



**TRUSTEES MEETING NOTICE & AGENDA**  
**TUESDAY, MARCH 27, 2018 at 5:15 PM**  
**LINCOLN HALL MEETING ROOM, 2 LINCOLN STREET**

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE TO FLAG** [5:15 PM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **GUESTS, PRESENTATIONS AND PUBLIC HEARINGS**
  - a. Comments from Public on Items Not on Agenda
  - b. Annual Meeting Preparation - Tim Jerman
  - c. Presentation on FYE 17 Audit Report – Casey Scandore, CPA, from Kittell Branagan & Sargent
5. **OLD BUSINESS**
  - a. Replacement of Main Street Bridge Bidding and Engineering Contract Amendment – Dennis Lutz
6. **NEW BUSINESS**
  - a. Request for Tree Committee Logo – Nick Meyer
  - b. Village Newsletter Policy – Darby Mayville
  - c. Annual Meeting Preparation – George Tyler and Evan Teich
7. **MANAGER'S REPORT**
  - a. All State Parade Street Closure Request
  - b. Trustees meeting schedule
8. **TRUSTEES' COMMENTS & CONCERNS/READING FILE**
  - a. Board Member Comments
  - b. Minutes from Other Boards/Committees:
    - Tree Advisory Committee 2/20/18
  - c. Memo from Dennis Lutz, Public Works Director, re: Informal Partnership Program with CTE
9. **CONSENT AGENDA**
  - a. Minutes of Previous Meeting 3/13/18
  - b. Expense Warrant #17087 dated 3/16/18 in the amount of \$63,214.67
  - c. Expense Warrant #17088 dated 3/23/18 in the amount of \$371,971.05
10. **EXECUTIVE SESSION**
  - a. Personnel
11. **ADJOURN**

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

## Village of Essex Junction 125<sup>th</sup> Anniversary

--A re-enactment of the first meeting to elect village officers, March 4, 1893

### Introduction (Elaine Sopchak):

**“Good evening and welcome! In honor of the Village of Essex Junction’s 125<sup>th</sup> anniversary, we will go back in time to the first village meeting to elect officers and approve the legislature’s passage of a bill creating the village within the Town of Essex.**

**In the early days of Essex there were businesses on the river but not many people living in what is now Essex Junction. But when the railroad was being constructed in the late 1840’s, Painesville, as we were then called, began to grow and a post office was opened in 1844. By 1860, we were known as Essex Junction, and the population grew to about 500, which was a quarter of the Town’s total of about 2000. By the 1890’s many Vermont villages and cities were being created to provide more services and relieve tax burdens on those not living in the populated areas. Essex Junction was one of these new chartered municipalities.**

**Tonight, you will meet some amazing people from that time. I’ll now turn it over to Daniel Macomber to start the meeting....”**

### Daniel Macomber (Steve Eustis):

**“Welcome everyone. By my watch (hold up pocket watch) it is 2:00p.m. on Saturday, the afternoon of March 4, 1893. We meet to see if you will vote to first: accept the Act to incorporate the Village of Essex Junction approved by the legislature of the state of Vermont November 15, 1892 in accordance with the provisions of said act.**

**Second: If said act should be accepted, to elect a president of the village, four trustees, a clerk, treasurer, collector, three auditors, a chief engineer, a first assistant engineer and a second assistant engineer as provided by said act.**

**Third: To do any other proper and necessary business.**

**I am one of three persons named in the act to call this meeting to order. Our first order of business will be to elect a moderator and a clerk..”**

STOP (Steve bows head). (Lori Houghton, as narrator (standing) speaks):

**Daniel Macomber was a longtime village resident and leading citizen. His general store right next to the railroad tracks and village cemetery stood for over 100 years where the gas station is now. Daniel founded and taught Sunday school at the congregational church for 50 years! He lived in a large house which stood where the Prouty building now is on Lincoln Street. During the civil war, he served as town selectman and was state representative in 1863-4 during the heated local debates over taxes to support the war effort. He was the first village moderator, taking the job at age 65. It is rumored that he was not quite as tolerant of excess debate and long meetings as is the current village and town moderator!”**

(Ann Gray moves to behind Tim Jerman, as Fred sawyer)

"Fred Sawyer was the first elected village clerk. Fred was the village undertaker and ran a crockery and dry goods store out of his house, which still stands on Main Street right next to the old Baptist church on the corner of Grove St. He later moved the business to the Brownell block after 1894, and then followed his son Wilbur to California. Wilbur was the young photographer who left us so many old photos of the village around 1900. Fred is buried with his wife Frances Axa Bates in the village cemetery."

Daniel Macomber (Steve Eustis):

"Do I have a motion to approve the Act to incorporate?"

(from audience) J.W. Truax (Evan Teich):

"So moved!"

Narrator (Lori Houghton), goes toward Evan Teich as Truax..

"J.W. Truax was an amazing man. An inventor, he designed and manufactured water wheels on the river and later made and marketed by mail order millstone picks for giant grinding stones. He lived at 61 Park Street, the house still standing, and is buried in the village cemetery with his family. One of his iron water wheels is preserved in a museum in Watertown, New York."

D.H. Macomber (Steve Eustis):

"Honorable Marcellus Bingham, will you read the ENTIRE act of the Vermont legislature?"

(Narrator Lori Houghton) standing behind Andrew Brown as Bingham):

"Don't worry, we're not reading it tonight! But.. they did. Marcellus Bingham was a longtime village attorney and became village president after only one year serving as a trustee. Bingham was a village loyalist, and is credited with writing a witty poem rebuttal to the scathing poem "Lay of the lost traveler" by Edward Phelps of Burlington in the 1880's, which attacked the inefficiency of the railroad and contained the famous line "and I hope in Hell their souls may dwell who first invented Essex Junction!" Bingham preceded the more famous Allen Martin, longtime village attorney and town clerk."

Marcellus Bingham (Andrew Brown) holding up Act:

"Hey but I'm supposed to read the Act!"

Daniel Macomber (Steve Eustis):

"Not now, Mr. Bingham! We'll now distribute ballots; the box will be held open for 30 minutes. Mr. Bingham, Mr. Humphrey, and Mr. Nichols will act as tellers.

(STOP, bow heads)

Narrator (Elaine Sopchak):

"The result of the vote was affirmative. Of 140 votes, there were 102 yes, 38 no to create the Village of Essex Junction. The following officers were then elected (moving around table)..

President, William Fletcher (George Tyler). William ran a slaughterhouse off Mansfield Avenue, accessed by a dirt road which later became Pleasant Street. He was state representative to the legislature for Essex in 1884-5 and after being village president for just a year served later as first engineer, of fire chief, in 1897. His son Curtis also served as a trustee and state rep.; both are buried in the village cemetery.

First trustee, Marcellus Bingham (Andrew Brown). When Bingham later became village president, the Trustees often met in his office in the new Brownell Block on Main Street, built in 1894 after a disastrous fire in November 1893..

Andrew Brown, as Marcellus Bingham (interrupting):

“Now can I read the act of incorporation?”

Daniel Macomber (Steve Eustis):

“Not now, Mr. Bingham!!”

Narrator (Elaine Sopchak):

“You know if women had been allowed to vote and run for office then, we might have avoided some of the early problems of the all-male Trustees! (moves on to Edward Whitcomb {Dan Kerin})..

Edward M. Whitcomb was related to both Lorenzo and Erastus Whitcomb, founders of the great farm which is the last active village farm today. Edward also farmed and his son Edward was a World War 1 veteran. The Whitcombs have a long history of prominence in village and town affairs.”

Narrator (Lori Houghton), moving to David J. Hunter (Carl Houghton):

“This crusty old Vermonter is David J. Hunter, third elected trustee. David moved to Essex from Milton to run a wall paper manufactory by the river after the civil war with his brother-in-law William Shiland. They purchased the old dam, renamed it the Hunter-Shiland dam, above the current Green Mountain Power dam. The business was very successful but destroyed by fire just one year after David became a trustee, in 1894. Lots of fires back then! He lived at 57 Park Street in the house that recently burned and now is rebuilt as a Habitat for Humanity house. His son Claude appears in a photo from around 1900 in front of the old house. We were lucky to find an actor tonight who *almost* has first-hand recollections of the first village meeting!...”

Narrator (Ed von Sitas, as Torrey Sibley....stands from table):

“I’m honored to be here tonight to introduce the last trustee. The fourth elected trustee may be the least known but most interesting of all. Torrey Sibley was born in Westford and as a young man enlisted in the 13 Vermont regiment, company A. As luck would have it, his brigade saw little action until they received orders on July 1, 1863 to march from the Occaquan River camp in Virginia to Gettysburg, Pennsylvania. They arrived on the 2<sup>nd</sup> day of the great battle and were immediately sent to defend Cemetery Ridge. On July 3<sup>rd</sup>, Company A watched Pickett’s Charge approach in what became the decisive moment of the Civil War. Sibley’s company was ordered by Vermont General George Jerrison Stannard and Captain John Lonergan of Burlington to flank the enemy, or “close the hinge” of the gate, which subjected the rebels to fire from above and to the side. Torrey Sibley’s

Company A was the “tip of the spear”, and he survived the almost unimaginable fury of this decisive battle.

Sibley survived and lived in Boston for 23 years after the war, employed in various businesses. In 1881 he returned to Vermont, farmed in Essex Junction for two years, had a hardware business for four years, which sadly burned in the Brownell fire shortly after he became a trustee. He then farmed until 1900 and retired; he also served as village president in 1897. He is buried in Greenmount cemetery in Burlington not far from Ethan Allen.

**Narrator(Elaine Sopchak):**

Then, after the first board of trustees was named, other offices were filled: a treasurer, tax collector, auditors, and engineers, or firemen.

**(Steve Eustis, as Daniel Macomber):**

“Is there any other business before we adjourn?”

**(Dan Kerin, as Edward Whitcomb):**

“I hope we’ll meet soon to do something about the condition of our streets. We have a big problem and we also need the trolley out here!”

**(Lori Houghton as narrator):**

The trustees met again on May 2<sup>nd</sup> and elected a superintendent of streets, Mr. Steven Decatur Teachout (Whose great-grandson and grand-daughter may be here with us tonight—John Booth and Marilyn Vincent). He was paid \$.20 cents an hour for his service to fix the roads! In 1895, the village did vote to extend the electric trolley line to Essex Junction from Fort Ethan Allen and Burlington. It ran from the train station to Burlington and back for over 30 years.

**(Andrew Brown, as Marcellus Bingham):**

“I certainly hope we’ll do something soon to get a better water supply. What will happen in case of a major fire in the village? Would you all like to hear more about my ideas on where to get water?”

**(Elaine Sopchak as narrator):**

No, Mr. Bingham, not right now, thank you..(short pause..) On November 5, 1893, disaster struck. A major fire destroyed three buildings on Main Street. A week later, the new trustees met to take action to provide a better supply of water for protection against fire and other purposes. On November 25, they met again and appointed a 5 person committee to find water, but it wasn’t until 19 years later that the Saxon Hill Reservoir was tapped for a new village water supply. In 1894, the current Brownell Block replaced the three wood-frame buildings destroyed by fire.

**(George Tyler, as William Fletcher):**

We need to do something about the hotel! It’s had too many owners and I’m hearing a lot of complaints!!”

**(Ann Gray, as narrator):**

The Fulsom House, later the Central House, located across from the train station where the parking lot is now, was the other big issue in 1893. Because alcohol was served, the trustees were authorized to license the proprietors. There was significant opposition to allowing a Mrs. A.R. Fisher to operate the hotel, including a citizen petition to the trustees. They met three times on the issue and denied Mrs. Fisher a license. We don't know the details, but shortly thereafter Walter B. Johnson bought the hotel and ran it as the Johnson House until November 1912, when this beautiful village landmark was also destroyed by fire. Was Mrs. Fischer discriminated against because she was a woman, or were there legitimate reasons for these gentlemen to deny her a license? It wasn't recorded in the minutes, and we don't know (accusatory look at the men at the table!)

(George Tyler, as William Fletcher):

"Well, I need to get home and butcher some lambs and pigs, but don't forget the donation; we'll need to vote on that to make it official".

(Elaine Sopchak as narrator):

A local group called the "International Order of the King's daughters and King's Sons" disbanded in 1893 and gave their remaining assets, \$130 dollars to the new village. The gift was much appreciated. The organization was a non-denominational Christian philanthropic group which still exists and was active in Vermont until 2009.

(Carl Houghton, as David Hunter):

"Well, what else can happen this year before our first annual meeting and report next year?"

(Ed von Sitas, as narrator, stands as Torrey Sibley):

Sadly, just six months after being elected the first village Treasurer, Edgar A. Beach died on December 9<sup>th</sup>. His story is worth telling. Edgar Beach was the very first to volunteer to enlist in the civil war from all of Essex. For this, he received a \$100 dollar bounty from Byron Stevens, son of our founding father Abram Stevens. He answered President Lincoln's call in May 1861 and was discharged on August 15. But Edgar re-enlisted a year later and served until the end of the war in June 1865. On October 27, 1864, Edgar was shot in the right thigh at the battle of Boyden Plank Road in Virginia. He lay on the battlefield without covering of any kind, without anything to eat, and without having his wound dressed for five days. His sufferings were great, for during the first night it rained very hard. Captured by rebel forces, he was taken to the notorious Libby prison hospital in Richmond, but he survived and was paroled in February 1865.

After the war Beach returned home and was in business, a store dealing in men's, youths, and boys fine clothing, hats, umbrellas, and other goods which he advertised locally. He lived on Elm Street, and also served in the legislature in 1872-3. Upon his death, his son Archie Beach took his position as treasurer, but sadly, Archie also died shortly thereafter, in 1895. We thank you, Edgar A. Beach, for service to village, town, state, and country.

(Tim Jerman, as Fred Sawyer):

"I now declare this meeting adjourned!"

(Elaine Sopchak, with Lori and Ann):

**As village clerk, Fred Sawyer adjourned the meeting. We hope you have enjoyed this look into our past and meeting some of the extraordinary folks who stepped up to serve. Since 1900, our village population has grown from 1,141 to almost 10,000 people. Then, as now, Essex Junction was a great place to live, work, and play! Thank you Ed von Sitas, Carl Houghton, Ann Gray, Lori Houghton, George Tyler, Andrew Brown, Tim Jerman, Evan Teich, and Dan Kerin. Thanks to all of you for coming and thanks for listening!! (All stand and bow to thunderous applause!?)**

Village of Essex Junction, Vermont

**BASIC FINANCIAL STATEMENTS**

June 30, 2017



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, 2017, 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, 2017, 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 34 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Essex Junction, Vermont's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules of the enterprise funds are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements and schedule of expenditures of federal awards 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The budgetary comparisons schedules for the enterprise funds have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2018, on our consideration of the Village of Essex Junction, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Essex Junction, Vermont's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Kittell Branagan & Sargent". The signature is written in a cursive, flowing style.

St. Albans, Vermont  
January 11, 2018

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

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, 2017.

**Financial Highlights**

- Assets exceeded liabilities and deferred inflows of resources on June 30, 2017 by \$28,006,789 (*net position*). Of this amount, \$1,672,734 (*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 \$2,282,628. Of this amount, net position attributable to governmental activities increased by \$2,308,827. Net position attributable to business-type activities decreased by \$26,199.
- Fund balances of governmental funds decreased by \$31,174 in FYE17. The General Fund had \$458,492 of unassigned fund balance at 6/30/17 which is equal 9.5% of the approved FYE18 General Fund Budget. As of 6/30/16, the General Fund had \$491,445 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 on pages 1 & 2 of the Financial Statements.

