the District or interested in such securities as savings banks or fiduciaries or trustees are now, or hereafter, allowed to hold. The balance of the revenue, if any, required to meet said expenses shall be apportioned among and collected from member towns as herein provided.

#### SECTION 12 ANNUAL BUDGET, APPOINTMENT, ASSESSMENT, TAXES

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- a. The Board of Water Commissioners of the District shall, at each annual meeting, present to the District its budget for the ensuing year, which shall include an estimate of the revenue from water rates and other sources, except taxes and the expenses for the ensuing year. The District shall appropriate such sum as it deems necessary for such of said expenses as are not disapproved, which disapproval may not include interest on or principal of any indebtedness created or assumed by the District, together with the amount required to pay any balance left unpaid from the preceding year as will not be met from such estimated revenues, expressing said sum in dollars in its vote.
- b. The Board of Water Commissioners may add any expense in excess of revenue to the next year's budget. In which case, it may not be disapproved, provided that such expense shall not be so included to an amount greater than 20 percent of such budget except to the extent a larger amount can be included, as

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<sup>4</sup> AMENDMENTS – Section 11 subparagraph (a) and subparagraphs (a)(1), (a)(2) and (a)(3) were amended by H505 in 1972. This represents said amendment.



determined by the board, without increasing the rates charged by the District. Any such excess which is not so included shall be divided among the member towns as follows: one third of such excess, or all of such excess until the water system has been in operation for at least one full calendar year, shall be divided among the member towns in the proportion which the population of each such town according to the last national census bears to the total population of the District and the balance of such excess shall be divided among the member towns in the proportion which the total number of gallons sold by the district for distribution in each member town bears to the total number of gallons so sold for distribution in all the member towns in the calendar year in which the excess arose. Where one or more municipalities maintaining public water systems (the "contained municipalities") lie within a member town (the "containing town") the following rules shall apply:<sup>5</sup>

1. A share based on population shall be computed for the containing town but not for any of the contained municipalities:
  2. Shares based on gallonage shall be computed as if each contained municipality were a separate member town and as if the territory of the contained municipalities were excluded from the territory of the containing town.
- c. The legislative branch of each member town shall, upon receipt of the notice of the shares of the District expenses to be paid by the member town, assess upon the grand list of such member town, in addition to any tax previously voted thereon, a tax sufficient to raise the member town's shares in such expenses. Where there are contained municipalities, the taxes to raise the population share of, at the containing town, shall be assessed and collected by the containing town, but the territory of each contained municipality and the remaining territory of the containing town shall be treated as separate taxing districts for the purpose of raising their respective gallonage shares. The taxes assessed under this act shall be collected as are other taxes of the assessing town and be deposited in the account of the assessing town. The legislative branch of the assessing town shall order the additional taxes to be paid over to the treasurer of the District as collected by the twentieth of the month after such taxes become payable. If by the end of its fiscal year, a member town has failed to collect and pay over to the treasurer of the District a sum sufficient to pay the member's population or gallonage share of the expenses of the District, or the gallonage share of any contained

municipality, the legislative branch of such member town shall assess a special tax of five percent on the applicable grand list, or such multiple thereof as is necessary to make up the unpaid balance of said share, which special taxes shall be collected as are other taxes of the assessing town. Upon the collection of said special taxes, the same shall be paid over to the treasurer of the District. If by the end of its fiscal year a member town fails to pay any population or gallonage share of expenses of the District which it was to have collected, or fails to make up a deficit therein from the preceding year as above provided, the Board of Water Commissioners of the District may bring an action of contract on this statute in that name of the District to recover from the member town twice the amount due from it which remains unpaid, and upon judgment may levy its execution against any of the real or personal property within the town or the applicable taxing district as the case may be.<sup>6</sup>

<sup>5</sup> AMENDMENT – Section 12 subparagraph (b) was amended by H505 in 1972. This represents said amendment.

<sup>6</sup> AMENDMENTS - Section 12 - subparagraph (c) was amended by H505 in 1972. This represents said amendment.

**James Fay**

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**From:** Paul Giuliani <pgiuliani@primmer.com>  
**Sent:** Monday, January 09, 2017 2:43 PM  
**To:** James Fay  
**Subject:** RE: Sent from Toshiba 4555c 01/03/2017 15:07

Hi Jim -

I'm good for the 2/14 Board meeting.

This Section 12(b) is not what one would call a marvel of clarity. The first sentence says that an operating deficit may be included in the budget for the next year. So far, so good. The next sentence seems to be aimed at maintaining water rate stability. The operating deficit added to next year's budget "may not be disapproved" (by whom, the Board, the voters?) if certain conditions are met. The deficit to be included in next year's budget generally cannot exceed twenty percent of the budget, but can exceed twenty percent if rates do not have to be increased to liquidate the deficit.

One-third of an operating deficit which doesn't meet the criteria for inclusion in the next year's budget is to be apportioned among the member "towns" (which must include the City of Winooski and the City of South Burlington) on the basis of population. The remaining two-thirds of the deficit is apportioned among the member "towns" on the basis of gallonage in the calendar year in which the deficit occurred. [Side note - Calendar year for gallonage apportionment while CWD operates on a fiscal year.]

There is a special provision to protect the Colchester Fire Districts, Village of Milton(?), Village of Essex Junction. A Town apportionment based on population is computed without regard to the population of fire districts and villages within the Town. I think what 12(b) is trying to achieve here is a procedure whereby villages and fire districts are treated as "towns" so that in a Town of Essex/Village of Essex Junction situation, the Village gets an apportionment based upon its own population, while the Town's apportionment is based on its total population, less that of the Village.

The same methodology applies where the allocation is based on gallonage. Both methodologies protect the villages and fire districts from a double whammy, that is, they don't get a bill in their own right along with a bill by virtue of the fact that a fire district and a village are geographically located within a town.

Applying the foregoing in real-life terms, a departure by Global Foundries invariably will lead to a year-end operating deficit. It probably won't qualify for inclusion in the next year's budget because in all likelihood the resulting deficit will exceed twenty percent of the budget, thereby necessitating a rate increase. That means the deficit is to be liquidated though the application of the one-third/two-thirds population/gallonage formulas, calculated with reference to the fire district/village hold harmless language in Section(b)(1) and (2).

I don't read Section 12(b) as the sole means of CWD liquidating an operating deficit. In addition to flowing the deficit into next year's budget or apportioning on the basis of gallonage and population, the Board has the option under the general statute to convert the deficit to debt through the medium of refunding bonds or notes. This does not require voter approval. It's possible that the deficit would be of such magnitude that the Board would be reluctant to impose a large allocated assessment among the member municipalities. In that case, the Board could decide to convert the deficit to a refunding note payable over a term of years, thereby stretching the deficit liquidation out in a manner which causes less economic distress at the member level.

Anyhow, that's my take on the subject. Look forward to discussing with the Board.

Regards,

P

J. Paul Giuliani | Attorney  
PRIMMER PIPER EGGLESTON & CRAMER PC  
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Tel: 802 223 2102 | Fax: 802 223 2628  
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-----Original Message-----

From: James Fay [mailto:jim.fay@champlainwater.org]  
Sent: Tuesday, January 03, 2017 3:25 PM  
To: Paul Giuliani  
Subject: FW: Sent from Toshiba 4555c 01/03/2017 15:07

Hi Paul - Happy New Year. Just out of a Special Meeting with the CWD Board. Today's sole agenda item was Board Policy review given the number of relatively new Board members over the last couple of years. The CWD Charter is embedded in this Board Policy Manual and they asked for a layman's explanation to the attached Section 12 (b). The thinking was if Global Foundries were to close their doors in Essex with no notice that we all should better understand how this section would play out. Our next Regular Meeting is February 14th at noon. Hoping you could email me your interpretation and also attend this meeting to discuss this section with the full Board if possible.

Thank you, Jim

-----Original Message-----

From: CWD Copier  
Sent: Tuesday, January 03, 2017 3:08 PM  
To: James Fay  
Subject: Sent from Toshiba 4555c 01/03/2017 15:07

Scanned from MFP11388864  
Date:01/03/2017 15:07  
Pages:1  
Resolution:300x300 DPI

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From Computer Room Copier

<p class=MsoNormal><span style='font-size:8.0pt'> THIS E-MAIL MESSAGE, INCLUDING ANY ATTACHMENTS, IS FOR THE SOLE USE OF THE INTENDED RECIPIENT(S) AND MAY CONTAIN LEGALLY PRIVILEGED AND CONFIDENTIAL INFORMATION. ANY UNAUTHORIZED REVIEW, USE, DISCLOSURE, REPRODUCTION OR DISTRIBUTION IS STRICTLY PROHIBITED. IF YOU ARE NOT THE INTENDED RECIPIENT, PLEASE IMMEDIATELY CONTACT THE SENDER BY REPLY E-MAIL AND DESTROY ALL COPIES OF THE ORIGINAL MESSAGE. THANK YOU.</span></p>

**James Fay**

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**From:** James Fay  
**Sent:** Tuesday, January 24, 2017 3:59 PM  
**To:** 'Karen Richard'  
**Cc:** PETERCROWLEY (c.crowsnest@hotmail.com); ragsno1@gmail.com; Aaron Martin (amartin@ESSEX.ORG); Dennis Lutz - Town of Essex (dlutz@essex.org); Liz Royer (lroyer@vtruralwater.org); pete\_1949@comcast.net  
**Subject:** FW: Champlain Water District  
**Attachments:** A Resolution\_1.25.17.pdf; Figure 1.pdf; CWD\_Letter\_2017-01-24-15.pdf

Hi – FYI. I will add an agenda item for the February 14<sup>th</sup> meeting, Jim

**From:** Daniel Tukey [<mailto:daniel.tukey@globalfoundries.com>]  
**Sent:** Tuesday, January 24, 2017 3:50 PM  
**To:** Tracy Bessette  
**Cc:** Thomas Jagielski; James Fay  
**Subject:** Re: Champlain Water District

Good Afternoon,

Please find attached a letter from GlobalFoundries to Chair Karen Richard and the CWD Board of Commissioners.

A paper copy will be mailed Chair Karen Richard at the CWD office.

Sincerely,

Daniel Tukey  
Government Relations  
GlobalFoundries Vermont  
(802) 769 0113

On Wed, Dec 14, 2016 at 2:32 PM, Tracy Bessette <[tracy.bessette@champlainwater.org](mailto:tracy.bessette@champlainwater.org)> wrote:

Good Afternoon,

Please see the attached letter from the CWD Board of Commissioners following yesterday's Regular Meeting.

Sincerely,

Tracy Bessette

Tracy A. Bessette



Karen Richards, Chair  
CWD Board of Commissioners  
403 Queen City Park Road  
South Burlington, VT 05403

Dear Ms. Richard,

GlobalFoundries would like to thank the Board of Water Commissioners for its consideration of the Large User Resolution (Attachment 1). The Resolution is a proposal for a wholesale rate multiplier available to users within the Champlain Water District (CWD) that purchase water volumes between 3.0 MGD and 4.0 MGD; the water volume and the associated multiplier would be made available to retail suppliers and passed through to the customer of interest.

Regarding GlobalFoundries' recent water usage, during the winter months (November-March), less water is consumed by the cooling towers used to provide cooling to the facility, thus consumption is generally at a minimum during these months. And while the November and December usage was seasonal low when compared to the previous two years, it still remains within a single standard deviation from the average usage over the same time period for the previous two years. Moreover, when trending the winter water volumes since 2008, the graph actually shows an overall increase in water consumption for the last eight years. (Figure 1).

Most importantly, the Large User Resolution provides protection for CWD in the case that GlobalFoundries' usage drops significantly, as the discount is prorated based on usage, and thus decreases at lower volumes. Below 3.0 MGD, there is no discount at all. From this perspective, the recent seasonal low in usage by GlobalFoundries is immaterial to the discussion of whether the Large User Resolution should be adopted.

GlobalFoundries has a significant and positive impact on the economy in Chittenden County and on the State of Vermont as a whole. We are one of the largest for-profit companies in Vermont, and the business employs over 1,550 people just within the CWD service territory. However, in benchmarking against other GlobalFoundries locations, the Vermont facility is ranked last in cost of operation. With regard to CWD, GlobalFoundries accounts for roughly 36% of the total water volumes sold. As result, GlobalFoundries makes significant contributions to CWD's fixed costs, bond payments, and bond interest payments. It is imperative that the Vermont site lowers its operating costs to better position the company for success and longevity. Therefore we respectfully ask the CWD Board of Water Commissioners to reconsider the Large User Agreement for this year's budget cycle.

Sincerely,

Daniel Tukey  
Government Relations  
GlobalFoundries Vermont  
(802) 769 0113

**Cc: Thomas Jagielski, Director of Site Operations, GlobalFoundries  
Jim Fay, General Manager, CWD**

**Att. A Resolution  
Winter Water Use**

**A RESOLUTION**  
TO SET  
THE CHAMPLAIN WATER DISTRICT (CWD)  
WATER RATE FOR VILLAGE OF ESSEX JUNCTION (ESSEX JCT.)  
AND  
GLOBALFOUNDRIES US 2, LLC (The Site)

WHEREAS, the CWD is cognizant of GlobalFoundries significant and stable volume of water used for its manufacturing facility in Essex Jct.; and

WHEREAS, the CWD and Essex Jct. want to recognize GlobalFoundries positive economic impact on all of the CWD membership and the current competitive business position of GlobalFoundries; and

WHEREAS, CWD wants to recognize the GlobalFoundries past contributions to financially assist the CWD to build additional capacity and additional infrastructure to meet the needs of the CWD membership; and

WHEREAS, CWD and Essex Jct. believe that GlobalFoundries presence within the CWD membership is of great importance to the economic climate of the CWD service area, and that CWD and Essex Jct. should at this time provide GlobalFoundries with a discounted rate based on the volume of water used for its manufacturing facility;

THEREFORE BE IT RESOLVED that CWD sets the following rates and conditions associated with GlobalFoundries manufacturing water supply:

1. CWD and Essex Jct. will discount all volumes of water used by GlobalFoundries in excess of 2.0 million gallons per day (mgd), up to and including 4.0 mgd based on a monthly average, commencing on \_\_\_\_, 2017. CWD's uniform wholesale rate will be discounted as outlined in 'Attachment 1' for GlobalFoundries water volume in excess of 2.0 mgd.
2. The discounted rate in 'Attachment 1' will be in effect until \_\_\_\_, 2020, at which time the CWD will review the positive impact of the resolution for GlobalFoundries and the CWD service area customers.
3. CWD will review this resolution on \_\_\_\_, 2020. The billing of GlobalFoundries volumes used during the above period will be calculated on an average monthly basis and billed to Essex Jct. and passed through to GlobalFoundries on a monthly basis.
4. This discount rate to GlobalFoundries will become effective as of \_\_\_\_, 2017 and upon execution of this Resolution by CWD Commissioners.

Dated this \_\_\_\_ day of \_\_\_\_ 2017.

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ATTEST: \_\_\_\_\_

Board of Commissioners

<b>LARGE USER WATER RATE SCHEDULE</b>	
<b>RANGE OF AVERAGE DAILY SALES (Billed Each Month)</b>	<b>MULTIPLIER</b>
4.0 MGD and greater	Prevailing Wholesale Water Rate (PWWR) / 1000 gallons
3.90 to 3.999 MGD	PWWR/1000 gallons x 0.750
3.80 to 3.899 MGD	PWWR/1000 gallons x 0.775
3.70 to 3.799	PWWR/1000 gallons x 0.800
3.60 to 3.699	PWWR/1000 gallons x 0.825
3.50 to 3.599	PWWR/1000 gallons x 0.850
3.40 to 3.499	PWWR/1000 gallons x 0.875
3.30 to 3.399	PWWR/1000 gallons x 0.900
3.20 to 3.299	PWWR/1000 gallons x 0.925
3.10 to 3.199	PWWR/1000 gallons x 0.950
3.0 to 3.099	PWWR/1000 gallons x 0.975
2.999 MGD and Less	PWWR/1000 gallons

**NOTE:** Above Essex Jct. water sales volumes are totalized at the following two metering locations: GlobalFoundries South at the River Vault, and GlobalFoundries North in the North Parking Lot Vault. All other metered locations shall pay the prevailing rate.

**NOTE:** Water volumes must be between 2.99 and 4.00 MGD on a monthly average for the multiplier to apply to volumes of water beyond 2.00 MGD.

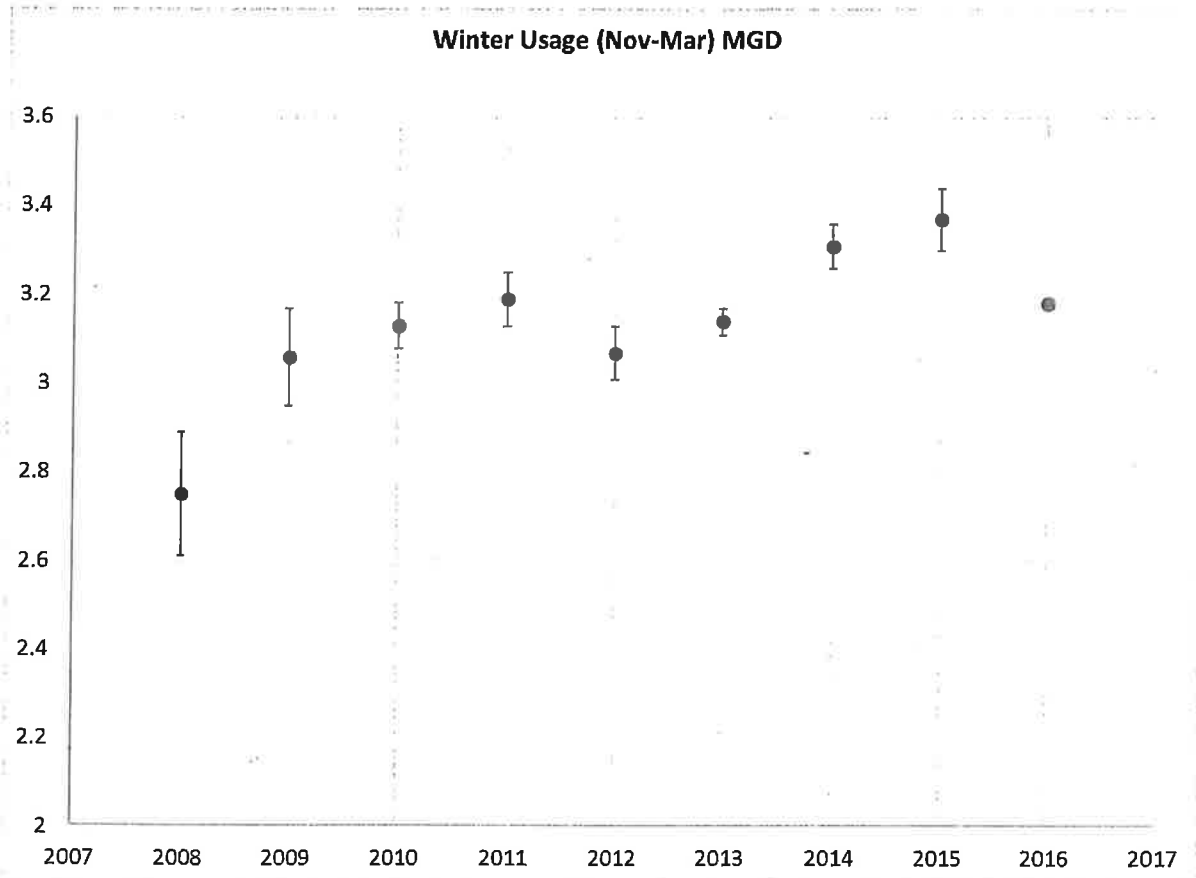
**Example:** GlobalFoundries uses 3.4 MGD. The first 1.999 MGD is to be sold at the prevailing wholesale rate. The remaining 1.401 MGD will be discounted at the prevailing wholesale rate multiplied by 0.875 (as indicated in the above Attachment 1).

**Math:** Scenario at 3.2 MGD with the associated multiplier of 0.925. Wholesale rate of \$2.04

- **Example:**  $(2.00\text{MGD} * \$2.04/\text{Kgal} * 30\text{Days}) + ((1.401\text{MGD} * \$2.04/\text{Kgal} * 30\text{Days}) * 0.925) =$
- **Delta off current bill: -\$6,426/month**

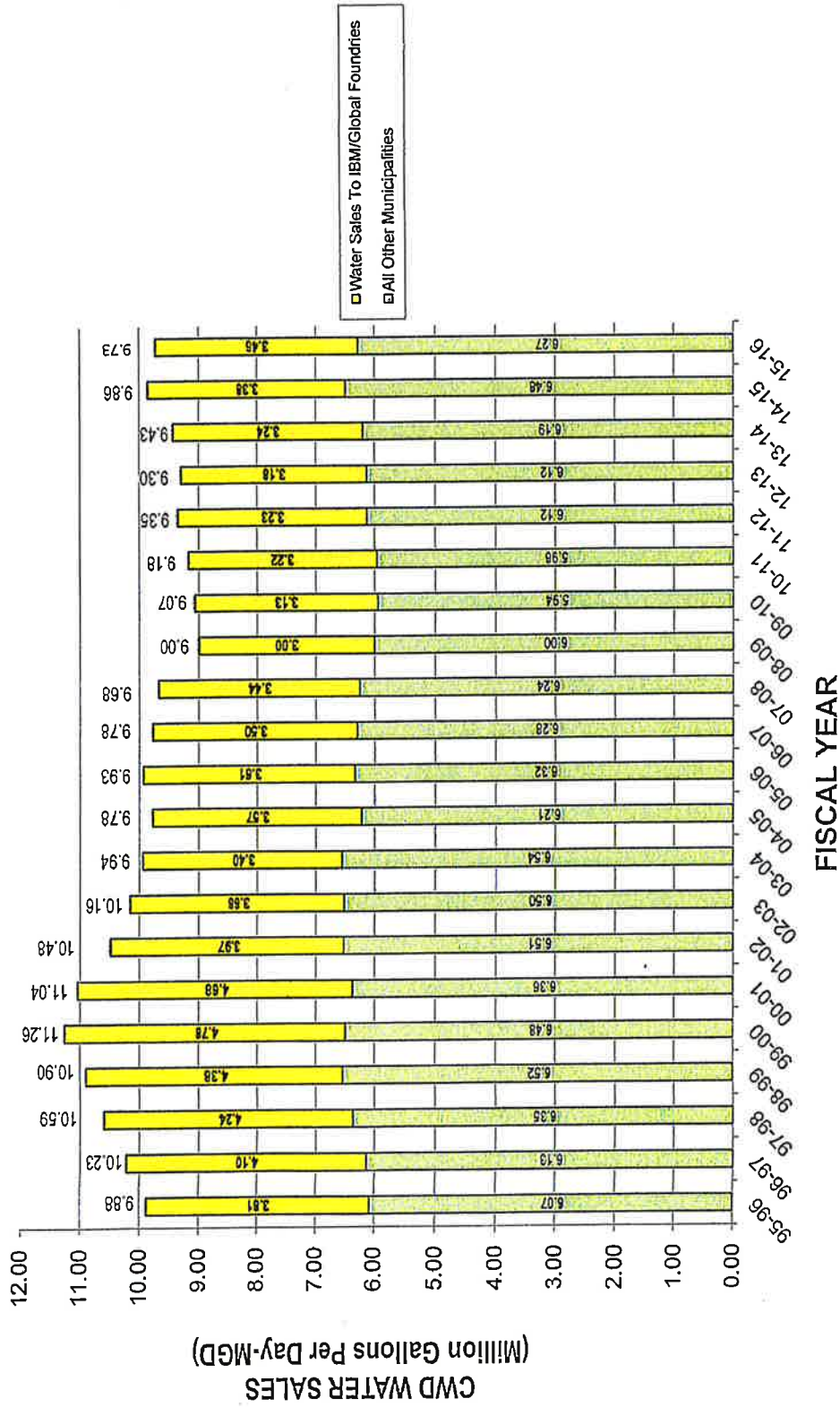


**Figure 1:**



100K GALLONS / DAY

# HISTORICAL CWD WATER SALES



## Aaron Martin

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**From:** James Fay <jim.fay@champlainwater.org>  
**Sent:** Wednesday, February 15, 2017 9:11 AM  
**To:** Dennis Lutz  
**Cc:** Aaron Martin; Karen Richard (krichard@colchestervt.gov)  
**Subject:** RE: Global foundaries

Hi – This is almost exactly the historical thought process for giving the discount in the 1996 -1997 time frame. The only add (or deduct) with a change in daily water sales is with our incremental costs as you stated. Present treatment additives are \$110/MG and GMP is \$270/MG for a total of \$380/MG. Therefore with a decrease in average day sales there is minimal “savings” for us on our overall uniform rate. But with an increase in GF usage there is tremendous financial gain to CWD water sales revenue as the only cost impact is \$380/MG with the present uniform wholesale rate at \$2038/MG. These incremental costs are 18.6% of our present rate and “cut” both ways as water sales increase/decrease, Jim

---

**From:** Dennis Lutz [mailto:dlutz@ESSEX.ORG]  
**Sent:** Wednesday, February 15, 2017 8:41 AM  
**To:** James Fay  
**Cc:** Aaron Martin; Karen Richard (krichard@colchestervt.gov)  
**Subject:** Global foundaries

Jim,

I have done some thinking this morning and some calculations. If we went with their plan, I see the following:

Flow	Yearly discount	Added loss ( see note below)	Total
3.1	\$20,208	+ \$223,380	\$243,588 loss
3.2	\$66,144	+ \$148,920	\$215,064 loss
3.3	\$95,514	+ \$74,460	\$169,974 loss
3.4	\$128,604	\$0	\$128,604 loss
3.5	\$165,348	-\$74,460	\$90,888 loss
3.6	\$205,764	-\$148,920	\$56,844 loss
3.7	\$249,840	-\$223,380	\$26,460 loss

Note: I couldn't find my budget file this morning , but I believe the CWD rate is based on using a 3.4 MGD figure. At our proposed rate of \$2.04 per \$1000 gallons, a change of 100,000 gpd equates to a savings or loss of \$74,460 per year in revenue. So below or above the 3.4 MGD level, we would lose or gain the revenues shown.

This is somewhat simplistic because the cost to treat would change with flow and this affects rates. The loss might not be as great in the low flow range – less chemical and power and higher in the high flow range for the same reason. Also , these numbers are based on the current rate and not a projected rate in year 2 or 3.

So what are the chances that the GF flow will go up versus down? I would put my money on the down as we have seen recently. I see their proposal hurting us not only in a direct reduction but in an overall loss of revenue. Our losses increase as their flow goes down. We would only start to benefit if their flow went up into the 3.8 mgd range and I don't see this happening at all. This type of calculation was probably what led to the discussions years ago when their flows were increasing.

If this is even remotely accurate, I would have a hard time considering this further.

## The Vermont Statutes Online

### Title 24: Municipal And County Government

#### Chapter 91: Consolidated Water Districts

##### § 3341. General provisions-Policy and definitions

(a) It is hereby declared to be the policy of the state to authorize two or more towns or other municipal corporations to join together to establish a consolidated water district for the purpose of developing or acquiring a supply of water and a water distribution system for the purpose of supplying the inhabitants of the district or the member systems within the district with pure water for domestic, sanitary, agricultural, commercial, and industrial purposes, and for supplying the member towns with water for all lawful municipal purposes, including development, construction, and operation of water sources to supply existing municipal water systems.

(b) As used in this chapter, the following words and terms shall have the following meanings, unless the context shall indicate another or different meaning or intent:

(1) "Town" means any municipality within the meaning of section 126 of Title 1.

(2) "Water system" means and includes all plants, systems, facilities or properties used or useful or having the present capacity for future use in connection with the supply or distribution of water, and any integral part thereof, including but not limited to water supply systems, water distribution systems, reservoirs, wells, intakes, mains, laterals, aqueducts, pumping stations, standpipes, filtration plants, purification plants, hydrants, meters, valves, and all necessary appurtenances and equipment and all properties, rights, easements, and franchises relating thereto and deemed necessary or convenient by the water commission for the operation thereof.

(3) "Improvements" means such repairs, replacements, additions, extensions and betterments of and to a water system as are deemed necessary by the water commissioners to place or to maintain such system in proper condition for its safe, efficient, and economic operation or to meet requirements for service in areas which may be served by the district and for which no existing service is being rendered.

(4) "Cost" as applied to a water system shall include the purchase price of any such system, the cost of construction, the cost of all labor, materials, machinery, and equipment, the cost of improvements, the cost of all lands, property, rights, easements and franchises acquired, financing charges, interest prior to and during construction and, if deemed advisable by the water commissioners for one year after completion of construction, cost of plans and specifications, surveys and estimates of cost and of revenues, cost of engineering and legal services, and all other expenses necessary or incident to determining the feasibility or practicability of such construction.

(5) "Wholesale consolidated water district" means a water district established for the purpose of developing sources of water, together with a system of delivering or treating it, or both, to existing municipal or private water companies. (1964, No. 20 (Sp. Sess.), § 1, eff. March 10, 1964; amended 1966, No. 10 (Sp. Sess.), eff. Feb. 22, 1966; 1967, No. 209, § 1, eff. April 17, 1967.)

##### § 3342. Organization and operation-Establishment of consolidated water district

(a) When a majority of the voters of each town of a proposed consolidated water district present and voting in each case by Australian ballot at a town meeting duly warned for that purpose for the same day and during the same hours which shall be at least eight consecutive hours shall vote to join with one or more neighboring towns as specified in the warning for the purpose of forming a consolidated water district as herein provided, such vote shall thereupon be certified by the clerk of each town to the secretary of state; and when all towns proposed as members of the consolidated water district as specified in such vote shall have so affirmatively voted and the results thereon shall have been certified to the secretary of state, the secretary of state shall thereupon file the same in his or her office and shall send a written notice to the clerk of each town to be included in the consolidated water district that the requirements of this section have been met by each town in the said district. Upon the filing of such records in the office of the secretary of state, such consolidated water district shall become a body politic and corporate with the powers incident to a public corporation and such records shall be notice to all parties of the establishment of such consolidated water district with all the powers incident to such a district as herein provided; and such filing shall be prima facie evidence that the requirements for the creation of a consolidated water district as herein set forth have been fully complied with. A consolidated water district may sue and be sued and may hold and convey real estate and personal estate for the use of the district and shall have and may exercise the powers and be subject to the duties and obligations of a municipal corporation provided for in chapter 89 of this title so far as the same may be applicable and except as otherwise provided in this chapter.

(b) A consolidated water district may enter into agreements with the state or federal governments or any agency of either or any corporation, commission, or board authorized by the state or federal government to grant or loan money to or otherwise assist in the financing of projects such as a consolidated water district is authorized to carry out, and to accept grants and borrow money from any such agency, corporation, commission, or board, as may be necessary or desirable to carry out the purposes of this chapter.

(c) The district shall have the right of eminent domain as set forth in sections 3301, 3302, 3303, and 3304 of this title within the district.

(d) If a town in its entirety votes to enter a consolidated water district and is accepted by the district, no village or municipal subdivision thereof may be a member concurrently. If a town either takes no vote, is not accepted, or declines to be a member of the district, any municipal subdivision thereof, including a village or fire district, may be considered under the language of this statute as a "town" and may become a member. If a subdivision is a member of a consolidated water district and the entire town later votes to join the district, the town shall replace its municipal subdivisions in the district. (1964, No. 20 (Sp. Sess.), § 2, eff. March 10, 1964; amended 1967, No. 209, § 2, eff. April 17, 1967.)

##### § 3343. Organizational meeting

ATTACHMENT 2

(a) Within 60 days after the secretary of state shall have notified the clerks of the member towns that the requirements of the preceding section have been met, the voters in such consolidated water district shall meet and organize the district. The meeting shall be warned by the chair of the legislative body of each town of the district or by a member designated by his or her respective board to act in the chair's stead, and shall state the day, hour and place within the district where the meeting will be held and shall be posted in not less than six public places in the district including at least two public places within each member town thereof and shall be published three times in a newspaper circulating therein, the last publication to be at least six days previous to the day of the meeting. The meeting shall be called to order by the clerk of the town in which the meeting is held, whereupon a temporary presiding officer and clerk shall be elected from among the qualified voters. At such organizational meeting or an adjournment thereof, the district shall elect a moderator and a permanent clerk, shall determine the number of water commissioners constituting the board of water commissioners and shall elect a board of water commissioners, who shall be the legislative branch, a treasurer and three auditors. All officers elected at the organizational meeting shall hold office until others are elected and qualified following the first annual meeting. The selectboard of each town may appoint an alternative water commissioner for each commissioner elected from that town, whose duty shall be to serve in place of the elected commissioner if the latter is unable to serve and to serve in his or her place if he or she resigns or is unable to proceed in office. The total number of water commissioners and the member from each member town may be agreed upon by the several member towns in advance of the organizational meeting. In the absence of such agreement, the number shall be set by the organizational meeting at not less than three nor more than eleven commissioners, including at least one from each member town. Changes in the total number of commissioners may be made at any annual meeting of the district duly warned for that purpose by vote of two-thirds of those present and voting; except that it shall always include at least one from each member town. Water commissioners elected at the organizational meeting shall be elected from nominations made by the several towns at their most recent annual or special meeting, if such nominations have been made. Water commissioners to serve on the board of water commissioners of the consolidated district following the first annual meeting shall be elected by the member towns at their own annual or special meetings. Such elections shall be by Australian ballot in those member towns which elect their respective legislative branches by Australian ballot. All other consolidated water district officers shall be elected by the consolidated district. When there is only one nominee for any of the aforementioned offices, the voters may, by acclamation, instruct an officer to elect said nominee by casting one ballot, and upon such ballot being cast such nominee shall be declared to be legally elected.

(b) At such organizational meeting or at an adjournment thereof, the district may further authorize its board of water commissioners to pay any expense incurred by or on behalf of the district in the period between the date on which the member towns voted to join the district and the first annual meeting of the district. The word "expense" as herein used shall include the cost of architects, surveyors, engineers, contractors, lawyers or other consultants or experts as well as current operating expenses to be incurred by the district from its organizational meeting until its first annual meeting. The district may authorize its board of water commissioners to borrow money pending receipt of payments from the member towns as hereinafter provided by the issuance of its notes or orders payable not later than one year from the date. At such organizational meeting the district shall further select a name for the district, determine compensation, if any, to be paid to its officers, determine the date on which its annual meeting shall be held, (which shall not be earlier than October 1 or later than December 31), and adopt a seal. A certified copy of the vote designating the name of the consolidated water district shall be forthwith filed by the clerk of the district with the secretary of state.

(c) All district officers elected at an annual meeting and water commissioners elected by their constituent towns shall enter upon their duties on April 1 following their election, unless a different date is set at an annual meeting. A vacancy occurring in any district office other than commissioner caused by death, resignation, removal from the district, or incapacity of an officer to carry his or her duties, shall be temporarily filled by the board of water commissioners with a person from the municipality from which the vacancy occurs within 10 days after the vacancy occurs and until the date when the newly elected officers take office. The vacancy shall be filled at the next annual meeting of the district. The term of office of the water commissioners and the auditors shall be three years and all other officers one year. At the first annual meeting the terms of office of the commissioners shall be divided by agreement. If possible by lot, if not, with one third expiring after one year, and one third expiring after two years, or as nearly as may be. At said first annual meeting, one auditor shall be elected for one year, and one auditor for two years, and thereafter for three years or until their successors are chosen and qualified.