**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 on pages 3 through 10 of the Financial Statements.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2017

**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	
	2017	2016	2017	2016	2017	2016
Current & other asset:	\$ 5,343,831	\$ 4,341,053	\$ 3,974,948	\$ 3,493,237	\$ 9,318,779	\$ 7,834,290
Capital assets	<u>17,680,729</u>	<u>15,738,402</u>	<u>23,119,316</u>	<u>23,821,335</u>	<u>40,800,045</u>	<u>39,559,737</u>
<b>Total Assets</b>	<b><u>\$ 23,024,560</u></b>	<b><u>\$ 20,079,455</u></b>	<b><u>\$ 27,094,264</u></b>	<b><u>\$ 27,314,572</u></b>	<b><u>\$ 50,118,824</u></b>	<b><u>\$ 47,394,027</u></b>
Current liabilities	\$ 3,577,716	\$ 2,633,821	\$ 1,104,720	\$ 748,126	\$ 4,682,436	\$ 3,381,947
Non-Current liabilities	<u>2,540,628</u>	<u>2,844,339</u>	<u>14,888,971</u>	<u>15,439,674</u>	<u>17,429,599</u>	<u>18,284,013</u>
<b>Total Liabilities</b>	<b><u>\$ 6,118,344</u></b>	<b><u>\$ 5,478,160</u></b>	<b><u>\$ 15,993,691</u></b>	<b><u>\$ 16,187,800</u></b>	<b><u>\$ 22,112,035</u></b>	<b><u>\$ 21,665,960</u></b>
<b>Net Position</b>						
Net investment in						
capital assets	\$ 15,198,133	\$ 12,942,302	\$ 7,674,726	\$ 7,823,421	\$ 22,872,859	\$ 20,765,723
Restricted	35,349	755,983	-	147,213	35,349	903,196
Unrestricted	<u>1,672,734</u>	<u>899,104</u>	<u>3,425,847</u>	<u>3,156,138</u>	<u>5,098,581</u>	<u>4,055,242</u>
<b>Total Net Position</b>	<b><u>\$ 16,906,216</u></b>	<b><u>\$ 14,597,389</u></b>	<b><u>\$ 11,100,573</u></b>	<b><u>\$ 11,126,772</u></b>	<b><u>\$ 28,006,789</u></b>	<b><u>\$ 25,724,161</u></b>

As stated above, assets exceeded liabilities and deferred inflows of resources by \$28,006,789 at the end of fiscal year 2017. Assets at the end of fiscal year 2016 exceeded liabilities by \$25,724,161.

The largest portion of the Village's net position is in its investment in capital assets (82%). 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, 2017

An amount of \$35,349 of the Village's net position is subject to restrictions on how it may be used. These funds are restricted for Veterans Memorial Park and for the Senior Center. Unrestricted net assets (\$5,098,581) 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	
	2017	2016	2017	2016	2017	2016
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for services	\$ 381,507	\$ 351,433	\$ 6,124,861	\$ 6,191,394	\$ 6,506,368	\$ 6,542,827
Operating grants & contributions	1,155,216	884,064	-	-	1,155,216	884,064
Capital grants & contr.	2,025,428	245,095	682,377	174,752	2,707,805	419,847
<b>General Revenues</b>						
Property taxes/PILOT	2,598,816	2,564,285	-	-	2,598,816	2,564,285
Unrestricted investment earnings	4,219	6,957	8,914	4,452	13,133	11,409
Other revenues	4,394	4,147	-	-	4,394	4,147
<b>Total Revenues</b>	<u>6,169,580</u>	<u>4,055,981</u>	<u>6,816,152</u>	<u>6,370,598</u>	<u>12,985,732</u>	<u>10,426,579</u>
<b>Expenses</b>						
<b>Governmental activities</b>						
General Government	932,246	1,692,141	-	-	932,246	1,692,141
Public Safety	404,523	299,463	-	-	404,523	299,463
Highways and Streets	1,600,344	930,120	-	-	1,600,344	930,120
Culture and Recreation	824,722	669,831	-	-	824,722	669,831
Interest on long-term debt	70,968	86,665	-	-	70,968	86,665
Other Expenses	27,950	-	35,463	-	63,413	-
<b>Business-type activities</b>						
Water	-	-	3,477,042	3,531,566	3,477,042	3,531,566
Sanitation	-	-	567,948	593,362	567,948	593,362
Wastewater	-	-	2,761,898	2,448,772	2,761,898	2,448,772
<b>Total Expenses</b>	<u>3,860,753</u>	<u>3,678,220</u>	<u>6,842,351</u>	<u>6,573,700</u>	<u>10,703,104</u>	<u>10,251,920</u>
Changes in net position	2,308,827	377,761	(26,199)	(203,102)	2,282,628	174,659
Net position - July 1,	<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>
Net position - June 30,	<u>\$ 16,906,216</u>	<u>\$ 14,597,389</u>	<u>\$ 11,100,573</u>	<u>\$ 11,126,772</u>	<u>\$ 28,006,789</u>	<u>\$ 25,724,161</u>

At the end of FYE17, 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 2017.



Village of Essex Junction, Vermont  
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**Governmental activities.** Governmental activities increased the Village's net position by \$2,308,827 in FYE17. Expenditures in governmental funds exceeded revenues by \$31,174. The Village increased its investment in capital assets by \$2,255,831 and unrestricted net position increased by \$773,630. Restricted net position decreased by \$720,634.

**Business-type activities.** Business-type activities decreased the Village's net position by \$26,199.

### **Water Fund**

The Water Fund had a budgetary net income of \$84,693 in FYE17. Disregarding GlobalFoundries pass through revenues and expenses, Water Fund revenues were \$25,131 more than budget while expenditures were \$59,562 less than budgeted. Revenue items that were overbudget were Residential Water Sales, Penalties, and Miscellaneous Unclassified Revenue. Residential Water Sales were higher than budgeted due to more than anticipated water use. Miscellaneous Unclassified Revenue consisted of income for replacement meters and water shut offs for maintenance.. Line items in the Water Fund that were substantially underspent were Salaries and Benefits. The Water Technician position remained unfilled for most of the year. Purchases of water from the Champlain Water District were less than budgeted due to the major work done in FYE16 to replace aging water lines. Capital projects completed in the Water Fund funded by a \$3.3 million bond shared with the General Fund were: Briar Lane Waterline replacement (\$161,475) and Rosewood Lane Water line replacement (\$316,502). Capital Outlay consisted of the purchase of a mobile data collector (\$2,567). Other projects carried out with Water Fund Capital Reserve funds were: Billing Software Conversion (\$2,750) and Water meter replacements (\$8,017).

### **Sanitation Fund**

The Sanitation Fund had a budgetary net income of \$167,873. Sanitation revenues were \$144,143 more than budgeted while expenditures were \$127,270 more than budgeted. Hook-on fees were \$124,000 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 \$151,000 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 \$3,270. Maintenance Other was overspent by \$13,057 due to maintenance on the vector truck. Other accounts including personnel costs were underspent. 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 \$16,034 in FYE17. Capital Outlay in the Sanitation Fund participated in the purchase of the mobile data collector with the Water Fund at a cost of \$5,133.

Village of Essex Junction, Vermont  
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## **Wastewater Treatment Fund**

The Wastewater Treatment Facility had a budgetary net loss of \$18,321 in FYE16. Revenues were over budget by \$18,259 while expenditures were more than budget by \$36,580. 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, at the end of fiscal 2016, and again at the end of fiscal 2017. The amounts designated to each community at 6/30/17 are: Essex Junction, \$317,887; Town of Essex, \$94,182; and Town of Williston, \$16,965. Each community determines how much it wants to leave in this "rate stabilization fund." The net loss can be attributed to an over-expenditure of chemicals. Some of the over-expenditure of this line item can be attributed to moving the costs for Polymer from Sludge Dewatering to Chemicals and the rest to additional costs for Sodium Hydroxide for process PH control. Capital projects begun in FYE17 consisted of Automatic Samplers (\$22,220), Headworks Screen (\$3,070 and Alkalinity Control Installation (\$1,330). Capital projects completed in FYE17 were the purchase of a Gas Compressor (\$11,239) and a Return Activated Sludge Pump (\$11,767).

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

### **The General Fund**

The General Fund had a surplus of \$78,034 in FYE17. 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 \$777,771 at the end of fiscal year 2016 to \$855,805 at the end of fiscal year 2017. Of the \$855,805 fund balance, \$137,249 is nonspendable (inventories and prepaid expenses), \$164,064 is committed or assigned (see page 27 of notes for breakdown) and \$96,000 is committed. Thus, there exists \$458,492 of unassigned fund balance in the General Fund. The unassigned fund balance is equal to 9.5% of the FYE18 Budget. 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. In addition the Village has a policy limiting unassigned fund balance to 10% of the current budget.

- Excluding grants and donations received and expended in FYE17, revenues were higher than budgeted by \$12,719. Revenues that were significantly higher than anticipated were License and Zoning Fees (+\$10,184) due to higher than anticipated zoning permit activity, Payment in Lieu of Taxes from the State (+\$2,401), State District Court Fines (+\$1,090), Block Party Contributions (+\$1,000), and Miscellaneous Street Receipts (+\$1,091).
- Expenditures excluding those for grants and donations received in FYE17 were \$100,315 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 34 of the notes for the General Fund Budget to Actual comparison. Please note Health Insurances expenses in all budgets were lower than budget due a less than anticipated increase and because of unfilled positions during the year. The unfilled positions affect all budgets due to the averaging of insurance costs across all departments.

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- A) General Government expenses were over budget by \$14,546. General Governmental Departments include Administration and Lincoln Hall. Line items overspent were salaries due to internal promotions during the year. Also, the Finance Director accumulated benefits were transferred to the Town of Essex as this shared position was moved to the Town of Essex from the Village. Lincoln Hall budget was underspent due to a mild winter in FYE17.
- B) Public Safety (Fire Department) was over spent by less than 1%. Over-expenditures in Vehicle Maintenance, Building Maintenance and Maintenance Buildings/Grounds were balanced by under-expenditures in Training, Conferences and Dues, Maintenance Other, New Equipment-Radios, Natural Gas and Gas, Grease and Oil.
- C) Public Works as a function was less than 1 percent under-budget. With Public Works presented as a function, a substantial under-expenditure in Pavement Maintenance due to a very wet spring was balanced by expenditures to convert all the street lights to LED bulbs. The LED conversion project was funded entirely by Efficiency Vermont. If the Street Department is viewed without the LED Conversion project, the budget was underspent by \$46,455. Other line items that were overspent were vehicle maintenance due to repairs to the sidewalk plow, Equipment Rentals due to higher than anticipated costs for sidewalk plow rental, Rubbish Removal, Maintenance Other, Engineering Services (due to the Class 1 paving that occurred), Supplies and Winter Maintenance.
- D) Community Development (Community Development and Economic Development Departments) were under-spent by \$40,407. Line items substantially underspent include Legal Services, Other Professional Services, Training and Communications. In Economic Development the Matching Grant Funds line item was underspent
- E) Culture and Recreation which includes the Brownell Library was underspent by \$27,008. The under-expenditure can be attributed to the salaries and benefits line items due to a long time employee being replaced by a new hire.
- F) Grants received and expended were received for the Library, and the Street Department. The Library received from the State of Vermont a grant for the First Wednesdays program (\$650), a Summer Performer Grant of \$200, and a grant for courier service of \$322. The Street Department received a Caring for Canopy grant from the State of Vermont of \$1,500. The Street Department also received \$39,139 from Efficiency Vermont for replacing all the street light bulbs in the Village with LED bulbs. The Library received donations from the Brownell Library Foundation for books, performances and equipment totaling \$9,824. The Fire Department received a donation of \$7,400 for a Fit Tester from the Fire Fighters Association.

### **Capital Reserve Fund**

The Capital Reserve Fund had a fund balance of \$268,202 as of June 30, 2017 and a fund balance of \$182,922 as of June 30, 2016. During the year the following projects were completed: The Multiuse Path for \$422,246, Brownell Library Carpet Replacement for \$12,019, South Summit Paving for \$74,833 (funded with a Class 2 paving grant from the State), Hillcrest Sidewalk for \$27,893. The Crescent Connector Project progressed for a cost of 192,257 with reimbursement in the year of \$137,469. 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 Pearl St. Linking Sidewalk project was continued at a cost of \$630,599. The Pearl St. Linking Sidewalk is a "Circ-Alternative" project and will be fully funded by Federal grant funds.

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### **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 \$318,574 at the beginning of FYE17 and \$509,225 as of the end of FYE17. Expenditures in the Rolling Stock Fund in FYE16 totaled \$64,146. The Village purchased a 4WD Pickup for \$12,583 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 \$50,000 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, 2017 totaled \$40,800,045 (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 Woods End Dr., South Summit St., Mansfield Ave., and Drury Dr.
- Multiuse Path along railroad tracks was completed
- Briar Lane Roadway reconstruction
- Work progressed on Crescent Connector Rd.
- Work continued on the Pearl St. Linking Project
- A Pickup truck was purchased
- A Pickup truck was traded in
- The Village received the Park St. School for \$1.00 from the Essex Junction School District

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

- Briar Lane water line was replaced\*
- Rosewood Lane water line was replaced\*
- Gas Compressor was purchased
- Return Activated Sludge Pump was purchased
- 6 commercial and 72 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.

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	Governmental Activities		Business-type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Land	\$ 55,742	\$ 55,742	\$ 118,077	\$ 118,077	\$ 173,819	\$ 173,819
Construction in Progress	1,987,090	1,786,526	34,808	105,244	2,021,898	1,891,770
Antiques and Works of Art	7,550	7,550	-	-	7,550	7,550
Buildings and Bldg Improvements	3,166,980	2,375,161	15,171,806	15,171,806	18,338,786	17,546,967
Vehicles, Machinery, Equip, Furniture & Traffic Signals	6,369,394	6,191,800	5,057,788	5,057,991	11,427,182	11,249,791
Library Books	812,735	824,895	-	-	812,735	824,895
Parks	210,984	210,984	-	-	210,984	210,984
Roads, Curbs, Sidewalks & Storm Sewers	11,758,599	10,267,501	164,182	164,182	11,922,781	10,431,683
Distribution and Collection Systems	-	-	21,866,737	21,361,292	21,866,737	21,361,292
Total Assets	<u>24,369,074</u>	<u>21,720,159</u>	<u>42,413,398</u>	<u>41,978,592</u>	<u>66,782,472</u>	<u>63,698,751</u>
Less: Accum. Depr.	<u>(6,688,345)</u>	<u>(5,981,757)</u>	<u>(19,294,082)</u>	<u>(18,157,257)</u>	<u>(25,982,427)</u>	<u>(24,139,014)</u>
Total	<u>\$ 17,680,729</u>	<u>\$ 15,738,402</u>	<u>\$ 23,119,316</u>	<u>\$ 23,821,335</u>	<u>\$ 40,800,045</u>	<u>\$ 39,559,737</u>

**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 renews the note each July. The interest rate is 1.52% and the note is due July 30, 2017. The Village paid \$50,000 in principal in FYE17 and the balance on the note is \$50,000 at 6/30/17.

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 6/30/17 is 209,874.

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 was complete and the Village had 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 6/30/17 is \$959,263. 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 making the amount due \$12,925,000. The first payment on this loan of \$531,951 was made in FYE17. The principal due on the loan as of 6/30/17 is \$12,393,049. 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, 2017, the principal outstanding on this bond was \$1,345,000. 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.

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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 6/30/17 the outstanding principal on this bond is \$2,970,000.

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

#### ***Economic Factors***

- As of January 2018 the economy continues to improve. The national unemployment rate was at 4.1% in January, 2018, down from 4.9% in January 2017 according to the US Dept. of Labor Bureau of Labor Statics. According to the same source, Vermont unemployment was at 2.8% in December 2017, down from 3.1% in December 2016.
- The CPI index for Northeast urban communities was 1.7 % from December 2016 to December 2017. The National City average CPI index was also 1.7% from December 2016 to December 2017.
- Unrest in the Middle East is on-going and terrorist activity continues. The housing market is good. Gasoline prices in New England and the Nation have increased since a year ago. According to the AAA the US average price is \$2.579 gallon on 2/29/18 and the Vermont average price is \$2.637/gallon for regular gasoline. The National average was \$2.28 a year ago. The national debt is closing in on \$21 Trillion.
- Donald Trump has been President for a year and the State of the Union address is coming up. A tax reform bill was passed but no change has been made to the Affordable Care Act. The country remains extremely divided.
- As of July 1, 2017 the Essex Westford School District was formed. This District is a combination of the Essex Junction School District, the Essex Town School District, the Union 46 High School District and the Town of Westford School District.
- As of July 1, 2017 Essex Junction Parks and Recreation (EJRP) became a department in the Village of Essex Junction. Prior to this time EJRP was under the Essex Junction School District.
- Planning applications in the Village remain strong with a preference for one and two bedroom apartments to meet market demand.
  - Applications for 2 buildings, 1 for senior housing and another for commercial and apartments on Park St. have been approved.
  - Work on the Connector Road continued and the new road itself is scheduled to begin construction in 2018.
  - The Pearl St. Link project is now complete.
  - The State of Vermont paved all the Class 1 highways in the Village in the summer of 2017 except Maple St. which was paved in the summer of 2016.
  - Roads paved in the summer of 2017 were Brickyard from Mansfield to Corduroy, Brookside Ave., Crestview Rd., Kiln Rd., Mason Dr., Meadow Terrace and Upland Rd.
  - 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.

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- 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. In conjunction with the Town of Essex the Village and Town have been seeking grants for stormwater projects.

***Consolidation of Service Delivery Systems***

- Starting in FYE2015 the Town of Essex entered into an agreement with the Village of Essex Junction and the Essex Junction School District to bill and collect their property taxes. This action was an effort to reduce the duplication of services that existed. As part of the agreement the Town assumed the delinquent taxes of the Village and Village School District. The Town of Essex will continue to do the school tax billing for the Essex Westford School District for all residents that reside in the Town of Essex.
- In FYE2014 the Village and Town entered into an agreement to share the services of the Town Manager as the Municipal Manager for both entities. This arrangement led to the Village sharing the salary costs of the Manager with the Town, thereby reducing the cost to all taxpayers. In FYE2015 it was determined that this cost sharing was beneficial and efforts should continue to find more areas to cooperate in the delivery of services to be more efficient. This arrangement has resulted in total savings through FYE2018 of \$363,000 for the Town and \$507,400 for the Village. In FYE18 the current Unified Municipal Manager, Pat Scheidel, who has been Town Manager for 27 years is retiring. A new Unified Municipal Manager, Evan Teich, has been hired and will begin employment on February 26, 2018. The decision to hire Mr. Teich was unanimous by both the Village of Essex Junction Trustees and the Town Selectboard.
- FYE16 was the first of a three-year commitment to combine the Street budget with the Town of Essex. The Village Trustees adopted the Village Street budget and the Town of Essex voters approved the funding for this budget as part of the Town budget. A Committee was formed in the spring of 2017 to evaluate how successful this arrangement has been so far and whether it should be continued. The Public Works Consolidation Committee came to the following conclusions:
  - Maintain the MOU until June 2018 and do the studies outlined in the report.
  - Extend the MOU from July 1, 2018 until the studies are complete or well underway. The goal is full consolidation eventually.
  - Benchmarks will be established as a result of the studies
  - Cross-train staff in the village and town and identify common best practices
  - Consolidate rolling stock and equipment budgets as well as capital planning.
  - Practice resources management with assets, administration, processes, services.

Both the Trustees and the Selectboard approved the report.

- In FYE16 the Village and the Town combined accounts payable, accounts receivable, cash receipts and general ledger. Two Village employees were relocated to the Town offices to share this work.
- In FYE17 the Village Clerk/Treasurer became the combined Town and Village Clerk/Treasurer when the Town Clerk/Treasurer position became vacant through retirement.
- Services that have been combined to this point are: Tax Billing, shared Manager, Finance Departments, Highways & Streets, Stormwater, and Clerk/Treasurer offices. In the FYE19 budgets it is proposed to share an HR Director position and an IT position.

Village of Essex Junction, Vermont  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2017

***Budgets and Rates***

- The FYE18 General Fund budget increased by 21.8 % from the FYE17 budget. The reason for the large increase was the addition of the EJRP department to the municipality. The tax rate increased by .74% from \$0.2974 to \$0.2996 when comparing the FYE17 Village and EJRP rates to the FYE18 Village rate that includes the EJRP. In addition to the General Fund rate there is a 1 cent tax for Economic Development that was added in FYE17. At this time in January 2018 the Trustees have not yet adopted the proposed FYE19 budgets.
- Capital projects being undertaken or continued in FYE18 and their budgeted or actual amounts, if available, include:
  - Greenwood Ave. drainage improvements – \$55,743
  - South St. drainage - \$113,688
  - Mansfield/Brickyard Stormwater Gravel Wetland Project - \$138,862 funded by Vt. Dept. of Transportation grant
  - Main St. Pedestrian Bridge - \$263,875 – funded by Vt. Dept. of Transportation grant
  - Crescent Connector Road – budget \$4,500,000 to be funded by Vt. Dept. of Transportation
  - Pearl St. Missing Link project - \$1,618,581 – funded by Vt. Dept. of Transportation
  - Hillcrest Sidewalk Project – 215,374
  - Sidewalk Plow replacement - \$142,745
  - Gas Compressor - \$12,380
  - Fire Pumper Truck - \$572,347

The FYE18 water/sewer/sanitation rates are as follows:

	Quarterly Fixed Charges	Usage Charges
Water	\$23.56/unit	\$0.0166/cubic foot water usage
Wastewater Treatment	\$22.08/unit	\$0.0084/cubic foot water usage
Sanitation	<u>\$22.41/unit</u>	<u>\$0.0053/cubic foot water usage</u>
Total	\$68.05/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, 2017

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash	\$ 451	\$ -	\$ 451
Other accounts receivable	774,650	888,616	1,663,266
Due from other funds	-	3,012,525	3,012,525
Due from Town of Essex	4,431,481	28,037	4,459,518
Inventory	91,087	34,590	125,677
Prepaid expenses	46,162	11,180	57,342
Total Current Assets	5,343,831	3,974,948	9,318,779
Capital assets not being depreciated:			
Land	55,742	118,077	173,819
Construction in progress	1,987,090	34,808	2,021,898
Antiques and works of art	7,550	-	7,550
Capital assets			
Buildings	3,166,980	15,171,806	18,338,786
Infrastructure	11,758,599	164,182	11,922,781
Machinery, equipment, and vehicles	7,393,113	5,057,788	12,450,901
Water and sewer infrastructure	-	21,866,737	21,866,737
Accumulated depreciation	(6,688,345)	(19,294,082)	(25,982,427)
Capital assets, net	17,680,729	23,119,316	40,800,045
Total Assets	\$ 23,024,560	\$ 27,094,264	\$ 50,118,824
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 306,123	\$ 393,709	\$ 699,832
Due to other funds	3,012,525	-	3,012,525
Accrued payroll and benefits payable	61,569	11,685	73,254
Unearned revenue	2,052	-	2,052
Accrued interest	10,312	5,798	16,110
Current portion notes and bonds payable	185,135	693,528	878,663
Total Current Liabilities	3,577,716	1,104,720	4,682,436
<b>NONCURRENT LIABILITIES</b>			
Accrued compensated absences	243,167	137,909	381,076
Notes and bonds payable	2,297,461	14,751,062	17,048,523
Total Noncurrent Liabilities	2,540,628	14,888,971	17,429,599
Total Liabilities	6,118,344	15,993,691	22,112,035
<b>NET POSITION</b>			
Net investment in capital assets	15,198,133	7,674,726	22,872,859
Restricted	35,349	-	35,349
Unrestricted - designated	-	3,425,847	3,425,847
Unrestricted	1,672,734	-	1,672,734
Total Net Position	\$ 16,906,216	\$ 11,100,573	\$ 28,006,789

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, 2017

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
<b>Functions/Programs</b>							
<b>Governmental activities</b>							
General government	\$ 932,246	\$ 349,304	\$ 2,500	\$ 15,526	\$ (564,916)	\$ -	\$ (564,916)
Public safety	404,523	-	-	7,400	(397,123)	-	(397,123)
Highways and Streets	1,600,344	4,091	1,100,633	1,216,013	720,393	-	720,393
Culture and Recreation	824,722	28,112	52,083	786,489	41,962	-	41,962
Interest on long-term debt	70,968	-	-	-	(70,968)	-	(70,968)
Total governmental activities	<u>3,832,803</u>	<u>381,507</u>	<u>1,155,216</u>	<u>2,025,428</u>	<u>(270,652)</u>	<u>-</u>	<u>(270,652)</u>
<b>Business-type activities:</b>							
Water	3,477,042	3,564,966	-	-	-	87,924	87,924
Sanitation	567,948	762,117	-	100,000	-	294,169	294,169
Wastewater	2,761,898	1,797,778	-	582,377	-	(381,743)	(381,743)
Total business-type activities	<u>\$ 6,806,888</u>	<u>\$ 6,124,861</u>	<u>\$ -</u>	<u>\$ 682,377</u>	<u>-</u>	<u>350</u>	<u>350</u>
<b>General Revenues:</b>							
Property taxes, levied for general purposes					2,598,816	-	2,598,816
Unrestricted investment earnings					4,219	8,914	13,133
Transfers to the Town					(27,950)	(27,950)	(55,900)
Loss on sale of equipment					-	(7,513)	(7,513)
Donations					-	-	-
Other revenues					4,394	-	4,394
Total general revenues and transfers					<u>2,579,479</u>	<u>(26,549)</u>	<u>2,552,930</u>
Change in Net Position					2,308,827	(26,199)	2,282,628
Net position, beginning					<u>14,597,389</u>	<u>11,126,772</u>	<u>25,724,161</u>
Net position, ending					<u>\$ 16,906,216</u>	<u>\$ 11,100,573</u>	<u>\$ 28,006,789</u>

See Accompanying Notes to Basic Financial Statements.

VILLAGE OF ESSEX JUNCTION, VERMONT  
 FUND FINANCIAL STATEMENTS  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 JUNE 30, 2017

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Bond Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 351	\$ -	\$ -	\$ -	\$ 100	\$ 451
Other receivables	102,074	672,576	-	-	-	774,650
Inventory	91,087	-	-	-	-	91,087
Due from Town of Essex	4,431,481	-	-	-	-	4,431,481
Due from other funds	-	-	509,225	-	258,034	767,259
Prepaid expenses	<u>46,162</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,162</u>
 Total Assets	 <u>\$ 4,671,155</u>	 <u>\$ 672,576</u>	 <u>\$ 509,225</u>	 <u>\$ -</u>	 <u>\$ 258,134</u>	 <u>\$ 6,111,090</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 43,403	\$ 231,178	\$ -	\$ -	\$ 31,541	\$ 306,122
Accrued payroll and benefits	61,569	-	-	-	-	61,569
Due to other funds	3,708,326	71,459	-	-	-	3,779,785
Unearned Revenue	<u>2,052</u>	<u>101,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,790</u>
 Total Liabilities	 <u>3,815,350</u>	 <u>404,375</u>	 <u>-</u>	 <u>-</u>	 <u>31,541</u>	 <u>4,251,266</u>
<b>FUND BALANCE</b>						
Nonspendable	137,249	-	-	-	-	137,249
Assigned	164,064	-	-	-	110,259	274,323
Restricted	-	-	-	-	35,349	35,349
Committed	96,000	268,201	509,225	-	80,985	954,411
Unassigned	<u>458,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>458,492</u>
 Total Fund Balances	 <u>855,805</u>	 <u>268,201</u>	 <u>509,225</u>	 <u>-</u>	 <u>226,593</u>	 <u>1,859,824</u>
 Total Liabilities and Fund Balances	 <u>\$ 4,671,155</u>	 <u>\$ 672,576</u>	 <u>\$ 509,225</u>	 <u>\$ -</u>	 <u>\$ 258,134</u>	 <u>\$ 6,111,090</u>

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, 2017

**Total fund balances - governmental funds** **\$ 1,859,824**

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. 17,680,729

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds

Deferred grant revenue 101,738

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 (243,167)

Accrued interest on long-term debt (10,312)

Notes payable (2,482,596)

**Total net position - governmental activities** **\$ 16,906,216**

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, 2017

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Bond Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Property tax	\$ 2,480,854	\$ -	\$ -	\$ -	\$ 108,382	\$ 2,589,236
Licenses and permits	60,184	-	-	-	-	60,184
Intergovernmental revenues	1,079,945	-	-	-	-	1,079,945
Charges for services	289,120	-	-	-	27,400	316,520
Fines and forfeits	1,590	-	-	-	-	1,590
Interest income	2,225	211	1,173	-	610	4,219
Grant income	-	1,180,337	-	-	2,549	1,182,886
Donations	61,412	15,000	-	-	-	76,412
Miscellaneous income	15,933	-	-	-	27,180	43,113
<b>Total Revenues</b>	<u>3,991,263</u>	<u>1,195,548</u>	<u>1,173</u>	<u>-</u>	<u>166,121</u>	<u>5,354,105</u>
<b>EXPENDITURES</b>						
Current expenditures:						
General government	671,827	-	-	-	-	671,827
Public safety	316,560	-	-	-	-	316,560
Public works	907,901	56,390	-	42,114	-	1,006,405
Community development	302,826	-	-	-	25,512	328,338
Culture and recreation	693,238	-	-	-	-	693,238
Grant expenditures	-	-	-	-	-	-
Capital Outlay						
Public safety	7,400	-	-	-	-	7,400
Public works	146,278	1,321,171	12,583	350,281	2,033	1,832,346
Culture and recreation	56,150	7,669	-	-	79,350	143,169
Debt Service						
Principal	128,535	-	50,000	134,969	-	313,504
Interest expense	70,929	-	1,563	-	-	72,492
<b>Total Expenditures</b>	<u>3,301,644</u>	<u>1,385,230</u>	<u>64,146</u>	<u>527,364</u>	<u>106,895</u>	<u>5,385,279</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>689,619</u>	<u>(189,682)</u>	<u>(62,973)</u>	<u>(527,364)</u>	<u>59,226</u>	<u>(31,174)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	274,961	253,624	-	83,000	611,585
Operating transfers out	<u>(611,585)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(611,585)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(611,585)</u>	<u>274,961</u>	<u>253,624</u>	<u>-</u>	<u>83,000</u>	<u>-</u>
Net Change in Fund Balance	78,034	85,279	190,651	(527,364)	142,226	(31,174)
Fund Balance - July 1, 2016	<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>
Fund Balance - June 30, 2017	<u>\$ 855,805</u>	<u>\$ 268,201</u>	<u>\$ 509,225</u>	<u>\$ -</u>	<u>\$ 226,593</u>	<u>\$ 1,859,824</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, 2017

**Net change in fund balances - governmental funds** \$ (31,174)

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	(828,084)
Capital Outlay	2,770,410

Revenues in the statement of activities that do not provide current financial  
 resources are not reported as revenues in the funds.

Increase in unearned and other unavailable revenue	35,676
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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	313,504
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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	1,524
Accrued compensated absences	<u>46,971</u>

**Change in net position of governmental activities** \$ 2,308,827

See Accompanying Notes to Basic Financial Statements.

VILLAGE OF ESSEX JUNCTION, VERMONT  
 FUND FINANCIAL STATEMENTS  
 STATEMENT OF NET POSITION - PROPRIETARY FUNDS  
 JUNE 30, 2017

	Water Fund	Sanitation Fund	Wastewater Fund	Total
<b>ASSETS</b>				
Current Assets:				
Accounts receivable, net of allowance	\$ 502,235	\$ 166,074	\$ 220,307	\$ 888,616
Inventory	643	-	33,947	34,590
Due from Town of Essex	-	-	28,037	28,037
Due from other funds	13,382	1,771,234	1,227,909	3,012,525
Prepaid expenses	1,687	2,872	6,621	11,180
Total Current Assets	517,947	1,940,180	1,516,821	3,974,948
Noncurrent Assets:				
Capital assets not being depreciated:				
Land	-	-	118,077	118,077
Construction in progress	8,187	-	26,621	34,808
Capital assets				
Machinery, equipment, and vehicles	444,794	670,091	3,942,903	5,057,788
Water and sewer infrastructure	9,047,643	8,308,941	19,846,141	37,202,725
Accumulated depreciation	(7,177,233)	(5,811,407)	(6,305,442)	(19,294,082)
Capital assets, net	2,323,391	3,167,625	17,628,300	23,119,316
Total Assets	\$ 2,841,338	\$ 5,107,805	\$ 19,145,121	\$ 27,094,264
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts payable	\$ 307,111	\$ 1,226	\$ 85,372	\$ 393,709
Accrued payroll	1,269	1,115	9,301	11,685
Accrued interest	2,097	-	3,701	5,798
Current portion long-term debt	29,865	59,211	604,452	693,528
Total Current Liabilities	340,342	61,552	702,826	1,104,720
Noncurrent Liabilities:				
Accrued compensated absences	9,703	12,517	115,689	137,909
Notes and bonds payable	507,539	1,080,183	13,163,340	14,751,062
Total Noncurrent Liabilities	517,242	1,092,700	13,279,029	14,888,971
Total Liabilities	857,584	1,154,252	13,981,855	15,993,691
<b>NET POSITION</b>				
Net investment in capital assets	1,785,987	2,028,231	3,860,508	7,674,726
Unrestricted - designated	197,767	1,925,322	1,302,758	3,425,847
Total Net Position	1,983,754	3,953,553	5,163,266	11,100,573
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 2,841,338	\$ 5,107,805	\$ 19,145,121	\$ 27,094,264