(d) The fiscal year of a consolidated water district shall be the calendar year. If the change in the date of an annual meeting is to be made, a notice of the proposed change shall be inserted in the warning of the annual meeting. (1964, No. 20 (Sp. Sess.), § 3, eff. March 10, 1964; amended 1967, No. 209, § 3, eff. April 17, 1967.)

#### § 3344. Warnings of meetings

(a) Meetings shall be warned by the clerk, or in case of his or her inability to act, by a majority of the water commissioners, by posting a notice thereof, specifying the time, place and business of the meeting, in not less than five public places in the district, including at least one public place in each member town, at least 10 days before the time therein specified and causing the same to be published in a paper circulating in the district, such publication to be not less than 10 days before the date of the meeting, and the warning shall be recorded in the office of the clerk before being posted.

(b) Any meeting called for the purpose of considering a bond issue shall be warned as is provided for in subchapter 1 of chapter 53 of this title.

(c) The water commissioners shall have the same authority and obligation to warn or call meetings of the district as selectmen have to warn or call town meetings. (Added 1964, No. 20 (Sp. Sess.), § 4, eff. March 10, 1964.)

#### § 3345. Eligibility of voters

Persons residing within the limits of the district, who are qualified voters in their town meetings, shall be voters in the district meeting. The moderator, clerk and members of the board of water commissioners shall decide all questions as to the eligibility of a person to vote at a district meeting. (1964, No. 20 (Sp. Sess.), § 5, eff. March 10, 1964.)

#### § 3346. Check list

The clerk of each town within a consolidated water district shall furnish to the clerk of the district, at the expense of the district, authenticated copies of the check lists of legal voters within said town as the same appears after revision of such check list before the last town meeting, annual or special, preceding the date of the district meeting, which check list shall control for the purposes of determining the voters eligible to vote at the district meeting. Whenever a matter, including bond issues under subchapter 1 of chapter 53 of this title, is to be determined by ballot or voting machine, the board of water commissioners may designate polling places not to exceed one in each member town. (1964, No. 20 (Sp. Sess.), § 6, eff. March 10, 1964.)

#### § 3347. Record of proceedings

The clerk shall keep a record of the votes and the proceedings of the district meetings and give certified copies thereof when required. A clerk who neglects to perform this duty shall forfeit \$20.00 to the district, to be recovered in a civil action on this statute. (1964, No. 20 (Sp. Sess.), § 7, eff. March 10, 1964.)

#### § 3348. Finances; water rates; application of revenue

(a) Notwithstanding the provisions of section 3311 of this title, the board of water commissioners of a consolidated water district shall establish rates for the water and services by meter service and all individuals, firms and corporations, whether private, public, or municipal, shall pay to the treasurer of said district the rates and stand-by charges established by said board of water commissioners. In those districts where water is supplied by the consolidated water district to the consumer, rates shall be uniform within the district. A wholesale consolidated water district shall set a rate which is uniform to all member towns, and it may further establish a separate schedule for nonmember users. The board of water commissioners may also enter into a contract with member and nonmember municipalities for the supply of water over a period of years. All rates shall be so established as to provide revenue for the following purposes:

- (1) to pay current expenses for operating and maintaining the water systems;
- (2) to provide for the payment of interest on the indebtedness created by the district;
- (3) to provide each year a sum equal to not less than two percent or more than five percent of the entire indebtedness created or assumed by the district to pay for the cost of the water system and improvements thereto, which sum shall be used to pay indebtedness maturing in said year or turned into a sinking fund and there kept to provide for the extinguishment of indebtedness of the district;
- (4) to capitalize a sinking fund the proceeds of which shall be used to match federal funds;
- (5) If any surplus remains at the end of the year, it may be turned into the sinking fund or used to pay the cost of improvements to the water system.

(b) The money set aside for the sinking fund and any increment thereon shall be devoted to the retirement of obligations of the district or for the purpose of matching federal funds, or invested in such securities as savings banks or fiduciaries or trustees are now or hereafter allowed to hold. The balance of the revenue, if any, required to meet said expenses shall be apportioned among and collected from member towns as herein provided.

(c) In the event a member town in the district, elects to establish a system by vote at an annual or special town meeting for fire protection, a consolidated water district may at the expense of such town purchase and install hydrants in such town and shall establish an annual fire protection stand-by charge for each hydrant, which charge shall be uniform throughout the district, and which shall be paid to the treasurer of the district by the member town in which such system is located. Any municipality purchasing water from a consolidated water district may, in turn, sell the water to any adjoining municipality and may set a charge therefor which takes into account, in addition to the rate paid to the consolidated water district, a sum to cover the expense of transporting the water to the purchasing municipality. (1964, No. 20 (Sp. Sess.), § 8, eff. March 10, 1964; amended 1967, No. 209, § 4, eff. April 17, 1967; 1997, No. 62, § 63, eff. June 26, 1997.)

#### § 3349. Annual budget, apportionment, assessment, taxes

(a) The board of water commissioners of the district shall at each annual meeting present to the district its budget for the ensuing year, which shall include an estimate of the revenue from water rates and other sources, except taxes and the expenses for the ensuing year and the district shall appropriate such sum as it deems necessary for such of said expenses as are not disapproved (which disapproval may not include interest on or principal of any indebtedness created or assumed by the district), together with the amount required to pay any balance left unpaid from the preceding year as will not be met from such estimated revenues, expressing said sum in dollars in its vote. At its first annual meeting the district shall likewise vote a sum sufficient to pay any unpaid balance of expense, as defined in section 3343 of this title, which has been theretofore incurred by or on behalf of the district. Immediately following such annual meeting, the board of water commissioners shall compute the share of each member town in the sums so voted and give notice of the amount thereof to the legislative branch as defined in section 1751 of this title, of each member town.

(b) The expense of establishing, acquiring, maintaining, extending, improving and operating a water system for a consolidated water district shall, insofar as such expense shall not be met from the proceeds of indebtedness or from water rates, rents and other charges received from the use of such water system, be divided among the member towns in accordance with a formula agreed to by the member towns by vote at an annual or special town meeting or in the absence of any such agreement as follows: two-thirds of such expense shall be divided in the proportion which the total number of gallons distributed to the inhabitants of each member town of the district bears to the total number of gallons so distributed in all the member towns in the last preceding full calendar year of operation of the district and the balance of such expense (or all of such expense until the water system has been in operation for at least one full calendar year) shall be divided among the member towns in the proportion which the population of each member town according to the last rental census bears to the total population of the district.

(c) The legislative branch of each member town shall, upon receipt of the notice of the share in the district expenses to be paid by the member town, assess upon the grand list of such member town, in addition to any tax previously voted thereon, a tax sufficient to raise the member town's share in such expenses. The additional tax as so assessed shall be collected as are other taxes of such member town and be deposited in the account of the member town. The legislative branch of such member town shall order said additional tax to be paid

over to the treasurer of the district as collected by the 20th of the month after such taxes become payable. If by the end of its fiscal year a member town has failed to collect and pay over to the treasurer of the district a sum sufficient to pay the member's share of the expenses of the district, the legislative branch of such member town shall assess a special tax of five percent on the grand list of such member town, or such multiple thereof as is necessary to make up the unpaid balance of said share, which special tax shall be collected as are other taxes of the member town. Upon the collection of said special tax, the same shall be paid over to the treasurer of the district. If by the end of its fiscal year a member town fails to pay its share of the expenses of the district, or fails to make up a deficit therein from the preceding year as above provided, the board of water commissioners of the district may bring an action of contract on this statute in the name of the district to recover of the member town twice the amount of the share of such member town which remains unpaid, and upon judgment may levy its execution against any of the real or personal property within the member town. (1964, No. 20 (Sp. Sess.), § 9, eff. March 10, 1964.)

#### **§ 3350. Special tax assessment for payment of execution**

When a demand is made upon the district for the payment of an execution issued against it and the district has no available funds to pay the same, the board of water commissioners shall compute the share of each member town in such execution, with costs, interest, and other charges, to be paid by it in accordance with the agreement among the member towns or the formula established in section 3349 of this title, and shall give notice of the amount thereof to the legislative branch of each member town. Such member town through its proper officer shall forthwith pay to the treasurer of the district its share of such execution and any charges. If the member town has insufficient funds to pay its said share, its legislative branch shall forthwith assess and have collected a tax sufficient to pay the same in the manner its other taxes are assessed and collected. (1964, No. 20 (Sp. Sess.), § 10, eff. March 10, 1964.)

#### **§ 3351. Debts and liabilities of member towns**

No debt or liabilities of a town which is a member of the district shall accrue against the district. (1964, No. 20 (Sp. Sess.), § 11, eff. March 10, 1964.)

#### **§ 3352. Tax exemption**

Property of a consolidated water district shall be exempt from all taxation by any town within the district. (1964, No. 20 (Sp. Sess.), § 12, eff. March 10, 1964; amended 1967, No. 209, § 5, eff. April 17, 1967.)

#### **§ 3353. Indebtedness**

(a) General obligations. A consolidated water district may incur indebtedness as provided by subchapter 1 of chapter 53 of this title and by chapter 89 of this title for the purpose of paying the cost of a water system and improvements thereto or for funding or refunding, including the payment of premium, any bonds or other evidences of indebtedness issued or assumed by the district, provided, however, that the limits on indebtedness in said chapter 53 or otherwise shall not apply to indebtedness incurred or assumed by a consolidated district for the purposes of this chapter.

(b) Obligations incurred under subchapter 1 of chapter 53 and chapter 89 of this title or as otherwise authorized in this chapter by a consolidated water district, except obligations incurred under subchapter 2 of said chapter 53, shall be the joint and several obligations of such district and the member towns composing it. However, as among such member towns, their respective shares of such obligation shall be apportioned and paid in the manner provided in this chapter. Any joint or several liability incurred by a member town under the provisions of this chapter shall not be considered in determining its debt limit for its own separate purposes. Notwithstanding the limitations in sections 1755 and 1759 of this title, bonds or other evidences of indebtedness of a consolidated water district may be authorized by a majority of the voters present and voting on the question at a district meeting, may be paid in not more than 40 years from their date of issue may be made callable at the option of the district with or without premium and the serial maturities of such bonds or evidences of indebtedness may be so arranged that beginning with the first year in which principal is payable, the amount of principal and interest payable in any year shall be as nearly equal as is practicable according to the denominations in which such bonds or other evidences of indebtedness are issued.

(c) Obligations payable solely from revenue. In addition to authority granted in this section, a consolidated water district may issue bonds or other evidences of indebtedness pursuant to subchapter 2 of chapter 53 of this title, and any amendment thereof or addition thereto, provided, however, that no such bonds payable solely from revenues shall be issued while the district has outstanding any bonds or other evidences of indebtedness for which said district and the member towns are jointly and severally liable as hereinbefore provided, except notes or other evidences of indebtedness issued temporarily in anticipation of revenue. (1964, No. 20 (Sp. Sess.), § 13, eff. March 10, 1964.)

#### **§ 3354. Changes in membership-Inclusion of additional towns**

(a) When a majority of voters of a town, present and voting at a meeting duly warned for that purpose, shall vote to apply to a consolidated water district for admission as a member of such district, such vote shall thereupon be certified by the clerk of the town to the clerk of the consolidated water district and to the secretary of state. Such vote and certification if accepted by the consolidated district within two years after the date of said vote shall be binding on said town without the subsequent vote in the town contemplated in subsections (b) and (c) of this section.

(b) When it appears to the board of water commissioners that the boundaries of such consolidated water district should be changed to include another town, they may insert an article fully describing the proposed change in the warning for a regular or special meeting of the district, which proposed change shall state the number of additional members to be added to the board of water commissioners if such change is approved.

(c) When a majority of the voters voting at such meeting vote to include an additional town within the boundaries of the consolidated water district as a member thereof, the board of water commissioners shall notify the legislative body of such additional town of such vote. Thereupon the legislative body of the additional town proposed to be included shall duly warn a meeting thereof, setting forth in such

warning the vote of the consolidated water district and the proposed change in its boundaries. If a majority of the voters voting at the meeting of the additional town vote to be included within the district, the result of such vote and the result of the vote already taken by the consolidated water district shall be certified to the secretary of state, who shall record the same in his or her office. A certificate of such record shall immediately be filed by the secretary of state in the office of the clerk of the consolidated water district and of any additional town to be included therein as a member thereof, which filing shall be notice to all parties of such addition to the consolidated district.

(d) Said consolidated water district as so enlarged shall thereupon have all the powers and responsibilities given it by this subchapter. Any vacancy on the board of water commissioners created as a result of the increase in the number thereof shall be filled as provided in section 3343 of this title. The additional member town shall share in the expenses of the district in the proportion provided in this subchapter for other member towns from the date the certificate of the secretary of state is filed in the office of the clerk of the district and the office of the clerk of such additional town. (1964, No. 20 (Sp. Sess.), § 14, eff. March 10, 1964; amended 1967, No. 209, § 6, eff. April 17, 1967.)

#### **§ 3355. Withdrawal from district**

(a) A town which is a member of a consolidated water district may vote to withdraw from said district if one year has elapsed since said district has become a body politic and corporate as provided in section 3342 of this title and if said consolidated water district has not voted to bond itself for construction or improvements.

(b) When a majority of the voters of a town present and voting at a town meeting duly warned for that purpose shall vote to withdraw from a consolidated water district such vote shall thereupon be certified by the clerk of the town to the secretary of state who shall thereupon record such certificate in his or her office, and the membership of the withdrawing town in the consolidated water district to be at an end as of December 31 immediately following or as soon thereafter as the obligations of said withdrawing district as incurred under this chapter have been paid to the district.

(c) A vote of withdrawal taken after a consolidated water district has become a body politic and corporate as provided in section 3342 of this title but less than one year after said date shall be null and void. A vote of withdrawal from a consolidated water district taken after said district has voted to bond itself for construction or improvements shall be null and void. (1964, No. 20 (Sp. Sess.), § 15, eff. March 10, 1964.)



CWD Policy Manual

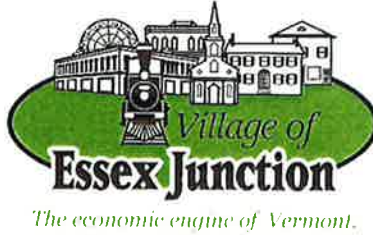
Proposed CWD Policy 3

Section III-C (FISCAL MANAGEMENT)

3. Notwithstanding, and in addition to the deficit liquidation procedures set out in subsections (c) and (d) of the District Charter and elsewhere in this Section III, a deficit in excess of \$500,000 existing at the end of a fiscal year may be refunded by the Board of Commissioners through the issuance of refunding bonds or notes in the manner prescribed by 24 VSA ss1523(a), 1771, 1772 and 1778, and enactments supplementary and amendatory.

jpg draft

02-18-17



TO: Village Trustees and Pat Scheidel, Village Manager  
FROM: Robin Pierce, Community Development Director  
Darby Mayville, Community Relations & Economic Development Assistant DM  
DATE: February 23, 2017  
RE: Community & Economic Development Brochure

**Issue**

This issue is whether or not the Trustees should approve the attached Community & Economic Development Brochure.

**Discussion**

As a part of our ongoing effort to inform the Essex community of upcoming projects in the Village, we have created a Community & Economic Development Brochure. This flyer contains information on the three main proposed public projects in the Village: the pedestrianization of Main Street, the Crescent Connector, and the Pearl Street Link project. It also provides the contact information for Community Development staff, as well as informational resources for current or potential business owners in the Village.

This brochure will be available at the Village Offices, online, and will also be distributed in person to all local businesses.

**Cost**

The only costs associated with this project would be the printing these brochures.

**Recommendation**

It is recommended that the Trustees approve the attached Community & Economic Development brochure.

## What do YOU think?

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The Community Development staff encourages input from business owners and residents. Please get in touch with us with your ideas and suggestions!

- Robin Pierce, Community Development Director  
[Robin@essexjunction.org](mailto:Robin@essexjunction.org)  
802-878-6950
- Terry Hass, Assistant Zoning Administrator  
[Terry@essexjunction.org](mailto:Terry@essexjunction.org)  
802-878-6950
- Darby Mayville, Community Relations Assistant  
[Darby@essexjunction.org](mailto:Darby@essexjunction.org)  
802-878-6944



## Business Resources

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Check out commercial properties in the Village for sale or lease:

<https://www.essexjunction.org/business/commercial-properties/>.

Make sure that your business is included on the Village business list:

<https://www.essexjunction.org/business/list/>. Please e-mail Darby Mayville at [darby@essexjunction.org](mailto:darby@essexjunction.org) if something is missing.

Review our Land Development Code (Zoning By-Laws) & Municipal Plan:

<https://www.essexjunction.org/codes/development-code/> and <https://www.essexjunction.org/departments/planning/compplan/>.

Learn about the Commercial Tax Stabilization Policy:

<https://www.essexjunction.org/business/tax-stabilization/>.

Essex Junction has a Vermont designated Village Center. Learn how this can benefit you here: <http://accd.vermont.gov/community-development/designation-programs/village-centers>.

Essex Junction also has Vermont Neighborhood Development Area designation. Learn more about this here:

<http://accd.vermont.gov/community-development/designation-programs/neighborhood-development-areas>.

# Community & Economic Development



Come Grow with Us

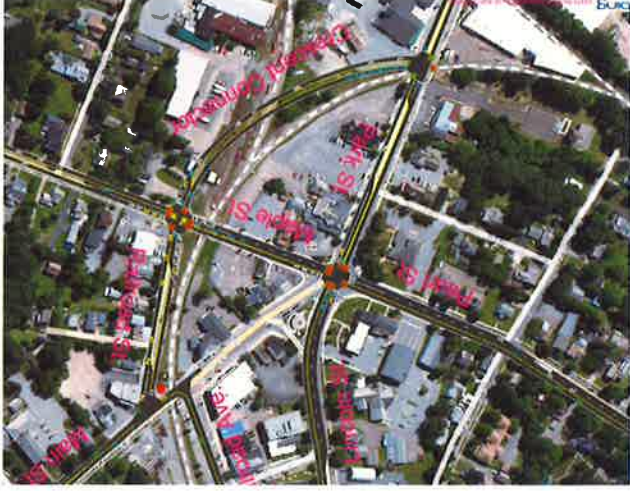


## Pedestrianization of Main Street



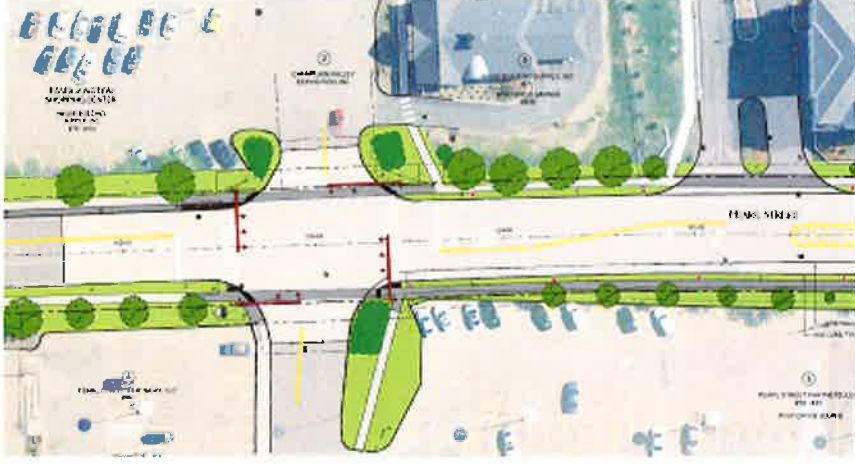
The Trustee-endorsed proposal to study pedestrianizing Main Street is based upon a preliminary engineering analysis that showed wait times and traffic congestion throughout the Village center could be dramatically reduced by routing Main Street traffic onto the Crescent Connector and converting Five Corners to a standard four-way intersection.

## Crescent Connector



The Connector Road opens up six acres of underutilized land to development, while creating a way for traffic to avoid the Five Corners. The Scoping Study for this project stated that this road would improve traffic efficiency at the Five Corners by 12% which exceeds the predicted improvement for this location if the CIRC had been built.

## Pearl Street Link



The Pearl Street project begins at the Post Office Square intersection and extends to the Five Corners, linking two prior streetscape improvement projects. The project will improve sidewalks and create on road bike lanes.

# WELCOME TO ANNUAL MEETING

**DRAFT**

By George Tyler, President of Essex Junction

On behalf of the Essex Junction Trustees

The Trustees extend our warmest regards to the Village community. We're honored to represent our neighbors' interests in Village government and would like to offer a few highlights of what has been a busy legislative year.

## Budget and Shared Services

The positive impacts of the Village's ongoing shared services initiative with Essex Town are reflected in this year's budget. Following the trend of the last three years, administrative consolidations continue to lower the Village's tax rate. Some of these consolidations, such as the finance office, represent permanent changes in the Town and Village administrative operations; some, such as the shared municipal manager, are being conducted on a trial basis pending evaluation by the Trustees and the Essex Town Selectboard. Both boards have expressed their desire to continue moving forward with this initiative.

## EJRP Governance Transferred to Village

Although administrative costs are down, this year's proposed FY18 general fund budget reflects a significant increase over last year's budget due to the transfer of the Essex Junction Recreation and Parks department from the Essex Junction school district to the Essex Junction municipal government.

The Essex Junction Prudential Committee (school board) has traditionally overseen EJRP's finances and operations. They have presented EJRP's budget for voter approval at their annual school meeting, and included EJRP's tax bill as a separate item

in the Village school tax bill.

All that has changed with the reorganization of the Essex Junction, Essex Town, Westford, and Union 46 School Districts into a unified Essex-Westford School District. The Prudential Committee and Village School District will be assimilated into the new union school district, and EJRP's governance, including its financial oversight and annual budget development, will become the responsibility of the Essex Junction Trustees and Village government. EJRP staff will become Village staff. Therefore, this year's Annual Report and FY18 budget warning includes, for the first time, EJRP's proposed budget as part of the overall Village General Fund budget.

Because the cost of providing tax support for EJRP has simply been shifted from the school tax bill to the Village tax bill, it does not represent an overall increase in Village homeowners' tax burden. However, in the budget development process the Trustees learned that the cost of providing health insurance benefits for Village municipal staff is higher than for Village school district staff. Due to this cost increase the Trustees agreed to adjust EJRP's FY18 proposed budget to ensure no changes in EJRP programs and services in this transitional year.

## Recreation District Vote

Transferring EJRP's governance to the Village was not the only option available to the Prudential Committee. At this time last year the Trustees, Prudential Committee, and the Essex Town Selectboard agreed to create a study committee to explore

possible options for merging EJRP with the Essex Town Recreation and Parks department as part of the ongoing shared services initiative. One of the Village-Town consolidation models the Study Committee was asked to consider was the formation of a union recreation district with its own elected board of governors. After considering various options the Study Committee concluded that the recreation district model would best serve the Essex community's needs. Such districts are common throughout the country and are similar to other single purpose government districts that already serve the Essex community today, such as the Union 46 School District, the Chittenden Solid Waste District, and the Champlain Water District. The Selectboard and Trustees accepted the Study Committee's findings and warned a community-wide vote in December. Voters rejected the proposal, with the positive-negative vote split along inside-the-Village and outside-the-Village lines, respectively.

Prior to the vote the Trustees proposed to the Prudential Committee to have the Village government take responsibility for EJRP in the event of a negative vote rather than having the question of EJRP's governance linger into 2017 at a time when the Prudential Committee must commit its full attention to the creation of the new union school district. The Prudential Committee accepted the Trustees' offer, and the two boards and associated staff have worked efficiently over the last few months to effect the transfer.

#### Park Street School Vote

Control and ownership of all EJRP buildings and facilities will be transferred to the Village government upon dissolution of the Village school district. However, the Park Street School, which is no longer used for regular school classes but which EJRP uses extensively for its child care

programs, is a Village School District property. It's slated to be transferred to the new Essex-Westford Unified School District in April 2017 along with all other Village school district buildings.

Due to its historic importance (it was Vermont's first brick school building) and its importance to EJRP operations, the Trustees and Prudential Committee have agreed to have the Village government purchase Park Street from the Village school district for a nominal price. The Village community approved extensive renovations to the school a decade ago, and the Village government is best positioned to provide stewardship for the 19th century building. Ownership will also ensure the building remains available to EJRP.



Village voters must approve the sale of Park Street by the Village school district to the Village municipal government at the Village School District annual meeting on April 10, 2017. Although the Village government can purchase property for nominal cost without voter approval, the Village attorney has recommended that Village voters attending the Essex Junction Annual Meeting also express their approval by voice vote during the meeting.

### Bridges, Paths, and Roads

Several significant Village road and sidewalk reconstruction projects were completed in 2016 as per the recommendation of the Village Capital Program Review Committee and with Trustee approval. One of the state highways (Rt. 117 - Maple Street) leading into Five Corners was rebuilt by the Vermont Agency of Transportation, but rebuilds of other state highways scheduled for 2016 were postponed until 2017. The Village will work with the state to help mitigate the impacts of the construction but, unfortunately, some disruption of normal traffic and pedestrian routes is unavoidable.

One of the highlights of the 2016 construction season was the completion of the fully landscaped, well-lit, bike and pedestrian path connecting North Street near its intersection at Lincoln Street to Central Street near the Amtrak/CCTA station. Running parallel to the railroad tracks, the multi-use path provides a safe, direct link between the neighborhood adjacent to Essex High School and the Village center. The path was largely paid for with federal funds obtained through the regional planning commission. Having been built on New England Central Railroad's right of way, it represents one of the first projects of its kind where a local community and the railroad collaborated to construct a path that enhances pedestrian safety adjacent to an active rail line.



**New multi-use safety path**

# VILLAGE OF DRAFT ESSEX JUNCTION NEWS

“In the whole world, there is only one Essex Junction”

Issue No. 40

March 2017

## **Please Come to Annual Meeting** **Wednesday, April 5, 2017 at 7 PM** **Essex High School Auditorium**

Essex Junction's general fund budget, which pays for municipal services such as road maintenance, fire department, and library, is decided by an “aye” or “nay” vote from the audience at the Village's Annual Meeting. Every vote counts.

The free pre-Annual Meeting community supper begins at 6:00 p.m. in the Essex High School cafeteria on Wednesday, April 5, 2017. Free childcare begins at 7:00 p.m. Free rides for Seniors, call 878-6940.

## **State of the Village 2017**

By George Tyler, Village President  
On behalf of the Essex Junction Board of Trustees

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***Info about survey here***

**Five Corners Farmers Market**

There will be no summer market season this year! The market's purpose -- besides bringing fresh farm goods to the community -- has been one of downtown revitalization, and since its start seven years ago the Village now has four new restaurants with many Friday night dinner options. Further, after several years of collecting surveys, the Farmers Market seeks to take extra time to enhance the aspects of the market that are most valued.

Over the next six months, the farmers' market staff and volunteers will be creating a new vision for the market and a new market for the community! If you have input for or a desire to assist the Market Manager who is leading the redesign, please contact her at [5cornersfarmersmarket@gmail.com](mailto:5cornersfarmersmarket@gmail.com).

**JOIN FRONT PORCH FORUM**

If you haven't already, sign up for your neighborhood's e-newsletter today. Hear from your clearly identified nearby neighbors and post messages yourself. No fees, no spam, all local. It won't overflow your inbox. There are five neighborhoods in Essex Junction which have their own forums: Five Corners North, Five Corners South, Fairview Farms, Countryside and Essex West.

After just a few months on FPF, people often report feeling more connected to their neighbors, more tuned in to local goings on and more a part of their community. You'll see postings looking for a contractor, a lost pet, organizing a group yard sale, alerts to suspicious activity, etc. Check it out at [www.frontporchforum.com](http://www.frontporchforum.com).

Online conversations help neighbors connect and build community.

***Water quality  
and storm water info at  
[smartwaterways.org](http://smartwaterways.org) and  
[ccstreamteam.org](http://ccstreamteam.org)***

**VILLAGE OF ESSEX JUNCTION**

2 Lincoln Street  
Essex Junction, VT 05452-3154

**PRST STD**

**US POSTAGE  
PAID  
Burlington, VT  
05401  
Permit #675**

**ECRWSS**

**POSTAL PATRON**

**IMPORTANT DATES FOR VILLAGE RESIDENTS**

<b><u>March 15, 2017</u></b>	Second installment of FY 2017 property taxes due
<b><u>April 5, 2017</u></b>	Community Supper, 6 PM, Essex High School Cafeteria <b>Annual Meeting</b> , 7 PM, Essex High School Auditorium
<b><u>April 11, 2017</u></b>	Village Annual Meeting ballot voting, 7 AM-7 PM, EHS
<b><u>April 30, 2017</u></b>	Water/Sewer bills mailed
<b><u>May 6, 2017</u></b>	Green Up Day
<b><u>May 27, 2017</u></b>	Memorial Day Parade, 10 AM
<b><u>July 4, 2017</u></b>	4 <sup>th</sup> of July Celebration with fireworks at Maple St. Park
<b><u>July 15, 2017</u></b>	16 <sup>th</sup> Annual Block Party/Street Dance, Railroad Avenue, 4-9 PM
<b><u>July 31, 2017</u></b>	Water/Sewer bills mailed
<b><u>Sept. 15, 2017</u></b>	First installment of FY 2018 property taxes due
<b><u>Oct. 31, 2017</u></b>	Water/Sewer bills mailed
<b><u>Nov. 15, 2017</u></b>	125 <sup>th</sup> Anniversary of the Village of Essex Junction
<b><u>Dec. 8, 2017</u></b>	8 <sup>th</sup> Annual Train Hop and Tree Lighting

***Community Supper Before Annual Meeting, April 5 at 6:00 PM***

Join your friends and neighbors for the Community Supper on Wednesday, April 5, 2017 at 6 PM in the Essex High School cafeteria. The supper is free and dessert will be provided. The supper is followed by the Village Annual Meeting in the auditorium at 7 PM. ***Free on-site child care is provided during the meeting.***

**2016 Annual Report**

The 2016 Village Annual Report will be available at the Annual Meeting or may be picked up at the Village office or the Brownell Library by March 22. It will also be online at [www.essexjunction.org](http://www.essexjunction.org). The FYE 16 Audit Report is also available on the Village website or at the Village office.

**WARNING  
VILLAGE OF ESSEX JUNCTION ANNUAL MEETING  
APRIL 5 & 11, 2017**

The legal voters of the Village of Essex Junction are hereby notified and warned to meet at the Essex Community Educational Center on Educational Drive in the Village of Essex Junction on Wednesday, April 5, 2017 at 7:00 PM to act upon any of the following articles not involving voting by Australian ballot, said meeting to be adjourned to reconvene at the Essex Community Educational Center, on Tuesday, April 11, 2017 to vote for Village officers and transact any business involving voting by Australian ballot, said voting by Australian ballot to begin at 7:00 AM and close at 7:00 PM.

**ARTICLE 1.** Shall the voters act upon the report of the auditor?

**ARTICLE 2.** Shall the voters approve an annual General Fund Budget in the amount of \$4,816,309 for fiscal year July 1, 2017 to June 30, 2018, \$3,285,170 of which is to be levied in taxes against the Village Grand List?

**ARTICLE 3.** Shall the voters approve the transfer of \$96,000 from the General Fund Balance to the Capital Reserve Fund for future capital projects?

**ARTICLE 4.** Shall the voters approve the purchase of the Park Street School property from the Essex Junction School District for \$1?

**ARTICLE 5.** Shall the voters approve holding the 2018 Annual Meeting on Wednesday, April 4, 2018 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 10, 2018 to vote for the Village officers and transact any business involving voting by Australian ballot?

**ARTICLE 6.** To transact any other business that may lawfully come before the meeting?

**BALLOT QUESTIONS**

**ARTICLE 7.** To elect Village officers required by law including: Moderator (one year term); two Village Trustees (three year term); three Library Trustees (1 five year term, 1 three year term and 1 one year term)?

Dated this 28th day of February, 2017

VILLAGE OF ESSEX JUNCTION  
BOARD OF TRUSTEES

By: George A. Tyler, President  
Elaine H. Sopchak, Vice President  
Daniel S. Kerin, Trustee  
Lori A. Houghton, Trustee  
Andrew P. Brown, Trustee

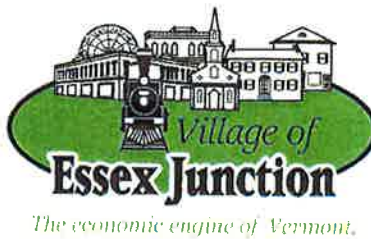
ATTEST:  
Susan McNamara-Hill, Village Clerk

## VILLAGE OF ESSEX JUNCTION GENERAL FUND REVENUES

Account	FYE15 Actual	FYE16 Budget	FYE16 Actual	FYE17 Budget	FYE17 Estimated Revenues	FYE18 Proposed Budget
1 Unrestricted Fund Balance	0	35,000		35,000	35,000	60,000
2 Property Taxes	3,037,246	2,564,285	2,564,285	2,482,765	2,482,765	3,285,170
3 State for Pilot & Current Use	3,529	2,500	2,173	1,900	4,301	2,000
4 Essex Town Contribution to Library	15,000	15,000	15,000	15,000	15,000	15,000
5 Town Payment for Stormwater	0	59,500	59,500	59,352	59,352	61,460
6 Town Payment for Street Dept.	0	780,070	780,070	1,000,642	1,000,642	1,059,989
7 License & Zoning Fees	69,383	50,000	58,153	50,000	50,000	58,000
8 Whitcomb Farm Solar Pilot	6,600	5,524	5,405	5,400	5,400	5,000
9 Miscellaneous Fire Receipts	20	10	25	20	20	20
10 State District Court Fines	877	2,000	1,741	500	1,500	1,000
11 Interest Earnings	1,389	2,000	2,657	1,500	1,500	1,500
12 Parking Space Fees	4,800	4,800	4,800	4,800	4,800	4,800
13 Lincoln Hall Rentals	0	1	30	1	1	0
14 Block Party Donations	1,700	1,500	1,150	1,500	1,500	1,500
15 Misc. Receipts	2,740	2,000	1,630	2,000	3,000	2,000
16 Miscellaneous Street Receipts	3,528	3,000	9,312	3,000	3,000	4,000
17 Miscellaneous Library Receipts	706	300	683	400	500	500
18 Parks & Rec Non-resident Fees	0	0	0	0	0	22,000
19 Service Fee - Water	106,840	108,760	108,760	113,888	113,888	92,948
20 Service Fee - WWTP	53,420	54,380	54,380	56,944	56,944	46,474
21 Service Fee - Sanitation	106,840	108,760	108,760	113,888	113,888	92,948
22 Miscellaneous Grants /Donations	19,958	0	17,725	0	10,702	0
23 Lost Book Revenue	5,069	0	2,381	0	2,000	0
24 Farmers Market Reimbursement	1,450	0	3,479	4,575	0	0
25 Penalties/Interest Delinq. Taxes	383	0	0	0	0	0
26 State Highway Aid	113,436	0	0	0	0	0
27 EJSD Tax Collection Fee	0	0	0	0	0	0
<b>TOTALS</b>	<b>3,554,914</b>	<b>3,799,390</b>	<b>3,802,099</b>	<b>3,953,074</b>	<b>3,965,703</b>	<b>4,816,309</b>

## GENERAL FUND BUDGET SUMMARY

	FYE15 Actual	FYE16 Budget	FYE16 Actual	FYE17 Budget	FYE17 Estimated Expenditures	FYE18 Proposed Budget
<b>GENERAL GOVERNMENT:</b>						
25 Administration	546,247	588,773	562,235	603,131	600,699	503,502
26 Transfers & Misc Expenditures	649,623	690,448	765,448	583,585	616,585	673,858
27 Grant & Non-Budgetary Expenditures	17,974	0	20,763	0	11,702	0
28 Seniors Support	5,934	8,223	12,347	0	0	0
29 Fire Department	300,351	304,184	299,463	315,342	315,311	332,165
30 Library	692,950	762,774	696,980	776,396	764,867	798,291
31 Lincoln Hall	58,835	44,604	44,675	49,150	48,967	50,874
32 Community Development	224,051	249,937	233,331	251,212	228,642	253,271
33 Economic Development/Community Eve	86,573	87,450	70,408	92,021	85,470	92,905
34 Street Department	809,092	839,570	832,516	1,059,993	1,042,245	1,121,449
35 Parks & Recreation	0	0	0	0	0	674,728
<b>Subtotal General Fund</b>	<b>3,391,630</b>	<b>3,575,963</b>	<b>3,538,166</b>	<b>3,730,830</b>	<b>3,714,488</b>	<b>4,501,043</b>
36 Debt Service	68,612	223,426	223,426	222,244	222,244	315,266
<b>GENERAL FUND TOTAL</b>	<b>3,460,242</b>	<b>3,799,389</b>	<b>3,761,592</b>	<b>3,953,074</b>	<b>3,936,732</b>	<b>4,816,309</b>



## **MEMORANDUM**

**TO:** Village Trustees and Pat Scheidel, Municipal Manager  
**FROM:** Susan McNamara-Hill, Clerk/Treasurer/HR  
**DATE:** February 28, 2017  
**SUBJECT:** Returned Check Fees

### **Issue**

The issue is whether or not the Trustees should approve adding a returned check fee to the Village fee schedule.