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, 2017

	<u>Water Fund</u>	<u>Sanitation Fund</u>	<u>Wastewater Fund</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 3,563,610	\$ 761,230	\$ 1,797,755	\$ 6,122,595
Other income	<u>1,356</u>	<u>887</u>	<u>23</u>	<u>2,266</u>
 Total Operating Revenues	 <u>3,564,966</u>	 <u>762,117</u>	 <u>1,797,778</u>	 <u>6,124,861</u>
<b>OPERATING EXPENSES</b>				
Operating, maintenance and general and administrative expenses	3,340,273	384,287	1,778,283	5,502,843
Depreciation	<u>113,492</u>	<u>159,712</u>	<u>935,474</u>	<u>1,208,678</u>
 Total Operating Expenses	 <u>3,453,765</u>	 <u>543,999</u>	 <u>2,713,757</u>	 <u>6,711,521</u>
 Operating Income (Loss)	 <u>111,201</u>	 <u>218,118</u>	 <u>(915,979)</u>	 <u>(586,660)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment income	20	5,210	3,684	8,914
Interest expense	(23,277)	(23,949)	(48,141)	(95,367)
Transfer to the Town	(11,180)	(11,180)	(5,590)	(27,950)
Capital contributions	-	100,000	582,377	682,377
Loss on asset disposal	<u>-</u>	<u>-</u>	<u>(7,513)</u>	<u>(7,513)</u>
 Total Nonoperating Revenues (Expenses)	 <u>(34,437)</u>	 <u>70,081</u>	 <u>524,817</u>	 <u>560,461</u>
 Net Income (Loss) Before Transfers	 <u>76,764</u>	 <u>288,199</u>	 <u>(391,162)</u>	 <u>(26,199)</u>
 Transfers	 <u>-</u>	 <u>(311,104)</u>	 <u>311,104</u>	 <u>-</u>
 Change in Net Position	 76,764	 (22,905)	 (80,058)	 (26,199)
 Net Position - July 1, 2016	 <u>1,906,990</u>	 <u>3,976,458</u>	 <u>5,243,324</u>	 <u>11,126,772</u>
 Net Position - June 30, 2017	 <u>\$ 1,983,754</u>	 <u>\$ 3,953,553</u>	 <u>\$ 5,163,266</u>	 <u>\$ 11,100,573</u>

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, 2017

	Water Fund	Sanitation Fund	Wastewater Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 3,571,466	\$ 751,519	\$ 1,830,605	\$ 6,153,590
Payments to suppliers	(3,213,480)	(273,880)	(1,499,281)	(4,986,641)
Payments for employees and benefits	(125,210)	(157,397)	(532,384)	(814,991)
	<u>232,776</u>	<u>320,242</u>	<u>(201,060)</u>	<u>351,958</u>
Net Cash Provided/(Used) by Operating Activities				
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchases of property, plant and equipment	(444,505)	(21,168)	(49,625)	(515,298)
Proceeds from sale of assets	-	-	1,126	1,126
Capital Contributions	-	100,000	582,377	682,377
Interest payments on debt	(22,828)	(23,949)	(48,239)	(95,016)
Proceeds from issuance of debt	128,535	-	-	128,535
Principal payments on debt	(30,031)	(58,051)	(593,777)	(681,859)
	<u>(368,829)</u>	<u>(3,168)</u>	<u>(108,138)</u>	<u>(480,135)</u>
Net Cash Used by Capital and Related Financing Activities				
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Operating transfers in/(out)	-	(311,104)	311,104	-
Transfer to the Town	(11,180)	(11,180)	(5,590)	(27,950)
Interest income	20	5,210	3,684	8,914
	<u>(11,160)</u>	<u>(317,074)</u>	<u>309,198</u>	<u>(19,036)</u>
Net Cash Provided/(Used) by Investing Activities				
Net Decrease in Cash	(147,213)	-	-	(147,213)
Cash - July 1, 2016	147,213	-	-	147,213
Cash - June 30, 2017	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income (loss)	\$ 111,201	\$ 218,118	\$ (915,979)	\$ (586,660)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	113,492	159,712	935,474	1,208,678
Change in net assets and liabilities:				
Receivables, net	6,500	(10,598)	32,827	28,729
Inventory	-	-	8,035	8,035
Due from Town	-	20,303	(28,037)	(7,734)
Due from other funds	(253,591)	(70,624)	(334,580)	(658,795)
Prepaid expenses	1,331	846	(1,336)	841
Accounts payable	253,868	683	82,062	336,613
Accrued payroll	(296)	(170)	1,503	1,037
Accrued compensated absences	271	1,972	18,971	21,214
	<u>232,776</u>	<u>320,242</u>	<u>(201,060)</u>	<u>351,958</u>
Net cash provided (used) by operating activities				

See Accompanying Notes to Basic Financial Statements.

VILLAGE OF ESSEX JUNCTION, VERMONT  
FUND FINANCIAL STATEMENTS  
STATEMENT OF NET POSITION - FIDUCIARY FUND  
June 30, 2017

	<u>Agency Funds</u>
<b>ASSETS</b>	
CASH	<u>\$ 2,002</u>
<b>LIABILITIES</b>	
Due to Other Organizations	<u>2,002</u>
 Total Liabilities and Net Position	 <u><u>\$ 2,002</u></u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

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, 2017

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, 2017

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, 2017

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.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.



Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 2 EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS (continued)

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.

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, 2017 consisted of the following:

	Book Balance	Bank Balance
Insured by the FDIC	\$ 2,026	\$ 3,007
Insured by Deposit Surety Bond	-	-
Offset by debt with institution	-	-
Petty Cash	427	-
Total Deposits	\$ 2,453	\$ 3,007

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 4 CASH AND CASH EQUIVALENTS (continued)

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.

Concentration of Credit Risk

The Village has no limit on the amount that they may invest with any one issuer. As of June 30, 2017, the Village is not exposed to concentration of credit risk.

NOTE 5 RECEIVABLES

Receivables at June 30, 2017, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 5 RECEIVABLES (continued)

	Governmental Business-Type		Total
	<u>Activities</u>	<u>Activities</u>	
Billed Services	\$ -	\$ 326,023	\$ 326,023
Unbilled Services	-	562,593	562,593
Grants	672,418	-	672,418
School District	69,242	-	69,242
Other	<u>32,990</u>	<u>-</u>	<u>32,990</u>
	<u>\$ 774,650</u>	<u>\$ 888,616</u>	<u>\$ 1,663,266</u>

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	<u>(260,000)</u>
Net Note Receivable	<u><u>\$ -</u></u>

NOTE 7 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 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	1,786,526	1,660,534	(1,459,970)	1,987,090
Antiques and Works of Art	<u>7,550</u>	<u>-</u>	<u>-</u>	<u>7,550</u>
Total capital assets not being depreciated	<u>1,849,818</u>	<u>1,660,534</u>	<u>(1,459,970)</u>	<u>2,050,382</u>

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 7 CAPITAL ASSETS (continued)

<u>Governmental Activities (cont'd)</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Other capital assets:				
Buildings and Improvements	2,375,161	791,819	-	3,166,980
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	6,191,800	249,635	(72,041)	6,369,394
Library Books	824,895	51,590	(63,750)	812,735
Parks	210,984	-	-	210,984
Roads, Curbs, Sidewalks, and Storm Sewers	<u>10,267,501</u>	<u>1,491,098</u>	<u>-</u>	<u>11,758,599</u>
 Total other capital assets	 <u>19,870,341</u>	 <u>2,584,142</u>	 <u>(135,791)</u>	 <u>22,318,692</u>
Less accumulated depreciation for:				
Buildings and Improvements	(774,386)	(68,890)	-	(843,276)
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	(2,170,227)	(301,264)	57,745	(2,413,746)
Library Books	(626,305)	(59,073)	63,750	(621,628)
Parks	(26,927)	(2,578)	-	(29,505)
Roads, Curbs, Sidewalks, and Storm Sewers	<u>(2,383,911)</u>	<u>(396,279)</u>	<u>-</u>	<u>(2,780,190)</u>
 Total accumulated depreciation	 <u>(5,981,756)</u>	 <u>(828,084)</u>	 <u>121,495</u>	 <u>(6,688,345)</u>
 Total capital assets being depreciated, net	 <u>13,888,585</u>	 <u>1,756,058</u>	 <u>(14,296)</u>	 <u>15,630,347</u>
 Governmental Activities - Capital Assets, Net	 <u>\$15,738,403</u>	 <u>\$3,416,592</u>	 <u>\$(1,474,266)</u>	 <u>\$ 17,680,729</u>

Depreciation expense was charged to functions, as follows:

General Government	\$ 28,166
Public Safety	87,963
Highways and Streets	596,807
Culture and Recreation	113,973
Community Development	<u>1,175</u>
 TOTAL	 <u>\$ 828,084</u>

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 7 CAPITAL ASSETS (continued)

<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>105,244</u>	<u>91,029</u>	<u>(161,465)</u>	<u>34,808</u>
Total capital assets not being depreciated	<u>223,321</u>	<u>91,029</u>	<u>(161,465)</u>	<u>152,885</u>
Capital assets being depreciated:				
Buildings and Improvements	15,171,806	-	-	15,171,806
Vehicles, Machinery, Equipment and Furniture	5,057,991	54,757	(54,960)	5,057,788
Infrastructure	164,182	-	-	164,182
Distribution and Collection Systems	<u>21,361,292</u>	<u>530,977</u>	<u>(25,532)</u>	<u>21,866,737</u>
Total Capital assets being depreciated	<u>41,755,271</u>	<u>585,734</u>	<u>(80,492)</u>	<u>42,260,513</u>
Less accumulated depreciation for:				
Buildings and Improvements	(3,620,635)	(511,780)	-	(4,132,415)
Vehicles, Machinery, Equipment and Furniture	(1,728,948)	(307,446)	46,321	(1,990,073)
Infrastructure	(40,944)	(8,209)	-	(49,153)
Distribution and Collection Systems	<u>(12,766,730)</u>	<u>(381,243)</u>	<u>25,532</u>	<u>(13,122,441)</u>
Total accumulated depreciation	<u>(18,157,257)</u>	<u>(1,208,678)</u>	<u>71,853</u>	<u>(19,294,082)</u>
Total capital assets being depreciated, net	<u>23,598,014</u>	<u>(622,944)</u>	<u>(8,639)</u>	<u>22,966,431</u>
Business-Type Activities - Capital Assets, Net	<u>\$ 23,821,335</u>	<u>\$ (531,915)</u>	<u>\$ (170,104)</u>	<u>\$ 23,119,316</u>

Depreciation expense was charged as follows:

Water Fund	\$ 113,492
Sanitation Fund	159,712
Wastewater Fund	<u>935,474</u>
TOTAL	<u>\$1,208,678</u>

NOTE 8 INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances at June 30, 2017 is as follows:

Village of Essex Junction, Vermont  
 NOTES TO THE FINANCIAL STATEMENTS  
 June 30, 2017

NOTE 8 INTERFUND BALANCES AND ACTIVITY (continued)

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 3,708,326
Capital Projects Fund	-	71,459
Rolling Stock Reserve Fund	509,225	-
Water Fund	13,382	-
Sanitation Fund	1,771,234	-
Wastewater Fund	1,227,909	-
Memorial Park Fund	3,648	-
Senior Center Fund	32,343	-
Land Acquisition Reserve Fund	<u>80,985</u>	<u>-</u>
	<u>\$ 3,638,726</u>	<u>\$ 3,779,785</u>

NOTE 9 TRANSFERS

The interfund transfers during the year ended June 30, 2017 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	203,624	Annual Appropriation
General Fund	Capital Reserve	274,961	Annual Appropriation
General Fund	Building Maintenance Fund	<u>83,000</u>	Speical Transfer
	Total Governmental Activities	<u>\$ 611,585</u>	

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Sanitation Fund	Wastewater Fund	\$ 315,681	Bond Debt Service
Wastewater Fund	Sanitation Fund	<u>4,577</u>	WWTF Upgrade
	Total Proprietary Funds	<u>\$ 320,258</u>	

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 10 UNEARNED REVENUE

Deferred Inflows of Resources in the General Fund consists of \$2,052 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 200 hours. Employees with more than 15 years of service to the Village will be paid for half of their accumulated sick hours in excess of 800 hours up to 500 hours and employees that terminate after age 62 will be paid up to 800 hours of accumulated sick leave at their current rate of pay upon retirement, termination or death.

Long-term liabilities outstanding as of June 30, 2017 were as follows:



Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 11 LONG-TERM LIABILITIES (continued)

<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- Community Bank, Fire Ladder Truck				
Purchase, Interest at 1.65%, \$50,000				
Due July 28, 2017, the Village Intends to				
Renew the Note Annually and Pay down				
\$50,000 Plus Interest Annually				
	\$ 100,000	\$ -	\$ (50,000)	\$ 50,000
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>2,696,100</u>	<u>-</u>	<u>(263,504)</u>	<u>2,432,596</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 2,796,100</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (313,504)</u></b>	<b><u>\$ 2,482,596</u></b>

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 185,135	\$ 75,855	\$ 260,990
2019	135,135	73,060	208,195
2020	135,135	70,582	205,717
2021	135,135	67,599	202,734
2022	135,135	64,190	199,325
2023-2027	675,675	259,557	935,232
2028-2032	675,675	142,874	818,549
2033-2036	<u>405,571</u>	<u>24,106</u>	<u>429,677</u>
<b>TOTAL</b>	<b><u>\$ 2,482,596</u></b>	<b><u>\$ 777,823</u></b>	<b><u>\$ 3,260,419</u></b>

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

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.	\$ 222,756	\$ -	\$ (12,882)	\$ 209,874
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, Due February 2036.	12,925,000	-	(531,951)	12,393,049
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 Due November 2035.	1,006,258	-	(46,995)	959,263
Bond Payable- Vermont Municipal Bond Bank, Water Improvements, Net Interest Cost of 3.403%, \$30,031 due Annually on December 1, Semi-Annual Interest Payments Due June and December 1, Due December 2035.	438,900	128,535	(30,031)	537,404

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

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	1,405,000	-	(60,000)	1,345,000
	<u>\$ 15,997,914</u>	<u>\$ 128,535</u>	<u>\$ (681,859)</u>	<u>\$ 15,444,590</u>

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 693,528	\$ 331,538	\$ 1,025,066
2019	705,600	317,629	1,023,229
2020	717,915	303,227	1,021,142
2021	730,476	288,383	1,018,859
2022	743,289	273,072	1,016,361
2023-2027	3,892,777	1,124,096	5,016,873
2028-2032	4,236,440	686,947	4,923,387
2033-2037	3,504,565	225,734	3,730,299
2032-2036	-	-	-
2038-2041	220,000	15,968	235,968
	<u>\$ 15,444,590</u>	<u>\$ 3,566,594</u>	<u>\$ 19,011,184</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, 2017

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 not have a minimum fund balance policy. 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, 2017 are as follows:

GENERAL FUND

Nonspendable for:

Inventories	\$ 91,087
Prepaid Expenses	<u>46,162</u>
Total Nonspendable Fund Balance	<u>\$ 137,249</u>

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 12      NET POSITION/FUND BALANCES (continued)

Assigned for:

Reduce Property Taxes in FY18	\$ 60,000
Friends of the Library Donations	1,802
Library Book Replacement	5,297
Termination Benefits	86,965
Health Reimbursement Arrangement Expenses	<u>10,000</u>

Total Assigned Fund Balance      \$ 164,064

Committed for:

Capital Reserve FY18 Transfer	<u>\$ 96,000</u>
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CAPITAL RESERVE FUND

Committed for:

Capital Reserve Fund Expenditures	<u>\$ 268,202</u>
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ROLLING STOCK RESERVE FUND

Committed for:

Rolling Stock Reserve Fund Expenditures	<u>\$ 509,225</u>
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NON MAJOR FUNDS

Restricted for:

Veterans Memorial Park by Donation	\$ 3,648
Senior Center	<u>31,701</u>

Total Restricted Fund Balance      \$ 35,349

Committed for:

Land Acquisition Capital Reserve Fund Expenditures	<u>\$ 80,985</u>
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Assigned for:

Economic Development	\$ 106,533
Building Maintenance	<u>3,725</u>

Total Assigned Fund Balance      \$ 110,258

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 12 NET POSITION/FUND BALANCES (continued)

WATER, SANITATION AND WASTEWATER FUNDS

Designated for:	
Water Fund Expenses	\$ 251,614
Water Fund Capital Expenses	<u>(53,847)</u>
Total Water Designated Fund Balance	<u>\$ 197,767</u>
Sanitation Fund Expenses	\$ 309,601
Sanitation Fund Capital Expenses	710,911
Sanitation Wastewater Treatment Facility Upgrades	<u>904,810</u>
Total Sanitation Designated Fund Balance	<u>\$ 1,925,322</u>
Wastewater Fund Capital Expenses	\$ 721,832
Wastewater Expenses- Attributable to the Village of Essex Junc	317,887
Wastewater Expenses- Attributable to the Town of Essex	94,182
Wastewater Expenses- Attributable to the Town of Williston	16,965
Wastewater Fund Expenses- General	<u>151,892</u>
Total Wastewater Designated Fund Balance	<u>\$ 1,302,758</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 \$1,441,312 while the covered payroll was \$ 1,437,412. Pension expenses for the years ended June 30, 2017, 2016 and 2015 were \$137,614 \$137,509 and \$133,017 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, 2017 was \$540,240.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 13      BENEFIT PLANS (continued)

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, 2017, the Village received 7.4% of total property taxes from GlobalFoundries and received 74.6% 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, 2017. The Village purchased \$3,032,345 in water from CWD.

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 2017 was .2389.

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.

Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

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 2017, the Village owns 35.2%, the Town of Essex owns 33.33% and the Town of Williston owns 31.5%. 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 four more years which will increase the Town of Williston's capacity. The Town of Williston has already paid \$600,000 for 60,000 gallons over the past six 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%.

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, 2017.

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. 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; the operating account balance is reported entirely on the financial statements of the Town of Essex. At June 30, 2017 \$4,431,481 of the balance in the operating account belonged to the Village, this is reported as Due from Town of Essex in the accompanying financial statements. At June 30, 2017 the Town also owed the Village \$38,450 for expenses.



Village of Essex Junction, Vermont  
NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2017

NOTE 21 ACQUISITION OF SENIOR CENTER

On July 1, 2016 the Essex Area Senior Center, Inc. dissolved the corporation and transferred ownership of all its physical and financial assets to the Village of Essex Junction as a means of keeping the existing senior activities available to members. The Village received physical and financial assets totaling \$36,931.

NOTE 22 DISCLOSURE OF SUBSEQUENT EVENTS

On July 27, 2017 the Village acquired a note payable with People's United Bank in the amount of \$150,000 with an interest rate of 1.5%, due July 26, 2018.

On November 14, 2017 the Village Trustees formally resolved to acknowledge the assumption of the the 1999 Series 1/2009 Series 2 Refunded Bond debt on the Maple St. pool. The bond is payable to VMBB and has a remaining balance due of \$315,000 and matures in November, 2019.

In accordance with professional accounting standards, the Village has evaluated subsequent events through January 11, 2018, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2017, 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, 2017

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>				
Property tax	\$ 2,482,765	\$ 2,482,765	\$ 2,480,854	\$ (1,911)
Licenses and permits	50,000	50,000	60,184	10,184
Intergovernmental revenues	1,076,894	1,076,894	1,079,945	3,051
Charges for services	289,521	289,521	289,120	(401)
Fines and forfeits	500	500	1,590	1,090
Interest income	1,500	1,500	2,225	725
Donations	6,075	6,075	61,412	55,337
Other income	10,820	10,820	15,933	5,113
	<u>3,918,075</u>	<u>3,918,075</u>	<u>3,991,263</u>	<u>73,188</u>
Total Revenues				
<b>EXPENDITURES</b>				
Current:				
General government	657,281	657,281	671,827	(14,546)
Public safety	315,342	315,342	316,560	(1,218)
Public works	862,474	862,474	907,901	(45,427)
Community development	343,233	343,233	302,826	40,407
Culture and recreation	720,246	720,246	693,238	27,008
Capital Outlay:				
Public safety	-	-	7,400	(7,400)
Public works	197,520	197,520	146,278	51,242
Culture and recreation	56,150	56,150	56,150	-
Debt Service:				
Principal	141,900	141,900	128,535	13,365
Interest expense	80,344	80,344	70,929	9,415
	<u>3,374,490</u>	<u>3,374,490</u>	<u>3,301,644</u>	<u>72,846</u>
Total Expenditures				
Excess of Revenues Over Expenditures	543,585	543,585	689,619	342
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	<u>(578,585)</u>	<u>(578,585)</u>	<u>(611,585)</u>	<u>(33,000)</u>
Net Change in Fund Balance	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	<u>\$ 78,034</u>	<u>\$ (32,658)</u>

See Accompanying Notes to Basic Financial Statements.

## OTHER SUPPLEMENTARY INFORMATION

VILLAGE OF ESSEX JUNCTION, VERMONT  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2017

	Special Revenue Fund		Capital Project Fund			Total
	Veteran Memorial Park Fund	Senior Center Fund	Land Acquisition Capital Reserve Fund	Economic Development	Building Maintenance	
<b>ASSETS</b>						
Cash	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100
Due from other funds	<u>3,648</u>	<u>32,343</u>	<u>80,985</u>	<u>106,533</u>	<u>34,525</u>	<u>258,034</u>
Total Assets	<u>\$ 3,648</u>	<u>\$ 32,443</u>	<u>\$ 80,985</u>	<u>\$ 106,533</u>	<u>\$ 34,525</u>	<u>\$ 258,134</u>
<b>LIABILITIES</b>						
Accounts Payable	<u>\$ -</u>	<u>\$ 742</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,799</u>	<u>\$ 31,541</u>
<b>FUND BALANCE</b>						
Restricted	3,648	31,701	-	-	-	35,349
Committed	-	-	80,985	-	-	80,985
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,533</u>	<u>3,726</u>	<u>110,259</u>
Total Fund Balances	<u>3,648</u>	<u>31,701</u>	<u>80,985</u>	<u>106,533</u>	<u>3,726</u>	<u>226,593</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,648</u>	<u>\$ 32,443</u>	<u>\$ 80,985</u>	<u>\$ 106,533</u>	<u>\$ 34,525</u>	<u>\$ 258,134</u>

VILLAGE OF ESSEX JUNCTION, VERMONT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 NONMAJOR GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2017

	Special Revenue Fund		Capital Project Fund			Total
	Veteran Memorial Park Fund	Senior Center Fund	Land Acquisition Capital Reserve Fund	Economic Development	Building Maintenance	
<b>REVENUES</b>						
Charges for Service	\$ -	\$ 27,400	\$ -	\$ -	\$ -	\$ 27,400
Property Tax				108,382	-	108,382
Grant Income	-	2,549	-	-	-	2,549
Miscellaneous Income	-	27,180	-	-	-	27,180
Interest	12	84	254	184	76	610
	<u>12</u>	<u>57,213</u>	<u>254</u>	<u>108,566</u>	<u>76</u>	<u>166,121</u>
Total Revenue	<u>12</u>	<u>57,213</u>	<u>254</u>	<u>108,566</u>	<u>76</u>	<u>166,121</u>
<b>EXPENDITURES</b>						
Program Expense	-	25,512	-	-	-	25,512
Capital Outlay	-	-	-	2,033	79,350	81,383
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,033</u>	<u>79,350</u>	<u>81,383</u>
Total Expenditures	<u>-</u>	<u>25,512</u>	<u>-</u>	<u>2,033</u>	<u>79,350</u>	<u>106,895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12</u>	<u>31,701</u>	<u>254</u>	<u>106,533</u>	<u>(79,274)</u>	<u>59,226</u>
<b>OTHER FINANCING SOURCES</b>						
Transfer	-	-	-	-	83,000	83,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,000</u>	<u>83,000</u>
Net Change in Fund Balance	12	31,701	254	106,533	3,726	142,226
Fund Balance - July 1, 2016	<u>3,636</u>	<u>-</u>	<u>80,731</u>	<u>-</u>	<u>-</u>	<u>84,367</u>
Fund Balance - June 30, 2017	<u>\$ 3,648</u>	<u>\$ 31,701</u>	<u>\$ 80,985</u>	<u>\$ 106,533</u>	<u>\$ 3,726</u>	<u>\$ 226,593</u>

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, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>OPERATING REVENUES</b>			
Water Sales - Village	\$ 846,258	\$ 901,046	\$ 54,788
Water Sales - GF	2,767,603	2,505,612	(261,991)
Water Sales - GF Vermont Tax	68,255	61,472	(6,783)
Water Sales - Large Users	107,492	76,261	(31,231)
Penalties	4,000	4,769	769
Hook on Fees	15,000	14,450	(550)
Miscellaneous	-	1,356	1,356
	<u>3,808,608</u>	<u>3,564,966</u>	<u>(243,642)</u>
<b>OPERATING EXPENSES</b>			
Salaries - Regular	105,379	67,668	37,711
Salaries - Overtime	14,000	9,819	4,181
Salaries - Part time	5,166	2,626	2,540
Social security	9,658	6,126	3,532
Unemployment insurance	353	87	266
Workers compensation insurance	5,528	5,437	91
Health insurance and other benefits	40,682	25,660	15,022
Retirement	10,538	6,707	3,831
Liability and property insurance	3,347	3,620	(273)
Supplies	5,500	5,172	328
Telephone	1,000	1,489	(489)
Postage	2,000	1,636	364
Gas, oil and grease	3,500	1,143	2,357
Meters and parts	-	303	(303)
Distribution materials	6,500	10,322	(3,822)
Computer expenses	2,100	1,105	995
Water and sewer charges	400	92	308
Training and conferences	2,000	1,468	532
Electrical services	700	711	(11)
Heat	3,000	2,402	598
Maintenance - Other	1,000	3,541	(2,541)
Water line maintenance - breaks	16,000	22,737	(6,737)
Uniforms and boots	1,500	806	694

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, 2017

	Budget	Actual	Variance Favorable (Unfavorable)
<b>OPERATING EXPENSES (CONTINUED)</b>			
Contracted services	113,888	113,888	-
Other professional services	1,000	1,590	(590)
Audit services	4,217	3,433	784
Right of way agreements	142	8	134
Interview costs	-	1,055	(1,055)
Water purchases - Village	460,300	453,033	7,267
Water purchases - GF	2,767,603	2,505,612	261,991
Printing and advertising	2,000	3,544	(1,544)
Transfer to capital reserve	140,000	140,000	-
Capital outlay	-	3,732	(3,732)
State water tax - Village	11,352	12,228	(876)
State water tax - GF	68,255	61,473	6,782
Total Operating Expenses	3,808,608	3,480,273	328,335
Operating Income	\$ -	\$ 84,693	\$ 84,693

**RECONCILIATION OF BUDGETARY  
BASIS TO GAAP BASIS**

Excess of Revenues over Expenditures- Budgetary Basis	\$ 84,693
Adjustments for non-budget:	
Bond Interest	(23,277)
Capital Reserve Fund Transfer	140,000
Interest Earned on Capital Reserve Fund	20
Transfer to Town	(11,180)
Depreciation	(113,492)
Excess of Revenues over Expenditures- GAAP Basis	\$ 76,764



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, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>OPERATING REVENUES</b>			
Sanitation billing	\$ 552,556	\$ 565,633	\$ 13,077
Sanitation penalty	2,500	2,686	186
Essex pump station fees	23,128	23,911	783
Two party agreement revenue	15,000	15,000	-
Hook on fees	30,000	154,000	124,000
Miscellaneous	-	887	887
Interest earnings	-	5,210	5,210
	<u>623,184</u>	<u>767,327</u>	<u>144,143</u>
Total Operating Revenues			
<b>OPERATING EXPENSES</b>			
Salaries - Regular	82,591	84,804	(2,213)
Salaries - Overtime	12,000	13,772	(1,772)
Salaries - Part time	5,166	2,626	2,540
Social security	7,690	7,703	(13)
Unemployment insurance	328	127	201
Workers compensation insurance	4,581	5,138	(557)
Health insurance and other benefits	40,682	36,824	3,858
Retirement	8,259	8,205	54
Liability and property insurance	8,183	7,713	470
Supplies	1,000	355	645
Postage	3,500	3,268	232
Gas, oil and grease	2,500	1,681	819
Computer expenses	1,000	2,210	(1,210)
Water and sewer charges	500	281	219
Training and conferences	150	-	150
Electrical services	11,000	10,001	999
Heating/natural gas	1,700	1,851	(151)
Maintenance - Other	1,500	14,557	(13,057)
Pump station maintenance	8,000	9,642	(1,642)
Sanitation line maintenance	6,000	972	5,028
Susie Wilson pump station costs	9,000	7,745	1,255
West St. pump station costs	10,000	12,166	(2,166)
Uniforms and boots	1,500	1,601	(101)
Contracted services	144,188	144,188	-

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, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>OPERATING EXPENSES (continued)</b>			
Right-Of-Way Agreements	1,058	1,563	(505)
Sanitation line back-up cleaning	1,500	-	1,500
Other professional services	1,000	365	635
Audit services	2,108	1,716	392
Printing and advertising	500	1,213	(713)
Capital reserve fund contributions	95,000	215,167	(120,167)
Other expenses	-	2,000	(2,000)
	<u>472,184</u>	<u>599,454</u>	<u>(127,270)</u>
 Total Operating Expenses	 <u>472,184</u>	 <u>599,454</u>	 <u>(127,270)</u>
 Operating Income	 <u>\$ 151,000</u>	 <u>167,873</u>	 <u>\$ 16,873</u>

**RECONCILIATION OF BUDGETARY  
BASIS TO GAAP BASIS**

Excess of Revenues over Expenditures- Budgetary Basis	\$ 167,873
Adjustments for non-budget:	
Admin Fee on ARRA Loan	(3,824)
RF1-157 Loan Admin Fee	(20,125)
Sale of WWTF Capacity	100,000
Capital Reserve Transfer	215,167
Transfers from WWTF Fund for Debt	4,577
Transfer to WWTF for Upgrade	(315,681)
Transfer to Town	(11,180)
Depreciation	<u>(159,712)</u>
 (Deficiency) of Revenues over Expenditures- GAAP Basis	 <u>\$ (22,905)</u>

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, 2017

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>OPERATING REVENUES</b>			
Village user charges	\$ 681,161	\$ 689,249	\$ 8,088
Village user penalties	3,000	3,361	361
Wastewater charge - Essex	436,976	436,976	-
Wastewater charge - Williston	611,766	611,766	-
Pump station maintenance fee	30,300	30,300	-
Village septage discharge income	15,000	18,533	3,533
Shared septage revenue	5,000	6,178	1,178
Village leachate revenues	-	1,044	1,044
Share leachate revenues	-	348	348
Interest	-	3,684	3,684
Miscellaneous	-	23	23
	<u>1,783,203</u>	<u>1,801,462</u>	<u>18,259</u>
<b>OPERATING EXPENSES</b>			
Salaries - Regular	333,046	330,279	2,767
Salaries - Overtime	48,000	43,928	4,072
Salaries - Part-time	8,139	22,191	(14,052)
Social security	30,142	28,616	1,526
Workers comp insurance	17,400	17,141	259
Unemployment insurance	837	358	479
Health insurance other benefits	109,133	79,250	29,883
Retirement	33,305	30,572	2,733
Liability and property insurance	23,808	22,989	819
Supplies	10,000	8,256	1,744
Supplies - Laboratory	13,000	16,198	(3,198)
Chemicals	195,000	284,508	(89,508)
Gas, grease and oil	6,000	5,177	823
Water and sewer charge	4,000	2,128	1,872
Training and conference	6,500	5,464	1,036
Telephone services	6,000	4,577	1,423
Electrical service	150,000	143,277	6,723
Heating	20,000	23,372	(3,372)
Maintenance - other	85,000	85,060	(60)
Vehicles maintenance - travel	3,500	1,914	1,586

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, 2017

	Budget	Actual	Variance Favorable (Unfavorable)
<b>OPERATING EXPENSES (continued)</b>			
Uniforms, boots, etc.	6,000	5,506	494
Interview cost	-	523	(523)
Contract laboratory services	9,000	10,981	(1,981)
Contract services	56,943	56,944	(1)
Legal services	1,000	-	1,000
Grit Disposal	9,000	10,356	(1,356)
Sludge dewatering	130,000	137,340	(7,340)
Sludge management	150,000	127,963	22,037
Other professional services	6,000	985	5,015
Audit	4,950	4,030	920
WWTF Annual permit fee	7,500	9,900	(2,400)
Capital reserve fund contributions	300,000	300,000	-
 Total Operating Expenses	 1,783,203	 1,819,783	 (36,580)
 Operating Loss	 \$ -	 (18,321)	 \$ (18,321)

**RECONCILIATION OF BUDGETARY  
BASIS TO GAAP BASIS**

Deficiency of Revenues	
over Expenditures - Budgetary Basis	\$ (18,321)
Adjustments for non-budget:	
Bond Interest	(47,510)
Admin Fee on ARRA Loan	(631)
Capital Reserve Fund Transfer	300,000
Town of Essex Bond Contribution	299,353
Town of Williston Bond Contribution	283,024
Essex Junction Debt Payment	315,681
Capital Outlay	(258,500)
Transfer to Town for benefits	(5,590)
Transfer to Sanitation Fund	(4,577)
Proceeds from Sale of Asset	(7,513)
Depreciation	(935,474)
 (Deficiency) of Revenues over Expenditures- GAAP Basis	 \$ (80,058)

VILLAGE OF ESSEX JUNCTION, VERMONT  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Pass Through Grantor Number	Federal CFDA Number	Federal Expenditures
U. S. Department of Transportation			
Passed through State of Vermont, Agency of Transportation			
Highway Planning and Construction - Crescent Connector	CA0315	20.205	\$ 159,499
Highway Planning and Construction - Pearl Street Linking	CA0397	20.205	514,113
Highway Planning and Construction - Mansfield Stormwater	CA0462	20.205	3,594
Highway Planning and Construction - Multiuse Safety Path	CA0344	20.205	<u>307,446</u>
			<u>984,652</u>
National Endowment for the Humanities			
Passed through State of Vermont, Department of Libraries			
Grants to States - 1st Wednesday	1st Wednesday	45.310	650
Grants to States - Courier	Courier	45.310	<u>323</u>
			<u>973</u>
Total Expenditure of Federal Awards			<u>\$ 985,625</u>

## NOTE A BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of the Village of Essex Junction, Vermont under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Village, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Village of Essex Junction, Vermont.

## NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The Village of Essex Junction, Vermont has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance because no indirect costs were allowed under the federal awards.



**Kittell Branagan & Sargent**

*Certified Public Accountants*

Vermont License # 167

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Essex Junction, Vermont, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Village of Essex Junction, Vermont's basic financial statements, and have issued our report thereon dated January 11, 2018.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Kittel Branigan & Sargent*

St. Albans, Vermont  
January 11, 2018



**Kittell Branagan & Sargent**

*Certified Public Accountants*

Vermont License # 167

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Federal Program**

We have audited the Village of Essex Junction, Vermont's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Village of Essex Junction, Vermont's major federal programs for the year ended June 30, 2017. Village of Essex Junction, Vermont's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Village of Essex Junction, Vermont's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Village of Essex Junction, Vermont's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Village of Essex Junction, Vermont's compliance.



### ***Opinion on Each Major Federal Program***

In our opinion, the Village of Essex Junction, Vermont, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

### **Report on Internal Control over Compliance**

Management of the Village of Essex Junction, Vermont, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Village of Essex Junction, Vermont's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Village of Essex Junction, Vermont's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Kittell Branagan & Sargent*

St. Albans, Vermont  
January 11, 2018

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the financial statements of Village of Essex Junction, Vermont
2. There were no significant deficiencies disclosed during the audit of the financial statements. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Village of Essex Junction, Vermont, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. There were no significant deficiencies disclosed during the audit of the major federal award programs. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs Village of Essex Junction, Vermont expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Village of Essex Junction, Vermont
7. The programs tested as major programs were:
  - 20.205 Highway Planning and Construction – Crescent Connector
  - 20.205 Highway Planning and Construction – Pearl Street Linking
  - 20.205 Highway Planning and Construction – Mansfield Stormwater
  - 20.205 Highway Planning and Construction – Multiuse Safety Path

The threshold for distinguishing between Type A and B programs was \$750,000.

8. Village of Essex Junction, Vermont was determined to be a high-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

- There were no findings related to the financial statements audit.

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

- There were no findings or questioned costs related to the major federal award programs.

## Memorandum

TO: Evan Teich, Municipal Manager and the Trustees

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

DATE: 20 March 2018

SUBJECT: Replacement of Pedestrian Bridge on Main Street - Bidding and Engineering Contract Amendment

ISSUES: The issues are 1) to approve an engineering contract amendment for Engineering Ventures based on added work in excess of the original contract (ACTION ITEM) and 2) to acknowledge that the bid advertisement for the construction will be out for bids during the last week of March (INFORMATION).

### DISCUSSION:

Item 1: A contract amendment has been requested by Engineering Ventures due to added design and permitting work relative to the construction. The proposed amendment is included with this memorandum.

During the pedestrian bridge design, it became apparent that additional work was needed to stabilize the east side retaining wall adjacent to the bridge and to repair damaged concrete on the bridge itself and the eastern abutment. Contact was made with VTRANS to verify that the grant would cover the added work and the response was that it will be covered. All this work is outside the original scope of the design. As the project manager for the project, I authorized the added design work to be undertaken. If not done as part of this project under a grant, the repair work would have had to be done using only Village funds.

A design contract amendment is appropriate to cover the added costs. I have reviewed the amendment and recommend approval for an added amount of \$7,200, 90% of which will be covered under the grant.

Item 2: The plans and specifications are complete and ready to go to bid. The proposed schedule is for the bid advertisement to go out the last week of March. Bids will be opened on the 20<sup>th</sup> of April. It is anticipated that a recommendation for award will be provided to the Trustees at their meeting on April 24<sup>th</sup> or at the first Trustee meeting in May. We intend to delay the start of construction until June 18<sup>th</sup> (due to school conflicts) with construction scheduled for completion by August 15, 2018.

RECOMMENDATION: It is recommended that the proposed engineering contract amendment in the amount of \$7,200 with Engineering Ventures be approved.



208 Flynn Avenue, Suite 2A, Burlington, VT 05401 • Tel: 802-863-6225 • Fax: 802-863-6306  
85 Mechanic Street, Suite B2-2, Lebanon, NH 03766 • Tel: 603-442-9333 • Fax: 603-442-9331

Mr. Dennis Lutz, P.E.  
Town Engineer/Public Works Director  
Town of Essex  
81 Main Street  
Essex, Vermont 05402

DRAFT (03/07/18)

Re: **Contract Amendment No. 1**  
**VT 15 (Main Street) Pedestrian Bridge Replacement**  
**Essex Junction, Vermont**

EV# 17528

Dear Dennis:

This letter summarizes our conversations over the past few months regarding the Main Street Pedestrian Bridge Replacement project located at Bridge #1A on Vermont Route 15 in the Village of Essex Junction.

As previously arranged, Engineering Ventures (EV) is providing design and construction phase services on this project as outlined below. This results in a total estimated engineering fee of \$22,600.00, including reimbursable expenses, for the original scope of work.

I. <u>Not-to-Exceed Scope Items:</u>	
Scope Item A – Meetings with the Client:	\$900.00
Scope Item B – Topographic Survey and ROW Check:	\$2,000.00
Scope Item C – Utility Conflicts:	\$2,000.00
Scope Item D – Prepare Alternatives:	\$3,000.00
Scope Item E – Permitting:	\$900.00
Scope Item G – Assistance during Bid and Negotiation:	\$600.00
Scope Item H – Construction Administration:	<u>\$2,500.00</u>
Total Not-to-Exceed Fee:	\$11,800.00
II. <u>Lump Sum Scope Items:</u>	
Scope Item F – Preparation of Plans and Specifications:	<u>\$10,800.00</u>
Total Lump Sum Fee:	\$10,800.00

Subsequent to original contract, the Village of Essex Junction requested EV perform the following additional tasks:

Scope Item I – Headwall Stabilization

1. Design/detailing of new cast-in-place concrete facing and soil anchors to stabilize existing stone masonry headwall.

Scope Item J – Concrete Repair

1. Site visits to observe and document existing concrete deterioration.
2. Design/detail for repair of delaminated concrete on existing Bridge #1A and right abutment observed during site visits.

Scope item K – Scope Item I and J Permitting

1. Correspondence with wetlands and USACOE office staff regarding proposed improvements.
2. Providing tally of presumed wetland and buffer disturbance areas to wetland office.
3. Fill out and file permit application for buffer disturbance.
4. Providing tally of existing and proposed material volumes to USACOE.

Mr. Dennis Lutz, P.E.  
Town Engineer/Public Works Director  
Town of Essex  
VT15 (Main Street) Pedestrian Bridge Replacement  
DRAFT (03/07/18)  
Page 2

We propose to complete the above additional tasks as follows:

Not-to-Exceed Scope Items:	
Scope Item K – Scope Item I and J Permitting:	<u>\$1,700.00</u>
Total Additional Not-to-Exceed Fee:	<u>\$1,700.00</u>
Lump Sum Scope Items:	
Scope Item I – Headwall Stabilization:	<u>\$3,000.00</u>
Scope Item J – Concrete Repair:	<u>\$2,500.00</u>
Total Additional Lump Sum Fee:	<u>\$5,500.00</u>

This results in a total fee of \$7,200.00, including reimbursable expenses, to complete the additional scope of work. Total estimated engineering fee for the overall project, including additional services, is \$29,800.00.

The Agreement for Engineering Services between Village of Essex Junction and Engineering Ventures, PC dated August 22, 2017 shall govern all services provided under this contract amendment, unless modified in writing and agreed to by both parties. This contract amendment represents the entire understanding between us with respect to this project, supersedes all prior written or verbal understandings, and may only be modified in writing signed by both parties.

If you are in agreement with this contract amendment, please return an executed copy for our records. Please don't hesitate to call me with any questions or to discuss further.

Very truly yours,  
ENGINEERING VENTURES, PC

VILLAGE OF ESSEX JUNCTION

Timothy W. Dall, P.E.  
Senior Structural Engineer

By: \_\_\_\_\_  
Duly Authorized Agent

Accepted this \_\_\_\_\_ day of  
\_\_\_\_\_, 2017



TO: Village Trustees and Evan Teich, Unified Manager  
FROM: Nick Meyer, Chair of the Tree Advisory Committee  
DATE: March 27, 2018  
RE: Tree Advisory Committee Logo

**Issue**

The issue is whether or not the Village Trustees should accept the Tree Advisory Committee logo.

**Discussion**

The Village of Essex Junction Tree Policy established the Tree Advisory Committee to engage citizens in the stewardship, management, and recognition of the Village's tree resources. The committee believes a logo will help raise awareness of the committee's mission, and in so doing, facilitate community partnerships. This logo would be used for event publicity, letters to homeowners, and other committee activities. The logo chosen by the committee was designed with the assistance of a student in the CTE Graphic Design program.



**Cost**

None is anticipated.

**Recommendation**

It is recommended that the Trustees accept the Tree Advisory Committee logo.



TO: Village Trustees and Evan Teich, Unified Manager  
FROM: Darby Mayville, Community Relations/Economic Development Assistant DEM  
DATE: March 27, 2018  
RE: Village Newsletter Policy

**Issue**

The issue is whether or not the Village should adopt the Village Newsletter Policy.

**Discussion**

Village staff would like to put in place a formal policy for the Village Newsletter. Much of this is codifying what staff is currently doing. The exception to this is the exclusion of political and religious events, a decision which was made based on the recommendation of the Unified Manager.

It should be noted that, when time allows, staff goes beyond these policies to find events to include on the individual organizational websites.

**Cost**

None.

**Recommendation**

It is recommended that the Trustees adopt the Village Newsletter Policy.

**VILLAGE OF ESSEX JUNCTION  
TRUSTEES' POLICY REGARDING  
VILLAGE NEWSLETTER**

**1. Purpose of Policy:**

To ensure that the Village newsletter is a source to announce Essex events without being an undue burden on staff time.

**2. Newsletter Submission Protocol**

The Village Newsletter is sent out every week on Sunday mornings. For an event to be included, the following should be provided:

- A short (1-2 paragraph) event description, sent electronically.
- An image to be used with the event.
- A link to find out additional information about the event.
- Submissions are due the Wednesday prior to the week that the event will take place. It is anticipated that a weekly reminder will be sent out to all who regularly submit, however this should not be relied upon as it is the individual's responsibility to submit these materials on a timely basis.

Submissions that do not meet these criteria will be included only as staff time allows.

**3. Unapproved Uses:**

The following types of events will not be permitted in the Village newsletter:

- Events that are occurring outside the Village of Essex Junction or the Town of Essex.
- Events with sexual or drug-related content.
- Events that promote or endorse hate or discrimination.
- Events that are religious or political in nature.
- Events that are reoccurring so often that their inclusion would take away from the content of other newsletter submissions. Examples of this could include a gym that has numerous classes per day or regular movie showings.

The Unified Manager has final say on the appropriateness of any newsletter content.



**WARNING**  
**VILLAGE OF ESSEX JUNCTION ANNUAL MEETING**  
**APRIL 4 & 10, 2018**

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 4, 2018 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 10, 2018 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 \$4,954,687 for fiscal year July 1, 2018 to June 30, 2019, \$3,423,606 of which is to be levied in taxes against the Village Grand List?

**ARTICLE 3.** Shall the voters approve holding the 2019 Annual Meeting on Wednesday, April 3, 2019 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 9, 2019 to vote for the Village officers and transact any business involving voting by Australian ballot?

**ARTICLE 4.** To transact any other business that may lawfully come before the meeting?

**BALLOT QUESTIONS**

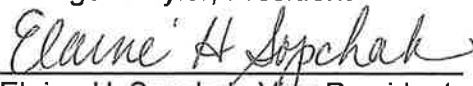
**ARTICLE 5.** To elect Village officers required by law including: Moderator (one year term); two Village Trustees (three year term); three Library Trustees (1 one year term, 1 four year term, 1 five year term); one School director for the Essex Westford School District #51 (three year term)?

Dated this 27th day of February, 2018

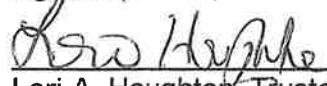
VILLAGE OF ESSEX JUNCTION  
BOARD OF TRUSTEES

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:** Village Trustees  
**FROM:** Evan Teich, Unified Manager *ET*  
**DATE:** March 20, 2018  
**SUBJECT:** All State Parade – Information Only

The Unified Manager would like to update the Trustees on the street closure request by the organizers of the All State Parade to be held on 5/9/18. The Police Chief has been working with them regarding support for this event and will be presenting his recommendation to the Trustees at the 4/10/18 meeting.

Below is information about the event on the Vermont Music Educators Association website:

All State Music Festival  
Hosted by the Essex High School Music Department  
May 9th to 12th, 2018  
All State Parade in Essex Junction on May 9th at 6:00 PM

The Vermont All State Music Festival is an annual event supported by the Vermont Music Educators Association (VMEA) and operated by the Vermont All State Committee. The Festival offers musicians from Vermont's high schools the opportunity to perform in a band, orchestra, chorus or jazz ensemble under the direction of some of our nation's finest conductors. Three days of intensive rehearsals lead up to a series of performances involving all four groups.

**2018 Vermont All State Parade**  
**Proposal for the Essex Police & Essex Village Trustees**  
**February 26, 2018**

**Background:**

- The 2018 Vermont All State Music Festival is being hosted by Essex High School's Music Department on Wednesday, May 9<sup>th</sup> through Saturday, May 12<sup>th</sup>.
- As part of that festival, the annual Vermont All State Parade is held each year on the Wednesday of the festival, also in the host community, a parade open to any school marching group from elementary to high school
- This will be the 91<sup>st</sup> such parade and we are hoping to have 30 to 35 bands from across Vermont participate, involving more than 2200 students and several thousand supporters.

**Concerns:**

- Because the Village of Essex Jct. already sponsors our state's largest Memorial Day Parade, because that parade occurs just three weeks after the All State Parade, and because the Five Corners intersection is a major thoroughfare for travelers in Chittenden County, especially at 6:00 PM on a weekday, we are not able to have the Vermont All State Parade.
- Given the long tradition of this event, our nation's longest such festival parade, and its place as the largest student event in our state, we hope to be able to host the Vermont All State Parade in Essex Jct. on that Wednesday in May.

**Proposal:**

- That we use a different route than the Memorial Day Parade does, one that provides our bands with a street parade along with the additional use of the Essex High School Track.
- That this route be on less traveled roads in the Village of Essex Jct. so that the disruption of traffic is kept to a minimum.
- That this route be such as to only require a few Traffic Control Certified personnel so that it can be staffed by properly trained volunteers from local police and fire agencies, volunteers that the All State Parade chairs will arrange for and organize
- That this route also meet all of the requirements of the All State Parade in regards to safety, parking, crowd control, and location.