### **Discussion**

Checks used to pay Village fees (water/sewer, zoning, accounts receivable, and etc.) may be returned by the bank for one the following reasons:

1. Funds are not available in the payer's account (NSF), or
2. The account has been closed or frozen.

When the check for payment is returned, the finance department must research the transaction and reverse the payment. The treasurer writes a letter to the customer advising them of the returned check and requesting payment.

The Town of Essex charges \$25 for returned checks. With the consolidation of the finance and treasurer's departments, it would make for smoother operations to adopt the same practice as the town.

### **Cost**

There is no cost associated with this issue.

### **Recommendation**

Staff recommends that the Trustees add the following language to the Village fee schedule effective immediately:

"Returned check Fee \$25"

**VILLAGE OF ESSEX JUNCTION  
BOARD OF TRUSTEES SPECIAL MEETING  
MONDAY, MARCH 6, 2017  
7:30 PM**

**AGENDA**

**TOWN OF ESSEX ANNUAL MEETING**

*This meeting will be held in the auditorium of the Essex  
Community Educational Center, 2 Educational Drive, Essex  
Junction, VT, 05452.*



## MEMORANDUM

TO: Village Trustees  
 FROM: Pat Scheidel, Municipal Manager  
 DATE: February 24, 2017  
 SUBJECT: Trustees Meeting Schedule

### TRUSTEES MEETING SCHEDULE/EVENTS

March 6 7:30 PM	Town Annual Meeting at Essex High School auditorium
March 14 6:30 PM	Regular Meeting/Annual Meeting Preparation
March 28 6:30 PM	Regular Meeting/Annual Meeting Preparation
April 5 6:00 PM	Community dinner at Essex High School cafeteria
April 5 7:00 PM	Annual Meeting at Essex High School auditorium
April 11 7 AM-7 PM	Annual Meeting Australian ballot voting at Essex High School
April 25 6:30 PM	Board reorganization
May 9 6:30 PM	Regular Meeting
May 23 6:30 PM	Regular Meeting
May 27 10 AM	Memorial Day Parade



**VILLAGE OF ESSEX JUNCTION  
PLANNING COMMISSION  
MINUTES OF MEETING  
February 16, 2017**

**MEMBERS PRESENT:** John Alden, Amber Thibeault, Andrew Boutin, Joe Weith, Steven Shaw, Diane Clemens.  
(David Nistico was absent.)

**ADMINISTRATION:** Robin Pierce, Development Director.

**OTHERS PRESENT:** Michelle Dufresne, Dan Heil, David Burke, Gabriel Handy, Nick Meyer, Dustin Bruso.

- AGENDA:**
1. Call to Order
  2. Audience for Visitors
  3. Additions/Amendments to the Agenda
  4. Minutes
  5. Public Hearing:
    - Final Site Plan, 67 Unit Apartment Building, 195-197 Pearl Street, JIDDU/SITTU Trust (c/o Gabriel Handy)
  6. Other Planning Commission Items
  7. Adjournment
- 

**1. CALL TO ORDER**

In the absence of Chairman Nistico, John Alden called the meeting to order at 6 PM.

**2. AUDIENCE FOR VISITORS**

Nick Meyer urged the Planning Commission to review PUD allowances for better development, noting the recent approval for development on Lamoille Street does not reach that standard, is out of character with the neighborhood, and the garage was stripped out of the affordable housing component. Mr. Meyer also spoke in support of having separate hearings for site plan and final plan review in PUD applications in order to review an application at least twice to result in a better development.

**3. ADDITIONS/AMENDMENTS TO THE AGENDA**

None.

**4. MINUTES**

*October 6, 2016*

**MOTION by Amber Thibeault, SECOND by Joe Weith, to approve the minutes of 10/6/16 as presented. VOTING: 5 ayes, one abstention (Diane Clemens); motion carried.**

## **5. PUBLIC HEARING**

**Final Site Plan for demolition of an existing commercial building and construction of a three story, 67 unit apartment building with 3,439 s.f. of commercial space on the first floor at 195-197 Pearl Street in the MF/MU-1 District by JIDDU/SITTU Trust (c/o Gabriel Handy), owner**

David Burke, Dan Heil, Michelle Dufresne, and Gabe Handy appeared on behalf of the application. There were no announcements of conflicts of interest or ex parte communication. Individuals to give testimony on the application were sworn in.

## **STAFF REPORT**

The Planning Commission received a written staff report on the application, dated 2/16/17.

## **APPLICANT COMMENTS**

David Burke reviewed the site location that includes an existing single family house and the former location of the Toro tractor dealership at 195-197 Pearl Street. The 67 unit apartment building will include approximately 3,400 s.f. of commercial space on the first level. The site is 1.4 acres in the MF/MU-1 District. All zoning requirements and setbacks are met with the proposal and the use is allowed in the district. Lot coverage is 41% (65% is the maximum). Comments in the staff report and the approval stipulations are acceptable. Relief is requested from the two parking spaces per residential unit requirement (request is one space per unit) based on a study of parking use at the residential developments at 243-245 Pearl Street and 235 Pearl Street that showed less than one space per unit was adequate. Parking waivers were granted for these two sites. Also, the buildings are on the bus line and the lease with tenants stipulates one parking space per residential unit. Most of the parking at 195-197 Pearl Street is located under the building. The spaces by the commercial use in front of the building will be designated for that use. Mr. Burke noted the parking waiver request meets more than one of the criteria listing in Section 703.K.16 of the Land Development Code.

Amber Thibeault asked if the building is three or four stories. David Burke said the building is four story, but is four feet lower than the standard height of 58'.

Joe Weith asked about the commercial space on the first floor with a laundry and space for the building manager's office. Michelle Dufresne stated the façade will be the same for the commercial space. The laundry is public access and the commercial square footage includes that space. The manager's office is not included in the commercial square footage. The laundry use could at some point in time become other commercial space. Joe Weith suggested clarifying the site plan.

Diane Clemens asked about accessible spaces per Section 703.K.5. Dan Heil said there are six spaces at ground level following discussion with the Village Engineer. The total number of spaces on the site has not changed. Diane Clemens asked for further explanation of the parking waiver request. David Burke said based on the requirements for multi-family residential 141 spaces would be needed just for the residential component at 195-197 Pearl Street, but the study of the adjacent housing shows less than one space per unit is being used and the buildings are on the mass transit line. Either of these conditions meet the waiver criteria. The waiver section of the LDC does not specify the appropriate percent of parking to be waived. The Planning Commission makes that decision. The request is for a 50% waiver of the residential parking requirement (i.e. requesting one parking space per unit rather than two parking spaces per unit based on the evidence of parking use at nearby similar residential buildings and being on the mass transit line). Michelle Dufresne added there are 43 one bedroom units, nine studio apartments, and a few two bedroom units in the proposed building. Gabe Handy said based on plowing done at the existing buildings there are always empty parking spaces and the lease with tenants specifies one car per unit. The rent is held below market rate so the units are consistently full. Most of the tenants do not have a car.

John Alden commented his firm is using one parking space per unit as the benchmark in denser areas especially if mass transit is available.

Joe Weith asked if the surface parking is reserved for retail. David Burke said the commercial spaces will be signed and there will be some spaces under the building and above ground. Joe Weith asked if a restaurant could locate in the commercial space. David Burke said this is not likely. John

Alden pointed out the business would have to fit within the available parking and the review would be under the recently adopted/revised LDC.

Andrew Boutin asked about an electric plug-in for vehicles. Gabe Handy said Act 250 requires the plug-in (the conduit to be installed).

John Alden encouraged moving one of the accessible spaces in the first six spaces shown on the plan to avoid losing one of the spaces.

Diane Clemens asked about the fire hydrant being in the parking area rather than along the street. Robin Pierce said the Fire Department reviewed the plan and made no comment on the hydrant. David Burke explained the fire hydrant location allows a fire truck to pull into the site and not be parked on Pearl Street. John Alden said the Planning Commission could stipulate input is needed from the Fire Department and Public Works on the proper location of the fire hydrant.

There was discussion of landscaping. David Burke pointed out there is a fair amount of natural vegetation that will remain and a fence will be installed on both sides of the property. Landscaping is proposed along the front of the building. In order to reach the required landscaping percentage existing trees would have to be cut down. The 15' buffer zone referred to in Section 708.B.3 is for the district, not a single site.

Joe Weith asked about storm water management. David Burke said the site is flat to slightly downhill. A portion of the parking is underground and a portion is on the first level. There are catch basins at the corner of the curbed parking lot. Runoff will sheet flow to the catch basin to a storm pipe. There is a retention area for infiltration and overflow area to the wetlands. Roof drains tie into the overflow pipe or directly into the retention area for infiltration. Any overflow goes to the stone spillway. The project is reducing the amount of impervious area. The existing barn and concrete foundation will be removed and reseeded to grass.

Amber Thibeault asked about utilities. Dan Heil said the project is coordinating with Green Mountain Power and Vermont Gas. All utilities are underground.

John Alden observed there are some oddities with the property. Robin Pierce said the large barn to be removed currently sits on someone else's property.

There is conflicting information on another lot regarding ownership, but that does not impact the proposal under review. John Alden suggested considering a cut through the median on Pearl Street at some point in time for ingress/egress to the site. Diane Clemens noted all residents along the same section of Pearl Street must exit to the right only. Any changes to that pattern should be discussed with the Trustees and the police.

Diane Clemens asked if the concrete sidewalk will continue across the front of the building. David Burke said the sidewalk will be the entire length of the frontage and the existing expansive curb cut will be narrowed to the standard size for ingress and egress.

#### PUBLIC COMMENT

Nick Meyer, Pleasant Street, made the following comments:

- Thanks are extended to Gabe Handy for investing in the community.
- Shared parking with residential and commercial uses may cause some conflicts.
- The look of “giant buildings” in the corridor with lots of hardscape and few amenities for residents could be softened with landscaping.
- The project is shoehorned in to maximize what can be done on the site. The size of the project could be reduced and the building set back similar to the Monarch building with trees planted in front.

David Burke noted the building addresses what the regulations are calling for – building up front and parking behind. The setback is a minimum of 20’ to a maximum of 30’. The proposed building is set back 22’. The commercial space on the first floor is close to the sidewalk. If the building is set back farther than the size of the building would have to change and the project would change. Rents would increase. John Alden pointed out the regional plan is calling for affordable units on the transit line which this project provides.

John Alden commented spending the landscaping money on the site for additional landscaping rather than giving the money to the tree nursery project is a good idea. Robin Pierce noted the species selected for the project are listed in the LDC. The plantings include crabapple (4), red dogwood (32), juniper (25), and hydrangea (9). Changing the crabapple to honey locust is acceptable. Nick Meyer suggested a large shade tree rather than the fence on the east side of the lot to shade the parking lot. David Burke said space is limited on the side of the lot (only five or six feet of width) so a

large tree could not be maintained over time. A fence is a better option. Diane Clemens noted the western edge of the property has a fence with four inch caliper trees on the other side. The east side of the lot has overgrown vegetation. Ms. Clemens suggested planting trees on the bank on the east side of the property to help retain the bank. David Burke said trees cannot be removed from the wetland buffer so any plantings would be on top of the bank. The impervious area on the site is being decreased and pulled away from the top of the bank.

Amber Thibeault asked about adding another bike rack. Gabe Handy said he usually puts at least two racks inside the parking garage for tenants. There is a bike rack by the commercial space as well.

There were no further comments.

**MOTION by Amber Thibeault, SECOND by Diane Clemens, to close the public hearing for 195-197 Pearl Street. VOTING: unanimous (6-0); motion carried.**

#### DELIBERATION/DECISION

Final Site Plan for demolition of an existing commercial building and construction of a three story, 67 unit apartment building with 3,439 s.f. of commercial space on the first floor at 195-197 Pearl Street in the MF/MU-1 District by JIDDU/SITTU Trust (c/o Gabriel Handy), owner

**MOTION by Amber Thibeault, SECOND by Steven Shaw, to approve the Final Plan for a 67 unit apartment building with 3,439 s.f. of commercial space at 195-197 Pearl Street by JIDDU/SITTU Trust, c/o Gabe Handy with the following stipulations:**

- 1. All staff comments shall be addressed and satisfied prior to a permit or Certificate of Occupancy being issued.**
- 2. Storm water management shall be provided entirely on site and the Village Engineer will review the final plans for compliance and approval prior to construction.**
- 3. The applicant shall include the infiltration in the model and submit the results to the Village Office for use in demonstrating compliance with the MS-4 requirements.**
- 4. The village retains the right to require the owner to provide storm water improvements on the project site in the future.**
- 5. All work shall comply with the Village of Essex Junction Land Development Code as amended March 29, 2011.**

6. The Planning Commission grants a 74 space parking waiver for the residential portion of the project due to the location on the GMT bus route and experience with other residential buildings on this section of Pearl Street showing underutilized parking areas.
  7. The applicant shall work with staff to maximize landscaping on the site and give a portion of the funds not used for landscaping (funds for landscaping equate to 2% of the construction cost) to the Village of Essex Junction for landscaping on village owned property and the development of street trees for village use by the CTE.
  8. A sign saying "Reserved for Commercial Parking Only" shall be provided in the first floor parking garage to accommodate the seven required commercial parking spaces.
  9. All utilities shall be underground.
  10. The applicant shall secure final staff approval for the location of the fire hydrant.
  11. The applicant agreed to provide an electric vehicle charging station in a location approved by staff.
  12. The floor plan of the building shall be revised to clearly show which space is the 3,439 s.f. of commercial space and will show one more bike rack in a location to be determined by staff.
- VOTING: unanimous (6-0); motion carried.**

## **6. OTHER PLANNING COMMISSION ITEMS**

### *Town & Village Planning Commissions*

Dustin Bruso, Chair of the Town Planning Commission, discussed having a member from the town and village planning commissions engage in discussion of village and town applications as a nonvoting member to promote collaboration between the two planning commissions. Perhaps joint practices, guidelines could be created in areas, for example, of how to use social media effectively, productively, or how to collaborate on training. Mr. Bruso said it would be good to develop some common work flows.

There was mention of the effort that looked at consolidating the village and town planning commission and the recommendation to have one planning commission for the community and separate development review boards, one for development in the town and one for development in the village.

The Planning Commission will further discuss the matter at a future date.

**7. ADJOURNMENT**

**MOTION** by Amber Thibeault, **SECOND** by Joe Weith, to adjourn the meeting. **VOTING: unanimous (6-0); motion carried.**

The meeting was adjourned at 7:45 PM.

Rcdg Scty: MERiordan *Smk*



MINUTES SUBJECT TO CORRECTION BY THE ESSEX JUNCTION TREE ADVISORY COMMITTEE. CHANGES, IF ANY, WILL BE RECORDED IN THE MINUTES OF THE NEXT MEETING OF THE COMMITTEE.

**VILLAGE OF ESSEX JUNCTION  
TREE ADVISORY COMMITTEE  
MINUTES OF MEETING  
FEBRUARY 21, 2017**

**MEMBERS PRESENT:** Nick Meyer, Warren Spinner, and Rich Boyers

**ADMIN PRESENT:** Darby Mayville, Community Relations/Economic Development Assistant

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**1. CALL TO ORDER**

The meeting was called to order at 5:33 PM by Nick.

**2. MINUTES REVIEW**

**MOTION by WARREN, SECOND by RICH to accept January meeting minutes. ALL IN FAVOR.**

**3. PLANTING 2017**

Nick said that letters had been sent out to all South Summit Street property owners who had the space for a planting. Five affirmative responses were received. Nick tried to follow up with the remaining property owners via a phone call, but did not get any additional positive responses.

He plans to call the property owners who agreed to a planting, and to work on taking the necessary steps (tree selection, staking, etc.) in order to get trees planted this spring.

The committee decided to look at other areas of the Village for potential plantings. Nick noted that 23 potential planting vacancies were identified on Maple Street. He said that a tree was recently removed from Arlington Street, and that it would be good to plant a new one in its place.

Darby brought up Google Maps and the committee did a “walk through” of Maple and Arlington Streets to determine where other good planting locations may be. Nick and Warren plan to walk both streets sometime this weekend.

Nick mentioned that the Urban & Community Forestry Program is currently accepting applications for the Caring for Canopy grant program. He brought up the idea of applying to use these funds for pruning in Stevens Park.

Warren said that he was uncomfortable using streetscape funds for parks maintenance. It was agreed to suggest this grant opportunity to EJRP instead.

Rich suggested that the committee take another look at the list of trees in fair and poor condition when planning pruning projects.

**4. CTE FORESTRY PROGRAM**

Nick mentioned that he had met with Brian Japp, CTE Forestry Program Coordinator, last week. Brian was scheduled to come speak with the committee tonight, but had to reschedule. Brian is new to the program, but has been working for CTE for several years. Some of the other curriculum in the Forestry program includes growing grass, seedlings, and greenhouse work. Brian is also working to add more science based learning to the curriculum.

Brian and Nick discussed working together on an Arbor Day event in early May. Brian said that he has around 15 students who could assist with this. Nick asked the committee for planting location recommendations for Arbor Day.

Warren suggested planting a grove of trees on the island near Essex High School, at the intersection of Educational Drive and Main Street. This location would be convenient for both the students and public works. It would also enable the students to work on a small landscape design project.

Rich suggested planting at Fleming School. There was some discussion about the sandiness of the soil in this location.

#### **5. LOGO DESIGN**

Rich said that he spoke with the Graphic Design instructor at Essex High School. She thought that designing a logo for the TAC would be a good project for current Juniors to work on into their Senior year. She proposed a client meeting with the committee in order to get an idea of what they would be looking for. Nick and Warren agreed to attend this meeting.

#### **6. ADJOURNMENT**

**MOTION by NICK, SECOND by RICH to adjourn. All in favor. Meeting adjourned at 6:50 PM.**

Respectfully Submitted: Darby Mayville



**Local Leadership in Economic Development**  
 Capitol Plaza Hotel and Conference Center, Montpelier, Vt.  
 Wednesday, March 22, 2017

PRSR STD  
 U.S. POSTAGE PAID  
 MONTPELIER, VT  
 PERMIT NO. 358

RECEIVED

FEB 13 2017

Village of Essex Junction

Capitol Plaza Hotel and  
 Conference Center  
 (800) 274-5252

Directions:  
[www.capitolplaza.com](http://www.capitolplaza.com)



**Board of Trustees**  
**Essex Junction Village**  
**2 Lincoln St**  
**Essex Junction VT 05452-3154**

VLCT  
 89 Main Street, Suite 4  
 Montpelier, Vermont 05602

**LOCAL LEADERSHIP IN ECONOMIC DEVELOPMENT WORKSHOP**

This workshop is designed to help Vermont’s local elected officials and decision makers learn about opportunities to grow their communities while maintaining their distinctive characters and quality of life. Presentations will include data on economic trends in the state, case studies, and information about available tools and resources. Members of legislative bodies (selectboards, city councils, and village trustees), town and city managers, administrators, and municipal staff who lead economic development and planning departments and others are encouraged to attend.

**PRESENTATIONS**

- **What is Economic Development at the Local Level?**
- **Local Economic Development Case Studies: Success Stories and Lessons Learned from Vermont Cities and Towns**
- **Lunch Speaker: Ted Brady, Deputy Secretary, Vermont Agency of Commerce and Community Development**
- **The Developer’s Perspective: What Makes Projects Work (or Not)?**
- **What Does Success Look Like for Your Community? – Facilitated Discussion**
- **Economic Development Services, Tools, and Resources**  
*Detailed agenda available at [www.vlct.org/eventscalendar](http://www.vlct.org/eventscalendar)*

**REGISTRATION DEADLINE:**  
**Wednesday, March 15th**

**Government and Nonprofit \$50.00**  
**Others \$75.00**

Register online at  
[www.vlct.org/eventscalendar](http://www.vlct.org/eventscalendar).

*Please include an additional \$10.00 per person if you register after the deadline. Refunds are available up to the registration deadline date.*

Questions? Contact VLCT at 800-649-7915 or email [info@vlct.org](mailto:info@vlct.org).

REGISTRATION BEGINS AT 8:30 A.M. THE WORKSHOP ENDS AT 4:00 P.M.

# Memorandum

TO: Patrick C. Scheidel, Municipal Manager  
Selectboard  
Trustees

FROM: Dennis Lutz, P.E., Public Works Director

DATE: 13 February 2017

SUBJECT: New England Interstate Water Pollution Control Commission (NEIWPC)  
INFORMATION

The Governor has reappointed me to serve another six-year term as a Commissioner to the NEIWPC. I serve along with the other Vermont appointees as noted on the attachment.

The NEIWPC has provided funding for the Lake Champlain Basin Program as well as many other water quality organizations in Vermont and throughout New York and the New England states. The Commission meets three times a year to discuss issues, funding and programs. They annually provide an information sheet for each state covering what their involvement has been over the past year. A copy is attached.

My involvement has benefited the community through exposure to what other states and EPA are doing with regard to permits and technical issues relating to water, wastewater and storm water (including training of employees). At the most recent meeting, a presentation was made by a New Hampshire Commissioner, a professor at UNH, which will likely impact positively on the storm-water system upgrades being planned in the community for phosphorous removal.



**NEIWPCC**  
New England Interstate Water Pollution Control Commission



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## NEIWPCC Commissioners

### Vermont



#### Pete LaFlamme

*Representative of the Executive Committee Member at NEIWPCC Executive Committee and Commission Meetings*

Since 2007, Pete LaFlamme has been director of Vermont DEC's Watershed Management Division. Previously, he established DEC's Stormwater Program and went on to develop and manage a number of stormwater regulatory and policy initiatives including a comprehensive program for managing stormwater-impacted state waters. Throughout his career, LaFlamme has specialized in mathematical modeling of water resources and water resources engineering. He did graduate coursework at the University of Vermont's Water Resources Research Center, specializing in water resources analysis and modeling, and has a B.S. in Environmental Analysis from the University of New England.



#### Harry Chen

Since 2011, Dr. Harry Chen has served as commissioner of the Vermont Department of Health. He is also a member of the clinical faculty at the UVM College of Medicine and is vice chair of the UVM Board of Trustees. Previously, Chen worked as an emergency physician and medical director at Rutland Regional Medical Center for more than 20 years. He was part of the faculty at George Washington University Medical Center and was a member of the Vermont House of Representatives, where he served as vice chair of the Health Care Committee during his final term. Chen received his medical degree and completed his residency in emergency medicine at the Oregon Health Sciences University School of Medicine.



#### David Deen

Since 1991, David Deen has been a member of the Vermont House of Representatives. He has frequently served on the legislature's natural resources and water resources committees and is currently chair of the House Committee on Fish, Wildlife and Water Resources. Additionally, Deen is a river steward at the Connecticut River Watershed Council, which works to protect the watershed "from source to sea." He is also well-known as a former Orvis endorsed and N.H. licensed fly-fishing guide. Deen holds an M.S. in Environmental Science from Antioch University New England.



#### James Ehlers

James Ehlers is CEO of Lake Champlain International, a nonprofit organization that aims to restore and revitalize Lake Champlain and its communities. He is a member of Senator Bernie Sanders's Environmental Advisory Committee, chair of the Lake Champlain Basin Program's Vermont Citizen Advisory Committee, and chair of the Colchester (Vermont) Economic Development Advisory Council. He also serves as president of Tethys, a company providing market-based solutions to water quality issues. Ehlers received his graduate degree from Saint Michael's College and his undergraduate degree from Villanova University.



#### Dennis Lutz

Since 1984, Dennis Lutz has been the public works director for the Town of Essex, Vermont. Previously, he worked for seven years in Vermont state government as an environmental engineering supervisor and seven years as project manager for Donald L. Hamlin Consulting Engineers. Lutz spent 37 years in military service, beginning on active duty as an engineer in Vietnam and Oregon and later as a member of the Vermont National Guard and assistant adjutant general for the Army. He is a certified professional engineer in civil and sanitary engineering in Vermont. Lutz has an M.S. and B.S. in Civil Engineering from Cornell University.

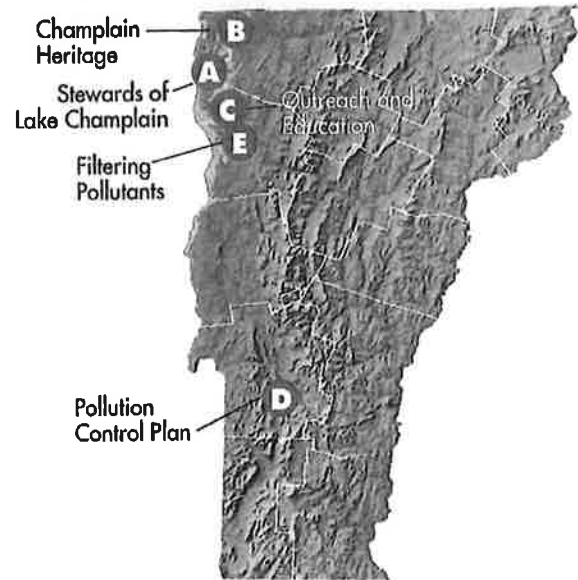


Lake Champlain

Since 1951, Vermont has coordinated its water-protection efforts with neighboring states through its membership in the New England Interstate Water Pollution Control Commission. Beginning in 1947, when Congress chartered NEIWPCC, the Commission has added states, staff, and programs such as the Lake Champlain Basin Program. We have long been the means by which our member states pull together to protect the region's water resources. NEIWPCC coordinates forums and events that encourage cooperation among the states, develops resources that foster progress on water issues, represents the region in matters of federal policy, trains environmental professionals, manages programs and grants, initiates and oversees scientific research, educates the public, and provides overall leadership in water management and protection. The Commission's representation of its member states to agencies and officials in Washington amplifies Vermont's voice on water-protection issues.

Apart from the Commission's formal meetings, perhaps no single part of NEIWPCC embodies better this mission of regional collaboration and state-federal engagement than the Commission's nineteen active workgroups on such critical topics as harmful algal blooms, climate change, underground storage tanks, and nonpoint source pollution. At meetings the state-agency staff members who are tasked with these issues sit down with their peers from other states in the region and with federal officials, NEIWPCC staff members, and other practitioners to grapple with the ongoing and latest issues and trends in the field.

The agency is led by its seven member states (the six New England states and New York). State governors each appoint five of the Commission's thirty-five members. Vermont's delegation comprises the heads of the state's environmental and public-health agencies supplemented by three experienced individuals from inside and outside state government. As a member state, Vermont appropriates funds to support the Commission's work. In fiscal 2016, the combined contribution from our states was \$149,387 or 0.6 percent of the total monies directed to NEIWPCC during the year (\$25,788,764). While the majority of the Commission's funding, therefore, comes from other sources—primarily federal grants, state contracts, and fees generated by our training and certification programs—the dues paid by states are indispensable to NEIWPCC's ability to serve Vermont and the other member states. The following highlights are just a few of the achievements in 2016 that illustrate the significant return on Vermont's contribution to NEIWPCC.



**2016 Selected Highlights: Vermont**

**A** NEIWPCC is deeply committed to the stewardship of Lake Champlain, the smallest of the Great Lakes and the largest freshwater lake that is entirely within our region. Since 1992, we have served as financial administrator and program advisor to the Lake Champlain Basin Program. Based in Grand Isle, the LCBP leads regional efforts to restore and protect the treasured lake and its watershed that extends from Vermont to New York and into Quebec. NEIWPCC oversees the LCBP's staff, contract, grant, and budget tasks and, through a partnership with the LCBP steering committee, provides advice about the program's many activities.

In fiscal 2016, the LCBP celebrated its twenty-fifth anniversary and saw the retirement of the man who had led the program though seventeen of those twenty-five years. William Howland retired in June; his shoes were filled later that summer by Eric Howe, who had been the program's technical coordinator.

**B** In 2016, the LCBP continued its popular grant program by awarding a total of \$922,014 to communities and organizations in Vermont and New York. Funding areas for 2016 included pollution prevention, local heritage, aquatic invasive species, flood resistance, and climate change. Of the eighty-five grants distributed, fifty-five

*continued on reverse side*

projects were located in Vermont. Four of those supported local and cultural heritage projects and programs. The heritage grants ranged from educational experiences to the stewardship of original musical recordings by Vermont-based artists.

In Swanton, the Friends of Missisquoi National Wildlife Refuge won a \$5,000 grant to help develop a new summer camp experience for high school-aged students. "Ecology and Archeology Camp: 10,000 Years of the Missisquoi Basin," took place in the Wildlife Refuge the week of July 25–29. The camp featured classroom, field, and lab experiences focusing on how climate, geology, biology, and human cultures have evolved and adapted to large scale ecological events—from the extinction of mammoths at the end of the Ice Age, to the impact of colonization 500 years ago.

In Chittenden County, the ECHO Leahy Center for Lake Champlain received a \$5,000 grant to support 2016 educational experiences for elementary school students in Shelburne. Students participating in the program planted, germinated, nurtured, and harvested crops used by indigenous peoples. At their school in Shelburne and at the ECHO Leahy Center in Burlington, students learned about the Abenaki and regional indigenous crops and food systems, agricultural songs and ceremonies, and nutrition.

Burlington-based Big Heavy World, an all-volunteer organization dedicated to preserving and promoting Vermont-made music, received a \$5,000 grant to improve its digital database of more than 4,000 recordings by working with the Fletcher Free Library. The organization plans to improve its digital catalog for searchability, interoperability, and accessibility for sight-impaired visitors and to continue to improve its prototyped virtual interactive public listening library.

In Middlebury, the Patricia A. Hannaford Career Center received \$5,000 to help students design and produce interpretive and exhibit materials for the Henry Sheldon Museum of History. The museum preserves information about the lives of Addison County residents in the late 18th and 19th centuries. The materials will be based on previous research documenting the traditions of muskrat trapping in the Champlain Valley and the designs and techniques used to build trapping boats. Once complete, the Hannaford Center will also digitize the research for the museum to publish on its website.

**C** In addition to education and outreach in schools and communities, the LCBP operates the Lake Champlain Resource Room on the Burlington waterfront. Housed in the ECHO Lake Aquarium and Science Center at the Leahy Center for Lake Champlain, the Resource Room provides educational opportunities for students, educators, and visitors of all ages. In fiscal 2016, NEIWPCC staff members at the Resource Room welcomed 28,969 visitors—individuals, families, researchers, educators, and student groups. With its extensive lake and watershed library, exhibits, hands-on activities, computer stations, and opportunities for self-guided learning, the Resource Room staff informs, educates, and guides visitors on such topics as water quality, fish and wildlife, history, and recreation.

Throughout the 2016 fiscal year, the Resource Room staff also delivered custom educational programs for various school-aged groups. On October 6, 2015, the team presented an aquatic ecology program for 200 college-aged students from three University

of Vermont courses: Race and Culture in Natural Resources, Natural History, and Field Ecology. The staff also offered custom educational programs to Vermont Adult Learning, Lake Champlain College, and the Lake Champlain Maritime Museum Adventure Camp.

The Resource Room hosted six professional organizations last year, including multiple kindergarten-through-twelve educational organizations, a youth mentoring program, and two environmental groups. Through these programs, educators from across the state were exposed to the numerous science, technology, engineering, and mathematics-related resources available to teachers and students. Other groups participated in programs that featured lake management and other issues.

**D** The Lake Champlain Basin Program engages in a wide range of activities in Vermont in addition to the grant programs. In 2016 the Vermont Department of Environmental Conservation and EPA New England finalized new phosphorus total maximum daily load requirements for Lake Champlain—capping four years of work. Implementation of the new standards will be supported by Vermont's Clean Water Fund, a new, long-term revenue source that Vermont established in June of 2015 as part of the Vermont Clean Water Act (Act 64). NEIWPCC and the LCBP supported this work by facilitating public participation in the process. This role continued in fiscal 2016, when the LCBP took responsibility for three public meetings to explain the new phosphorus standards and take public comments about the best way to implement them. The meetings took place in late August in the cities of South Burlington, St. Albans, and Rutland.

**E** Work continued last year in South Burlington on a study of the efficiency of floating wetland systems at removing nutrients and other pollutants in stormwater ponds. These systems show promise as a tool to control pollution from stormwater runoff and to help meet the new phosphorus TMDL requirements for Lake Champlain. A better understanding of the systems' pollutant-removal mechanisms may make this technology easier to adopt. Researchers monitored a stormwater pond over two growth seasons (pre- and post-installation of a floating treatment wetland system) for changes in nutrient removal, total suspended solids removal, pond temperature, pH, and pathogenic bacteria populations. The research was conducted by the Lake Champlain Sea Grant with funding from the Lake Champlain Basin Program and others. Last August one of the researchers presented information about the study and preliminary results as part of NEIWPCC's Research Webinar series.

Each year, NEIWPCC coordinates, funds, and assists dozens of research efforts useful to its member states. This includes field research performed by NEIWPCC staff members, research coordinated by NEIWPCC but performed by others, and research performed by the recipients of grants awarded or administered by NEIWPCC. Even local research may have regional implications.

Our research webinars provide opportunities to interact with the researchers of selected studies and to learn about the projects in detail. They share research that may be significant region-wide. Another research webinar last year discussed agricultural tile drainage in Vermont and related water-quality research.



**VILLAGE OF ESSEX JUNCTION  
BOARD OF TRUSTEES  
MINUTES OF MEETING  
February 14, 2017**

**BOARD OF TRUSTEES:** George Tyler (Village President); Elaine Sopchak, Lori Houghton, Andrew Brown, Dan Kerin.  
**ADMINISTRATION:** Pat Scheidel, Municipal Manager; Lauren Morrisseau, Finance Director/Assistant Manager.  
**OTHERS PRESENT:** Linda McKenna, Stephanie Teleen, Gabrielle Smith, Wendy Jenkins, Colin Flanders.

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**1. CALL TO ORDER and PLEDGE OF ALLEGIANCE**

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

**2. AGENDA CHANGES/APPROVAL**

Add to Reading File:

- Essex High School Certificate of Appreciation to George Tyler for Support of the EHS Community Internship Program

**MOTION by Dan Kerin, SECOND by Lori Houghton, to approve the agenda as amended. VOTING: unanimous (3-0)[Andrew Brown and Elaine Sopchak not present for vote]; motion carried.**

**3. GUESTS, PRESENTATIONS, PUBLIC HEARINGS**

1. Comments from Public on Items Not on Agenda

*Neighbors Day*

Stephanie Teleen proposed establishing a "Neighbors Day" in the village, perhaps the first Saturday in June, and eventually having the state recognize the special day as well. Each neighborhood would hold a gathering to get to know the residents in their neighborhood and define who they are as a neighborhood. The village could publish information about the special day on the website. Information could be sent home with children from school. VPR could be contacted to do a story on the day.

Gabrielle Smith pointed out the idea of a 'Neighbors Day' is acting on the community connection idea discussed by Heart & Soul. State representatives from the village can take the idea to Montpelier to discuss as a statewide event.

The Trustees will add the suggestion of Neighbors Day to the next meeting agenda for discussion.

*Linda McKenna, School Street, re: 4 Pearl Street*

Linda McKenna asked about the following:

- Clarification of the tax stabilization that was granted to 4 Pearl Street which contains both residential and commercial development when the policy says tax



stabilization for commercial only - Lauren Morrisseau stated the rental units at 4 Pearl Street are considered commercial.

- Improvements to the property that are not yet done - Pat Scheidel pointed out the approval for tax stabilization is subject to a final Certificate of Occupancy which is not issued until all items are complete. Andrew Brown added per the letter of commitment the current assessed value of the property is \$3,141,800 and the owner must do 10% of that amount in improvements between 1/24/17 and 1/24/18.
- Village municipal tax was stabilized, not school or town tax – George Tyler confirmed only the village tax was stabilized. The property owner must approach the town and school separately for tax stabilization from those entities.

Linda McKenna stated the neighborhood has experienced many of the situations that the neighbors were told would not happen, such as large tractor trailer trucks going up Park Terrace.

**4. OLD BUSINESS**

1. Adopt FYE2018 Proposed Budget and Capital Programs

**MOTION by Dan Kerin, SECOND by Andrew Brown, to adopt the following proposed FYE2018 budgets:**

- **General Fund** \$4,816,309
- **Water Fund** \$3,786,018
- **Waste Water Treatment Fund** \$1,860,147
- **Sanitation Fund** \$ 477,750
- **Recreation Programs** \$1,609,847
- **General Fund Capital Reserve** \$3,503,627
- **Rolling Stock Fund** \$ 819,818
- **Water Fund Capital Reserve** \$ 71,977
- **WWTF Capital Reserve** \$ 62,457
- **Sanitation Fund Capital Reserve** \$ 182,336
- **Recreation Capital Reserve** \$ 109,652

**DISCUSSION:** George Tyler pointed out the significant increase in the budget amount is due to the transfer of Rec. Dept. to the village; otherwise, there would actually be a decrease in the village budget. There were no further comments.

**VOTING: unanimous (4-0) [Elaine Sopchak not present for vote]; motion carried.**

**5. NEW BUSINESS**

1. Terminate Memorandum of Agreement with Prudential Committee

Pat Scheidel reviewed the memo explaining the need to terminate the Memorandum of Agreement with the Prudential Committee for parks and recreation services. George Tyler noted all Recreation Department property will be transferred to the village except Park Street School.

**MOTION by Lori Houghton, SECOND by Dan Kerin, to terminate the Memorandum of Agreement with the Essex Junction Incorporated School District**

**and authorize the Village President to sign the Essex Junction Recreation and Parks Termination of Memorandum of Agreement. VOTING: unanimous (5-0); motion carried.**

## 2. Park Street School

George Tyler stated in April 2017 Park Street School will transfer to the Essex Westford Unified School District. There are several programs held within the school presently (preschool/daycare, ACE) and the village community has invested significantly in renovating the building due to its historic importance. Properties adjacent to the school property are planned to be redeveloped and the village would be in a better position to negotiate with the developer for improvements to the boundary perimeter if the village owned the school property. The purchase price for the school is \$1. A vote will be held at the village annual meeting to accept Park Street School if the school and village decide to sell.

Pat Scheidel will draft wording for the annual meeting warning and the annual report regarding purchase of Park Street School.

Linda McKenna, School Street, asked if the easement along the driveway of Park Street School granted to Handy Corp. remains if the village purchases the school. George Tyler confirmed the easement stays with the property. Ms. McKenna asked if the school is on the historic register. George Tyler said the building is historically significant, but not on the register.

## 3. Draft Warning for Annual Meeting

George Tyler noted the budget amount in Article 2 of \$4,816,309 versus the amount to be raised by taxes (\$3,285,170) is due to the village public works department being attached to the town public works department. Minor typographical errors were corrected in the draft warning.

## 4. Memorandum of Understanding with Champlain Water District

Pat Scheidel reported the MOU confirms what the village owns and what CWD owns with regard to waterworks infrastructure.

**MOTION by Elaine Sopchak, SECOND by Lori Houghton, to authorize the Municipal Manager to sign the Memorandum of Understanding with Champlain Water District regarding ownership and responsibilities for waterworks infrastructure in the village. VOTING: unanimous (5-0); motion carried.**

## 5. Review/Sign Annual Financial Plan – Town Highways

Lauren Morrissette reported in order to receive state highway aid each year the village must submit the mileage for each class of highway in the village and estimated tax funds and capital projects costs.

**MOTION by George Tyler, SECOND by Dan Kerin, that the Trustees sign the annual financial plan for town highways. VOTING: unanimous (5-0); motion carried.**

6. Review/Sign Certification of Compliance for Town Road and Bridge Standards  
**MOTION by George Tyler, SECOND by Lori Houghton, to sign the Certification of Compliance for Town Road and Bridge Standards and Network Inventory. VOTING: unanimous (5-0); motion carried.**

7. Review/Sign Certificate of Completion and Opening of a Highway for Public Travel and Certificate of Highway Mileage  
**MOTION by George Tyler, SECOND by Lori Houghton, to adopt the Certificate of Completion and Opening of a Highway for Public Travel and Certificate of Highway Mileage. VOTING: unanimous (5-0); motion carried.**

## **6. MANAGER'S REPORT**

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

- February 28, 2017
- March 14, 2017
- March 28, 2017
- April 25, 2017

\* April 5, 2017 – Community Dinner and Annual Meeting

\* April 11, 2017 – Australian ballot voting

2. Charter Language for Unified Manager

The Trustees will discuss the proposed language at the joint meeting with the Selectboard. George Tyler observed having a unified manager is fundamental to the success of shared services. Elaine Sopchak suggested a memo be drafted that outlines the measurements/assessments taken by the Trustees to conclude the unified manager model is satisfactory. Pat Scheidel will draft a memo for consideration. Elaine Sopchak urged setting the date of the joint meeting so people can prepare for the meeting.

George Tyler will draft a formal evaluation of Pat Scheidel as Municipal Manager.

3. TGIA Project

The Trustees will discuss the TGIA effort at the joint meeting with the Selectboard.

## **7. TRUSTEES COMMENTS/CONCERNS & READING FILE**

1. Board Member Comments

- Elaine Sopchak will send the draft village survey to the Trustees for comment. A copy of the original survey will also be sent for comparison. There was discussion of how to best send out the survey to the public. Options include enclosing the survey with the village newsletter with a stamped return envelope and collecting the surveys at the annual meeting.

- Lori Houghton said the Governor is proposing \$35 million in bonding for housing in the state so there may be money available for inclusionary zoning.
- Andrew Brown said discussion is needed on how to use the penny on the tax rate approved last year by the voters. George Tyler will add the item to the next meeting agenda for discussion. Pat Scheidel pointed out the issue could be discussed at the annual meeting under the other business article.
- Dan Kerin commended public works on the excellent job clearing the streets and sidewalks following the recent snowstorm.

## 2. Reading File

- Minutes:
  - Tree Advisory Committee 1/17/17
  - Block Party Committee 1/30/17
- Memo from CCRPC re: Public Hearing on Amendments to CCRPC Bylaws 3/15/17
- Report from Director of EJRP February 2017
- VLCT Spring Selectboard Institute 3/18/17
- Memo from Dennis Lutz, Essex Public Works, re: Village Highway Budget and MOU
- Memo from Dennis Lutz and Jim Jutras re: Flow Restoration Plans

## 8. CONSENT AGENDA

**MOTION by Elaine Sopchak, SECOND by Dan Kerin, to approve the consent agenda as follows:**

1. **Approve Minutes of Previous Meeting(s), 1/24/17 & 2/6/17.**
2. **Expense Warrant #17028, dated 1/20/17, in the amount of \$36,873.28.**
3. **Expense Warrant #17029, dated 1/26/17, in the amount of \$321,359.93.**
4. **Expense Warrant #17030, dated 2/2/17, in the amount of \$46,340.29.**
5. **Expense Warrant #17031, dated 2/10/17, in the amount of \$95,719.77.**
6. **Approve Street Closing for Essex Junction Little League Parade 5/6/17**
7. **Approve Noise Waiver for EJRP Fireworks 7/4/17.**

**VOTING: unanimous (5-0); motion carried.**

## 9. EXECUTIVE SESSION and/or ADJOURNMENT

**MOTION by George Tyler, SECOND by Andrew Brown, go into Executive Session to discuss contract negotiations in accordance with 1VSA313(a)(3) where premature disclosure would place the Village at a disadvantage, and to include the Municipal Manager and Assistant Manager. VOTING: unanimous (5-0); motion carried.**

Executive Session was convened at 7:45 PM.

**MOTION by Elaine Sopchak, SECOND by Dan Kerin, to adjourn Executive Session and the regular meeting. VOTING: unanimous (5-0); motion carried.**

The meeting was adjourned at 8:15 PM.

- Lori Houghton said the Governor is proposing \$35 million in bonding for housing in the state so there may be money available for inclusionary zoning.
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Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
07305	02/19/17	ST GAS & OXYGEN 9059463299	210-43110.432 VEHICLE MAINTENANCE	211.43	9334	02/16/17
23190	11/10/16	ST-SA-VW VT STATE INSPECT 13031	210-43110.610 SUPPLIES	18.00	9335	02/16/17
00530	01/18/17	BL BOOKS B4863308	210-45551.641 JUVEN COLLECTION-PRNT & E	24.12	9336	02/16/17
00530	01/18/17	BL BOOKS B4863308	210-45551.610 SUPPLIES	2.70	9336	02/16/17
00530	01/18/17	BL BOOKS B4863358	210-45551.641 JUVEN COLLECTION-PRNT & E	79.25	9336	02/16/17
00530	01/18/17	BL BOOKS B4863358	210-45551.610 SUPPLIES	5.40	9336	02/16/17
16030	01/28/17	ST REPLACE BAD LAMP ON PL 311860	210-43160.610 STREET LIGHTS SUPPLIES/MA	153.96	9337	02/16/17
16030	01/28/17	ST ELEC AT SHOP 31907	210-43110.434 MAINT. BUILDINGS/GROUNDS	330.58	9337	02/16/17
23170	01/31/17	VA JAN VEHICLE FUEL CL 192509	210-43110.626 GAS,GREASE AND OIL	2274.05	9339	02/16/17
23170	01/31/17	VA JAN VEHICLE FUEL CL 192509	210-42220.626 GAS,GREASE AND OIL	264.75	9339	02/16/17
38280	01/31/17	LH JAN BOTTLED WATER 013117D	210-41940.610 SUPPLIES	30.25	9340	02/16/17
08475	12/02/16	BL LED BULBS S2867392.001	210-45551.610 SUPPLIES	423.75	9344	02/16/17
27295	01/25/17	AD FLOWERS AND CARDS 43650	210-41320.610 SUPPLIES	53.19	9345	02/16/17
V10098	02/13/17	CD CELL PHONE DEC-JAN 021317D	210-41970.535 TELEPHONE SERVICES	126.16	9347	02/16/17
23190	11/10/16	ST-SA-VW VT STATE INSPECT 13031	254-43200.610 SUPPLIES	3.00	9335	02/16/17
23170	01/31/17	VA JAN VEHICLE FUEL CL 192509	254-43200.626 GAS,GREASE AND OIL	30.59	9339	02/16/17
23190	11/10/16	ST-SA-VW VT STATE INSPECT 13031	255-43200.610 SUPPLIES	3.00	9335	02/16/17
23170	01/31/17	VA JAN VEHICLE FUEL CL 192509	255-43200.626 GAS,GREASE AND OIL	161.04	9339	02/16/17
V10734	01/20/17	WW JANUARY 1701-WWTP	255-43200.622 ELECTRICAL SERVICE	2969.11	9341	02/16/17
V0822	01/17/17	WW KEROSENE-TORPEDO 132131	255-43200.626 GAS,GREASE AND OIL	12.10	9343	02/16/17
23190	11/10/16	ST-SA-VW VT STATE INSPECT 13031	256-43200.610 SUPPLIES	36.00	9335	02/16/17



02/24/17  
10:13 am

Town of Essex / Village of EJ Accounts Payable  
Check Warrant Report # 17033 Current Prior Next FY Invoices For Fund (GENERAL FUND)  
For Check Acct 01(GENERAL FUND) All check #s 02/23/17 To 02/24/17 & Fund 2

Page 1 of 10  
HPackard

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
05290	02/03/17	ADVANCE AUTO PARTS ST HYDRAULIC HOSE 3444748	210-43110.432 VEHICLE MAINTENANCE	95.00	9354	02/24/17
05290	02/03/17	ADVANCE AUTO PARTS ST WIRE TIE 3444763	210-43110.610 SUPPLIES	8.63	9354	02/24/17
05290	02/03/17	ADVANCE AUTO PARTS ST WIPER BLADE 3444769	210-43110.432 VEHICLE MAINTENANCE	86.96	9354	02/24/17
05290	02/03/17	ADVANCE AUTO PARTS ST RAMP 344762	210-43110.610 SUPPLIES	49.99	9354	02/24/17
05290	02/03/17	ADVANCE AUTO PARTS ST BATTERY CABLE 3456151	210-43110.610 SUPPLIES	27.63	9354	02/24/17
05290	02/06/17	ADVANCE AUTO PARTS ST LED LIGHTS 3728051	210-43110.432 VEHICLE MAINTENANCE	20.56	9354	02/24/17
05290	02/06/17	ADVANCE AUTO PARTS ST DEGREASER 3733330	210-43110.610 SUPPLIES	23.91	9354	02/24/17
05290	02/06/17	ADVANCE AUTO PARTS ST DEF GAS & OIL 3744887	210-43110.626 GAS,GREASE AND OIL	21.98	9354	02/24/17
05290	02/06/17	ADVANCE AUTO PARTS ST THREAD LOCK 3756240	210-43110.610 SUPPLIES	10.00	9354	02/24/17
05290	02/08/17	ADVANCE AUTO PARTS ST hydraulic 4991	210-43110.432 VEHICLE MAINTENANCE	48.31	9354	02/24/17
05290	02/08/17	ADVANCE AUTO PARTS VF truck maintenance 5013	210-42220.432 VEHICLE MAINTENANCE	8.20	9354	02/24/17
05290	02/13/17	ADVANCE AUTO PARTS ST hyd fitting 5245	210-43110.432 VEHICLE MAINTENANCE	5.58	9354	02/24/17
05290	02/13/17	ADVANCE AUTO PARTS ST DEF 8187	210-43110.626 GAS,GREASE AND OIL	47.96	9354	02/24/17
07155	02/07/17	AMERICAN ROCK SALT CO LLC ST salt 0509311	210-43125.610 WINTER MAINTENANCE	3552.64	9358	02/24/17
23190	02/08/17	BAILEY SPRING & CHASSIS ST hitch pin 823894	210-43110.432 VEHICLE MAINTENANCE	12.46	9362	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	210-15109.000 EXCHANGE - COBRA	-867.56	9370	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	210-41335.210 HEALTH INS & OTHER BENEFIT	931.79	9370	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	210-41320.210 HEALTH INS & OTHER BENEFIT	3727.17	9370	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	210-43151.210 HEALTH INS & OTHER BENEFIT	493.85	9370	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	210-43110.210 HEALTH INS & OTHER BENEFIT	3168.10	9370	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	210-45551.210 HEALTH INS & OTHER BENEFIT	4658.96	9370	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	210-41970.210 HEALTH INS & OTHER BENEFIT	1863.59	9370	02/24/17
00530	02/03/17	BRODART CO BF books 4880907	210-49345.000 LIBRARY DONATION EXPENDIT	16.30	9373	02/24/17
00530	02/06/17	BRODART CO BL books 4882207	210-45551.641 JUVEN COLLECTION-PRNT & E	16.68	9373	02/24/17
00530	02/06/17	BRODART CO BL books 4882207	210-45551.610 SUPPLIES	0.90	9373	02/24/17



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00530	02/06/17	BL books 4882516	210-45551.641 JUVEN COLLECTION-PRNT & E	15.80	9373	02/24/17
00530	02/06/17	BL books 4882516	210-45551.610 SUPPLIES	0.90	9373	02/24/17
00530	02/07/17	BL books 4883417	210-45551.640 ADULT COLLECTION-PRINT &	29.68	9373	02/24/17
00530	02/07/17	BL books 4883417	210-45551.610 SUPPLIES	1.80	9373	02/24/17
00530	02/09/17	BF books 4886348	210-49345.000 LIBRARY DONATION EXPENDIT	33.14	9373	02/24/17
00530	01/25/17	BL BOOKS B4872934	210-45551.641 JUVEN COLLECTION-PRNT & E	13.94	9373	02/24/17
00530	01/25/17	BL BOOKS B4872934	210-45551.610 SUPPLIES	0.90	9373	02/24/17
00530	01/26/17	BL BOOKS B4874142	210-45551.610 SUPPLIES	1.80	9373	02/24/17
00530	01/26/17	BL BOOKS B4874142	210-45551.641 JUVEN COLLECTION-PRNT & E	20.22	9373	02/24/17
00530	01/26/17	BL BOOKS B4874310	210-45551.641 JUVEN COLLECTION-PRNT & E	45.70	9373	02/24/17
00530	01/26/17	BL BOOKS B4874310	210-45551.610 SUPPLIES	3.60	9373	02/24/17
00530	01/31/17	BF BOOKS B4877471	210-49345.000 LIBRARY DONATION EXPENDIT	17.39	9373	02/24/17
00530	02/02/17	BL BOOKS B4880099	210-45551.610 SUPPLIES	0.90	9373	02/24/17
00530	02/02/17	BL BOOKS B4880099	210-45551.641 JUVEN COLLECTION-PRNT & E	9.89	9373	02/24/17
00530	02/06/17	BL BOOKS B4882455	210-45551.610 SUPPLIES	12.60	9373	02/24/17
00530	02/06/17	BL BOOKS B4882455	210-45551.640 ADULT COLLECTION-PRINT &	278.98	9373	02/24/17
33545	01/31/17	ST DW grinder 56745	210-43110.570 MAINTENANCE OTHER	43.38	9374	02/24/17
V9941	02/07/17	ADLH trustee, LH supplie 011017D	210-41320.560 TRUSTEES EXPENDITURES	10.42	9375	02/24/17
V9941	02/07/17	ADLH trustee, LH supplie 011017D	210-41940.610 SUPPLIES	4.09	9375	02/24/17
V9941	02/07/17	AD timely renewal 011717H	210-41320.530 COMMUNICATIONS	99.00	9375	02/24/17
V9941	02/07/17	AD staff lunch 012617M	210-41320.835 HOLIDAY EXPENSE	148.73	9375	02/24/17
V9941	02/07/17	BL Jan newspapers 012717O	210-45551.640 ADULT COLLECTION-PRINT &	25.00	9375	02/24/17
21500	02/10/17	AD copier lease March 16966848	210-41320.442 LEASED SERVICES	245.00	9377	02/24/17
V0455	02/07/17	AD copies 1/7-2/06/17 4021441519	210-41320.442 LEASED SERVICES	34.55	9378	02/24/17
03000	01/28/17	ST SALT 2903226729	210-43125.610 WINTER MAINTENANCE	1682.30	9379	02/24/17

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03000	02/01/17	ST salt 2903233617	210-43125.610 WINTER MAINTENANCE	2310.18	9379	02/24/17
03000	02/02/17	ST salt 2903238518	210-43125.610 WINTER MAINTENANCE	2299.73	9379	02/24/17
03000	02/03/17	ST salt 2903241405	210-43125.610 WINTER MAINTENANCE	1659.93	9379	02/24/17
03000	02/06/17	ST salt 2903244525	210-43125.610 WINTER MAINTENANCE	2287.81	9379	02/24/17
03000	02/08/17	ST salt 2903250884	210-43125.610 WINTER MAINTENANCE	2441.42	9379	02/24/17
V04609	02/01/17	BL books 1446187	210-45551.640 ADULT COLLECTION-PRINT &	91.08	9384	02/24/17
33850	01/30/17	ST 3-2 888441 ROW LEASE 950016949	210-43110.441 RIGHT OF WAY AGREEMENTS	16.67	9385	02/24/17
33850	01/30/17	ST 3-2 888441 ROW LEASE 950016949	210-14301.000 PREPAID EXPENSES	33.33	9385	02/24/17
33850	01/30/17	ST 3-2 889250 ROW LEASE 9500169759	210-43110.441 RIGHT OF WAY AGREEMENTS	16.67	9385	02/24/17
33850	01/30/17	ST 3-2 889250 ROW LEASE 9500169759	210-14301.000 PREPAID EXPENSES	33.33	9385	02/24/17
04940	02/03/17	VF cable tv 0086187 2/3	210-42220.535 TELEPHONE SERVICES	13.55	9390	02/24/17
38280	01/31/17	ST water 011750122590	210-43110.610 SUPPLIES	30.25	9395	02/24/17
24305	02/08/17	BL SUPPLIES 6063048	210-45551.610 SUPPLIES	92.37	9397	02/24/17
00600	02/07/17	LH LINCOLN HALL LOCKS 38333	210-41940.434 MAINT. BUILDINGS/GROUNDS	73.95	9398	02/24/17
31275	02/01/17	ST SNOW REMOVAL 10070	210-43125.570 CONTRACT SERVICES	905.00	9399	02/24/17
25715	02/15/17	CD 1951197 Pearl eng Jan 02151516822	210-15102.000 EXCHANGE - ENGI/LEGAL	607.50	9400	02/24/17
25715	02/15/17	CD 9/11 Park eng Jan 02151716826	210-15102.000 EXCHANGE - ENGI/LEGAL	438.75	9400	02/24/17
25715	01/31/17	ST MISC ASST 16-810	210-43110.576 ENGINEERING SERVICES	303.41	9400	02/24/17
25715	01/31/17	ST ROSEWOOD LANE ESTS 16-823	210-43110.576 ENGINEERING SERVICES	485.00	9400	02/24/17
25715	01/31/17	ST MAIN ST. PEDEST BRIDGE 16-827	210-43110.576 ENGINEERING SERVICES	887.50	9400	02/24/17
25715	01/31/17	ST CLASS I PAVING 3101201714-8	210-43110.576 ENGINEERING SERVICES	302.16	9400	02/24/17
23215	02/09/17	ST gloves 106301020001	210-43110.612 UNIFORMS,BOOTS,ETC	24.56	9405	02/24/17
23215	02/10/17	ST gloves 106301630001	210-43110.612 UNIFORMS,BOOTS,ETC	62.40	9405	02/24/17
05020	01/27/17	VA WATER BILLS 170127FW	210-43161.001 VILLAGE GARDEN SPOTS	22.66	9406	02/24/17
05020	01/27/17	VA WATER BILLS 170127FW	210-43110.410 WATER AND SEWER CHARGE	70.16	9406	02/24/17

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05020	01/27/17	VA WATER BILLS 170127PW	210-43161.001 VILLAGE GARDEN SPOTS	22.66	9406	02/24/17
05020	01/27/17	VA WATER BILLS 170127PW	210-43161.001 VILLAGE GARDEN SPOTS	22.66	9406	02/24/17
05020	01/27/17	VA WATER BILLS 170127PW	210-43161.002 MEMORIAL PARK	60.68	9406	02/24/17
05020	01/27/17	VA WATER BILLS 170127PW	210-43110.410 WATER AND SEWER CHARGE	84.19	9406	02/24/17
05020	01/27/17	VA WATER BILLS 170127PW	210-43110.410 WATER AND SEWER CHARGE	278.72	9406	02/24/17
V0795	02/17/17	AD 1/12 mgr contract 0217717D	210-41320.150 MANAGER CONTRACT	5381.25	9408	02/24/17
V0797	02/14/17	LH boiler repair 909995	210-41940.434 MAINT. BUILDINGS/GROUNDS	714.00	9411	02/24/17
16000	02/06/17	ST CAR WASH 175802	210-43110.610 SUPPLIES	80.43	9416	02/24/17
16000	01/27/17	ST REFLECTOR 293-175162	210-43110.432 VEHICLE MAINTENANCE	6.80	9416	02/24/17
16000	01/27/17	ST REFLECTOR 293-175203	210-43110.432 VEHICLE MAINTENANCE	6.80	9416	02/24/17
16000	01/31/17	ST LIGHTING 293-175364	210-43110.432 VEHICLE MAINTENANCE	-29.38	9416	02/24/17
05395	02/11/17	ST GPS 1622590	210-43110.442 EQUIPMENT RENTALS	280.00	9417	02/24/17
34895	02/03/17	ST XMAS TREES 020317D	210-43110.565 RUBBISH REMOVAL	650.00	9420	02/24/17
V10543	02/10/17	BF YOUTH PROGRAM 2102017CG	210-49345.000 LIBRARY DONATION EXPENDIT	180.00	9422	02/24/17
07010	02/13/17	VA Feb consolidated billi 02170260201	210-43123.622 TRAFFIC LIGHTS - ELECTRIC	460.12	9428	02/24/17
07010	02/13/17	VA Feb consolidated billi 02170260201	210-42220.622 ELECTRICAL SERVICE	576.93	9428	02/24/17
07010	02/13/17	VA Feb consolidated billi 02170260201	210-41940.622 ELECTRICAL SERVICE	576.93	9428	02/24/17
07010	02/13/17	VA Feb consolidated billi 02170260201	210-43110.622 ELECTRICAL SERVICE	398.39	9428	02/24/17
07010	02/13/17	VA Feb consolidated billi 02170260201	210-45551.622 ELECTRICAL SERVICE	1162.01	9428	02/24/17
07010	02/13/17	VA Feb consolidated billi 02170260201	210-43160.622 STREET LIGHTS - ELECTRICI	10384.30	9428	02/24/17
28070	01/31/17	ST fix trackless 5657214	210-43110.432 VEHICLE MAINTENANCE	12051.92	9431	02/24/17
28070	02/03/17	ST blades 5661371	210-43110.610 SUPPLIES	119.00	9431	02/24/17
26220	02/06/17	ST FILTERS T369604	210-43110.432 VEHICLE MAINTENANCE	339.64	9437	02/24/17
03525	02/10/17	VA FYE 16 AUDIT 63275	210-41320.335 AUDIT	173.25	9441	02/24/17
14025	02/01/17	VA life insurance 170211153273	210-41320.210 HEALTH INS & OTHER BENEFIT	185.94	9447	02/24/17

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14025	02/01/17	VA life insurance 170211153273	210-41335.210 HEALTH INS & OTHER BENEFI	46.48	9447	02/24/17
14025	02/01/17	VA life insurance 170211153273	210-41970.210 HEALTH INS & OTHER BENEFI	92.96	9447	02/24/17
14025	02/01/17	VA life insurance 170211153273	210-43110.210 HEALTH INS & OTHER BENEFI	158.04	9447	02/24/17
14025	02/01/17	VA life insurance 170211153273	210-43151.210 HEALTH INS & OTHER BENEFI	24.64	9447	02/24/17
14025	02/01/17	VA life insurance 170211153273	210-45551.210 HEALTH INS & OTHER BENEFI	232.41	9447	02/24/17
08645	01/12/17	ST GRINDING WHEELS 02893	210-43110.610 SUPPLIES	131.03	9450	02/24/17
08645	01/03/17	VF TARPS 23455185	210-42220.889 ROUTINE EQUIPMENT PURCHAS	193.20	9450	02/24/17
08645	01/17/17	BL BUILDING MAINTENANCE 23657736	210-45551.434 MAINT. BUILDINGS/GROUNDS	40.46	9450	02/24/17
08645	01/17/17	ST GRINDER 23802	210-43110.610 SUPPLIES	96.52	9450	02/24/17
14585	01/30/17	VF SCBA maintenance IN1101164	210-42220.570 MAINTENANCE OTHER	296.65	9456	02/24/17
12235	02/06/17	ST 3/17-2/18 11151 row 1s 123544	210-14301.000 PREPAID EXPENSES	1420.00	9457	02/24/17
12235	02/06/17	ST 3/17-2/18 11151 row 1s 123544	210-43110.441 RIGHT OF WAY AGREEMENTS	710.00	9457	02/24/17
24960	02/15/17	VA March dental ins 170215	210-15109.000 EXCHANGE - COBRA	-181.29	9461	02/24/17
24960	02/15/17	VA March dental ins 170215	210-41335.210 HEALTH INS & OTHER BENEFI	77.32	9461	02/24/17
24960	02/15/17	VA March dental ins 170215	210-41320.210 HEALTH INS & OTHER BENEFI	309.30	9461	02/24/17
24960	02/15/17	VA March dental ins 170215	210-43110.210 HEALTH INS & OTHER BENEFI	262.90	9461	02/24/17
24960	02/15/17	VA March dental ins 170215	210-43151.210 HEALTH INS & OTHER BENEFI	40.98	9461	02/24/17
24960	02/15/17	VA March dental ins 170215	210-41970.210 HEALTH INS & OTHER BENEFI	154.65	9461	02/24/17
24960	02/15/17	VA March dental ins 170215	210-45551.210 HEALTH INS & OTHER BENEFI	386.61	9461	02/24/17
24100	02/06/17	ST signs 160565	210-43110.617 SIGNS AND POSTS	82.20	9464	02/24/17
25140	02/07/17	ST ASPHALT-COLD PATCH 908624	210-43120.610 PAVEMENT MAINTENANCE	505.00	9465	02/24/17
V1816	02/21/17	AD permit 675 022117P	210-41320.536 POSTAGE	826.60	9466	02/24/17
V1875	02/09/17	BL VOLUNTEER THANK YOU 684646	210-45551.574 VOLUNTEER EXPENSES	400.00	9468	02/24/17
24325	02/09/17	VF radio service 24137916	210-42220.443 RADIO MAINTENANCE	66.50	9469	02/24/17
02050	01/23/17	ST TOW SIDEWALK PLOW 01232017	210-43110.432 VEHICLE MAINTENANCE	85.00	9475	02/24/17

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25480	01/26/17	SAC FASTENER COMPANY ST nuts, bolts 38395	210-43110.610 SUPPLIES	113.12	9480	02/24/17
V2040	02/03/17	SCHOLASTIC INC BL books 11476491	210-45551.641 JUVEN COLLECTION-PRNT & E	152.10	9483	02/24/17
40840	02/01/17	SOVERNET COMMUNICATIONS VA FEB PHONE/INTERNET 3721733	210-41320.530 COMMUNICATIONS	34.95	9492	02/24/17
40840	02/01/17	SOVERNET COMMUNICATIONS VA FEB PHONE/INTERNET 3721733	210-41320.535 TELEPHONE SERVICES	140.52	9492	02/24/17
40840	02/01/17	SOVERNET COMMUNICATIONS VA FEB PHONE/INTERNET 3721733	210-41970.535 TELEPHONE SERVICES	31.55	9492	02/24/17
40840	02/01/17	SOVERNET COMMUNICATIONS VA FEB PHONE/INTERNET 3721733	210-41940.535 TELEPHONE SERVICES	40.34	9492	02/24/17
40840	02/01/17	SOVERNET COMMUNICATIONS BL PHONE & TECH ACCESS 3721767	210-45551.530 TECHNOLOGY ACCESS	39.95	9492	02/24/17
40840	02/01/17	SOVERNET COMMUNICATIONS BL PHONE & TECH ACCESS 3721767	210-45551.535 TELEPHONE SERVICES	92.49	9492	02/24/17
V2124	01/28/17	STAPLES ADVANTAGE BL CHAIRS 3328409353	210-45551.434 MAINT. BUILDINGS/GROUNDS	1017.94	9494	02/24/17
V2124	02/11/17	STAPLES ADVANTAGE LH supplies 3330158372	210-41940.610 SUPPLIES	79.29	9494	02/24/17
10680	01/27/17	TENCO NEW ENGLAND INC ST FILTER 5654517	210-43110.432 VEHICLE MAINTENANCE	161.10	9497	02/24/17
21000	02/08/17	UNIFIRST CORPORATION BL MATS 0361294048	210-45551.434 MAINT. BUILDINGS/GROUNDS	50.25	9501	02/24/17
21000	01/27/17	UNIFIRST CORPORATION ST SA SAFETY JACKETS 1791480	210-43110.612 UNIFORMS,BOOTS,ETC	50.00	9501	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	210-15109.000 EXCHANGE - COBRA	13.08	9504	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	210-43151.210 HEALTH INS & OTHER BENEFIT	8.36	9504	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	210-41335.210 HEALTH INS & OTHER BENEFIT	15.77	9504	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	210-41320.210 HEALTH INS & OTHER BENEFIT	63.07	9504	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	210-45551.210 HEALTH INS & OTHER BENEFIT	78.85	9504	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	210-43110.210 HEALTH INS & OTHER BENEFIT	53.63	9504	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	210-41970.210 HEALTH INS & OTHER BENEFIT	31.54	9504	02/24/17
30210	02/09/17	VT LEAGUE OF CITIES & TOW CD LOCAL GOV DAY WRSHOP 2017-18353	210-41970.500 TRAINING,CONF,DUES	45.00	9509	02/24/17
31370	02/08/17	VT TENT CO VE 50% DEPOSIT-TENTS 69831-4 6983	210-14301.000 PREPAID EXPENSES	383.00	9512	02/24/17
31370	02/08/17	VT TENT CO VE 50% DEPOSIT-TENTS 69831-4 6983	210-15101.000 EXCHANGE - GENERAL	533.50	9512	02/24/17
07565	02/08/17	W B MASON CO INC VF office supplies 141652988	210-42220.610 SUPPLIES	28.38	9513	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC storage crates for Dec 010617A	225-45122.614 PROGRAM EXPENSES	24.75	9375	02/24/17