**Route & Traffic Control personnel:**

- The proposed route would be:
  - Starting at the Tree Farm and proceeding South on Old Colchester Road
  - Continuing on to Grove Street as Old Colchester Road passes Educational Drive
  - Turn left and head Southeast on North Street
  - Turn left and head Northeast on Central Street
  - Turn left and head Northwest on Educational Drive
  - Turn right onto the maintenance road between EHS and the skating rink and enter the EHS track facility
- This route would require the following Traffic Control personnel:
  - Old Colchester Road & Route 2A
  - Grove Street & Educational Drive
  - North Street & Grove Street (traffic would be able to come across the tracks and head South of Grove during the parade)
  - Central Street & Grove Street (to keep traffic from North Street and two blocks of Central Street)
  - Central Street & Educational Drive

**Preparations:**

- A door-to-door notification of the parade and its affect on the residents on streets on the route would be made
- Local media would be used to notify folks of the parade and encourage local folks to come and watch from any point along the route
- The Tree Farm lot would be marked to help organize the band line-up and the EHS track would be prepared to serve as the reviewing stand
- Visiting parents and supporters would be asked to park in the grass lots on the west side of Old Colchester Road and walk to the EHS track grandstand to view the bands as they enter

- Concessions and other support would be provided using the existing EHS facilities

**Specifics:**

- School buses would arrive at the Tree Farm from the Route 2A end of Old Colchester Road and drop-off their students before proceeding to the east parking lot at EHS
- Bands would march out in pre-determined divisional order, led by a local color guard (Fire, Police, Guard, ROTC)
- Bands would perform their pieces while marching along the route as crowds dictate
- Once each band enters the EHS track, they would march down the front straight-away by the grandstand and could either bear left and form on the infield to watch other bands march in or proceed out the far side of the track and walk behind EHS to their buses to begin their journey home
- Students who are meeting their parents after the parade can do so in the grandstand and return to their cars on Old Colchester Road
- Students who are participating in the rest of the festival can retrieve their luggage from the buses and enter EHS through the front doors into the gym for the housing aspect of the festival day
- Bands performing routines will be at the end of the parade and would do those on the track in front of the grandstand / reviewing stand
- With 35 bands, this route should take about 90 minutes for all to cover, thus traffic would be disrupted on these secondary routes from 6:00 PM to 7:30 PM at the most

**Support Needed:**

- From Essex Police:
  - Their support for our efforts
  - The proper permit to hold this parade
  - The opportunity for our All State Parade chairs to see if there are EPD officers who would volunteer to help
- From the Village of Essex Junction Trustees:
  - The proper permit to hold this parade
  - Their support in sharing the announcements about this event and their encouraging others to attend
- From the Village of Essex Junction Fire Department:
  - Their support for our efforts
  - The opportunity for our All State Parade chairs to see if there are certified EJFD members who would volunteer to help
- From the Village of Essex Junction Public Works Department:
  - Their support for our efforts
- From Essex High School:
  - Their support for our efforts
  - Access to the required facilities



## MEMORANDUM

TO: Village Trustees  
 FROM: Evan Teich, Unified Manager  
 DATE: March 27, 2018  
 SUBJECT: Trustees Meeting Schedule

### TRUSTEES MEETING SCHEDULE/EVENTS

April 4 6:00 PM	Community Supper at Essex High School cafeteria 7:00 PM - Annual Meeting in auditorium
April 10 6:30 PM 7 AM- 7 PM	Regular Meeting Annual Meeting Australian ballot voting
April 24 6:30 PM	Regular Meeting
April 25 7:00 PM	Joint Meeting with Selectboard at 81 Main Street
May 8 6:30 PM	Regular Meeting
May 22 6:30 PM	Regular Meeting
May 26 10 AM	<i>Memorial Day Parade</i>
June 12 6:30 PM	Regular Meeting
June 14 7:00 PM	Joint Meeting with Selectboard at Lincoln Hall
June 26 6:30 PM	Regular Meeting

**VILLAGE OF ESSEX JUNCTION  
BOARD OF TRUSTEES  
MINUTES OF MEETING  
March 13, 2018**

**TRUSTEES PRESENT:** George Tyler (Village President); Elaine Sopchak, Dan Kerin, Andrew Brown, Lori Houghton.  
**ADMINISTRATION:** Evan Teich, Unified Manager; Lauren Morrisseau, Finance Director & Assistant Manager; Darby Mayville, Community Relations/Economic Development Assistant.  
**OTHERS PRESENT:** Tim Jerman, Diane Clemens, Paula DeMichele, Max Levy, Michael Plageman, Irene Wrenner, Colin Flanders (Essex Reporter).

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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**

None.

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

a) Comments from Public on Items not on Agenda

Tim Jerman distributed the script for the re-enactment of the first village meeting to be performed at the Annual Meeting on April 4, 2018. The Trustees each have a part. Mr. Jerman suggested a practice session be held prior to the next Trustees meeting on 3/27/18.

**4. OLD BUSINESS**

a) RFP for Village Attorney and Process for Interim Attorney

Evan Teich advised the village should have a separate attorney from the Town Attorney, and will use the services of an interim attorney until a new Village Attorney is selected.

**MOTION by Elaine Sopchak, SECOND by Andrew Brown, to approve the RFP as presented and the proposed timeline for selection of a new Village Attorney, and to appoint a Trustee to serve on the selection committee. VOTING: unanimous (5-0); motion carried.**

George Tyler volunteered to serve on the selection committee for the Village Attorney.

**5. NEW BUSINESS**

a) Electric Vehicle Charging Equipment Grant Application

Darby Mayville, Community Relations & Economic Development Assistant, briefly explained the grant application for an electric vehicle charging station that would be installed on Railroad Avenue across from the train station. The village share of the grant is \$750 plus in-kind services (excavation of the site). Data on the charging station behind

the Village Office show there have been 21 monthly plug-ins. Lauren Morrissette said \$400 has been collected this year from the station.

**MOTION by Lori Houghton, SECOND by Dan Kerin, to authorize staff to submit the State of Vermont Electric Vehicle Charging Equipment Grant, sign the resolution for an electric charging station, and provide \$750 cash match out of the Matching Grant Fund.**

**DISCUSSION:**

- Elaine Sopchak said she will recuse herself from the vote due to potential conflict of interest. (Ms. Sopchak works for one of the state departments that administers the grant.)

**VOTING: 4 ayes, one recusal (Elaine Sopchak); motion carried.**

b) PACIF Scholarship Grant Application for Safety Training  
Darby Mayville reported the PACIF grant has been used in the past for sexual harassment training for village and town employees and will now be used for safety training for employees.

**MOTION by Dan Kerin, SECOND by Elaine Sopchak, to authorize staff to submit the VLCT PACIF Scholarship Grant as proposed. VOTING: unanimous (5-0); motion carried.**

**6. TRUSTEES COMMENTS AND CONCERNS/READING FILE**

a) Board Member Comments

- Lori Houghton gave a brief update on legislative votes on forming a rental registry in the state and the Open Meeting Law (serial conversations outside of a meeting with the intent to make decisions are not allowed).
- George Tyler reported on the discussion of parking at the last Planning Commission meeting and suggested a joint meeting between the Trustees and Planning Commission be scheduled in April. Lori Houghton suggested in addition to parking the use of landscaping funds from development projects be discussed with the Planning Commission.

b) Reading File

- Minutes
  - Planning Commission 1/18/18 & 2/15/18
  - Capital Committee 2/6/18
  - Bike/Walk Advisory Committee 2/12/18
- Trustees Meeting Schedule

**7. CONSENT AGENDA**

**MOTION by Andrew Brown, SECOND by Elaine Sopchak, to approve the consent agenda as follows:**

- a) Approve Minutes of Previous Meeting(s) 2/27/18.
- b) Expense Warrant #17084, dated 2/23/18, in the amount of \$316,572.82.
- c) Expense Warrant #17085, dated 3/2/18, in the amount of \$83,995.80.
- d) Expense Warrant #17086, dated 3/9/18, in the amount of \$70,485.11.

e) **FYE2018 Budget Status Report as of 2/28/18.**  
**VOTING: unanimous (5-0); motion carried.**

The Board of Trustees meeting was recessed at 6:55 PM.

**8. JOINT MEETING WITH ESSEX SELECTBOARD**

George Tyler resumed the Trustees meeting at 7 PM and Max Levy, Essex Selectboard Chair, called the Essex Selectboard meeting to order at 7 PM.

*Essex Selectboard Meeting Agenda*

The email from Barbara Higgins regarding the March 24, 2018 joint meeting and allowing the public to speak after each item on the agenda was added to the meeting agenda under Item 5.a of the Essex Selectboard meeting agenda and Item 8.a on the Trustees meeting agenda.

**MOTION by Irene Wrenner, SECOND by Mike Plageman, to approve the agenda as amended (with the addition of the email from Barbara Higgins under Item 5.a).**  
**VOTING: unanimous (3-0); motion carried.**

*Essex Selectboard Public Comment Section*

Evan Teich pointed out Elaine Sopchak though elected to the Essex Selectboard will not participate as a member of the Selectboard until the first business day in April.

a) Preparation for 3/24/18 Joint Meeting

George Tyler announced Jennifer Knauer was chosen as the facilitator for the joint meeting on 3/24/18 and it is suggested Ms. Knauer, Evan Teich, George Tyler, and Max Levy work together to prepare the agenda for the meeting. Both boards concurred. Evan Teich will forward the proposal submitted by Ms. Knauer to both boards.

There was discussion of potential items for discussion on governance, such as the boards, organizational chart, existing functions, policies, procedures, practices, or whether the discussion at the joint meeting should be about what is wanted to be achieved and then the new government will become clear. Elaine Sopchak suggested reviewing the consolidations to date and what is next as well as other opportunities. Lori Houghton stressed involvement by both boards. Mike Plageman agreed the current boards should be in unison on moving forward and should look at what has been accomplished and what has not worked. Irene Wrenner said the conversations should be held first before the “box is built”. Andrew Brown said there should be discussion of where the boards are trying to go and the outcome. Dan Kerin urged having more public input on where both boards want to go.

There was discussion of time for public comment at the joint meeting. George Tyler said there will be some time for the public to speak, but the boards need to converse and then the public will have opportunity to comment. Lori Houghton mentioned following the Heart & Soul framework with public comments. Elaine Sopchak noted the facilitator can draw out comments from the public or ask questions which is different than facilitating



the two boards having a conversation. There have already been multiple community conversations via Heart & Soul, EGG, Thoughtful Growth, Design Five Corners, ETC Next, school merger. Max Levy said the first meeting should be the two boards looking at the issues. There will be additional meetings with the public involved. Mike Plageman said the conversation will be more productive by starting with the meeting on the 24<sup>th</sup> to determine how to formulate the governance and the consolidations that go with that, some of which may require a charter change. Elaine Sopchak expressed concern about pushing the timeline for a charter change. The public needs to be brought along gradually to know what is happening, perhaps even holding an advisory vote.

George Tyler recommended having Evan Teich give his perspective on governance and the role of the Unified Manager through the process at the start of the meeting on March 24th. There is agreement the electorate must be kept informed. The work on governance may span beyond board member terms. Momentum must not be lost. A website with information on the joint meetings could be created and comments from the public could be posted.

b) Future Joint Meeting Dates

**MOTION by Dan Kerin, SECOND by Andrew Brown, to adhere to the schedule of joint meeting dates as follows:**

- **April 25, 2018 beginning at 7 PM at 81 Main Street**
- **June 14, 2018 beginning at 7 PM at Lincoln Hall**
- **August 22, 2018 beginning at 7 PM at 81 Main Street**
- **October 11, 2018 beginning at 7 PM at Lincoln Hall**
- **December 5, 2018 beginning at 7 PM at 81 Main Street**

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

**MOTION by Mike Plageman, SECOND by Irene Wrenner, to meet with the Village Board of Trustees at 7 PM on the following dates for the purpose of discussing joint business:**

- **April 25, 2018 at 81 Main Street**
- **June 14, 2018 at Lincoln Hall**
- **August 22, 2018 at 81 Main Street**
- **October 11, 2018 at Lincoln Hall**
- **December 5, 2018 at 81 Main Street**

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

c) Goals and Objectives for Evaluation of Unified Manager

The following suggestions for evaluating the performance of the Unified Manager were offered:

- Use ICMA “SMART” goals (Specific, Measurable, Achievable, Relevant, Time-Bound). An example of a SMART goal would be attendance at one meeting of every board and committee within a certain timeframe.
- Each board drafts two goals to be compiled into one unified goal (some goals can be done by a date certain, others will be in process and a progress report can be given).

- 
- In addition to performance on goals and objectives, department heads and staff will provide input on the Unified Manager.
  - Review best practices by other boards/organizations.

There was agreement board members will forward suggested SMART goals and objectives to George Tyler and Max Levy no later than April 18, 2018 for discussion at the April 25, 2018 joint meeting. George Tyler, Max Levy, and Evan Teich will draft a memo on the choices of goals/objectives.

**9. ADJOURNMENT**

**MOTION by Andrew Brown, SECOND by Dan Kerin, to adjourn the Board of Trustees meeting. VOTING: unanimous (5-0); motion carried.**

**MOTION by Irene Wrenner, SECOND by Mike Plageman, to adjourn the Essex Selectboard meeting. VOTING: unanimous (3-0); motion carried.**

The meeting was adjourned at 7:57 PM.

*RScty: M.E.Riordan*

03/16/18  
08:54 am

Town of Essex / Village of EJ Accounts Payable  
Check Warrant Report # 17087 Current Prior Next FY Invoices For Fund (GENERAL FUND)  
For Check Acct 01(GENERAL FUND) All check #s 03/15/18 To 03/16/18 & Fund 2

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HPackard

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
05290	ADVANCE AUTO PARTS	01/18/18	ST diesel fuel 552801843722	210-43110.626 GAS,GREASE AND OIL	89.94	15545	03/15/18
07155	AMERICAN ROCK SALT CO LLC	02/26/18	ST salt 0555281	210-43125.610 WINTER MAINTENANCE	3055.91	15546	03/15/18
07155	AMERICAN ROCK SALT CO LLC	02/27/18	ST salt 0555400	210-43125.610 WINTER MAINTENANCE	1524.14	15546	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-45220.210 HEALTH INS & OTHER BENEFIT	1172.20	15548	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-45110.210 HEALTH INS & OTHER BENEFIT	6334.76	15548	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-41970.210 HEALTH INS & OTHER BENEFIT	2069.95	15548	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-41335.210 HEALTH INS & OTHER BENEFIT	1034.98	15548	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-45551.210 HEALTH INS & OTHER BENEFIT	5174.88	15548	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-43151.210 HEALTH INS & OTHER BENEFIT	548.54	15548	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-43110.210 HEALTH INS & OTHER BENEFIT	3518.92	15548	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	210-41320.210 HEALTH INS & OTHER BENEFIT	3104.94	15548	03/15/18
13800	BROWN DANIELLE M	03/02/18	BF youth programs 3218	210-49345.000 LIBRARY DONATION EXPENDIT	50.00	15549	03/15/18
V0455	CANON SOLUTIONS AMERICA	03/01/18	BL supplies 4025287906	210-45551.610 SUPPLIES	63.80	15551	03/15/18
V0455	CANON SOLUTIONS AMERICA	03/07/18	AD copies 2/7-3/6/18 4025331377	210-41320.442 LEASED SERVICES	34.07	15551	03/15/18
38280	CRYSTAL ROCK BOTTLED WATE	02/28/18	Feb bottled water 50117144 FEB	210-41940.610 SUPPLIES	30.10	15555	03/15/18
35260	EAST COAST PRINTERS INC	03/02/18	ST hats 02221811	210-43110.612 UNIFORMS,BOOTS,ETC	180.00	15558	03/15/18
35260	EAST COAST PRINTERS INC	03/06/18	ST portwest 03061810	210-43110.612 UNIFORMS,BOOTS,ETC	88.50	15558	03/15/18
19005	FIRSTLIGHT FIBER	03/01/18	BL tech,phone access 4011813	210-45551.535 TELEPHONE SERVICES	92.25	15561	03/15/18
19005	FIRSTLIGHT FIBER	03/01/18	BL tech,phone access 4011813	210-45551.530 TECHNOLOGY ACCESS	39.95	15561	03/15/18
37875	FLEETPRIDE	03/02/18	ST antenna 92629665	210-43110.443 RADIO MAINTENANCE	38.52	15562	03/15/18
34895	GAUTHIER TRUCKING, INC.	03/01/18	ST rubbish removal Jackso 1287785	210-43110.565 RUBBISH REMOVAL	130.52	15563	03/15/18
34895	GAUTHIER TRUCKING, INC.	03/01/18	sT rubbish removal Railrd 1287787	210-43110.565 RUBBISH REMOVAL	415.77	15563	03/15/18
34895	GAUTHIER TRUCKING, INC.	03/01/18	ST Rubbish removal Beech 1287914	210-43110.565 RUBBISH REMOVAL	55.27	15563	03/15/18
V10347	L & R PEST ELIMINATION SE	03/02/18	LH bug treatment 157570	210-41940.434 MAINT. BUILDINGS/GROUNDS	110.00	15567	03/15/18
27295	MAPLEHURST FLORIST	03/09/18	AD flowers from trustees, 52068	210-41320.560 TRUSTEES EXPENDITURES	27.00	15570	03/15/18