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V9941	02/07/17	BUSINESSCARD SERVICES SC stamps for birthdays 010617B	225-45122.610 OPERATIONAL SUPP/EXP	47.00	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC items for ctr, meals 011017	225-45122.430 REPAIRS & MAINTENANCE	30.50	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC items for ctr, meals 011017	225-45122.812 MEAL SITE EXPENSES	4.50	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC items for ctr, meals 011017	225-45122.614 PROGRAM EXPENSES	21.40	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC senior luncheon JP's 01117E	225-45122.812 MEAL SITE EXPENSES	480.00	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC theater tickets 011317F	225-45122.810 TRIP EXPENSES	247.00	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC advance Sr expo ticket 011617G	225-45122.614 PROGRAM EXPENSES	52.00	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC Rada cutlery orders 012617N	225-45122.612 FUND RAISER EXPENSES	29.70	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES SC program supplies 012817P	225-45122.614 PROGRAM EXPENSES	28.44	9375	02/24/17
31545	02/15/17	COSTCO #314 SC food, suupplies ctr 170215D	225-45122.610 OPERATIONAL SUPP/EXP	75.62	9393	02/24/17
21770	02/07/17	JAZZERCISE SC jazzercise instructor 170217D	225-45122.330 OTHER PROF SERVICES	125.00	9439	02/24/17
22975	02/21/17	LAKE THEATER PRODUCTIONS SC dep Lake Theater tkts 1702210D2	225-45122.810 TRIP EXPENSES	200.00	9444	02/24/17
14230	02/01/17	PREMIER COACH CO INC SC dep for 8/10 trip P39557	225-45122.810 TRIP EXPENSES	150.00	9467	02/24/17
14230	02/01/17	PREMIER COACH CO INC SC dep for 7/6/17 trip P39558	225-45122.810 TRIP EXPENSES	150.00	9467	02/24/17
21710	02/21/17	WINNIPESAUKEE PLAYHOUSE SC dep for theater ticket 170221D	225-45122.810 TRIP EXPENSES	50.00	9516	02/24/17
25715	02/08/17	DONALD L. HAMLIN CONSULT CD MULTI USE PATH RE 020817 16-80	230-46801.006 MULTI-USE PATH NORTH	1923.75	9400	02/24/17
36240	02/18/17	DUBOIS & KING, INC. CD Cres ontr design 117047	230-46801.008 CRESCENT CONNECTOR	23830.10	9402	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	254-43200.210 HEALTH INS & OTHER BENEFIT	1397.69	9370	02/24/17
23435	01/31/17	CHAMPLAIN WATER DISTRICT VW JANUARY WATER USAGE 013117D	254-43210.412 STATE WATER TAX - GF	4617.70	9386	02/24/17
23435	01/31/17	CHAMPLAIN WATER DISTRICT VW JANUARY WATER USAGE 013117D	254-43210.411 CWD WATER PURC - GF	188217.45	9386	02/24/17
23435	01/31/17	CHAMPLAIN WATER DISTRICT VW JANUARY WATER USAGE 013117D	254-43200.411 CWD WATER PURCHASE	33212.68	9386	02/24/17
23435	01/31/17	CHAMPLAIN WATER DISTRICT VW JANUARY WATER USAGE 013117D	254-43200.412 STATE WATER TAX	614.84	9386	02/24/17
25715	01/31/17	DONALD L. HAMLIN CONSULT VW ROSEWOOD LANE ENG 013117 16-81	254-43332.006 BRIAR/ROSEWOOD WTR LN	3226.71	9400	02/24/17
25715	01/31/17	DONALD L. HAMLIN CONSULT VW UTILITY MAP UPDATE 3101201716-8	254-43200.330 OTHER PROFESSIONAL SERVIC	472.50	9400	02/24/17
05020	01/27/17	ESSEX JCT VILLAGE OF VA WATER BILLS 170127PW	254-43200.410 WATER AND SEWER CHARGE	22.66	9406	02/24/17

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Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
07010	02/13/17	GREEN MOUNTAIN POWER CORP VA Feb consolidated billi 02170260201	254-43200.622 ELECTRICAL SERVICE	77.30	9428	02/24/17
03525	02/10/17	KITTELL BRANAGAN & SARGEN VA FYE 16 AUDIT 63275	254-43200.335 AUDIT	103.50	9441	02/24/17
14025	02/01/17	LINCOLN NATIONAL LIFE INS VA life insurance 170211153273	254-43200.210 HEALTH INS & OTHER BENEFIT	69.72	9447	02/24/17
24960	02/15/17	NORTHEAST DELTA DENTAL VA March dental ins 170215	254-43200.210 HEALTH INS & OTHER BENEFIT	115.98	9461	02/24/17
V9968	02/16/17	VISION SERVICE PLAN- VA March vision ins 1703023622	254-43200.210 HEALTH INS & OTHER BENEFIT	23.66	9504	02/24/17
V1655	02/01/17	BLUE CROSS BLUE SHIELD OF VA MARCH HEALTH INS 6720001107	255-43200.210 HEALTH INS & OTHER BENEFIT	4817.37	9370	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES WW kerosene Torpedo 011717I	255-43200.626 GAS,GREASE AND OIL	11.00	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES WW kerosene Torpedo 011717I	255-43200.626 GAS,GREASE AND OIL	1.10	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES WW humidifier 011917K	255-43200.570 MAINTENANCE OTHER	74.87	9375	02/24/17
V9941	02/07/17	BUSINESSCARD SERVICES WW credit sales tax humid 012417L	255-43200.570 MAINTENANCE OTHER	-4.90	9375	02/24/17
11375	02/01/17	CASELLA WASTE SYSTEMS INC WW JAN SERVICE 2619263	255-43200.565 GRIT DISPOSAL	918.66	9380	02/24/17
V10616	02/02/17	EVOQUA WATER TECH LLC WW BIOXIDE ODOR CONTROL 902969169	255-43200.619 CHEMICALS	9290.40	9409	02/24/17
37700	02/01/17	GRAYBAR WW EMERGENCY LIGHT LAMP 989634866	255-43200.570 MAINTENANCE OTHER	410.28	9424	02/24/17
03525	02/10/17	KITTELL BRANAGAN & SARGEN VA FYE 16 AUDIT 63275	255-43200.335 AUDIT	121.50	9441	02/24/17
33195	02/13/17	LIMOGE & SONS GARAGE DOOR WW gate actuator 55156TE	255-43200.570 MAINTENANCE OTHER	191.25	9445	02/24/17
14025	02/01/17	LINCOLN NATIONAL LIFE INS VA life insurance 170211153273	255-43200.210 HEALTH INS & OTHER BENEFIT	240.31	9447	02/24/17
04040	02/17/17	LUCKY'S TRAILER SALES INC WW plow fittings SC4228	255-43200.432 VEHICLE MAINTENANCE	194.57	9451	02/24/17
24960	02/15/17	NORTHEAST DELTA DENTAL VA March dental ins 170215	255-43200.210 HEALTH INS & OTHER BENEFIT	399.76	9461	02/24/17
12265	02/17/17	RICOH USA, INC WW 2/16-3/15 copier 68357923	255-43200.610 SUPPLIES	231.88	9473	02/24/17
42565	02/01/17	SEVEN DAYS WW OPERATOR 1 AD 171924	255-43200.572 INTERVIEW COSTS	288.00	9484	02/24/17
36825	02/17/17	SMALL ENGINE CO INC WW snow blower scraper 072274	255-43200.570 MAINTENANCE OTHER	23.19	9488	02/24/17
36825	02/14/17	SMALL ENGINE CO INC WW HARDWARE-SIMPLICITY 72228	255-43200.570 MAINTENANCE OTHER	6.20	9489	02/24/17
40840	02/01/17	SOVERNET COMMUNICATIONS WW JAN PHONE INTERNET 3724561	255-43200.535 TELEPHONE SERVICES	178.64	9492	02/24/17
V2124	01/28/17	STAPLES ADVANTAGE WW FILE CABINETS 3328409355	255-43200.610 SUPPLIES	367.20	9494	02/24/17
14800	02/20/17	TECH GROUP INC WW Cisco, Sonic wall lic 73360	255-43200.610 SUPPLIES	1180.00	9496	02/24/17

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Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
V10663	THERRIEN'S BOILER & MECHA	02/08/17	WW MAIN GAS VALVE BOILER 11931	255-43200.570 MAINTENANCE OTHER	1377.66	9499	02/24/17
43260	ULINE	02/16/17	WW locker, storage bins 84464864	255-43200.570 MAINTENANCE OTHER	495.46	9500	02/24/17
V9968	VISION SERVICE PLAN-	02/16/17	VA March vision ins 1703023622	255-43200.210 HEALTH INS & OTHER BENEFIT	81.53	9504	02/24/17
12575	VMF FABRICATION & MACHINI	02/07/17	WW CRANE BASE 352	255-43200.570 MAINTENANCE OTHER	700.00	9506	02/24/17
24780	AUTO ELECTRIC INC	02/08/17	SA wiring for crane 26588	256-43200.570 MAINTENANCE OTHER	531.95	9359	02/24/17
V1655	BLUE CROSS BLUE SHIELD OF	02/01/17	VA MARCH HEALTH INS 6720001107	256-43200.210 HEALTH INS & OTHER BENEFIT	2236.30	9370	02/24/17
21210	CINTAS	02/13/17	ST first aid kit 5007198751	256-43200.612 UNIFORMS,BOOTS,ETC	130.12	9389	02/24/17
07010	GREEN MOUNTAIN POWER CORP	02/13/17	VA Feb consolidated billi 02170260201	256-43220.001 SUSIE WILSON PS COSTS	550.65	9428	02/24/17
07010	GREEN MOUNTAIN POWER CORP	02/13/17	VA Feb consolidated billi 02170260201	256-43200.622 ELECTRICAL SERVICE	902.90	9428	02/24/17
07010	GREEN MOUNTAIN POWER CORP	02/13/17	VA Feb consolidated billi 02170260201	256-43220.002 WEST ST PS COSTS	691.71	9428	02/24/17
03525	KITTELL BRANAGAN & SARGEN	02/10/17	VA FYE 16 AUDIT 63275	256-43200.335 AUDIT	51.75	9441	02/24/17
14025	LINCOLN NATIONAL LIFE INS	02/01/17	VA life insurance 170211153273	256-43200.210 HEALTH INS & OTHER BENEFIT	111.56	9447	02/24/17
24960	NORTHEAST DELTA DENTAL	02/15/17	VA March dental ins 170215	256-43200.210 HEALTH INS & OTHER BENEFIT	185.57	9461	02/24/17
21000	UNIFIRST CORPORATION	01/27/17	ST SA SAFETY JACKETS 1791480	256-43200.612 UNIFORMS,BOOTS,ETC	100.00	9501	02/24/17
11935	VIKING-CIVES USA	02/08/17	ST curb shoe 4472377	256-43200.610 SUPPLIES	15.00	9503	02/24/17
V9968	VISION SERVICE PLAN-	02/16/17	VA March vision ins 1703023622	256-43200.210 HEALTH INS & OTHER BENEFIT	37.85	9504	02/24/17



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Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
Report Total				367185.29		

Account	Budget	Actual	Budget Balance	Actual % of Budget
210-31101.000 PROPERTY TAXES-CURRENT	2,482,765.00	1,383,244.04	1,099,520.96	55.71%
210-33546.000 STATE FOR VT PILOT & CURR	1,900.00	4,301.00	-2,401.00	226.37%
210-33582.000 ESSEX TOWN CONTRIB. TO LI	15,000.00	0.00	15,000.00	0.00%
210-33582.001 TOWN STORMWATER PAYMENT	59,352.00	29,676.00	29,676.00	50.00%
210-33582.002 TOWN STREET DEPT PAYMENT	1,000,642.00	500,321.00	500,321.00	50.00%
210-34130.000 LICENSE AND ZONING FEE	50,000.00	31,327.00	18,673.00	62.65%
210-34131.000 WHITCOMB FARM SOLAR PILOT	5,400.00	0.00	5,400.00	0.00%
210-34221.000 MISCELLANEOUS FIRE RECEIP	20.00	0.00	20.00	0.00%
210-35130.000 STATE DISTRICT COURT FINE	500.00	1,102.50	-602.50	220.50%
210-36102.000 INTEREST EARNINGS	1,500.00	1,453.49	46.51	96.90%
210-36201.000 PARKING SPACE FEES	4,800.00	2,800.00	2,000.00	58.33%
210-36202.000 LINCOLN HALL RENTALS	1.00	0.00	1.00	0.00%
210-36400.000 BLOCK PARTY CONTRIBUTIONS	1,500.00	0.00	1,500.00	0.00%
210-36603.000 MISC. - UNCLASSIFIED RECE	2,000.00	2,490.09	-490.09	124.50%
210-36605.000 MISCELLANEOUS STREET RECE	3,000.00	2,684.00	316.00	89.47%
210-36606.000 MISCELLANEOUS LIBRARY REC	400.00	432.40	-32.40	108.10%
210-39154.000 SERVICE FEE - WATER	113,888.00	56,944.00	56,944.00	50.00%
210-39155.000 SERVICE FEE - WWTP	56,944.00	28,472.00	28,472.00	50.00%
210-39156.000 SERVICE FEE - SANITATION	113,888.00	56,944.00	56,944.00	50.00%
<b>210-395 UNBUDGETED REVENUE</b>				
210-39501.000 OTHER DONATIONS	4,575.00	526.00	4,049.00	11.50%
210-39508.000 DONATIONS TO LIBRARY	0.00	7,503.55	-7,503.55	100.00%
210-39508.001 BROWNELL LIBRARY GRANTS	0.00	322.50	-322.50	100.00%
210-39581.000 MISCELLANEOUS STATE GRANT	0.00	650.00	-650.00	100.00%
210-39583.000 CARING FOR CANOPY GRANT	0.00	1,500.00	-1,500.00	100.00%
210-39590.001 ADULT REPLACEMENT RECEIPT	0.00	607.00	-607.00	100.00%
210-39590.002 JUVENILE REPLACEMENT RECE	0.00	479.00	-479.00	100.00%
<b>Total UNBUDGETED REVENUE</b>	<b>4,575.00</b>	<b>11,588.05</b>	<b>-7,013.05</b>	<b>253.29%</b>
<b>Total Revenues</b>	<b>3,918,075.00</b>	<b>2,113,779.57</b>	<b>1,804,295.43</b>	<b>53.95%</b>
<b>210-41 GENERAL GOVERNMENT</b>				
<b>210-413 GENERAL EXPENSES</b>				
<b>210-41320 ADMINISTRATION</b>				
<b>210-41320.1 ADMIN SALARIES</b>				
210-41320.110 SALARIES REGULAR	280,713.00	162,852.02	117,860.98	58.01%
210-41320.130 SALARIES OVERTIME	2,500.00	4,418.07	-1,918.07	176.72%
210-41320.140 SALARIES PART TIME	13,751.00	10,721.97	3,029.03	77.97%
210-41320.150 MANAGER CONTRACT	64,575.00	37,668.75	26,906.25	58.33%
<b>Total ADMIN SALARIES</b>	<b>361,539.00</b>	<b>215,660.81</b>	<b>145,878.19</b>	<b>59.65%</b>
<b>210-41320.2 ADMIN BENEFITS</b>				
210-41320.210 HEALTH INS & OTHER BENEFI	70,751.00	37,942.51	32,808.49	53.63%
210-41320.220 SOCIAL SECURITY	23,333.00	14,674.98	8,658.02	62.89%
210-41320.226 WORKERS COMP INSURANCE	896.00	536.91	359.09	59.92%
210-41320.230 RETIREMENT	28,071.00	15,974.69	12,096.31	56.91%
210-41320.250 UNEMPLOYMENT INSURANCE	607.00	95.75	511.25	15.77%

Account	Budget	Actual	Budget Balance	Actual % of Budget
210-41320.291 HEALTH IMPROV PROGRAMS	1,600.00	1,063.01	536.99	66.44%
<b>Total ADMIN BENEFITS</b>	<b>125,258.00</b>	<b>70,287.85</b>	<b>54,970.15</b>	<b>56.11%</b>
210-41320.310 BOARD MEMBER FEES	2,500.00	1,250.00	1,250.00	50.00%
210-41320.320 LEGAL SERVICES	15,000.00	6,220.50	8,779.50	41.47%
210-41320.330 OTHER PROFESSIONAL SERVIC	1,000.00	0.00	1,000.00	0.00%
210-41320.335 AUDIT	7,059.00	5,572.73	1,486.27	78.95%
210-41320.340 COMPUTER EXPENSES	13,000.00	3,370.98	9,629.02	25.93%
210-41320.442 LEASED SERVICES	4,800.00	2,682.09	2,117.91	55.88%
210-41320.500 TRAINING, CONFERENCES, DU	13,734.00	3,767.43	9,966.57	27.43%
210-41320.521 LIABILITY & PROPERTY INS.	8,619.00	9,191.81	-572.81	106.65%
210-41320.522 PUBLIC OFFICIALS LIABILIT	6,386.00	6,265.25	120.75	98.11%
210-41320.530 COMMUNICATIONS	16,806.00	10,409.06	6,396.94	61.94%
210-41320.535 TELEPHONE SERVICES	1,980.00	990.20	989.80	50.01%
210-41320.536 POSTAGE	4,000.00	2,828.03	1,171.97	70.70%
210-41320.550 PRINTING AND ADVERTISING	5,500.00	2,852.78	2,647.22	51.87%
210-41320.560 TRUSTEES EXPENDITURES	4,000.00	2,017.81	1,982.19	50.45%
210-41320.571 PAY & CLASSIFICATION STUD	200.00	0.00	200.00	0.00%
210-41320.580 TRAVEL	0.00	101.84	-101.84	100.00%
210-41320.610 SUPPLIES	6,000.00	2,843.59	3,156.41	47.39%
210-41320.820 ELECTIONS	1,500.00	1,323.40	176.60	88.23%
210-41320.835 HOLIDAY EXPENSE	1,250.00	560.60	689.40	44.85%
210-41320.891 CAPITAL OUTLAY	3,000.00	0.00	3,000.00	0.00%
<b>Total ADMINISTRATION</b>	<b>603,131.00</b>	<b>348,196.76</b>	<b>254,934.24</b>	<b>57.73%</b>
<b>210-41335 ECONOMIC DEVELOPMENT</b>				
<b>210-41335.1 ECON DEV SALARIES</b>				
210-41335.110 SALARIES REGULAR	29,532.00	16,828.47	12,703.53	56.98%
210-41335.140 SALARIES PART TIME	5,850.00	3,750.00	2,100.00	64.10%
<b>Total ECON DEV SALARIES</b>	<b>35,382.00</b>	<b>20,578.47</b>	<b>14,803.53</b>	<b>58.16%</b>
<b>210-41335.2 ECON DEV BENEFITS</b>				
210-41335.210 HEALTH INS & OTHER BENEFIT	17,688.00	9,187.68	8,500.32	51.94%
210-41335.220 SOCIAL SECURITY	2,733.00	1,314.34	1,418.66	48.09%
210-41335.226 WORKERS COMP INSURANCE	107.00	61.42	45.58	57.40%
210-41335.230 RETIREMENT	2,953.00	1,683.05	1,269.95	56.99%
210-41335.250 UNEMPLOYMENT INSURANCE	170.00	23.09	146.91	13.58%
<b>Total ECON DEV BENEFITS</b>	<b>23,651.00</b>	<b>12,269.58</b>	<b>11,381.42</b>	<b>51.88%</b>
210-41335.521 LIABILITY & PROPERTY INS.	188.00	360.90	-172.90	191.97%
210-41335.810 COMMUNITY EVENTS & PROGRA	4,000.00	3,547.81	452.19	88.70%
210-41335.811 ANNUAL SUPPORT OF ORGNIZA	9,300.00	7,590.00	1,710.00	81.61%
210-41335.812 NEW PROGRAMS	2,500.00	0.00	2,500.00	0.00%
210-41335.813 MATCHING GRANT FUNDS	10,000.00	1,500.00	8,500.00	15.00%
210-41335.835 BLOCK PARTY EXPENSE	7,000.00	7,663.86	-663.86	109.48%
<b>Total ECONOMIC DEVELOPMENT</b>	<b>92,021.00</b>	<b>53,510.62</b>	<b>38,510.38</b>	<b>58.15%</b>

Account	Budget	Actual	Budget Balance % of	Actual of Budget
<b>Total GENERAL EXPENSES</b>	<b>695,152.00</b>	<b>401,707.38</b>	<b>293,444.62</b>	<b>57.79%</b>
<b>210-41940 LINCOLN HALL</b>				
210-41940.410 WATER AND SEWER CHARGE	1,000.00	555.08	444.92	55.51%
210-41940.423 CONTRACT SERVICES	9,565.00	5,706.60	3,858.40	59.66%
210-41940.434 MAINT. BUILDINGS/GROUNDS	9,000.00	5,166.46	3,833.54	57.41%
210-41940.521 LIABILITY & PROPERTY INS.	7,125.00	6,233.20	891.80	87.48%
210-41940.535 TELEPHONE SERVICES	460.00	274.49	185.51	59.67%
210-41940.550 PRINTING	300.00	0.00	300.00	0.00%
210-41940.565 RUBBISH REMOVAL	2,000.00	934.32	1,065.68	46.72%
210-41940.610 SUPPLIES	2,500.00	2,412.15	87.85	96.49%
210-41940.622 ELECTRICAL SERVICE	7,500.00	3,415.60	4,084.40	45.54%
210-41940.623 HEATING/NATURAL GAS	6,400.00	1,527.21	4,872.79	23.86%
210-41940.891 CAPITAL OUTLAY	3,300.00	3,058.80	241.20	92.69%
<b>Total LINCOLN HALL</b>	<b>49,150.00</b>	<b>29,283.91</b>	<b>19,866.09</b>	<b>59.58%</b>
<b>210-41970 COMMUNITY DEVELOPMENT</b>				
<b>210-41970.1 CCM DEV SALARIES</b>				
210-41970.110 SALARIES REGULAR	138,199.00	79,744.51	58,454.49	57.70%
<b>Total CCM DEV SALARIES</b>	<b>138,199.00</b>	<b>79,744.51</b>	<b>58,454.49</b>	<b>57.70%</b>
<b>210-41970.2 CCM DEV BENEFITS</b>				
210-41970.210 HEALTH INS & OTHER BENEFIT	35,375.00	17,675.42	17,699.58	49.97%
210-41970.220 SOCIAL SECURITY	10,894.00	6,300.94	4,593.06	57.84%
210-41970.226 WORKERS COMP INSURANCE	418.00	241.83	176.17	57.85%
210-41970.230 RETIREMENT	13,820.00	7,870.76	5,949.24	56.95%
210-41970.250 UNEMPLOYMENT INSURANCE	252.00	32.36	219.64	12.84%
<b>Total CCM DEV BENEFITS</b>	<b>60,759.00</b>	<b>32,121.31</b>	<b>28,637.69</b>	<b>52.87%</b>
210-41970.310 BOARD MEMBER FEES	3,600.00	1,625.00	1,975.00	45.14%
210-41970.320 LEGAL SERVICES	12,000.00	445.50	11,554.50	3.71%
210-41970.330 OTHER PROFESSIONAL SVCS	6,000.00	0.00	6,000.00	0.00%
210-41970.340 COMPUTER EXPENSES	4,000.00	1,174.80	2,825.20	29.37%
210-41970.500 TRAINING,CONF,DUES	3,500.00	1,244.50	2,255.50	35.56%
210-41970.521 LIABILITY & PROPERTY INS.	3,124.00	3,500.21	-376.21	112.04%
210-41970.522 PUBLIC OFFICIALS LIABILIT	6,386.00	6,265.25	120.75	98.11%
210-41970.530 COMMUNICATIONS	2,500.00	376.75	2,123.25	15.07%
210-41970.535 TELEPHONE SERVICES	1,644.00	779.30	864.70	47.40%
210-41970.536 POSTAGE	600.00	164.65	435.35	27.44%
210-41970.550 PRINTING AND ADVERTISING	3,000.00	1,242.89	1,757.11	41.43%
210-41970.580 TRAVEL	2,400.00	1,776.96	623.04	74.04%
210-41970.610 SUPPLIES	2,000.00	720.08	1,279.92	36.00%
210-41970.891 CAPITAL OUTLAY	1,500.00	0.00	1,500.00	0.00%
<b>Total COMMUNITY DEVELOPMENT</b>	<b>251,212.00</b>	<b>131,181.71</b>	<b>120,030.29</b>	<b>52.22%</b>
<b>Total GENERAL GOVERNMENT</b>	<b>995,514.00</b>	<b>562,173.00</b>	<b>433,341.00</b>	<b>56.47%</b>

Account	Budget	Actual	Budget Balance %	Actual % of Budget
<b>210-42220 FIRE DEPARTMENT</b>				
<b>210-42220.1 FIRE SALARIES</b>				
210-42220.140 SALARIES - FIREFIGHTERS	150,000.00	86,471.51	63,528.49	57.65%
<b>Total FIRE SALARIES</b>	<b>150,000.00</b>	<b>86,471.51</b>	<b>63,528.49</b>	<b>57.65%</b>
<b>210-42220.2 FIRE BENEFITS</b>				
210-42220.200 EMPLOYEE ASSISTANCE PROGR	864.00	648.00	216.00	75.00%
210-42220.210 ACCIDENT & DISABILITY INS	3,600.00	3,320.00	280.00	92.22%
210-42220.220 SOCIAL SECURITY	11,511.00	6,380.20	5,130.80	55.43%
210-42220.226 WORKERS COMP INSURANCE	27,000.00	14,976.71	12,023.29	55.47%
<b>Total FIRE BENEFITS</b>	<b>42,975.00</b>	<b>25,324.91</b>	<b>17,650.09</b>	<b>58.93%</b>
210-42220.410 WATER AND SEWER CHARGE	600.00	289.58	310.42	48.26%
210-42220.432 VEHICLE MAINTENANCE	14,000.00	17,723.41	-3,723.41	126.60%
210-42220.434 MAINT. BUILDINGS/GROUNDS	6,000.00	10,068.53	-4,068.53	167.81%
210-42220.443 RADIO MAINTENANCE	2,000.00	1,043.75	956.25	52.19%
210-42220.500 TRAINING, CONFERENCES, DU	5,000.00	1,962.60	3,037.40	39.25%
210-42220.521 LIABILITY & PROPERTY INS.	8,767.00	8,502.42	264.58	96.98%
210-42220.535 TELEPHONE SERVICES	3,400.00	1,667.45	1,732.55	49.04%
210-42220.566 PHYSICAL EXAMS	6,000.00	2,025.00	3,975.00	33.75%
210-42220.570 MAINTENANCE OTHER	14,500.00	7,762.57	6,737.43	53.53%
210-42220.578 EMERGENCY GENERATOR MAINT	500.00	739.14	-239.14	147.83%
210-42220.610 SUPPLIES	2,400.00	1,485.08	914.92	61.88%
210-42220.611 NEW EQUIPMENT-RADIOS	2,000.00	0.00	2,000.00	0.00%
210-42220.612 UNIFORMS,BOOTS,ETC	21,000.00	12,721.40	8,278.60	60.58%
210-42220.615 EMS SUPPLIES	1,000.00	0.00	1,000.00	0.00%
210-42220.622 ELECTRICAL SERVICE	7,000.00	3,415.60	3,584.40	48.79%
210-42220.623 HEATING/NATURAL GAS	5,200.00	1,425.53	3,774.47	27.41%
210-42220.626 GAS,GREASE AND OIL	6,500.00	1,836.92	4,663.08	28.26%
210-42220.838 FIRE PREVENTION	2,000.00	1,930.63	69.37	96.53%
210-42220.889 ROUTINE EQUIPMENT PURCHAS	14,500.00	10,249.22	4,250.78	70.68%
<b>Total FIRE DEPARTMENT</b>	<b>315,342.00</b>	<b>196,645.25</b>	<b>118,696.75</b>	<b>62.36%</b>
<b>210-431 STREET DEPARTMENT</b>				
<b>210-43110 STREET GENERAL</b>				
<b>210-43110.1 STREET GENERAL SALARIES</b>				
210-43110.110 SALARIES REGULAR	156,245.00	87,388.12	68,856.88	55.93%
210-43110.130 SALARIES OVERTIME	16,300.00	8,720.95	7,579.05	53.50%
210-43110.140 SALARIES PART TIME	17,000.00	11,448.94	5,551.06	67.35%
<b>Total STREET GENERAL SALARIES</b>	<b>189,545.00</b>	<b>107,558.01</b>	<b>81,986.99</b>	<b>56.75%</b>
<b>210-43110.2 STREET GENERAL BENEFITS</b>				
210-43110.210 HEALTH INS & OTHER BENEFIT	65,445.00	31,067.02	34,377.98	47.47%
210-43110.220 SOCIAL SECURITY	14,956.00	8,368.47	6,587.53	55.95%
210-43110.226 WORKERS COMP INSURANCE	12,654.00	6,795.19	5,858.81	53.70%

Account	Budget	Actual	Budget Balance	Actual % of Budget
210-43110.230 RETIREMENT	15,625.00	9,104.28	6,520.72	58.27%
210-43110.250 UNEMPLOYMENT INSURANCE	631.00	76.42	554.58	12.11%
<b>Total STREET GENERAL BENEFITS</b>	<b>109,311.00</b>	<b>55,411.38</b>	<b>53,899.62</b>	<b>50.69%</b>
210-43110.410 WATER AND SEWER CHARGE	1,517.00	1,179.32	337.68	77.74%
210-43110.432 VEHICLE MAINTENANCE	22,000.00	14,694.38	7,305.62	66.79%
210-43110.434 MAINT. BUILDINGS/GROUNDS	2,500.00	1,558.05	941.95	62.32%
210-43110.441 RIGHT OF WAY AGREEMENTS	11,343.00	9,399.82	1,943.18	82.87%
210-43110.442 EQUIPMENT RENTALS	8,000.00	3,610.09	4,389.91	45.13%
210-43110.443 RADIO MAINTENANCE	200.00	65.95	134.05	32.98%
210-43110.500 TRAINING, CONFERENCES, DU	500.00	94.99	405.01	19.00%
210-43110.521 LIABILITY & PROPERTY INS.	16,878.00	15,817.74	1,060.26	93.72%
210-43110.535 TELEPHONE SERVICES	3,000.00	1,888.47	1,111.53	62.95%
210-43110.565 RUBBISH REMOVAL	6,500.00	3,454.36	3,045.64	53.14%
210-43110.570 MAINTENANCE OTHER	1,200.00	473.55	726.45	39.46%
210-43110.572 INTERVIEW COSTS	500.00	0.00	500.00	0.00%
210-43110.573 ACCIDENT CLAIMS	500.00	0.00	500.00	0.00%
210-43110.576 ENGINEERING SERVICES	10,000.00	11,073.36	-1,073.36	110.73%
210-43110.582 TRAFFIC CALMING	500.00	0.00	500.00	0.00%
210-43110.610 SUPPLIES	17,500.00	15,654.95	1,845.05	89.46%
210-43110.612 UNIFORMS,BOOTS,ETC	6,000.00	2,551.55	3,448.45	42.53%
210-43110.616 GRAVEL,TOPSOIL	5,000.00	205.08	4,794.92	4.10%
210-43110.617 SIGNS AND POSTS	3,500.00	1,024.35	2,475.65	29.27%
210-43110.622 ELECTRICAL SERVICE	4,200.00	1,473.89	2,726.11	35.09%
210-43110.623 HEATING/NATURAL GAS	4,000.00	937.62	3,062.38	23.44%
210-43110.626 GAS,GREASE AND OIL	30,000.00	10,565.31	19,434.69	35.22%
210-43110.891 CAPITAL OUTLAY	9,000.00	0.00	9,000.00	0.00%
<b>Total STREET GENERAL</b>	<b>463,194.00</b>	<b>258,692.22</b>	<b>204,501.78</b>	<b>55.85%</b>
<b>210-43120 STREET-PAVEMENT MAINT</b>				
210-43120.444 STREET MARKINGS	7,000.00	4,653.62	2,346.38	66.48%
210-43120.570 SIDEWALK AND CURB MAINTEN	5,000.00	1,296.00	3,704.00	25.92%
210-43120.610 PAVEMENT MAINTENANCE	218,000.00	160,417.01	57,582.99	73.59%
<b>Total STREET-PAVEMENT MAINT</b>	<b>230,000.00</b>	<b>166,366.63</b>	<b>63,633.37</b>	<b>72.33%</b>
<b>210-43123 STREETS - TRAFFIC LIGHTS</b>				
210-43123.570 TRAFFIC LIGHTS MAINTENANC	2,000.00	233.42	1,766.58	11.67%
210-43123.622 TRAFFIC LIGHTS - ELECTRIC	6,000.00	2,439.29	3,560.71	40.65%
<b>Total STREETS - TRAFFIC LIGHTS</b>	<b>8,000.00</b>	<b>2,672.71</b>	<b>5,327.29</b>	<b>33.41%</b>
<b>210-43125 WINTER MAINTENANCE</b>				
210-43125.570 CONTRACT SERVICES	17,000.00	3,450.00	13,550.00	20.29%
210-43125.610 WINTER MAINTENANCE	110,000.00	55,175.53	54,824.47	50.16%
<b>Total WINTER MAINTENANCE</b>	<b>127,000.00</b>	<b>58,625.53</b>	<b>68,374.47</b>	<b>46.16%</b>

Account	Budget	Actual	Budget Balance	Actual % of Budget
<b>210-43151 STREET - STORMWATER</b>				
<b>210-43151.1 STREET-STORMWATER SALARIE</b>				
210-43151.110 SALARIES - REGULAR	40,766.00	22,798.25	17,967.75	55.92%
<b>Total STREET-STORMWATER SALARIE</b>	<b>40,766.00</b>	<b>22,798.25</b>	<b>17,967.75</b>	<b>55.92%</b>
<b>210-43151.2 STREET-STORMWATER BENEFIT</b>				
210-43151.210 HEALTH INS & OTHER BENEFIT	9,374.00	4,683.96	4,690.04	49.97%
210-43151.220 SOCIAL SECURITY	3,119.00	1,746.63	1,372.37	56.00%
210-43151.226 WORKERS COMP INSURANCE	1,940.00	1,079.10	860.90	55.62%
210-43151.230 RETIREMENT	4,077.00	2,306.39	1,770.61	56.57%
210-43151.250 UNEMPLOYMENT INSURANCE	76.00	7.19	68.81	9.46%
<b>Total STREET-STORMWATER BENEFIT</b>	<b>18,586.00</b>	<b>9,823.27</b>	<b>8,762.73</b>	<b>52.88%</b>
210-43151.430 STORM SEWER MAINTENANCE	15,000.00	1,720.04	13,279.96	11.47%
<b>Total STREET - STORMWATER</b>	<b>74,352.00</b>	<b>34,341.56</b>	<b>40,010.44</b>	<b>46.19%</b>
<b>210-43160 STREET STREET LIGHTS</b>				
210-43160.610 STREET LIGHTS SUPPLIES/MA	3,500.00	11,526.00	-8,026.00	329.31%
210-43160.622 STREET LIGHTS - ELECTRICI	131,948.00	53,279.30	78,668.70	40.38%
<b>Total STREET STREET LIGHTS</b>	<b>135,448.00</b>	<b>64,805.30</b>	<b>70,642.70</b>	<b>47.85%</b>
<b>210-43161 STREETS - CONSERVATION</b>				
210-43161.000 STREETScape MAINT./IMP	16,000.00	3,155.00	12,845.00	19.72%
210-43161.001 VILLAGE GARDEN SPOTS	3,000.00	135.96	2,864.04	4.53%
210-43161.002 MEMORIAL PARK	3,000.00	522.30	2,477.70	17.41%
<b>Total STREETS - CONSERVATION</b>	<b>22,000.00</b>	<b>3,813.26</b>	<b>18,186.74</b>	<b>17.33%</b>
<b>Total STREET DEPARTMENT</b>	<b>1,059,894.00</b>	<b>589,317.21</b>	<b>470,676.79</b>	<b>55.60%</b>
<b>210-453 SENIOR SUPPORT</b>				
<b>Total SENIOR SUPPORT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>210-45551 BROWNELL LIBRARY</b>				
<b>210-45551.1 LIBRARY SALARIES</b>				
210-45551.110 SALARIES REGULAR	314,229.00	178,336.58	135,892.42	56.75%
210-45551.140 SALARIES PART TIME	106,800.00	56,889.80	49,910.20	53.27%
<b>Total LIBRARY SALARIES</b>	<b>421,029.00</b>	<b>235,226.38</b>	<b>185,802.62</b>	<b>55.87%</b>
<b>210-45551.2 LIBRARY BENEFITS</b>				
210-45551.210 HEALTH INS & OTHER BENEFIT	106,126.00	51,587.17	54,538.83	48.61%
210-45551.220 SOCIAL SECURITY	32,695.00	17,977.27	14,717.73	54.98%
210-45551.226 WORKERS COMP INSURANCE	1,274.00	707.52	566.48	55.54%
210-45551.230 RETIREMENT	31,423.00	16,068.66	15,354.34	51.14%

Account	Budget	Actual	Budget Balance %	Actual % of Budget
210-45551.250 UNEMPLOYMENT INSURANCE	1,324.00	188.26	1,135.74	14.22%
<b>Total LIBRARY BENEFITS</b>	<b>172,842.00</b>	<b>86,528.88</b>	<b>86,313.12</b>	<b>50.06%</b>
210-45551.340 COMPUTER EXPENSES	3,500.00	509.61	2,990.39	14.56%
210-45551.410 WATER AND SEWER CHARGE	900.00	368.06	531.94	40.90%
210-45551.423 CONTRACT SERVICES	28,425.00	18,149.00	10,276.00	63.85%
210-45551.434 MAINT. BUILDINGS/GROUNDS	19,000.00	5,821.01	13,178.99	30.64%
210-45551.436 ALARM SYSTEM MAINTENANCE	525.00	269.51	255.49	51.34%
210-45551.500 TRAINING, CONFERENCES, DU	3,000.00	583.72	2,416.28	19.46%
210-45551.521 LIABILITY & PROPERTY INS.	12,375.00	13,163.47	-788.47	106.37%
210-45551.530 TECHNOLOGY ACCESS	5,500.00	4,454.05	1,045.95	80.98%
210-45551.535 TELEPHONE SERVICES	1,200.00	652.87	547.13	54.41%
210-45551.536 POSTAGE/DELIVERY	3,500.00	832.34	2,667.66	23.78%
210-45551.572 INTERVIEW COSTS	500.00	288.00	212.00	57.60%
210-45551.574 VOLUNTEER EXPENSES	600.00	244.71	355.29	40.79%
210-45551.610 SUPPLIES	13,000.00	7,751.81	5,248.19	59.63%
210-45551.622 ELECTRICAL SERVICE	15,250.00	6,967.42	8,282.58	45.69%
210-45551.623 HEATING/NATURAL GAS	7,400.00	1,927.17	5,472.83	26.04%
210-45551.640 ADULT COLLECTION-PRINT &	34,500.00	21,279.95	13,220.05	61.68%
210-45551.641 JUVEN COLLECTION-PRNT & E	17,250.00	8,403.04	8,846.96	48.71%
210-45551.677 COMPUTER REPLACEMENT	8,000.00	0.00	8,000.00	0.00%
210-45551.836 ADULT PROGRAMS	500.00	55.76	444.24	11.15%
210-45551.837 CHILDRENS PROGRAMS	3,200.00	1,090.14	2,109.86	34.07%
210-45551.891 CAPITAL OUTLAY	4,400.00	6,534.20	-2,134.20	148.50%
<b>Total BROWNELL LIBRARY</b>	<b>776,396.00</b>	<b>421,101.10</b>	<b>355,294.90</b>	<b>54.24%</b>
<b>210-47 DEBT SERVICE</b>				
210-47116.000 CAPITAL IMP PRINCIPAL	141,900.00	141,900.00	0.00	100.00%
210-47216.000 CAPITAL IMP - INTEREST	80,344.00	40,496.05	39,847.95	50.40%
<b>Total DEBT SERVICE</b>	<b>222,244.00</b>	<b>182,396.05</b>	<b>39,847.95</b>	<b>82.07%</b>
<b>210-491 CAPITAL/MISC TRANSFERS</b>				
210-49100.030 CAP RESRV FND CONT - BEG	274,961.00	137,480.50	137,480.50	50.00%
210-49100.031 ROLLING STOCK FUND CONTRI	203,624.00	101,812.00	101,812.00	50.00%
210-49100.040 TRANS FOR BUILDING MAINT	50,000.00	58,000.00	-8,000.00	116.00%
210-49100.802 EMP TERM BENEFITS TRANSFE	5,000.00	2,500.00	2,500.00	50.00%
210-49101.031 HALF PENNY FOR LDR TRUCK	50,000.00	25,000.00	25,000.00	50.00%
<b>Total CAPITAL/MISC TRANSFERS</b>	<b>583,585.00</b>	<b>324,792.50</b>	<b>258,792.50</b>	<b>55.65%</b>
<b>210-493 GRANT AND OTHER UNBUDGETE</b>				
<b>210-4930 TERMINATION BENEFITS FROM</b>				
<b>Total TERMINATION BENEFITS FROM</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>210-4934 GRANT EXPENDITURES</b>				
210-49340.000 MISC GRANT EXPENDITURES	0.00	2,217.87	-2,217.87	100.00%



Account	Budget	Actual	Budget Balance	Actual % of Budget
210-49340.006 LIBRARY GRANT EXPENDITURE	0.00	147.50	-147.50	100.00%
210-49340.008 STATE GRANT EXPENDITURES	0.00	2,150.00	-2,150.00	100.00%
<b>210-49345 DONATION EXPENDITURES</b>				
210-49345.000 LIBRARY DONATION EXPENDIT	0.00	6,216.04	-6,216.04	100.00%
<b>Total DONATION EXPENDITURES</b>	<b>0.00</b>	<b>6,216.04</b>	<b>-6,216.04</b>	<b>100.00%</b>
<b>210-49346 LIBRARY REPLACEMENT EXPEN</b>				
210-49346.001 ADULT COLLECTION-PRINT &	0.00	52.69	-52.69	100.00%
<b>Total LIBRARY REPLACEMENT EXPEN</b>	<b>0.00</b>	<b>52.69</b>	<b>-52.69</b>	<b>100.00%</b>
<b>Total GRANT EXPENDITURES</b>	<b>0.00</b>	<b>10,784.10</b>	<b>-10,784.10</b>	<b>100.00%</b>
<b>Total GRANT AND OTHER UNBUDGETE</b>	<b>0.00</b>	<b>10,784.10</b>	<b>-10,784.10</b>	<b>100.00%</b>
<b>Total Expenditures</b>	<b>3,953,075.00</b>	<b>2,287,209.21</b>	<b>1,665,865.79</b>	<b>57.86%</b>
<b>Total GENERAL FUND</b>	<b>-35,000.00</b>	<b>-173,429.64</b>	<b>138,429.64</b>	
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total MEMORIAL PARK FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
222-39110.000 GENERAL FUND TRANS IN	0.00	58,000.00	-58,000.00	100.00%
<b>Total Revenues</b>	<b>0.00</b>	<b>58,000.00</b>	<b>-58,000.00</b>	<b>100.00%</b>
222-46802.001 LINCOLN HALL MAINT	0.00	4,350.61	-4,350.61	100.00%
<b>Total Expenditures</b>	<b>0.00</b>	<b>4,350.61</b>	<b>-4,350.61</b>	<b>100.00%</b>
<b>Total BUILDING MAINT FUND</b>	<b>0.00</b>	<b>53,649.39</b>	<b>-53,649.39</b>	
223-31101.000 PENNY TAX	0.00	54,284.53	-54,284.53	100.00%
<b>Total Revenues</b>	<b>0.00</b>	<b>54,284.53</b>	<b>-54,284.53</b>	<b>100.00%</b>
<b>Total TRUSTEE CAP IMP PROJECTS</b>	<b>0.00</b>	<b>54,284.53</b>	<b>-54,284.53</b>	
225-34700.000 SR CTR MEMBERSHIPS	0.00	2,863.00	-2,863.00	100.00%
225-34701.000 SR CTR FUND RAISING REV	0.00	3,232.95	-3,232.95	100.00%
225-34702.000 SR CTR ACTIVITY FEES	0.00	6,454.50	-6,454.50	100.00%
225-34703.000 SR CTR AFTER HR FEES	0.00	1,075.00	-1,075.00	100.00%

Account	Budget	Actual	Budget Balance	Actual % of Budget
225-36400.000 SR CTR DONATIONS	0.00	1,304.97	-1,304.97	100.00%
225-36603.000 MISCELLANEOUS REV	0.00	91.00	-91.00	100.00%
<b>Total Revenues</b>	<b>0.00</b>	<b>15,021.42</b>	<b>-15,021.42</b>	<b>100.00%</b>
225-45122.330 OTHER PROF SERVICES	0.00	640.00	-640.00	100.00%
225-45122.430 REPAIRS & MAINTENANCE	0.00	2,524.29	-2,524.29	100.00%
225-45122.610 OPERATIONAL SUPP/EXP	0.00	1,828.03	-1,828.03	100.00%
225-45122.612 FUND RAISER EXPENSES	0.00	476.45	-476.45	100.00%
225-45122.614 PROGRAM EXPENSES	0.00	755.01	-755.01	100.00%
225-45122.810 TRIP EXPENSES	0.00	5,956.99	-5,956.99	100.00%
225-45122.812 MEAL SITE EXPENSES	0.00	1,403.04	-1,403.04	100.00%
225-49340.801 HOEHL DONATION EXP	0.00	990.76	-990.76	100.00%
225-49340.802 HOEHL GRANT EXP	0.00	899.56	-899.56	100.00%
<b>Total Expenditures</b>	<b>0.00</b>	<b>15,474.13</b>	<b>-15,474.13</b>	<b>100.00%</b>
<b>Total SENIOR CENTER FUND</b>	<b>0.00</b>	<b>-452.71</b>	<b>452.71</b>	
<b>230-331 GRANT REVENUE</b>				
230-33120.000 CRES CNCTR GRANT STP 5300	0.00	38,896.34	-38,896.34	100.00%
230-33121.000 MU SAFETY PATH SDWK (17)	0.00	55,510.10	-55,510.10	100.00%
230-33122.000 MU SAFETY PATH TAP TA13(6	0.00	105,375.20	-105,375.20	100.00%
230-33123.000 PEARL MISS LNK EJ STP 530	0.00	11,888.88	-11,888.88	100.00%
230-33124.000 MAIN SDWK STUDY CA0417	0.00	6,797.54	-6,797.54	100.00%
230-33125.000 So. Summit VTrans PO1708	0.00	74,833.01	-74,833.01	100.00%
<b>Total GRANT REVENUE</b>	<b>0.00</b>	<b>293,301.07</b>	<b>-293,301.07</b>	<b>100.00%</b>
<b>230-341 CONTRIBUTIONS</b>				
<b>Total CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>230-361 INTEREST EARNINGS</b>				
<b>Total INTEREST EARNINGS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>230-391 GENERAL FUND TRANSFER IN</b>				
230-39110.000 CONTRIB FROM GENERAL FUND	0.00	137,480.50	-137,480.50	100.00%
<b>Total GENERAL FUND TRANSFER IN</b>	<b>0.00</b>	<b>137,480.50</b>	<b>-137,480.50</b>	<b>100.00%</b>
<b>Total Revenues</b>	<b>0.00</b>	<b>430,781.57</b>	<b>-430,781.57</b>	<b>100.00%</b>
230-46801.006 MULTI-USE PATH NORTH	0.00	413,646.51	-413,646.51	100.00%
230-46801.007 PEARL ST. LINKING SIDEWAL	0.00	14,938.91	-14,938.91	100.00%
230-46801.008 CRESCENT CONNECTOR	0.00	63,382.04	-63,382.04	100.00%
230-46801.013 BROWNELL CARPET	0.00	12,018.51	-12,018.51	100.00%

Account	Budget	Actual	Budget Balance	Actual % of Budget
230-46801.014 So. Summit Paving	0.00	74,833.01	-74,833.01	100.00%
<b>Total Expenditures</b>	<b>0.00</b>	<b>578,818.98</b>	<b>-578,818.98</b>	<b>100.00%</b>
<b>Total GEN FUND CAP RESERVE</b>	<b>0.00</b>	<b>-148,037.41</b>	<b>148,037.41</b>	
231-39110.000 CONTRIB FROM GENERAL FUND	0.00	126,812.00	-126,812.00	100.00%
<b>Total Revenues</b>	<b>0.00</b>	<b>126,812.00</b>	<b>-126,812.00</b>	<b>100.00%</b>
231-43131.161 4WD PICKUP - TRK #3	0.00	12,583.30	-12,583.30	100.00%
231-47117.000 FIRE TRUCK LOAN PRINCIPAL	0.00	50,000.00	-50,000.00	100.00%
231-47217.000 INTEREST EXPENSE	0.00	1,562.74	-1,562.74	100.00%
<b>Total Expenditures</b>	<b>0.00</b>	<b>64,146.04</b>	<b>-64,146.04</b>	<b>100.00%</b>
<b>Total ROLLING STOCK FUND</b>	<b>0.00</b>	<b>62,665.96</b>	<b>-62,665.96</b>	
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total LAND ACQUISITION FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>253-468 CAPITAL PROJECTS</b>				
253-46801.002 MAIN ST. DRAINAGE-BRDG TO	0.00	19,994.85	-19,994.85	100.00%
253-46801.003 HILLCREST DRNG/N HILLCRST	0.00	322.60	-322.60	100.00%
253-46801.005 BRIAR LANE RD/SDWK/WTR LI	0.00	393,869.23	-393,869.23	100.00%
<b>Total CAPITAL PROJECTS</b>	<b>0.00</b>	<b>414,186.68</b>	<b>-414,186.68</b>	<b>100.00%</b>
<b>Total Expenditures</b>	<b>0.00</b>	<b>414,186.68</b>	<b>-414,186.68</b>	<b>100.00%</b>
<b>Total BOND FUND</b>	<b>0.00</b>	<b>-414,186.68</b>	<b>414,186.68</b>	
<b>254-3 REVENUE</b>				
<b>254-34 OPERATING REVENUE</b>				
254-34403.000 MISC. - UNCLASSIFIED RECE	0.00	910.43	-910.43	100.00%
<b>254-348 USER CHARGES</b>				
254-34801.000 SALE OF WATER-RESIDENTIAL	846,258.00	568,790.49	277,467.51	67.21%
254-34811.000 WATER BILLING PENALTIES	4,000.00	2,314.99	1,685.01	57.87%
254-34812.000 WATER SALES - LARGE USERS	107,492.00	54,232.82	53,259.18	50.45%
254-34813.000 WATER RECONNECT FEES	0.00	462.50	-462.50	100.00%
254-34821.000 HOOK ON FEES	15,000.00	4,850.00	10,150.00	32.33%
<b>Total USER CHARGES</b>	<b>972,750.00</b>	<b>630,650.80</b>	<b>342,099.20</b>	<b>64.83%</b>

Account	Budget	Actual	Budget Balance % of Budget	Actual
<b>254-349 GF PASS THROUGH REVENUES</b>				
254-34900.000 SALE OF WATER-GF	2,767,603.00	1,300,311.25	1,467,291.75	46.98%
254-34902.000 SALE OF WATER - GF VT TA	68,255.00	31,901.65	36,353.35	46.74%
<b>Total GF PASS THROUGH REVENUES</b>	<b>2,835,858.00</b>	<b>1,332,212.90</b>	<b>1,503,645.10</b>	<b>46.98%</b>
<b>Total OPERATING REVENUE</b>	<b>3,808,608.00</b>	<b>1,963,774.13</b>	<b>1,844,833.87</b>	<b>51.56%</b>
<b>254-390 NON OPERATING REVENUE</b>				
254-39000.001 CURRENT YR CONTRIBUTION I	0.00	70,000.00	-70,000.00	100.00%
<b>Total NON OPERATING REVENUE</b>	<b>0.00</b>	<b>70,000.00</b>	<b>-70,000.00</b>	<b>100.00%</b>
<b>Total REVENUE</b>	<b>3,808,608.00</b>	<b>2,033,774.13</b>	<b>1,774,833.87</b>	<b>53.40%</b>
<b>Total Revenues</b>	<b>3,808,608.00</b>	<b>2,033,774.13</b>	<b>1,774,833.87</b>	<b>53.40%</b>
<b>254-43 EXPENSES</b>				
<b>254-432 OPERATING EXPENSES</b>				
<b>254-4320 GENERAL EXPENSES</b>				
<b>254-43200.1 WATER FUND SALARIES</b>				
254-43200.110 SALARIES REGULAR	105,379.00	38,982.93	66,396.07	36.99%
254-43200.130 SALARIES OVERTIME	14,000.00	5,543.89	8,456.11	39.60%
254-43200.140 SALARIES PART TIME	5,166.00	1,403.88	3,762.12	27.18%
<b>Total WATER FUND SALARIES</b>	<b>124,545.00</b>	<b>45,930.70</b>	<b>78,614.30</b>	<b>36.88%</b>
<b>254-43200.2 WATER FUND BENEFITS</b>				
254-43200.210 HEALTH INS & OTHER BENEFIT	40,682.00	15,382.72	25,299.28	37.81%
254-43200.220 SOCIAL SECURITY	9,658.00	3,530.22	6,127.78	36.55%
254-43200.226 WORKERS COMP INSURANCE	5,528.00	2,409.75	3,118.25	43.59%
254-43200.230 RETIREMENT	10,538.00	3,883.05	6,654.95	36.85%
254-43200.250 UNEMPLOYMENT INSURANCE	353.00	22.35	330.65	6.33%
<b>Total WATER FUND BENEFITS</b>	<b>66,759.00</b>	<b>25,228.09</b>	<b>41,530.91</b>	<b>37.79%</b>
254-43200.330 OTHER PROFESSIONAL SERVIC	1,000.00	1,037.50	-37.50	103.75%
254-43200.335 AUDIT	4,217.00	3,329.16	887.84	78.95%
254-43200.340 COMPUTER EXPENSES	2,100.00	1,105.21	994.79	52.63%
254-43200.410 WATER AND SEWER CHARGE	400.00	46.89	353.11	11.72%
254-43200.411 CWD WATER PURCHASE	460,300.00	248,106.09	212,193.91	53.90%
254-43200.412 STATE WATER TAX	11,352.00	6,087.00	5,265.00	53.62%
254-43200.430 WATER LINES MAINT-BREAKS	16,000.00	19,799.39	-3,799.39	123.75%
254-43200.441 RIGHT OF WAY AGREEMENTS	142.00	0.00	142.00	0.00%
254-43200.491 CONTRACTUAL SERVICES	113,888.00	56,944.00	56,944.00	50.00%
254-43200.500 TRAINING, CONFERENCES, DU	2,000.00	510.00	1,490.00	25.50%
254-43200.521 LIABILITY & PROPERTY INS.	3,347.00	3,619.50	-272.50	108.14%
254-43200.535 TELEPHONE SERVICES	1,000.00	662.50	337.50	66.25%

WATER FUND

Account	Budget	Actual	Budget Balance	Actual % of Budget
254-43200.536 POSTAGE	2,000.00	1,095.16	904.84	54.76%
254-43200.550 PRINTING AND ADVERTISING	2,000.00	0.00	2,000.00	0.00%
254-43200.570 MAINTENANCE OTHER	1,000.00	3,540.84	-2,540.84	354.08%
254-43200.572 INTERVIEW COSTS	0.00	1,055.00	-1,055.00	100.00%
254-43200.610 SUPPLIES	5,500.00	2,239.86	3,260.14	40.72%
254-43200.612 UNIFORMS,BOOTS,ETC	1,500.00	806.47	693.53	53.76%
254-43200.613 METERS AND PARTS	0.00	302.80	-302.80	100.00%
254-43200.614 DISTRIBUTION MATERIALS	6,500.00	20,963.60	-14,463.60	322.52%
254-43200.622 ELECTRICAL SERVICE	700.00	290.31	409.69	41.47%
254-43200.623 HEATING/NATURAL GAS	3,000.00	752.57	2,247.43	25.09%
254-43200.626 GAS,GREASE AND OIL	3,500.00	598.07	2,901.93	17.09%
254-43200.742 TRANS TO CAPITAL RESERVE	140,000.00	70,000.00	70,000.00	50.00%
254-43200.891 CAPITAL OUTLAY	0.00	3,446.63	-3,446.63	100.00%
<b>Total GENERAL EXPENSES</b>	<b>972,750.00</b>	<b>517,497.34</b>	<b>455,252.66</b>	<b>53.20%</b>
<b>254-4321 GF WATER EXPENSES</b>				
254-43210.411 CWD WATER PURC - GF	2,767,603.00	1,300,311.25	1,467,291.75	46.98%
254-43210.412 STATE WATER TAX - GF	68,255.00	31,901.65	36,353.35	46.74%
<b>Total GF WATER EXPENSES</b>	<b>2,835,858.00</b>	<b>1,332,212.90</b>	<b>1,503,645.10</b>	<b>46.98%</b>
<b>Total OPERATING EXPENSES</b>	<b>3,808,608.00</b>	<b>1,849,710.24</b>	<b>1,958,897.76</b>	<b>48.87%</b>
<b>254-433 CAPITAL PROJECT EXPENSES</b>				
254-43330.001 RAILROAD AVE. REDY/WTR LN	0.00	1,266.01	-1,266.01	100.00%
254-43330.002 METER REPLACEMENT PROGRAM	0.00	5,292.32	-5,292.32	100.00%
254-43330.004 MAPLE ST. CULVT/WTRLIN	0.00	39,580.83	-39,580.83	100.00%
254-43330.005 SERIES 3 BOND INTEREST	0.00	6,592.38	-6,592.38	100.00%
<b>254-43332 BONDED PROJECTS</b>				
254-43332.003 HILLCREST DRNG/N HILLCRES	0.00	102.40	-102.40	100.00%
254-43332.005 BRIAR LANE RD/SDWK/WTR LN	0.00	63,140.75	-63,140.75	100.00%
254-43332.006 BRIAR/ROSEWOOD WTR LN	0.00	313,275.69	-313,275.69	100.00%
<b>Total BONDED PROJECTS</b>	<b>0.00</b>	<b>376,518.84</b>	<b>-376,518.84</b>	<b>100.00%</b>
<b>Total CAPITAL PROJECT EXPENSES</b>	<b>0.00</b>	<b>429,250.38</b>	<b>-429,250.38</b>	<b>100.00%</b>
<b>Total EXPENSES</b>	<b>3,808,608.00</b>	<b>2,278,960.62</b>	<b>1,529,647.38</b>	<b>59.84%</b>
<b>Total Expenditures</b>	<b>3,808,608.00</b>	<b>2,278,960.62</b>	<b>1,529,647.38</b>	<b>59.84%</b>
<b>Total WATER FUND</b>	<b>0.00</b>	<b>-245,186.49</b>	<b>245,186.49</b>	
<b>255-3 REVENUE</b>				
<b>255-34 OPERATING REVENUE</b>				
<b>255-348 VILLAGE USER CHARGES</b>				
255-34801.000 VILLAGE USER CHARGE	681,161.00	465,778.17	215,382.83	68.38%
255-34811.000 VILLAGE USER PENALTIES	3,000.00	1,696.56	1,303.44	56.55%
255-34812.000 VILL. SEPTAGE DISCHARGE I	15,000.00	13,711.45	1,288.55	91.41%

WASTEWATER FUND

Account	Budget	Actual	Budget Balance	Actual % of Budget
255-34813.000 VILLAGE LEACHATE REVENUES	0.00	919.94	-919.94	100.00%
<b>Total VILLAGE USER CHARGES</b>	<b>699,161.00</b>	<b>482,106.12</b>	<b>217,054.88</b>	<b>68.95%</b>
<b>255-349 TRI-TOWN REVENUES</b>				
255-34900.000 WASTEWATER CHARGE - ESSEX	436,976.00	182,073.35	254,902.65	41.67%
255-34901.000 WASTEWATER CHARGE - WILLI	611,766.00	429,692.84	182,073.16	70.24%
255-34903.001 SHARED SEPTAGE REVENUES	5,000.00	0.00	5,000.00	0.00%
255-34903.005 PUMP STATION MAINT. FEES	30,300.00	15,150.00	15,150.00	50.00%
<b>Total TRI-TOWN REVENUES</b>	<b>1,084,042.00</b>	<b>626,916.19</b>	<b>457,125.81</b>	<b>57.83%</b>
<b>Total OPERATING REVENUE</b>	<b>1,783,203.00</b>	<b>1,109,022.31</b>	<b>674,180.69</b>	<b>62.19%</b>
<b>255-39 NON OPERATING INCOME</b>				
255-39000.001 CURRENT YR CONTRIBUTION I	0.00	150,000.00	-150,000.00	100.00%
255-39700.002 ESSEX - DEBT PAYMENT	0.00	263,483.53	-263,483.53	100.00%
255-39700.003 WILLISTON - DEBT PAYMENT	0.00	249,111.70	-249,111.70	100.00%
255-39700.004 ESSEX JCT - DEBT PAYMENT	0.00	307,422.05	-307,422.05	100.00%
<b>Total NON OPERATING INCOME</b>	<b>0.00</b>	<b>970,017.28</b>	<b>-970,017.28</b>	<b>100.00%</b>
<b>Total REVENUE</b>	<b>1,783,203.00</b>	<b>2,079,039.59</b>	<b>-295,836.59</b>	<b>116.59%</b>
<b>Total Revenues</b>	<b>1,783,203.00</b>	<b>2,079,039.59</b>	<b>-295,836.59</b>	<b>116.59%</b>
<b>255-43 EXPENSES</b>				
<b>255-4320 GENERAL EXPENSES</b>				
<b>255-43200.1 WWTF SALARIES</b>				
255-43200.110 SALARIES REGULAR	333,046.00	171,758.01	161,287.99	51.57%
255-43200.130 SALARIES OVERTIME	48,000.00	25,393.66	22,606.34	52.90%
255-43200.140 SALARIES PART TIME	8,139.00	16,724.91	-8,585.91	205.49%
<b>Total WWTF SALARIES</b>	<b>389,185.00</b>	<b>213,876.58</b>	<b>175,306.42</b>	<b>54.95%</b>
<b>255-43200.2 WWTF BENEFITS</b>				
255-43200.210 HEALTH INS & OTHER BENEFIT	109,133.00	46,198.52	62,934.48	42.33%
255-43200.220 SOCIAL SECURITY	30,142.00	16,192.22	13,949.78	53.72%
255-43200.226 WORKERS COMP INSURANCE	17,400.00	9,292.63	8,107.37	53.41%
255-43200.230 RETIREMENT	33,305.00	17,003.27	16,301.73	51.05%
255-43200.250 UNEMPLOYMENT INSURANCE	837.00	131.33	705.67	15.69%
<b>Total WWTF BENEFITS</b>	<b>190,817.00</b>	<b>88,817.97</b>	<b>101,999.03</b>	<b>46.55%</b>
255-43200.320 LEGAL SERVICES	1,000.00	0.00	1,000.00	0.00%
255-43200.330 OTHER PROFESSIONAL SERVIC	6,000.00	626.00	5,374.00	10.43%
255-43200.335 AUDIT	4,950.00	3,908.15	1,041.85	78.95%
255-43200.410 WATER AND SEWER CHARGE	4,000.00	1,000.27	2,999.73	25.01%
255-43200.432 VEHICLE MAINTENANCE	3,500.00	1,603.84	1,896.16	45.82%

Account	Budget	Actual	Budget Balance	Actual % of Budget
255-43200.491 CONTRACTUAL SERVICES	56,944.00	28,472.00	28,472.00	50.00%
255-43200.500 TRAINING, CONFERENCES, DU	6,500.00	2,678.95	3,821.05	41.21%
255-43200.521 LIABILITY & PROPERTY INS.	23,808.00	22,988.67	819.33	96.56%
255-43200.535 TELEPHONE SERVICES	6,000.00	2,423.47	3,576.53	40.39%
255-43200.565 GRIT DISPOSAL	9,000.00	5,763.19	3,236.81	64.04%
255-43200.567 SLUDGE PROCESSING	130,000.00	60,300.00	69,700.00	46.38%
255-43200.568 SLUDGE MANAGEMENT	150,000.00	51,871.20	98,128.80	34.58%
255-43200.569 WWTF ANNUAL PERMIT FEE	7,500.00	0.00	7,500.00	0.00%
255-43200.570 MAINTENANCE OTHER	85,000.00	35,152.84	49,847.16	41.36%
255-43200.577 CONTRACT LABORATORY SERVI	9,000.00	5,304.49	3,695.51	58.94%
255-43200.610 SUPPLIES	10,000.00	4,067.60	5,932.40	40.68%
255-43200.612 UNIFORMS,BOOTS,ETC	6,000.00	2,014.10	3,985.90	33.57%
255-43200.618 SUPPLIES - LABORATORY	13,000.00	9,285.59	3,714.41	71.43%
255-43200.619 CHEMICALS	195,000.00	159,239.47	35,760.53	81.66%
255-43200.622 ELECTRICAL SERVICE	150,000.00	65,078.89	84,921.11	43.39%
255-43200.623 HEATING/NATURAL GAS	20,000.00	7,319.87	12,680.13	36.60%
255-43200.626 GAS,GREASE AND OIL	6,000.00	2,667.93	3,332.07	44.47%
255-43200.742 TRANS TO CAPITAL RESERVE	300,000.00	150,000.00	150,000.00	50.00%
<b>Total GENERAL EXPENSES</b>	<b>1,783,204.00</b>	<b>924,461.07</b>	<b>858,742.93</b>	<b>51.84%</b>
<b>255-433 CAPITAL PROJECTS/EXPENSES</b>				
255-43330.000 ARRA Loan-ARR1-004 Admin F	0.00	631.29	-631.29	100.00%
255-43330.001 RZEDB Interest	0.00	24,112.14	-24,112.14	100.00%
255-43330.002 DIGESTER CLEARNING	75,000.00	0.00	75,000.00	0.00%
255-43330.006 RETRNR ACTIVATED SLUDGE PU	20,000.00	0.00	20,000.00	0.00%
255-43330.007 CWSRF RF1-148 ADMIN FEE	0.00	258,500.00	-258,500.00	100.00%
255-43330.008 GAS COMPRESSOR	18,000.00	11,239.23	6,760.77	62.44%
255-43330.009 AUTOMATIC SAMPLERS	30,000.00	0.00	30,000.00	0.00%
255-43330.010 20 YR CAPITAL PLANNING	30,000.00	0.00	30,000.00	0.00%
255-43330.011 HEADWORKS SCREEN	200,000.00	0.00	200,000.00	0.00%
255-43330.012 ALKALINITY CNTRL INSTALLA	95,000.00	0.00	95,000.00	0.00%
<b>Total CAPITAL PROJECTS/EXPENSES</b>	<b>468,000.00</b>	<b>294,482.66</b>	<b>173,517.34</b>	<b>62.92%</b>
<b>255-434 NON-OPERATING EXPENSES</b>				
<b>Total NON-OPERATING EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total EXPENSES</b>	<b>2,251,204.00</b>	<b>1,218,943.73</b>	<b>1,032,260.27</b>	<b>54.15%</b>
<b>Total Expenditures</b>	<b>2,251,204.00</b>	<b>1,218,943.73</b>	<b>1,032,260.27</b>	<b>54.15%</b>
<b>Total WASTEWATER FUND</b>	<b>-468,001.00</b>	<b>860,095.86</b>	<b>-1,328,096.86</b>	
<b>256-3 REVENUE</b>				
<b>256-33 INTERGOVERNMENTAL REVENUE</b>				
256-33900.000 ESSEX PUMP STATION FEES	23,128.00	6,450.02	16,677.98	27.89%
256-33900.001 PARY AGREEMNT REV	15,000.00	3,750.00	11,250.00	25.00%

Account	Budget	Actual	Budget Balance	Actual % of Budget
<b>Total INTERGOVERNMENTAL REVENUE</b>	<b>38,128.00</b>	<b>10,200.02</b>	<b>27,927.98</b>	<b>26.75%</b>
<b>256-34 OPERATING REVENUE</b>				
<b>256-348 USER CHARGES</b>				
256-34801.000 ANNUAL CUSTOMER CHARGE	552,556.00	388,892.59	163,663.41	70.38%
256-34811.000 ANNUAL CUSTOMER CHARGE -	2,500.00	1,334.22	1,165.78	53.37%
256-34821.000 HOOK ON FEES	30,000.00	51,000.00	-21,000.00	170.00%
<b>Total USER CHARGES</b>	<b>585,056.00</b>	<b>441,226.81</b>	<b>143,829.19</b>	<b>75.42%</b>
<b>Total OPERATING REVENUE</b>	<b>585,056.00</b>	<b>441,226.81</b>	<b>143,829.19</b>	<b>75.42%</b>
<b>256-39 NON OPERATING REVENUE</b>				
256-39000.001 CURRENT YR CONTRIBUTION I	0.00	47,500.00	-47,500.00	100.00%
256-39200.001 WWTF CAPACITY SALE REVENU	0.00	100,000.00	-100,000.00	100.00%
<b>Total NON OPERATING REVENUE</b>	<b>0.00</b>	<b>147,500.00</b>	<b>-147,500.00</b>	<b>100.00%</b>
<b>Total REVENUE</b>	<b>623,184.00</b>	<b>588,926.83</b>	<b>24,257.17</b>	<b>96.11%</b>
<b>Total Revenues</b>	<b>623,184.00</b>	<b>588,926.83</b>	<b>24,257.17</b>	<b>96.11%</b>
<b>256-43 EXPENSES</b>				
<b>256-432 OPERATING EXPENSES</b>				
<b>256-43200.1 SANITATION SALARIES</b>				
256-43200.110 SALARIES REGULAR	82,591.00	49,066.44	33,524.56	59.41%
256-43200.130 SALARIES OVERTIME	12,000.00	7,420.29	4,579.71	61.84%
256-43200.140 SALARIES PART TIME	5,166.00	1,403.88	3,762.12	27.18%
<b>Total SANITATION SALARIES</b>	<b>99,757.00</b>	<b>57,890.61</b>	<b>41,866.39</b>	<b>58.03%</b>
<b>256-43200.2 SANITATION BENEFITS</b>				
256-43200.210 HEALTH INS & OTHER BENEFIT	40,682.00	22,180.97	18,501.03	54.52%
256-43200.220 SOCIAL SECURITY	7,690.00	4,529.27	3,160.73	58.90%
256-43200.226 WORKERS COMP INSURANCE	4,581.00	2,838.06	1,742.94	61.95%
256-43200.230 RETIREMENT	8,259.00	4,892.73	3,366.27	59.24%
256-43200.250 UNEMPLOYMENT INSURANCE	328.00	37.52	290.48	11.44%
<b>Total SANITATION BENEFITS</b>	<b>61,540.00</b>	<b>34,478.55</b>	<b>27,061.45</b>	<b>56.03%</b>
256-43200.330 OTHER PROFESSIONAL SERVIC	1,000.00	366.00	634.00	36.60%
256-43200.335 AUDIT	2,108.00	1,664.58	443.42	78.96%
256-43200.340 COMPUTER EXPENSES	1,000.00	2,210.41	-1,210.41	221.04%
256-43200.410 WATER AND SEWER CHARGE	500.00	140.32	359.68	28.06%
256-43200.430 SANITATION LINES MAINTENA	6,000.00	972.19	5,027.81	16.20%
256-43200.434 PUMP STATION MAINTENANCE	8,000.00	7,816.60	183.40	97.71%
256-43200.436 SANIT. LINE BACK-UP CLEAN	1,500.00	0.00	1,500.00	0.00%
256-43200.441 RIGHT OF WAY AGREEMENTS	1,058.00	1,562.88	-504.88	147.72%



Account	Budget	Actual	Budget Balance % of	Actual of Budget
256-43200.491 CONTRACTUAL SERVICES	144,188.00	72,094.00	72,094.00	50.00%
256-43200.500 TRAINING, CONFERENCES, DU	150.00	0.00	150.00	0.00%
256-43200.521 LIABILITY & PROPERTY INS.	8,183.00	7,712.58	470.42	94.25%
256-43200.536 POSTAGE	3,500.00	2,190.30	1,309.70	62.58%
256-43200.550 PRINTING AND ADVERTISING	500.00	0.00	500.00	0.00%
256-43200.570 MAINTENANCE OTHER	1,500.00	11,931.91	-10,431.91	795.46%
256-43200.610 SUPPLIES	1,000.00	155.26	844.74	15.53%
256-43200.612 UNIFORMS,BOOTS,ETC	1,500.00	641.25	858.75	42.75%
256-43200.622 ELECTRICAL SERVICE	11,000.00	4,344.27	6,655.73	39.49%
256-43200.623 HEATING/NATURAL GAS	1,700.00	664.71	1,035.29	39.10%
256-43200.626 GAS,GREASE AND OIL	2,500.00	816.89	1,683.11	32.68%
256-43200.742 TRANS TO CAPITAL RESERVE	95,000.00	47,500.00	47,500.00	50.00%
256-43200.891 CAPITAL OUTLAY	0.00	5,133.33	-5,133.33	100.00%
<b>256-43220 ESSEX PS COSTS</b>				
256-43220.001 SUSIE WILSON PS COSTS	9,000.00	4,387.81	4,612.19	48.75%
256-43220.002 WEST ST PS COSTS	10,000.00	5,314.91	4,685.09	53.15%
<b>Total ESSEX PS COSTS</b>	<b>19,000.00</b>	<b>9,702.72</b>	<b>9,297.28</b>	<b>51.07%</b>
<b>Total OPERATING EXPENSES</b>	<b>472,184.00</b>	<b>269,989.36</b>	<b>202,194.64</b>	<b>57.18%</b>
<b>256-433 CAPITAL PROJECTS/EXPENSE</b>				
256-43330.002 METER REPLACEMENT PROGRAM	0.00	9,836.41	-9,836.41	100.00%
256-43330.007 ARRA Loan-AR1-004 Admin F	0.00	3,823.82	-3,823.82	100.00%
<b>Total CAPITAL PROJECTS/EXPENSE</b>	<b>0.00</b>	<b>13,660.23</b>	<b>-13,660.23</b>	<b>100.00%</b>
<b>256-434 NON OPERATING EXPENSES</b>				
256-43455.001 TRANS TO WWTF FOR DEBT PY	0.00	307,422.05	-307,422.05	100.00%
<b>Total NON OPERATING EXPENSES</b>	<b>0.00</b>	<b>307,422.05</b>	<b>-307,422.05</b>	<b>100.00%</b>
<b>Total EXPENSES</b>	<b>472,184.00</b>	<b>591,071.64</b>	<b>-118,887.64</b>	<b>125.18%</b>
<b>Total Expenditures</b>	<b>472,184.00</b>	<b>591,071.64</b>	<b>-118,887.64</b>	<b>125.18%</b>
<b>Total SANITATION FUND</b>	<b>151,000.00</b>	<b>7,855.19</b>	<b>143,144.81</b>	
<b>Total All Funds</b>	<b>-352,001.00</b>	<b>57,258.00</b>	<b>-409,259.00</b>	

Village of Essex Junction, Vermont  
BASIC FINANCIAL STATEMENTS

June 30, 2016

Village of Essex Junction, Vermont  
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**Kittell Branagan & Sargent**

*Certified Public Accountants*

Vermont License # 167

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Village of Essex Junction, Vermont  
Essex Junction, Vermont

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 Village of Essex Junction, Vermont, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Village'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. 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 entity'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 entity'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 above 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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance 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 the management's discussion and analysis and budgetary comparison information on page 32 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 agency fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and budgetary schedules for the enterprise funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Kittell, Braragan + Sargent*

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

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, 2016.

***Financial Highlights***

- Assets exceeded liabilities and deferred inflows of resources on June 30, 2016 by \$25,724,161 (*net position*). Of this amount, \$4,055,242 (*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 \$174,659. Of this amount, net position attributable to governmental activities increased by \$377,761. Net position attributable to business-type activities decreased by \$203,102.
- Fund balances of governmental funds decreased by \$1,411,114 in FYE16. The General Fund had \$491,445 of unassigned fund balance at 6/30/16 which is equal 12.4% of the approved FYE17 General Fund Budget. An amount of \$96,000 of fund balance is proposed to be transferred to the Capital Reserve Fund in FYE18. As of 6/30/15, the General Fund had \$352,378 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.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

**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 Primary Government	
	2016	2015	2016	2015	2016	2015
Current & other assets	\$ 4,341,053	\$ 3,837,960	\$ 3,493,237	\$ 3,587,736	\$ 7,834,290	\$ 7,425,696
Capital assets	<u>15,738,402</u>	<u>14,139,030</u>	<u>23,821,335</u>	<u>24,568,599</u>	<u>39,559,737</u>	<u>38,707,629</u>
Total Assets	<u>\$20,079,455</u>	<u>\$17,976,990</u>	<u>\$27,314,572</u>	<u>\$28,156,335</u>	<u>\$47,394,027</u>	<u>\$46,133,325</u>
Current liabilities	\$ 2,633,821	\$ 480,673	\$ 748,126	\$ 548,724	\$ 3,381,947	\$ 1,029,397
Non-Current liabilities	<u>2,844,339</u>	<u>3,276,689</u>	<u>15,439,674</u>	<u>16,277,737</u>	<u>18,284,013</u>	<u>19,554,426</u>
Total Liabilities	<u>\$ 5,478,160</u>	<u>\$ 3,757,362</u>	<u>\$16,187,800</u>	<u>\$16,826,461</u>	<u>\$21,665,960</u>	<u>\$20,583,823</u>
Deferred Inflows	<u>\$ 3,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,906</u>	<u>\$ -</u>
Net Position					-	-
Net investment in capital assets	\$12,942,302	\$13,164,762	\$ 7,823,421	\$ 8,674,838	\$20,765,723	\$21,839,600
Restricted	755,983	3,630	147,213	-	903,196	3,630
Unrestricted	<u>899,104</u>	<u>1,051,236</u>	<u>3,156,138</u>	<u>2,655,036</u>	<u>4,055,242</u>	<u>3,706,272</u>
Total Net Position	<u>\$14,597,389</u>	<u>\$14,219,628</u>	<u>\$11,126,772</u>	<u>\$11,329,874</u>	<u>\$25,724,161</u>	<u>\$25,549,502</u>

As stated above, assets exceeded liabilities and deferred inflows of resources by \$25,724,161 at the end of fiscal year 2016. Assets at the end of fiscal year 2015 exceeded liabilities by \$25,549,502.

The largest portion of the Village's net position is in its investment in capital assets (84%). 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.



Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

An amount of \$903,196 of the Village's net position is subject to restrictions on how it may be used. These funds are primarily unspent bond proceeds. Unrestricted net assets (\$4,055,242) 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).

	Governmental Activities		Business-type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for services	\$ 351,433	\$ 84,383	\$ 6,191,394	\$ 5,895,268	\$ 6,542,827	\$ 5,979,651
Operating grants & contributions	884,064	150,094	-	-	884,064	150,094
Capital grants & contr.	245,095	445,139	174,752	250,847	419,847	695,986
<b>General Revenues</b>						
Property taxes/PILOT Unrestricted	2,564,285	3,017,264	-	-	2,564,285	3,017,264
investment earnings	6,957	4,934	4,452	5,335	11,409	10,269
Other revenues	4,147	9,327	-	2,059	4,147	11,386
<b>Total Revenues</b>	<u>4,055,981</u>	<u>3,711,141</u>	<u>6,370,598</u>	<u>6,153,509</u>	<u>10,426,579</u>	<u>9,864,650</u>
<b>Expenses</b>						
<b>Governmental activities</b>						
General Government	1,692,141	737,050	-	-	1,692,141	737,050
Public Safety	299,463	393,475	-	-	299,463	393,475
Highways and Streets	930,120	1,335,321	-	-	930,120	1,335,321
Culture and Recreation	669,831	821,794	-	-	669,831	821,794
Interest on long-term debt	86,665	80,614	-	-	86,665	80,614
<b>Business-type activities</b>						
Water	-	-	3,531,566	3,496,725	3,531,566	3,496,725
Sanitation	-	-	593,362	521,025	593,362	521,025
Wastewater	-	-	2,448,772	2,427,150	2,448,772	2,427,150
<b>Total Expenses</b>	<u>3,678,220</u>	<u>3,368,254</u>	<u>6,573,700</u>	<u>6,444,900</u>	<u>10,251,920</u>	<u>9,813,154</u>
Changes in net position	377,761	342,887	(203,102)	(291,391)	174,659	51,496
Net position - July 1,	<u>14,219,628</u>	<u>13,876,741</u>	<u>11,329,874</u>	<u>11,621,265</u>	<u>25,549,502</u>	<u>25,498,006</u>
Net position - June 30,	<u>\$ 14,597,389</u>	<u>\$ 14,219,628</u>	<u>\$ 11,126,772</u>	<u>\$ 11,329,874</u>	<u>\$ 25,724,161</u>	<u>\$ 25,549,502</u>

At the end of FYE16, 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 2016. The Water Fund has \$147,213 that is restricted for bond projects.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

**Governmental activities.** Governmental activities increased the Village's net position by \$377,761 in FYE16. Expenditures in governmental funds exceeded revenues by \$1,411,114. The Village decreased its investment in capital assets by \$222,460 and unrestricted net position decreased by \$152,132. Restricted net position increased by \$6.

**Business-type activities.** Business-type activities decreased the Village's net position by \$203,102.

#### **Water Fund**

The Water Fund had a budgetary net income of \$36,807 in FYE16. Disregarding GlobalFoundries pass through revenues and expenses, Water Fund revenues were \$55,389 more than budget while expenditures were \$18,582 more than budgeted. Revenue items that were overbudget were Residential Water Sales, Large User Water Sales and Miscellaneous Unclassified Revenue. Residential Water Sales were higher than budgeted due to more than anticipated water use. Large User sales were higher than anticipated because of high unaccounted water. Miscellaneous Unclassified Revenue consisted of penalties due to late payments and scrap metal sales. The Line items in the Water Fund that were substantially overbudget were CWD Water Purchase, Supplies, Distribution Materials and Capital Outlay. The high CWD Water Purchase can be linked directly to the high water sales and unaccounted water. Capital Outlay consisted of the purchase of heaters for the water building and replacement of the cradle for the water meter reading handheld device. Projects completed or begun in the Water Fund funded by a \$3.3 million bond shared with the General Fund were: Hillcrest Waterline, \$71,719 (completed); and Briar Lane Water line, \$98,081 (continued). Other projects completed with Water Fund Capital Reserve funds were: Maple St. Waterlines (\$181,599). The water meter replacement project was continued (\$14,990).

#### **Sanitation Fund**

The Sanitation Fund had a budgetary net income of \$152,183. Sanitation revenues were \$184,642 more than budgeted while expenditures were \$136,634 more than budgeted. Hook-on fees were \$128,000 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 included \$141,000 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 over-spent by \$8,634. Sanitation personnel costs were lower than budgeted by \$18,272 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 \$17,107. Sanitation Lines Maintenance was also over budget by \$8,295. 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 \$29,980 in FYE16. The Sanitation Fund Capital Projects completed in FYE16 were Miscellaneous Pump Station Work (\$14,627), River Street Pump Station Control Panel (\$20,715), Manhole Rehab (\$20,000), and South St. Pumps and Valves (\$2,482).

#### **Wastewater Treatment Fund**

The Wastewater Treatment Facility had a budgetary net income of \$124,792 in FYE16. Revenues were over budget by \$34,667 while expenditures were less than budget by \$90,125. 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 at the end of fiscal 2016. The amounts designated to each community at 6/30/16 are: Essex Junction, \$290,576; Town of Essex, \$104,204; and Town of Williston, \$64,788. Each community determines how much it wants to leave in this "rate stabilization fund." Accounts that contributed significantly to the surplus in FYE16 are Health Insurance and Other Benefits, \$38,396; Electrical Service, \$69,529; and Sludge Management, \$33,593. The Health Insurance surplus is due to the continued postponement of a planned new hire. The surpluses in Health Insurance and Regular Salaries are partially offset by a deficit in Part-time Salaries. The surpluses in Electricity and Sludge Management are due to continuing to adjust to the processes for the major upgrade completed in FYE14. The management of the Co-Generation system also has been an adjustment. Surpluses were offset by a deficit in Maintenance Other. The only Capital Project completed in FYE 16 was Networking and Software costing \$12,937.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

***Financial Analysis of Major Governmental Funds***

**The General Fund**

The General Fund had a surplus of \$44,219 in FYE16. 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 \$733,552 at the end of fiscal year 2015 to \$777,771 at the end of fiscal year 2016. Of the \$777,771 fund balance, \$122,677 is nonspendable (inventories and prepaid expenses), \$163,649 is committed or assigned (see page 27 of notes for breakdown). Thus, there exists \$491,445 of unassigned fund balance in the General Fund. The unassigned fund balance is equal to 12.4% of the FYE17 Budget. A transfer of \$96,000 is proposed to the Capital Reserve Fund in FYE18. This transfer will be voted on at the April 2017 Annual Meeting. 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 FYE16, revenues were higher than budgeted by \$14,124. Revenues that were significantly higher than anticipated were License and Zoning Fees (+\$8,153) due to higher than anticipated zoning permit activity and Miscellaneous Street Receipts (+9,312) due to unexpectedly high excavation permits.
- Expenditures excluding those for grants and donations received in FYE16 were \$62,271 less than budgeted. The following analysis will identify amounts varying substantially from budget and give an explanation of what transpired during the year. Please see page 32 of the notes for the General Fund Budget to Actual comparison. Please note Health Insurances expenses in all budgets were lower than budget due to a less expensive plan being offered to employees in FYE16 than had been considered when the budget was compiled.
  - A) General Government expenses were under budget by \$26,467. General Governmental Departments include Administration and Lincoln Hall. Line items underspent included Legal Fees, Training and Conferences and Computer Expenses. Some items were underspent due to the combining with the Town of Essex. There were over expenditures in the Salaries line items as there was extra work involved in the combining of Village and Town Finance Departments. The Lincoln Hall budget was on target.
  - B) Public Safety (Fire Department) was underspent by less than 2%. Over-expenditures in Vehicle Maintenance, Building Maintenance and Supplies were balanced by under-expenditures in Training, Conferences and Dues, uniforms, heating, and lower than anticipated vehicle fuel costs.
  - C) Public Works (Street budget) was less than 1 percent under-budget. Over-expenditures in Engineering, Supplies and Pavement Maintenance, Equipment rentals and Signs and Posts were offset by under-expenditures in Winter Maintenance (warm winter), Gas Grease and Oil due to lower than expected fuel prices, and personnel costs. Personnel costs were lower than budget due to the delay in hiring a replacement employee.
  - D) Community Development (Community Development and Economic Development Departments) were underspent by \$33,646. Line items substantially underspent include Legal Services, Computer Expenses (due to the combining of Finance with the Town of Essex) and Recording Fees (due to the combining with the Town of Essex) in the Community Development Department. In Economic Development underspent line items were Block Party Expense (due to the cancelling of the event because of bad weather), Matching Grant Funds and New Programs that were not needed, and Annual Support of Organizations where the contribution for Essex Rescue was provided by the Town of Essex and, therefore, not made in the Village budget.
  - E) Culture and Recreation which includes the Brownell Library and Senior Support was underspent by \$56,122. The under-expenditure can be attributed to hiring the Assistant Director later in the year than anticipated and over-budgeting for the new Director position when the budget was put together.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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F) Grants received and expended were received for the Library, Community Development, and the Street Department. The Library received from the State of Vermont a grant for the First Wednesdays program (\$650), a Performer Grant of \$100, a grant for courier service of \$240 and an LSTA (Library Services and Technology Act) grant of \$2,326. The Library received donations from the Friends of the Brownell Library for books, performances and equipment totaling \$7,654. Community Development received a grant of \$4,995 from the State to install an electrical vehicle charging station. The Street Department also received \$1,500 from a State of Vermont Caring for Canopy grant for tree maintenance. The Village received an equipment grant from the Vermont League of Cities and Towns of \$920 and a donation of \$150 from the Lions Club for a permanent Christmas Tree.

#### **Capital Reserve Fund**

The Capital Reserve Fund had a fund balance of \$182,922 as of June 30, 2016 and a fund balance of \$255,155 as of June 30, 2015. During the year the following projects were completed: Lincoln Hall Restoration (\$356,822), Main St. Sidewalk Scoping Study (\$16,204), Fire House LED Lighting (\$15,173) and Brownell Library Carpet Replacement (\$29,628). The Crescent Connector Project progressed for a cost of 99,178 with reimbursement in the year of \$89,209. 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. The Multi-use Safety Path was continued at a cost of \$17,129 in FYE16 with grant reimbursement of \$15,660. The Pearl St. Linking Sidewalk project was continued at a cost of \$46,856. The Pearl St. Linking Sidewalk is a "Circ-Alternative" project and will be fully funded by Federal grant funds. Roads resurfaced were Countryside Dr., Tamarack Dr., Vale Dr. and Corduroy Rd.

#### **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 \$215,455 at the beginning of FYE16 and \$318,574 as of the end of FYE16. Expenditures in the Rolling Stock Fund in FYE16 totaled \$190,975. The Village purchased a Dump Truck for \$138,701 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 \$100,000 at year end.

#### **Capital Assets**

The Village of Essex Junction's investment in capital assets for its governmental and business-type activities as of June 30, 2016 totaled \$39,559,737 (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 Countryside Dr., Tamarack Dr., Vale Dr. and Corduroy Rd.
- Lincoln Hall Masonry was repaired and new siding installed
- Brownell Library carpet was replaced
- LED Lighting was installed in the Fire House.
- Hillcrest/No Hillcrest Drainage, Curb and Road Reconstruction\*

Village of Essex Junction, Vermont  
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- Main St. Storm Drainage Project was completed\*
- Portions of Maple St. Roadway and Drainage Reconstructed\*
- Electric Vehicle Charging Station Installed
- Work progressed on Crescent Connector Rd.
- Work continued on the Multi-use Safety Path
- Work continued on the Pearl St. Linking Project
- A dump truck was purchased
- A dump truck was traded in

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

- 2 Water Lines were replaced on Maple St.
- A water line was replaced on Hillcrest Rd.\*
- Pump Station Controls were improved
- 33 commercial and 36 residential radio frequency water meters were installed

\*These assets were purchased with money from a bond from the Vermont Bond Bank

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 7 of this report.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Land	\$ 55,742	\$ 55,742	\$ 118,077	\$ 118,077	\$ 173,819	\$ 173,819
Construction in Progress	1,786,526	1,510,610	105,244	53,273	1,891,770	1,563,883
Antiques and Works of Art	7,550	7,550	-	-	7,550	7,550
Buildings and Bldg Improvements	2,375,161	1,976,713	15,171,806	15,171,806	17,546,967	17,148,519
Vehicles, Machinery, Equip, Furniture & Traffic Signals	6,191,800	6,131,928	5,057,991	4,940,526	11,249,791	11,072,454
Library Books	824,895	817,361	-	-	824,895	817,361
Parks	210,984	210,894	-	-	210,984	210,894
Roads, Curbs, Sidewalks & Storm Sewers	10,267,501	8,781,343	164,182	164,182	10,431,683	8,945,525
Distribution and Collection Systems	-	-	21,361,292	21,078,907	21,361,292	21,078,907
Total Assets	21,720,159	19,492,141	41,978,592	41,526,771	63,698,751	61,018,912
Less: Accum. Depr.	<u>(5,981,757)</u>	<u>(5,353,201)</u>	<u>(18,157,257)</u>	<u>(16,958,172)</u>	<u>(24,139,014)</u>	<u>(22,311,373)</u>
Total	<u>\$ 15,738,402</u>	<u>\$ 14,138,940</u>	<u>\$ 23,821,335</u>	<u>\$ 24,568,599</u>	<u>\$ 39,559,737</u>	<u>\$ 38,707,539</u>

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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***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, 2017. The Village paid \$50,000 in principal in FYE16 and the balance on the note is \$100,000 at 6/30/16.

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 6/30/16 is \$222,756.

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 6/30/16, the High School Pump Station project is complete and the Village has borrowed \$1,212,300 and received a subsidy of \$114,800 from the State Clean Water Revolving Fund in the Sanitation Fund. The principal due on the loan as of 6/30/16 is \$1,006,258. As of 6/30/15 the Village had borrowed \$13,525,000 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 was assumed from the Town of Bradford. Principal and interest payments were started in FYE12. As of June 30, 2016, the principal outstanding on this bond was \$1,405,000. 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. In FYE16 the Hillcrest Drainage project, the Main St. Drainage, the Maple St. Culvert/Water line were completed and the Briar Lane Roadway/Sidewalk/Water Line projects were continued. The last project, Briar Lane Roadway/Sidewalk and Water Line was completed in FYE17. At 6/30/16 the outstanding principal on this bond is \$3,135,000.

***Economic Factors and Next Year's Budgets and Rates***

- As of January 2017 the economy continues to improve. The national unemployment rate was at 4.8% in January, down from 4.9% in January 2016 according to the US Dept. of Labor Bureau of Labor Statics. According to the same source, Vermont unemployment was at 3.1% in December 2016, down from 3.5% in December 2015.
- The CPI index for Northeast urban communities was 1.9 % from December 2015 to December 2016. The National City average CPI index was also 2.1% from December 2015 to December 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 have increased since a year ago. According to the AAA the US average price is \$2.28/gallon on 2/13/17 and the Vermont average price is \$1.330/gallon for regular gasoline. The National average was \$1.749 a year ago. The national debt is closing in on \$20 Trillion.
- Donald Trump was elected President in November and has made promises to replace the Affordable Care Act, improve the economy and keep the nation safer from terrorist attacks. The nation is very divided on how they see this presidency.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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- 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. Through these consolidated efforts, over \$80,000 in combined savings has been identified and the Village and Town have been awarded over \$500,000 in stormwater grants that would not have been awarded without the cooperative effort. In the FYE16 budget the cost of Village pavement maintenance was added to the Street Department budget and was paid for by the Town of Essex as a whole. Administrative services such as Accounts Payable and Payroll have been combined on the Town accounting system. In November 2015, the voters of the Town of Essex, Village of Essex Junction and Westford voted to combine school districts. As a result of the combining of school districts, the schools no longer wish to manage the Essex Junction Recreation District. A vote was taken to form a Unified Municipal District to combine Essex Junction Recreation and Parks (EJRP) and the Town of Essex Recreation Department. This vote failed in the Town. The Village Trustees have offered to take the EJRP into the Village as a department and the School District Prudential Committee has accepted the offer. The proposed FYE18 Village budget has incorporated the EJRP.
- Planning applications in the Village remain strong with a preference for one and two bedroom apartments to meet market demand.
  - Work is substantially complete on a new building at 4 Pearl Street that is bringing new retail and commercial facilities, as well as 51 apartments to the Village core.
  - Planning work on the Connector Road continued and the new road itself is scheduled to begin construction in 2017.
  - The Pearl St. Link project is scheduled for the summer of 2017.
  - The State of Vermont paved Maple St. in 2016 and will pave the other Class 1 highways in the Village in the summer of 2017.
  - Roads paved in the summer of 2016 were Mansfield Ave., most of Drury Dr. and the connecting portions of Woods End Dr. and Briar Lane. South Summit St. was paved with the aid of a Class 2 Paving Grant from the State.
  - The multiuse path from the High School to Central Street has been completed
  - 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.
  - The Capital Committee has been prioritizing projects.
- The Village continues to seek grant money to supplement tax revenues. 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. In conjunction with the Town of Essex the Village and Town have been seeking grants for stormwater projects.
- 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 all projects are complete.
- The FYE17 General Fund budget increased by 3.9% from the FYE16 budget. The tax rate increased by 3% from \$0.2366 to \$0.2289. However, a 1 cent tax for Economic Development was added in FYE17. At this time in February 2017 the Trustees have adopted the proposed FYE18 budgets. The FYE18 General Fund budget proposes a 22% increase. The reason for the substantial increase in the budget is the addition of the Essex Junction Recreation Department to the Village Budget. If the increase in the tax rate is compared to the combined Village and Recreation tax rates of FYE16, the estimated rate of \$0.3003 is an increase of 0.97%.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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- Capital projects being undertaken or continued in FYE17 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
  - Pearl St. Linking Sidewalk - \$2,120,000 budget to be funded by Dept of Transportation
  - Brownell Library Stairs Carpet Replacement - \$12,000
  - Hillcrest Sidewalk Project – Engineering - \$38,909

The FYE17 water/sewer/sanitation rates are as follows:

	Quarterly Fixed Charges	Usage Charges
Water	\$22.66/unit	\$0.0157/cubic foot water usage
Wastewater Treatment	\$24.53/unit	\$0.0092/cubic foot water usage
Sanitation	<u>\$22.97/unit</u>	<u>\$0.0054/cubic foot water usage</u>
Total	\$70.16/unit	\$0.0303/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  
 GOVERNMENT-WIDE FINANCIAL STATEMENTS  
 STATEMENT OF NET POSITION  
 June 30, 2016

	Governmental Activities	Business-Type Activities	Total
<u>ASSETS</u>			
<b>CURRENT ASSETS</b>			
Cash	\$ 2,080,311	\$ -	\$ 2,080,311
Restricted cash	752,347	147,213	899,560
Accounts receivable	96,262	917,345	1,013,607
Due from other funds	-	2,353,730	2,353,730
Due from Town	1,289,456	20,303	1,309,759
Inventory	90,528	42,625	133,153
Prepaid expenses	32,149	12,021	44,170
TOTAL CURRENT ASSETS	4,341,053	3,493,237	7,834,290
 CAPITAL ASSETS, net	 15,738,402	 23,821,335	 39,559,737
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 20,079,455	\$ 27,314,572	\$ 47,394,027
<u>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</u>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 6,481	\$ 57,096	\$ 63,577
Accrued payroll	19,875	10,648	30,523
Accrued interest	11,835	5,447	17,282
Due to other funds	2,353,730	-	2,353,730
Current portion notes and bonds payable	241,900	674,935	916,835
TOTAL CURRENT LIABILITIES	2,633,821	748,126	3,381,947
 <b>LONG-TERM LIABILITIES</b>			
Accrued compensated absences	290,139	116,695	406,834
Notes and bonds payable	2,554,200	15,322,979	17,877,179
TOTAL LONG-TERM LIABILITIES	2,844,339	15,439,674	18,284,013
TOTAL LIABILITIES	5,478,160	16,187,800	21,665,960
 <b>DEFERRED INFLOWS</b>			
Deferred revenue	3,906	-	3,906
 <b>NET POSITION</b>			
Net investment in capital assets	12,942,302	7,823,421	20,765,723
Restricted	755,983	147,213	903,196
Unrestricted	899,104	3,156,138	4,055,242
TOTAL NET POSITION	14,597,389	11,126,772	25,724,161
TOTAL LIABILITIES DEFERRED INFLOWS AND NET POSITION	\$ 20,079,455	\$ 27,314,572	\$ 47,394,027

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
 GOVERNMENT-WIDE FINANCIAL STATEMENTS  
 STATEMENT OF ACTIVITIES  
 For the Year Ended June 30, 2016

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Revenues	Capital Grants and Revenues	Governmental Activities	Business-Type Activities	
<b>Governmental activities</b>							
General government	\$ 1,692,141	\$ 340,288	\$ 22,943	\$ 56,565	\$ (1,272,345)	\$ -	\$ (1,272,345)
Public safety	299,463	-	-	-	(299,463)	-	(299,463)
Highways and Streets	930,120	9,312	841,070	181,540	101,802	-	101,802
Culture and Recreation	669,831	1,833	20,051	6,990	(640,957)	-	(640,957)
Interest on long-term debt	86,665	-	-	-	(86,665)	-	(86,665)
Total governmental activities	<u>3,678,220</u>	<u>351,433</u>	<u>884,064</u>	<u>245,095</u>	<u>(2,197,628)</u>	<u>-</u>	<u>(2,197,628)</u>
<b>Business-type activities:</b>							
Water	3,531,566	3,578,853	-	-	-	47,287	47,287
Sanitation	593,362	744,951	-	104,562	-	256,151	256,151
Wastewater	<u>2,448,772</u>	<u>1,867,590</u>	<u>-</u>	<u>70,190</u>	<u>-</u>	<u>(510,992)</u>	<u>(510,992)</u>
Total business-type activities	<u>\$ 6,573,700</u>	<u>\$ 6,191,394</u>	<u>\$ -</u>	<u>\$ 174,752</u>	<u>-</u>	<u>(207,554)</u>	<u>(207,554)</u>
<b>General Revenues:</b>							
Property taxes, levied for general purposes					2,564,285	-	2,564,285
Unrestricted investment earnings					6,957	4,452	11,409
Loss on sale of equipment					(2,728)	-	(2,728)
Miscellaneous					6,875	-	6,875
Total general revenues and transfers					<u>2,575,389</u>	<u>4,452</u>	<u>2,579,841</u>
Change in Net Position					377,761	(203,102)	174,659
Net position, beginning					<u>14,219,628</u>	<u>11,329,874</u>	<u>25,549,502</u>
Net position, ending					<u>\$ 14,597,389</u>	<u>\$ 11,126,772</u>	<u>\$ 25,724,161</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
 FUND FINANCIAL STATEMENTS  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 June 30, 2016

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Bond Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 2,080,311	\$ -	\$ -	\$ -	\$ -	\$ 2,080,311
Restricted cash	-	-	-	752,347	-	752,347
Inventory	90,528	-	-	-	-	90,528
Accounts receivable	30,199	-	-	-	-	30,199
Due from Town	1,289,456	-	-	-	-	1,289,456
Due from other funds	-	182,922	318,574	-	84,367	585,863
Prepaid expenses	32,149	-	-	-	-	32,149
 TOTAL ASSETS	 \$ 3,522,643	\$ 182,922	\$ 318,574	\$ 752,347	\$ 84,367	\$ 4,860,853
 <u>LIABILITIES AND FUND BALANCE</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ 6,481	\$ -	\$ -	\$ -	\$ -	\$ 6,481
Accrued payroll and related liabilities	19,875	-	-	-	-	19,875
Due to other funds	2,714,610	-	-	224,983	-	2,939,593
Deferred revenue	3,906	-	-	-	-	3,906
 TOTAL LIABILITIES	 2,744,872	-	-	224,983	-	2,969,855
 <u>FUND BALANCE</u>						
Nonspendable	122,677	-	-	-	-	122,677
Assigned	163,649	-	-	-	-	163,649
Restricted	-	-	-	527,364	3,636	531,000
Committed	-	182,922	318,574	-	80,731	582,227
Unassigned	491,445	-	-	-	-	491,445
 TOTAL FUND BALANCE	 777,771	182,922	318,574	527,364	84,367	1,890,998
 TOTAL LIABILITIES AND FUND BALANCE	 \$ 3,522,643	\$ 182,922	\$ 318,574	\$ 752,347	\$ 84,367	\$ 4,860,853

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
June 30, 2016

**Total fund balances - governmental funds** **\$ 1,890,998**

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 15,738,402

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds

Deferred grant revenue 66,063

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds:

Accrued compensated absences (290,139)

Accrued interest on long-term debt (11,835)

Notes payable (2,796,100)

**Total net position - governmental activities** **\$ 14,597,389**

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2016

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Bond Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Property tax	\$ 2,564,285	\$ -	\$ -	\$ -	\$ -	\$ 2,564,285
Licenses and permits	58,153	-	-	-	-	58,153
Intergovernmental revenues	862,388	-	-	-	-	862,388
Charges for services	276,730	-	-	-	-	276,730
Fines and forfeits	1,741	-	-	-	-	1,741
Interest income	2,657	-	470	3,689	149	6,965
Miscellaneous income	19,436	179,622	-	-	-	199,058
Donations	16,709	20,770	50,000	-	-	87,479
<b>TOTAL REVENUES</b>	<u>3,802,099</u>	<u>200,392</u>	<u>50,470</u>	<u>3,689</u>	<u>149</u>	<u>4,056,799</u>
<b>EXPENDITURES</b>						
Current:						
General government	606,910	-	-	-	-	606,910
Public safety	299,463	-	-	-	-	299,463
Public works	826,766	25,600	-	82,569	-	934,935
Community development	303,741	-	-	-	-	303,741
Culture and recreation	666,875	-	-	-	-	666,875
Grant expenditures	6,176	-	-	-	-	6,176
Debt Service						
Principal	141,900	-	50,000	-	-	191,900
Interest expense	81,526	-	2,274	-	-	83,800
Capital Outlay						
Public safety	-	15,173	-	-	-	15,173
Public works	6,400	363,326	138,701	1,407,488	-	1,915,915
Grant expenditures	4,995	-	-	-	-	4,995
Culture and recreation	52,680	385,350	-	-	-	438,030
<b>TOTAL EXPENDITURES</b>	<u>2,997,432</u>	<u>789,449</u>	<u>190,975</u>	<u>1,490,057</u>	<u>-</u>	<u>5,467,913</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>804,667</u>	<u>(589,057)</u>	<u>(140,505)</u>	<u>(1,486,368)</u>	<u>149</u>	<u>(1,411,114)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers In	-	516,824	243,624	-	-	760,448
Operating transfers Out	<u>(760,448)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(760,448)</u>
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<u>(760,448)</u>	<u>516,824</u>	<u>243,624</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	44,219	(72,233)	103,119	(1,486,368)	149	(1,411,114)
<b>FUND BALANCE - July 1, 2015</b>	<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>
<b>FUND BALANCE - June 30, 2016</b>	<u>\$ 777,771</u>	<u>\$ 182,922</u>	<u>\$ 318,574</u>	<u>\$ 527,364</u>	<u>\$ 84,367</u>	<u>\$ 1,890,998</u>

See Accompanying Notes to Basic Financial Statements.

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, 2016

**Net change in fund balances - governmental funds** **\$ (1,411,114)**

Amounts reported for governmental activities in the Statement of  
 Activities are different because:

Governmental funds report capital outlays as expenditures. However,  
 in the statement of activities, the cost of those assets is allocated  
 over their estimated useful lives and reported as depreciation expense.

Depreciation Expense	(777,329)
Capital Outlay	2,376,701

Revenues in the statement of activities that do not provide current financial  
 resources are not reported as revenues in the funds.

Decrease in the reserve for deferred grant revenue	1,918
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Issuance and repayment of long-term debt are revenue and expenditures in the governmental  
 funds, but the Issuance and repayment increase and decrease long-term liabilities in the  
 statement of net assets.

Repayment of long-term debt	191,900
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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.

Accrued interest on long-term debt	(2,865)
Accrued compensated absences	<u>(1,450)</u>

**Change in net position of governmental activities** **\$ 377,761**

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF NET POSITION - PROPRIETARY FUNDS  
 June 30, 2016

	<u>Water Fund</u>	<u>Sanitation Fund</u>	<u>Wastewater Fund</u>	<u>Total</u>
<u>ASSETS</u>				
<b>CURRENT ASSETS</b>				
Restricted Cash	\$ 147,213	\$ -	\$ -	\$ 147,213
Accounts receivable - net	508,735	155,476	253,134	917,345
Due from other funds	-	1,700,610	893,329	2,593,939
Due from Town	-	20,303	-	20,303
Inventory	643	-	41,982	42,625
Prepaid expenses	3,018	3,718	5,285	12,021
<b>TOTAL CURRENT ASSETS</b>	<u>659,609</u>	<u>1,880,107</u>	<u>1,193,730</u>	<u>3,733,446</u>
<b>CAPITAL ASSETS, net</b>	<u>1,992,378</u>	<u>3,306,169</u>	<u>18,522,788</u>	<u>23,821,335</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,651,987</u>	<u>\$ 5,186,276</u>	<u>\$ 19,716,518</u>	<u>\$ 27,554,781</u>
<u>LIABILITIES AND NET POSITION</u>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 53,243	\$ 543	\$ 3,310	\$ 57,096
Accrued wages	1,565	1,285	7,798	10,648
Due to other funds	240,209	-	-	240,209
Current portion long-term debt	23,109	58,050	593,776	674,935
<b>TOTAL CURRENT LIABILITIES</b>	<u>318,126</u>	<u>59,878</u>	<u>604,884</u>	<u>982,888</u>
<b>LONG-TERM LIABILITIES</b>				
Accrued compensated absences	9,432	10,545	96,718	116,695
Accrued interest	1,648	-	3,799	5,447
Notes and bonds payable	415,791	1,139,395	13,767,793	15,322,979
<b>TOTAL LONG-TERM LIABILITIES</b>	<u>426,871</u>	<u>1,149,940</u>	<u>13,868,310</u>	<u>15,445,121</u>
<b>TOTAL LIABILITIES</b>	<u>744,997</u>	<u>1,209,818</u>	<u>14,473,194</u>	<u>16,428,009</u>
<b>NET POSITION</b>				
Net investment in capital assets	1,553,478	2,108,724	4,161,219	7,823,421
Restricted	147,213	-	-	147,213
Unrestricted - designated	206,299	1,867,734	1,082,105	3,156,138
<b>TOTAL NET POSITION</b>	<u>1,906,990</u>	<u>3,976,458</u>	<u>5,243,324</u>	<u>11,126,772</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 2,651,987</u>	<u>\$ 5,186,276</u>	<u>\$ 19,716,518</u>	<u>\$ 27,554,781</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN NET POSITION - PROPRIETARY FUNDS  
 For the Year Ended June 30, 2016

	Water Fund	Sanitation Fund	Wastewater Fund	Total
<b>OPERATING REVENUES</b>				
Charges for services	\$3,568,859	\$ 740,861	\$ 1,867,276	\$ 6,176,996
Miscellaneous	9,994	4,090	314	14,398
<b>TOTAL OPERATING REVENUES</b>	<b>3,578,853</b>	<b>744,951</b>	<b>1,867,590</b>	<b>6,191,394</b>
<b>OPERATING EXPENSES</b>				
Operating, maintenance and general and administrative expenses	3,411,189	389,784	1,463,933	5,264,906
Depreciation	107,127	156,541	935,417	1,199,085
<b>TOTAL OPERATING EXPENSES</b>	<b>3,518,316</b>	<b>546,325</b>	<b>2,399,350</b>	<b>6,463,991</b>
<b>CHANGE IN NET POSITION FROM OPERATIONS</b>	<b>60,537</b>	<b>198,626</b>	<b>(531,760)</b>	<b>(272,597)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Investment income	(115)	2,735	1,832	4,452
Capital contributions	-	104,562	70,190	174,752
Transfer in	-	21,086	38,564	59,650
Interest expense	(13,250)	(47,037)	(49,422)	(109,709)
Transfer out	-	(38,564)	(21,086)	(59,650)
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(13,365)</b>	<b>42,782</b>	<b>40,078</b>	<b>69,495</b>
<b>CHANGE IN NET POSITION</b>	<b>47,172</b>	<b>241,408</b>	<b>(491,682)</b>	<b>(203,102)</b>
<b>NET POSITION AT BEGINNING OF YEAR</b>	<b>1,859,818</b>	<b>3,735,050</b>	<b>5,735,006</b>	<b>11,329,874</b>
<b>NET POSITION AT END OF YEAR</b>	<b>\$1,906,990</b>	<b>\$3,976,458</b>	<b>\$ 5,243,324</b>	<b>\$11,126,772</b>

See Accompanying Notes to Basic Financial Statements.



Village of Essex Junction, Vermont  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
 For the Year Ended June 30, 2016

	Water Fund	Sanitation Fund	Wastewater Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 3,509,981	\$ 737,036	\$ 1,877,316	\$ 6,124,333
Payments to suppliers	(3,254,797)	(1,989,057)	(2,024,112)	(7,267,966)
Payments for employees and benefits	(174,869)	(137,981)	(505,351)	(818,201)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	80,315	(1,390,002)	(652,147)	(1,961,834)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchases of property, plant and equipment	(368,314)	(68,950)	(14,555)	(451,819)
Capital Contributions	-	104,562	70,190	174,752
Interest payments on debt	(13,272)	(47,037)	(49,422)	(109,731)
Principal payments on debt	(23,100)	(102,081)	(56,877)	(182,058)
NET CASH (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(404,686)	(113,506)	(50,664)	(568,856)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Operating transfers in/(out)	-	(17,478)	17,478	-
Interest income	(115)	2,735	1,832	4,452
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(115)	(14,743)	19,310	4,452
NET (DECREASE) IN CASH	(324,486)	(1,518,251)	(683,501)	(2,526,238)
CASH - BEGINNING OF YEAR	471,699	1,518,251	683,501	2,673,451
CASH - END OF YEAR	\$ 147,213	\$ -	\$ -	\$ 147,213
<b>Reconciliation of operating income to net cash provided by operating activities</b>				
Operating income (loss)	\$ 60,537	\$ 198,626	\$ (531,760)	\$ (272,597)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	107,127	156,541	935,417	1,199,085
Change in net assets and liabilities:				
Receivables, net	(68,872)	(7,915)	(55,274)	(132,061)
Grants receivable	-	-	65,000	65,000
Due from other funds	-	(1,677,650)	(893,329)	(2,570,979)
Due from Town	-	(20,303)	-	(20,303)
Inventory	-	-	(8,722)	(8,722)
Prepaid expenses	1,501	2,441	14,135	18,077
Accounts payable	(256,959)	(42,246)	(169,562)	(468,767)
Accrued wages	(1,835)	(1,742)	(3,081)	(6,658)
Due to other funds	240,209	-	(22,960)	217,249
Accrued compensated absences	(1,393)	2,246	17,989	18,842
Net cash provided (used) by operating activities	\$ 80,315	\$ (1,390,002)	\$ (652,147)	\$ (1,961,834)

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
FUND FINANCIAL STATEMENTS  
STATEMENT OF NET POSITION - FIDUCIARY FUND  
June 30, 2016

	<u>Agency Funds</u>
<u>ASSETS</u>	
CASH	<u>\$ 2,001</u>
<u>LIABILITIES AND NET POSITION</u>	
LIABILITIES	
Due to Other Organizations	<u>2,001</u>
TOTAL LIABILITIES NET POSITION	<u>\$ 2,001</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

The accounting policies adopted by 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.

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.

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 presents a longer-term view of the Village's finances. The focus of the fund financial statements is on reporting the operating results and financial position of the most significant funds of the Village and presents 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, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information of the Village as a whole. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and Village general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), and the acquisition or construction of general fixed assets (capital projects). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.

Fiduciary Funds are used to account for assets held by the Village as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes, sewer usage fees and water usage fees are recognized under the susceptible to accrual concept in accordance with Governmental Accounting Standards Board ("GASB") pronouncements. Revenues received from the State of Vermont are also recognized when susceptible to accrual. Miscellaneous revenues and fees are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

The Village reports 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.

Additionally, the Village reports the following fund type:

Agency Funds - These funds account for monies maintained for the Champlain Valley Exposition Noise Escrow.

Amounts reported as program revenues include:

- 1) charges to individuals and business for fees, rental, material, supplies, or services, provided
- 2) operating grants and contributions
- 3) capital grants and contributions

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property taxes, licenses, ordinance violation fees and interest associated with the current fiscal period are all considered 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 measurable 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 positions 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.

Deposits and Investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The Village utilizes one cash account maintained by the Town general fund to collect money and pay bills for all funds. When money is collected and expended, the Village records a corresponding payable or receivable to the Town. This helps manage cash and eases administrative burdens.

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.

Internal Balances

Activities 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".

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, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 System	\$ 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.

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 hours 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.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Long-term Obligations

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.

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.

Government-Wide and Proprietary Fund Net Position

Government-wide and Proprietary Fund Net Position are divided into three components:

Net Investment in Capital Assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets.

Restricted – consists of net position that is restricted by the Village's creditors, by enabling legislation, by grantors (both federal and state) and/or by contributors.

Unrestricted – all other net position reported in this category

Governmental Fund Balances

In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts that cannot be spent because they are not spendable in form or are legally or contractually required to be maintained intact.

Restricted – Amounts that can be spent only for specific purposes because of laws, regulations or externally imposed conditions by grantors or creditors.

Committed – Amounts that can be used only for specific purposes determined by a formal action by the Village.

Assigned – Amounts that are designated by management for a particular purpose

Unassigned – All amounts not included in other classifications.



Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Operating Transfers

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

NOTE 2 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 another 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 another financing source and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities.

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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.

Enterprise fund budgets are approved by the Board of Trustees.

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.

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 3 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (continued)

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.

NOTE 4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2016 consisted of the following:

	Book Balance	Bank Balance
Insured by the FDIC	\$ 502,026	\$ 502,001
Insured by Deposit Surety Bond	1,830,061	1,830,060
Offset by debt with institution	649,560	649,560
Petty Cash	225	-
Total Deposits	\$ 2,981,872	\$ 2,981,621

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

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 Village has no investments subject to credit risk.

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. The Village has no investments subject to interest rate risk disclosure.

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.

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 4 CASH AND CASH EQUIVALENTS (continued)

Concentration of Credit Risk

The Village has no limit on the amount that they may invest with any one issuer. As of June 30, 2016, 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.

NOTE 5 RECEIVABLES

Receivables at June 30, 2016, 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	\$ -	\$ 323,378	\$ 323,378
Unbilled Services	-	593,967	593,967
Grants	66,063	-	66,063
State	4,995	-	4,995
Other	25,204	-	25,204
	\$ 96,262	\$ 917,345	\$ 1,013,607

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

NOTE 6 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 0%, Secured by a 2nd Position on Building	\$ 260,000
Allowance for Doubtful Note Receivable	(260,000)
Net Note Receivable	\$ -

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 7 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016 was as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 55,742	\$ -	\$ -	\$ 55,742
Construction in Progress	1,510,610	1,926,372	(1,650,456)	1,786,526
Antiques and Works of Art	<u>7,550</u>	<u>-</u>	<u>-</u>	<u>7,550</u>
 Total capital assets not being depreciated	 <u>1,573,902</u>	 <u>1,926,372</u>	 <u>(1,650,456)</u>	 <u>1,849,818</u>
Other capital assets:				
Buildings and Improvements	1,976,713	407,743	(9,295)	2,375,161
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	6,131,928	164,931	(105,059)	6,191,800
Library Books	817,361	52,681	(45,147)	824,895
Parks	210,984	-	-	210,984
Roads, Curbs, Sidewalks, and Storm Sewers	<u>8,781,343</u>	<u>1,486,158</u>	<u>-</u>	<u>10,267,501</u>
 Total other capital assets	 <u>17,918,329</u>	 <u>2,111,513</u>	 <u>(159,501)</u>	 <u>19,870,341</u>
Less accumulated depreciation for:				
Buildings and Improvements	(726,823)	(54,379)	6,816	(774,386)
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	(1,959,063)	(307,975)	96,810	(2,170,228)
Library Books	(609,405)	(62,047)	45,147	(626,305)
Parks	(24,347)	(2,580)	-	(26,927)
Roads, Curbs, Sidewalks, and Storm Sewers	<u>(2,033,563)</u>	<u>(350,348)</u>	<u>-</u>	<u>(2,383,911)</u>
 Total accumulated depreciation	 <u>(5,353,201)</u>	 <u>(777,329)</u>	 <u>148,773</u>	 <u>(5,981,757)</u>
 Total capital assets being depreciated, net	 <u>12,565,128</u>	 <u>1,334,184</u>	 <u>(10,728)</u>	 <u>13,888,584</u>
 Governmental Activities - Capital Assets, Net	 <u>\$ 14,139,030</u>	 <u>\$ 3,260,556</u>	 <u>\$ (1,661,184)</u>	 <u>\$ 15,738,402</u>

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 7 CAPITAL ASSETS (continued)

Depreciation expense was charged to functions, as follows:

General Government	\$ 27,527
Public Safety	92,051
Highways and Streets	549,278
Storm Water	107,295
Culture and Recreation	<u>1,176</u>
<b>TOTAL</b>	<b><u>\$ 777,327</u></b>

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 118,077	\$ -	\$ -	\$ 118,077
Construction in progress	<u>53,273</u>	<u>3,551,181</u>	<u>(3,499,210)</u>	<u>105,244</u>
Total capital assets not being depreciated	<u>171,350</u>	<u>3,551,181</u>	<u>(3,499,210)</u>	<u>223,321</u>
Capital assets being depreciated:				
Buildings and Improvements	15,171,806	-	-	15,171,806
Vehicles, Machinery, Equipment and Furniture	4,940,526	117,465	-	5,057,991
Infrastructure	164,182	-	-	164,182
Distribution and Collection Systems	<u>21,078,907</u>	<u>282,385</u>	<u>-</u>	<u>21,361,292</u>
Total Capital assets being depreciated	<u>41,355,421</u>	<u>399,850</u>	<u>-</u>	<u>41,755,271</u>
Less accumulated depreciation for:				
Buildings and Improvements	(3,108,855)	(511,780)	-	(3,620,635)
Vehicles, Machinery, Equipment and Furniture	(1,425,257)	(270,737)	-	(1,695,994)
Infrastructure	(32,735)	(8,209)	-	(40,944)
Distribution and Collection Systems	<u>(12,391,325)</u>	<u>(408,359)</u>	<u>-</u>	<u>(12,799,684)</u>
Total accumulated depreciation	<u>(16,958,172)</u>	<u>(1,199,085)</u>	<u>-</u>	<u>(18,157,257)</u>
Total capital assets being depreciated, net	<u>24,397,249</u>	<u>(799,235)</u>	<u>-</u>	<u>23,598,014</u>
<b>Business-Type Activities - Capital Assets, Net</b>	<b><u>\$ 24,568,599</u></b>	<b><u>\$ 2,751,946</u></b>	<b><u>\$ (3,499,210)</u></b>	<b><u>\$ 23,821,335</u></b>

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 7 CAPITAL ASSETS (continued)

Depreciation expense was charged as follows:

Water Fund	\$ 107,127
Sanitation Fund	935,417
Wastewater Fund	<u>156,541</u>
 TOTAL	 <u>\$ 1,199,085</u>

NOTE 8 INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances at June 30, 2016 is as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 2,714,610
Capital Projects Fund	182,922	-
Rolling Stock Reserve Fund	318,574	-
Bond Fund	-	224,983
Water Fund	-	240,209
Sanitation Fund	1,700,610	-
Wastewater Fund	893,329	-
Memorial Park Fund	3,636	-
Land Acquisition Reserve Fund	<u>80,731</u>	<u>-</u>
	<u>\$ 3,179,802</u>	<u>\$ 3,179,802</u>

NOTE 9 TRANSFERS

The interfund transfers during the year ended June 30, 2016 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Rolling Stock Reserve Fund	\$ 50,000	Half Penny for Ladder Truck Note
General Fund	Rolling Stock Reserve Fund	193,624	Annual Appropriation
General Fund	Capital Reserve	441,824	Annual Appropriation
General Fund	Capital Reserve	<u>75,000</u>	Speical Transfer
	Total Governmental Activities	<u>\$ 760,448</u>	

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 9 TRANSFERS (continued)

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Sanitation Fund	Wastewater Fund	\$ 38,564	Bond Debt Service
Wastewater Fund	Sanitation Fund	<u>21,086</u>	WWTF Upgrade
	Total Proprietary Funds	<u>\$ 59,650</u>	

NOTE 10 DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources in the General Fund consists of \$3,906 of grant and donation revenue received in advance.

NOTE 11 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.

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.

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 11 LONG-TERM LIABILITIES (continued)

Long-term liabilities outstanding as of June 30, 2016 were as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Reduction</u>	<u>Ending Balance</u>
<u>Notes Payable</u>				
Note Payable- Merchants Bank, Fire Ladder Truck				
Purchase, Interest at 1.52%, \$150,000				
Due July 30, 2015, the Village Intends to				
Renew the Note Annually and Pay down				
\$50,000 Plus Interest Annually				
	\$ 150,000	\$ -	\$ (50,000)	\$ 100,000
Bond Payable - Vermont Municipal Bond				
Bank, Infrastructure Projects, Net Interest				
cost of 3.403% semi-annual Interest				
Payments Due June 1, and Dec 1,				
Due in full December 2035.				
	<u>2,838,000</u>	<u>-</u>	<u>(141,900)</u>	<u>2,696,100</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 2,988,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (191,900)</u></b>	<b><u>\$ 2,796,100</u></b>

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 241,900	\$ 81,944	\$ 323,844
2018	141,900	78,786	220,686
2019	141,900	76,717	218,617
2020	141,900	74,116	216,016
2021	141,900	70,983	212,883
2022-2026	709,500	294,715	1,004,215
2027-2031	709,500	175,782	885,282
2032-2035	<u>567,600</u>	<u>44,796</u>	<u>612,396</u>
<b>TOTAL</b>	<b><u>\$ 2,796,100</u></b>	<b><u>\$ 897,839</u></b>	<b><u>\$ 3,693,939</u></b>



Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 11      LONG-TERM LIABILITIES (continued)

<u>Business-Type Funds</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Reduction</u>	<u>Ending Balance</u>
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.	235,384	-	(12,628)	222,756
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.	12,920,000	5,000	-	12,925,000
Note Payable- State of Vermont Special Environmental Revolving Fund, Sanitation Pump Station Improvements, Authorized \$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.	1,097,500	-	(91,242)	1,006,258
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.	462,000	-	(23,100)	438,900

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 11 LONG-TERM LIABILITIES (continued)

<u>Business-Type Funds, cont.</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Reduction</u>	<u>Ending Balance</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	1,465,000	-	(60,000)	1,405,000
	<u>\$ 16,179,884</u>	<u>\$ 5,000</u>	<u>\$ (186,970)</u>	<u>\$ 15,997,914</u>

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 674,935	\$ 341,163	\$ 1,016,098
2018	686,763	327,803	1,014,566
2019	698,835	313,972	1,012,807
2020	711,150	299,693	1,010,843
2021	723,711	284,999	1,008,710
2022-2026	3,795,943	1,191,613	4,987,556
2027-2031	4,144,864	771,827	4,916,691
2032-2036	4,286,713	315,862	4,602,575
2037-2041	<u>275,000</u>	<u>24,949</u>	<u>299,949</u>
	<u>\$ 15,997,914</u>	<u>\$ 3,871,881</u>	<u>\$ 19,869,795</u>

NOTE 12 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.

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 NET POSITION/FUND BALANCES (continued)

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.

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 maximum 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.

Fund Balance and Net Position classifications at June 30, 2016 are as follows:

GENERAL FUND

Nonspendable for:

Inventories	\$ 90,528
Prepaid Expenses	<u>32,149</u>
Total Nonspendable Fund Balance	<u>\$ 122,677</u>

Assigned for:

Reduce Property Taxes Raised in FY17	\$ 35,000
Building Maintenance Transfer in FY17	33,000
Library Book Replacement	3,684
Termination Benefits	81,965
Health Reimbursement Arrangement Expenses	<u>10,000</u>
Total Assigned Fund Balance	<u>\$ 163,649</u>

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 12 NET POSITION/FUND BALANCES (continued)

CAPITAL RESERVE FUND

Committed for:  
Capital Reserve Fund Expenditures \$ 182,922

ROLLING STOCK RESERVE FUND

Committed for:  
Rolling Stock Reserve Fund Expenditures \$ 318,574

BOND FUND

Restricted for:  
Infrastructure Projects by Debt Proceeds \$ 527,364

NON MAJOR FUNDS

Restricted for:  
Veterans Memorial Park by Donation \$ 3,636

WATER, SANITATION AND WASTEWATER FUNDS

Restricted for:  
Future Capital Projects \$ 147,213

Designated for:  
Water Fund Expenses \$ 192,025  
Water Fund Capital Expenses 14,274

Total Water Designated Fund Balance \$ 206,299

Sanitation Fund Expenses \$ 311,406  
Sanitation Fund Capital Expenses 593,856  
Sanitation Wastewater Treatment Facility Upgrades 962,472

Total Sanitation Designated Fund Balance \$ 1,867,734

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2016

NOTE 12 NET POSITION/FUND BALANCES (continued)

Wastewater Fund Capital Expenses	\$ 470,746
Wastewater Expenses- Attributable to the Village of Essex Junction	290,576
Wastewater Expenses- Attributable to the Town of Essex	104,204
Wastewater Expenses- Attributable to the Town of Williston	64,788
Wastewater Fund Expenses- General	<u>151,791</u>
 Total Wastewater Designated Fund Balance	 <u>\$ 1,082,105</u>
 Committed for:	
Land Acquisition Capital Reserve Fund Expenditures	<u>\$ 80,731</u>

NOTE 13 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 \$1,398,183 while the covered payroll was \$ 1,375,450. Pension expenses for the years ended June 30, 2016, 2015 and 2014 were \$137,509, \$133,017 and \$135,283 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, 2016 was \$709,546.

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 full-time Village employees receive a group life insurance policy for two and a half their annual salary up to a maximum of \$100,000.

NOTE 14 CONCENTRATION OF REVENUE/EXPENSES

The Village receives a major portion of its revenue from GlobalFoundries. For the year ended June 30, 2016, the Village received 9.6% of total property taxes from GlobalFoundries and received 75.2% of total water sales from GlobalFoundries.

The Village purchased a major portion of their water from Champlain Water District "CWD" for the year ended June 30, 2016. The Village purchased \$3,064,323 in water from CWD.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 15 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 2016 was .2366.

NOTE 16 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.

NOTE 17 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.

NOTE 18 OTHER INFORMATION

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 was \$15,230,000 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 is shared amongst all three municipalities based upon the capacity owned by each. At the end of fiscal year 2016, the Village owns 35.45%, the Town of Essex owns 33.33% and the Town of Williston owns 31.21%. The Village 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 five more years which will increase the Town of Williston's capacity and decrease the Village's capacity. The Town of Williston has already paid \$500,000 for 50,000 gallons over the past five years. The sale of this capacity will change the debt service percentages as noted previously. After the fiscal year end 2021 final sale, the Village's percentage will be 33.94% and the Town of Williston's will be 32.73%.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2016

NOTE 19 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, 2016.

NOTE 20 RELATED PARTY

In July 2014 the Village entered into an agreement with the Town of Essex to bill and collect property taxes. Under the terms of the agreements, the Town purchased the outstanding delinquent taxes, penalty and interest receivables as of July 1, 2014, and assumes liability for the collection of those balances due and future taxes. The Town will turn over to the Village, one half of the total amounts billed within 20 days of the due date. All penalties and interest that accrues on delinquent balances shall belong to the Town. Effective July 2015, the accounting departments of the Village the Town of Essex merged and operate under one accounting system and maintain one operating cash account. At June 30, 2016 \$1,309,759 was owed to the Village from the Town.

NOTE 21 DISCLOSURE OF SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Village has evaluated subsequent events through February 17, 2017, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2016, have been incorporated into the financial statements herein.

REQUIRED SUPPLEMENTARY INFORMATION



Village of Essex Junction, Vermont  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 BUDGETARY BASIS - GENERAL FUND  
 For the Year Ended June 30, 2016

	Original Budget	Budget	Actual	Variance
<b>REVENUES</b>				
Property tax	\$ 2,564,285	\$ 2,564,285	\$ 2,564,285	\$ -
Licenses and permits	50,000	50,000	58,153	8,153
Intergovernmental revenues	857,070	857,070	862,388	5,318
Charges for services	276,701	276,701	276,730	29
Fines and forfeits	2,000	2,000	1,741	(259)
Interest income	2,000	2,000	2,657	657
Miscellaneous income	10,834	10,834	19,436	8,602
Donations	1,500	1,500	16,709	15,209
<b>TOTAL REVENUES</b>	<u>3,764,390</u>	<u>3,764,390</u>	<u>3,802,099</u>	<u>37,709</u>
<b>EXPENDITURES</b>				
Current				
General government	633,377	633,377	606,910	26,467
Public safety	304,184	304,184	299,463	4,721
Public works	831,571	831,571	826,766	4,805
Community development	337,387	337,387	303,741	33,646
Culture and recreation	722,997	722,997	666,875	56,122
Grant expenditures	-	-	6,176	(6,176)
Debt Service				
Principal	141,900	141,900	141,900	-
Interest expense	81,526	81,526	81,526	-
Capital Outlay				
Public works	8,000	8,000	6,400	1,600
Grant expenditures	-	-	4,995	(4,995)
Culture and recreation	48,000	48,000	52,680	(4,680)
<b>TOTAL EXPENDITURES</b>	<u>3,108,942</u>	<u>3,108,942</u>	<u>2,997,432</u>	<u>111,510</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>655,448</b>	<b>655,448</b>	<b>804,667</b>	<b>149,219</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers Out	<u>(690,448)</u>	<u>(690,448)</u>	<u>(760,448)</u>	<u>(70,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	<u>\$ 44,219</u>	<u>\$ 79,219</u>

See Accompanying Notes to Basic Financial Statements.

OTHER SUPPLEMENTARY INFORMATION

Village of Essex Junction, Vermont  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2016

	Special Revenue Fund	Capital Project Fund	
	Veteran Memorial Park Fund	Land Acquisition Capital Reserve Fund	Total
REVENUE			
Interest	\$ 6	\$ 143	\$ 149
NET CHANGE IN FUND BALANCE	6	143	149
FUND BALANCE, July 1, 2015	3,630	80,588	84,218
FUND BALANCE, June 30, 2016	\$ 3,636	\$ 80,731	\$ 84,367

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
<b>OPERATING REVENUES</b>			
Water Sales - Village	\$ 834,766	\$ 857,978	\$ 23,212
Water Sales - GF	2,382,501	2,508,409	125,908
Water Sales - GF Vermont Tax	59,752	63,375	3,623
Water Sales - Large Users	98,414	119,480	21,066
Penalties	3,500	4,467	967
Hook on Fees	15,000	15,150	150
Miscellaneous	-	9,994	9,994
	<u>3,393,933</u>	<u>3,578,853</u>	<u>184,920</u>
<b>OPERATING EXPENSES</b>			
Salaries - Regular	100,902	95,311	5,591
Salaries - Overtime	16,000	11,074	4,926
Salaries - Part time	5,081	3,896	1,185
Social security	9,020	8,389	631
Unemployment insurance	425	325	100
Workers compensation insurance	6,223	5,659	564
Health insurance and other benefits	42,732	37,098	5,634
Retirement	10,090	9,774	316
Liability and property insurance	2,787	3,035	(248)
Interest expense	-	860	(860)
Supplies	5,000	7,676	(2,676)
Postage	1,700	1,615	85
Gas, oil and grease	3,500	1,561	1,939
Meters and parts	-	899	(899)
Distribution materials	6,000	18,891	(12,891)
Computer expenses	1,200	1,201	(1)
Water and sewer charges	600	89	511
Training and conferences	2,000	1,642	358
Electrical services	700	713	(13)
Heat	3,500	5,406	(1,906)
Maintenance - Other	1,000	2,165	(1,165)
Water line maintenance - breaks	16,000	5,306	10,694
Uniforms and boots	1,500	941	559
Contracted services	108,760	108,760	-
Other professional services	1,000	64	936
Audit services	3,605	4,094	(489)
Right of way agreements	142	92	50
Telephone services	1,000	991	9

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Interview costs	-	115	(115)
Water purchases - Village	457,733	480,401	(22,668)
Water purchases - GF	2,382,501	2,508,409	(125,908)
Printing and advertising	2,000	1,604	396
Transfer to capital reserve	130,000	130,000	-
Capital outlay	-	8,478	(8,478)
State water tax - Village	11,480	12,137	(657)
State water tax - GF	59,752	63,375	(3,623)
 TOTAL OPERATING EXPENDITURES	 3,393,933	 3,542,046	 (148,113)
 NET INCOME	 \$ -	 36,807	 \$ 333,033

RECONCILIATION OF BUDGETARY  
BASIS TO GAAP BASIS

Excess of Revenues

over Expenditures - Budgetary Basis

\$ 36,807

Adjustments for non-budget:

    Bond Interest

(13,251)

    Interest Earned on Bond

676

    Capital Reserve Fund Transfer

130,000

    Interest Earned on Capital Reserve Fund

67

    Depreciaton

(107,127)

EXCESS OF REVENUES OVER EXPENDITURES - GAAP BASIS

\$ 47,172

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
<b>OPERATING REVENUES</b>			
Sanitation billing	\$ 528,322	\$ 540,524	\$ 12,202
Sanitation penalty	2,000	2,510	510
Essex pump station fees	-	24,826	24,826
Two party agreement revenue	-	15,000	15,000
Hook on fees	30,000	158,000	128,000
Miscellaneous	-	4,090	4,090
Interest earnings	-	14	14
	<u>560,322</u>	<u>744,964</u>	<u>184,642</u>
<b>OPERATING EXPENSES</b>			
Salaries - Regular	76,735	74,303	2,432
Salaries - Overtime	11,300	8,792	2,508
Salaries - Part time	5,081	3,896	1,185
Social security	7,208	6,495	713
Unemployment insurance	430	191	239
Workers compensation insurance	4,557	4,570	(13)
Health insurance and other benefits	42,731	32,096	10,635
Retirement	7,674	7,102	572
Liability and property insurance	6,550	6,332	218
Supplies	1,000	3,674	(2,674)
Postage	3,000	3,252	(252)
Gas, oil and grease	3,500	1,703	1,797
Computer expenses	2,500	2,402	98
Water and sewer charges	1,000	283	717
Training and conferences	500	95	405
Electrical services	10,000	9,396	604
Heating/natural gas	1,700	1,154	546
Maintenance - Other	1,000	1,070	(70)
Pump station maintenance	5,000	17,955	(12,955)
Sanitation line maintenance	6,500	14,795	(8,295)
Susie Wilson pump station costs	7,500	7,050	450
West St. pump station costs	9,000	13,602	(4,602)
Uniforms and boots	1,500	1,136	364
Contracted services	139,060	139,060	-
Right-Of-Way Agreements	1,020	1,472	(452)
Sanitation line back-up cleaning	1,500	-	1,500
Other professional services	1,000	-	1,000
Audit services	1,751	2,047	(296)
Interview costs	-	1,040	(1,040)
Printing and advertising	850	596	254

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Capital reserve fund contributions	95,000	223,000	(128,000)
Capital outlay	-	4,222	(4,222)
TOTAL OPERATING EXPENDITURES	456,147	592,781	(136,634)
NET INCOME	\$ 104,175	152,183	\$ 321,276

RECONCILIATION OF BUDGETARY  
BASIS TO GAAP BASIS

Excess of Revenues

over Expenditures - Budgetary Basis

\$ 152,183

Adjustments for non-budget:

Admin Fee on ARRA Loan

(4,041)

RF1-157 Loan Admin Fee

(42,997)

Interest Earned on Capital Reserve Fund

2,722

Expense in Capital Reserve

(20,000)

Sale of WWTF Capacity

100,000

Transfers from WWTF Fund for Debt

(38,567)

Capital Reserve Fund Transfer

223,000

Transfer to WWTF for Upgrade

21,086

Depreciation

(156,541)

Other Capital Contributions

4,563

EXCESS OF REVENUES OVER EXPENDITURES - GAAP BASIS

\$ 241,408

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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
<b>OPERATING REVENUES</b>			
Village user charges	\$ 731,293	\$ 729,799	\$ (1,494)
Village user penalties	3,000	3,540	540
Wastewater charge - Essex	461,175	462,284	1,109
Wastewater charge - Williston	599,293	599,293	-
Pump station maintenance fee	30,300	30,300	-
Village septage discharge income	6,000	27,144	21,144
Shared septage revenue	3,000	13,572	10,572
Village leachate revenues	-	896	896
Share leachate revenues	-	448	448
Interest	-	1,138	1,138
Miscellaneous	-	314	314
	<u>1,834,061</u>	<u>1,868,728</u>	<u>34,667</u>
<b>OPERATING EXPENSES</b>			
Salaries - Regular	327,515	309,914	(17,601)
Salaries - Overtime	45,000	42,135	(2,865)
Salaries - Part-time	7,980	18,840	10,860
Social security	29,367	26,949	(2,418)
Workers comp insurance	17,747	16,100	(1,647)
Unemployment insurance	1,535	395	(1,140)
Health insurance other benefits	114,631	76,235	(38,396)
Retirement	32,752	29,661	(3,091)
Liability and property insurance	22,854	22,334	(520)
Supplies	10,000	9,607	(393)
Supplies - Laboratory	11,000	14,883	3,883
Chemicals	195,000	213,634	18,634
Gas, grease and oil	6,000	2,869	(3,131)
Water and sewer charge	5,000	2,773	(2,227)
Training and conference	6,500	4,880	(1,620)
Telephone services	4,800	4,790	(10)
Electrical service	200,000	130,471	(69,529)
Heating	20,000	19,323	(677)
Maintenance - other	75,000	138,334	63,334
Vehicles maintenance - travel	2,500	1,343	(1,157)
Uniforms, boots, etc.	5,000	3,656	(1,344)
Interview cost	-	30	30
Contract laboratory services	8,500	6,940	(1,560)
Contract services	54,380	54,380	-
Networking and software	-	270	270



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, 2016

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Legal services	1,000	165	(835)
Grit Disposal	8,500	8,087	(413)
Sludge dewatering	150,000	145,800	(4,200)
Sludge management	175,000	141,407	(33,593)
Other professional services	4,000	3,025	(975)
Audit	4,000	4,806	806
WWTF Annual permit fee	8,500	9,900	1,400
Capital reserve fund contributions	280,000	280,000	-
 TOTAL OPERATING EXPENDITURES	 1,834,061	 1,743,936	 (90,125)

NET INCOME	\$ -	124,792	\$ 124,792
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RECONCILIATION OF BUDGETARY  
BASIS TO GAAP BASIS

Excess of Revenues		
over Expenditures - Budgetary Basis	\$	124,792
Adjustments for non-budget:		
Transfer from Sanitation Fund		38,564
Bond Interest		(48,754)
Admin Fee on ARRA Loan		(667)
Capital Reserve Fund Transfer		280,000
Capital Contributions Received		70,190
Interest Earned on Capital Reserve Fund		695
Trasnfer to Sanitation Fund		(21,086)
Depreciation		(935,417)

(DEFICIENCY) OF REVENUES OVER EXPENDITURES - GAAP BASIS	\$	(491,683)
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