03/16/18

Town of Essex / Village of EJ Accounts Payable

08:54 am

Check Warrant Report # 17087 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 03/15/18 To 03/16/18 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
27295	03/09/18	MAPLEHURST FLORIST AD flowers from trustees, 52068	210-41320.610 SUPPLIES	26.95	15570	03/15/18
38340	02/28/18	MINUTEMAN TRUCKS INC VF repair to 8L3 DEF 219542	210-42220.432 VEHICLE MAINTENANCE	1857.74	15572	03/15/18
26385	03/07/18	PROFESSIONAL WRITING SERV ADCD Feb minutes 780EJ	210-41320.530 COMMUNICATIONS	230.00	15574	03/15/18
26385	03/07/18	PROFESSIONAL WRITING SERV ADCD Feb minutes 780EJ	210-41970.530 COMMUNICATIONS	184.00	15574	03/15/18
21000	03/07/18	UNIFIRST CORPORATION BL mats 0361864114	210-45551.434 MAINT. BUILDINGS/GROUNDS	45.40	15579	03/15/18
36130	02/19/18	VERIZON WIRELESS STVW phone 1/20-2/19/18 9801955668	210-43110.535 TELEPHONE SERVICES	194.97	15580	03/15/18
22070	03/08/18	VILLAGE COPY & PRINT INC. AD printing , postage 7051	210-41320.530 COMMUNICATIONS	2785.13	15582	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-45220.210 HEALTH INS & OTHER BENEFI	13.08	15583	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-45110.210 HEALTH INS & OTHER BENEFI	83.46	15583	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-45551.210 HEALTH INS & OTHER BENEFI	82.98	15583	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-41970.210 HEALTH INS & OTHER BENEFI	33.19	15583	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-41335.210 HEALTH INS & OTHER BENEFI	16.60	15583	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-41320.210 HEALTH INS & OTHER BENEFI	49.80	15583	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-43151.210 HEALTH INS & OTHER BENEFI	8.80	15583	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	210-43110.210 HEALTH INS & OTHER BENEFI	56.43	15583	03/15/18
23000	02/16/18	WHITCOMB ST shur pac 00685907	210-43110.616 GRAVEL, TOPSOIL	494.50	15588	03/15/18
12690	03/05/18	WILLIAMSON ELECTRICAL SVC BL maintenance 3311	210-45551.434 MAINT. BUILDINGS/GROUNDS	508.49	15589	03/15/18
24305	02/23/18	DEMCO INC BL building fund 6318744	222-46802.002 BROWNELL LIBRARY MAINT	2000.11	15556	03/15/18
V1655	03/01/18	BLUE CROSS BLUE SHIELD OF VA health ins Village 30001090	226-45110.210 HEALTH INS & OTHER BENEFI	607.35	15548	03/15/18
V1655	03/01/18	BLUE CROSS BLUE SHIELD OF VA health ins Village 30001090	226-45121.210 HEALTH INS & OTHER BENEFI	4628.08	15548	03/15/18
V1655	03/01/18	BLUE CROSS BLUE SHIELD OF VA health ins Village 30001090	226-45120.210 HEALTH INS & OTHER BENEFI	5546.76	15548	03/15/18
25310	03/08/18	CALLAN, ALYSSA Travel Advance NAA 030818D	226-45120.500 TRAINING, CONF, DUES	206.00	15550	03/15/18
15075	03/09/18	GILLARD MAUREEN Travel Advance NAA 030918D	226-45110.500 TRAINING, CONF, DUES	206.00	15564	03/15/18
19275	03/12/18	MALM DENISE Travel Advance NAA 031218D	226-45120.500 TRAINING, CONF, DUES	206.00	15569	03/15/18
V9968	02/21/18	VISION SERVICE PLAN- VA vision ins Village 180221	226-45110.210 HEALTH INS & OTHER BENEFI	9.01	15583	03/15/18

03/16/18  
08:54 am

Town of Essex / Village of EJ Accounts Payable  
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For Check Acct 01(GENERAL FUND) All check #s 03/15/18 To 03/16/18 & Fund 2

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HPackard

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
V9968	VISION SERVICE PLAN-	02/21/18	VA vision ins Village 180221	226-45121.210 HEALTH INS & OTHER BENEFIT	64.96	15583	03/15/18
V9968	VISION SERVICE PLAN-	02/21/18	VA vision ins Village 180221	226-45120.210 HEALTH INS & OTHER BENEFIT	63.60	15583	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	254-43200.210 HEALTH INS & OTHER BENEFIT	1552.47	15548	03/15/18
10810	HARRISON REDI MIX CORP	02/28/18	VW concrete Park Terrace 348966	254-43200.430 WATER LINES MAINT-BREAKS	1015.00	15565	03/15/18
36130	VERIZON WIRELESS	02/19/18	STVW phone 1/20-2/19/18 9801955668	254-43200.535 TELEPHONE SERVICES	139.85	15580	03/15/18
V9968	VISION SERVICE PLAN-	02/21/18	VA vision ins Village 180221	254-43200.210 HEALTH INS & OTHER BENEFIT	24.90	15583	03/15/18
36520	VT AGENCY OF NATURAL RESO	03/12/18	VW water exam Bundy 050418RB	254-43200.622 ELECTRICAL SERVICE	42.00	15585	03/15/18
36520	VT AGENCY OF NATURAL RESO	03/12/18	VW water exam Barrows 050418TB	254-43200.622 ELECTRICAL SERVICE	42.00	15585	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	255-43200.210 HEALTH INS & OTHER BENEFIT	5350.83	15548	03/15/18
40025	E J PRESCOTT INC	02/27/18	WW Venturi pipe repair 5353805	255-43200.570 MAINTENANCE OTHER	58.76	15557	03/15/18
V10734	ENCORE ESSEX JUNCTION SOL	02/20/18	WW Feb 2018 1802WWTP	255-43200.622 ELECTRICAL SERVICE	2969.11	15559	03/15/18
V9968	VISION SERVICE PLAN-	02/21/18	VA vision ins Village 180221	255-43200.210 HEALTH INS & OTHER BENEFIT	85.80	15583	03/15/18
V1655	BLUE CROSS BLUE SHIELD OF	03/01/18	VA health ins Village 30001090	256-43200.210 HEALTH INS & OTHER BENEFIT	2483.94	15548	03/15/18
36130	VERIZON WIRELESS	02/23/18	WW VPN 1/24-2/23/18 9802315328	256-43220.002 WEST ST PS COSTS	36.70	15581	03/15/18
36130	VERIZON WIRELESS	02/23/18	WW VPN 1/24-2/23/18 9802315328	256-43220.001 SUSIE WILSON PS COSTS	36.70	15581	03/15/18
36130	VERIZON WIRELESS	02/23/18	WW VPN 1/24-2/23/18 9802315328	256-43200.434 PUMP STATION MAINTENANCE	142.48	15581	03/15/18
V9968	VISION SERVICE PLAN-	02/21/18	VA vision ins Village 180221	256-43200.210 HEALTH INS & OTHER BENEFIT	39.83	15583	03/15/18

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Town of Essex / Village of EJ Accounts Payable  
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Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
		Report Total		63214.67		

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Town of Essex / Village of EJ Accounts Payable  
Check Warrant Report # 17088 Current Prior Next FY Invoices For Fund (GENERAL FUND)  
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Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
14400	02/15/18	ABOVE AND BEYOND BL carpet cleaning 3351	210-45551.423 CONTRACT SERVICES	895.00	15593	03/23/18
14400	03/15/18	ABOVE AND BEYOND LH/BL 3/4-3/31/18 3389	210-41940.423 CONTRACT SERVICES	600.00	15593	03/23/18
14400	03/15/18	ABOVE AND BEYOND LH/BL 3/4-3/31/18 3389	210-45551.434 MAINT. BUILDINGS/GROUNDS	2212.75	15593	03/23/18
14400	03/15/18	ABOVE AND BEYOND LH/BL 3/4-3/31/18 3389	210-45551.610 SUPPLIES	72.00	15593	03/23/18
14400	03/15/18	ABOVE AND BEYOND VF station maintenance 3391	210-42220.434 MAINT. BUILDINGS/GROUNDS	220.00	15593	03/23/18
07155	03/06/18	AMERICAN ROCK SALT CO LLC ST-SALT 0556112	210-43125.610 WINTER MAINTENANCE	3022.55	15595	03/23/18
07155	03/12/18	AMERICAN ROCK SALT CO LLC ST salt 0556912	210-43125.610 WINTER MAINTENANCE	3037.84	15595	03/23/18
07155	03/14/18	AMERICAN ROCK SALT CO LLC ST salt 0557433	210-43125.610 WINTER MAINTENANCE	2897.45	15595	03/23/18
VI0009	03/08/18	BEN MEADOWS STVWSA tools SI04069853	210-43110.612 UNIFORMS,BOOTS,ETC	123.23	15599	03/23/18
V9963	03/06/18	BENOURE PLUMBING & HEATIN VF hot water svc 122866	210-42220.434 MAINT. BUILDINGS/GROUNDS	307.90	15600	03/23/18
00530	02/27/18	BRODART CO BL books B5248299	210-45551.641 JUVEN COLLECTION-PRNT & E	66.44	15604	03/23/18
00530	02/27/18	BRODART CO BL books B5248299	210-45551.610 SUPPLIES	5.40	15604	03/23/18
00530	03/01/18	BRODART CO BL books B5251420	210-45551.641 JUVEN COLLECTION-PRNT & E	14.95	15604	03/23/18
00530	03/01/18	BRODART CO BL books B5251420	210-45551.610 SUPPLIES	0.90	15604	03/23/18
00530	03/01/18	BRODART CO BL book B5251451	210-45551.641 JUVEN COLLECTION-PRNT & E	13.17	15604	03/23/18
00530	03/01/18	BRODART CO BL book B5251451	210-45551.610 SUPPLIES	0.90	15604	03/23/18
00530	03/01/18	BRODART CO BL book B5251452	210-45551.641 JUVEN COLLECTION-PRNT & E	9.34	15604	03/23/18
00530	03/01/18	BRODART CO BL book B5251452	210-45551.610 SUPPLIES	0.90	15604	03/23/18
00530	03/01/18	BRODART CO BF books B5251670	210-49345.000 LIBRARY DONATION EXPENDIT	16.85	15604	03/23/18
00530	03/01/18	BRODART CO BL book B5251702	210-45551.641 JUVEN COLLECTION-PRNT & E	14.95	15604	03/23/18
00530	03/01/18	BRODART CO BL book B5251702	210-45551.610 SUPPLIES	0.90	15604	03/23/18
00530	03/05/18	BRODART CO BF books B5254199	210-49345.000 LIBRARY DONATION EXPENDIT	15.72	15604	03/23/18
00530	03/06/18	BRODART CO BF books B5255603	210-49345.000 LIBRARY DONATION EXPENDIT	16.84	15604	03/23/18
V9941	03/07/18	BUSINESSCARD SERVICES BL Free Press 020718A	210-45551.640 ADULT COLLECTION-PRINT &	30.14	15606	03/23/18
V9941	03/07/18	BUSINESSCARD SERVICES AD frame for Pat's resolu 021918F	210-41320.610 SUPPLIES	63.36	15606	03/23/18

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
V9941	BUSINESSCARD SERVICES	03/07/18	AD supplies for tv 02198E	210-41320.610 SUPPLIES	51.98	15606	03/23/18
V9941	BUSINESSCARD SERVICES	03/07/18	ST tailgate lift assist 022318H	210-43110.432 VEHICLE MAINTENANCE	179.99	15606	03/23/18
V9941	BUSINESSCARD SERVICES	03/07/18	AD trustees meetings 022718I	210-41320.560 TRUSTEES EXPENDITURES	22.73	15606	03/23/18
V9941	BUSINESSCARD SERVICES	03/07/18	AD trustees event 030218J	210-41320.560 TRUSTEES EXPENDITURES	361.93	15606	03/23/18
21500	CANON FINANCIAL SERVICES	03/13/18	AD copier lease April 18363619	210-41320.442 LEASED SERVICES	245.00	15607	03/23/18
45120	CHAMPLAIN VALLEY EQUIPMEN	02/14/18	ST-PLOW BLADES CS77870	210-43110.432 VEHICLE MAINTENANCE	199.99	15612	03/23/18
21210	CINTAS	03/01/18	ST-COOLER AGREEMENT 9023308407	210-43110.610 SUPPLIES	50.00	15615	03/23/18
23525	CLARK'S TRUCK CENTER INC	03/07/18	ST DEF 25 401368	210-43110.626 GAS,GREASE AND OIL	14.16	15617	03/23/18
23525	CLARK'S TRUCK CENTER INC	03/15/18	ST fittings 401720	210-43110.432 VEHICLE MAINTENANCE	64.12	15617	03/23/18
04940	COMCAST	03/03/18	VF cable tv 0086187 3/3	210-42220.535 TELEPHONE SERVICES	13.54	15618	03/23/18
04940	COMCAST	03/12/18	ST tv, internet 0091811 3/12	210-43125.610 WINTER MAINTENANCE	27.79	15619	03/23/18
04940	COMCAST	03/12/18	ST tv, internet 0091811 3/12	210-43110.610 SUPPLIES	170.05	15619	03/23/18
04940	COMCAST	02/27/18	VF internet 0179210 2/27	210-42220.535 TELEPHONE SERVICES	125.80	15620	03/23/18
38280	CRYSTAL ROCK BOTTLED WATE	02/22/18	Water Cooler 022218D	210-45220.610 SUPPLIES	12.00	15626	03/23/18
38280	CRYSTAL ROCK BOTTLED WATE	02/28/18	Water 022818D1	210-45110.610 SUPPLIES	36.56	15626	03/23/18
27420	DAVE WHITCOMB'S SERVICE	03/19/18	ST tile 9998	210-43110.432 VEHICLE MAINTENANCE	241.00	15627	03/23/18
25340	DEPT. OF FORESTS, PARKS &	03/13/18	Arbor Day Conf H. Smith 031318D	210-45220.500 TRAINING, CONF, DUES	40.00	15629	03/23/18
00600	DION SECURITY	03/07/18	Park ST Lock Change 41312	210-45220.434 MAINTENANCE-BUILDINGS/GRO	955.50	15630	03/23/18
31275	DON WESTON EXCAVATING INC	03/06/18	ST-PLOWED BLOCK 3078	210-43125.570 CONTRACT SERVICES	4327.50	15632	03/23/18
25715	DONALD L. HAMLIN CONSULT	03/01/18	ST Amtrak station ADA 03011817815	210-43110.576 ENGINEERING SERVICES	799.00	15633	03/23/18
19410	EAST COAST SIGNALS	03/15/18	ST repair, TL 5870201808	210-43123.622 TRAFFIC LIGHTS - ELECTRIC	1947.50	15637	03/23/18
23215	ESSEX EQUIPMENT INC	03/15/18	ST gloves, veh maint 106680960001	210-43110.432 VEHICLE MAINTENANCE	16.43	15640	03/23/18
23215	ESSEX EQUIPMENT INC	03/15/18	ST gloves, veh maint 106680960001	210-43110.612 UNIFORMS,BOOTS,ETC	20.73	15640	03/23/18
11135	EYE CARE OF VERMONT PLC	03/16/18	VF eye glass insert/scha 684366	210-42220.612 UNIFORMS,BOOTS,ETC	128.00	15644	03/23/18
21150	FINDAWAY LLC	03/06/18	BL books 246557	210-45551.640 ADULT COLLECTION-PRINT &	179.97	15646	03/23/18



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21150	FINDAWAY LLC	03/09/18 BL Lauch pads 247331	210-49345.000 LIBRARY DONATION EXPENDIT	914.61	15646	03/23/18
21150	FINDAWAY LLC	03/09/18 BL Lauch pads 247331	210-45551.340 COMPUTER EXPENSES	534.28	15646	03/23/18
25920	FIRE PRO TEC INC	02/28/18 VF extinguisher svc 346432	210-42220.570 MAINTENANCE OTHER	132.95	15647	03/23/18
19005	FIRSTLIGHT FIBER	03/01/18 VA Mar phone/internet 4011657	210-41320.535 TELEPHONE SERVICES	141.89	15651	03/23/18
19005	FIRSTLIGHT FIBER	03/01/18 VA Mar phone/internet 4011657	210-41940.535 TELEPHONE SERVICES	40.15	15651	03/23/18
19005	FIRSTLIGHT FIBER	03/01/18 VA Mar phone/internet 4011657	210-41970.535 TELEPHONE SERVICES	21.84	15651	03/23/18
19005	FIRSTLIGHT FIBER	03/01/18 VA Mar phone/internet 4011657	210-41320.530 COMMUNICATIONS	44.96	15651	03/23/18
16000	FISHER AUTO PARTS	03/12/18 ST-BRAKE PARTS 293210858	210-43110.432 VEHICLE MAINTENANCE	12.83	15652	03/23/18
16000	FISHER AUTO PARTS	03/20/18 ST filters 293211491	210-43110.570 MAINTENANCE OTHER	106.76	15652	03/23/18
34895	GAUTHIER TRUCKING, INC.	03/01/18 Trash Removal 1288487	210-45220.330 OTHER PROFESSIONAL SVCS	288.12	15658	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/08/18 Facilities Electric 030818D	210-45220.622 ELECTRICAL SERVICE	1390.14	15664	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/08/18 Parks Electric 030818D1	210-45220.622 ELECTRICAL SERVICE	252.39	15665	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/14/18 VA March consolidated 03180206201	210-41940.622 ELECTRICAL SERVICE	498.56	15666	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/14/18 VA March consolidated 03180206201	210-42220.622 ELECTRICAL SERVICE	498.56	15666	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/14/18 VA March consolidated 03180206201	210-43110.622 ELECTRICAL SERVICE	319.43	15666	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/14/18 VA March consolidated 03180206201	210-45551.622 ELECTRICAL SERVICE	1027.39	15666	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/14/18 VA March consolidated 03180206201	210-43160.622 STREET LIGHTS - ELECTRICI	9726.07	15666	03/23/18
07010	GREEN MOUNTAIN POWER CORP	03/14/18 VA March consolidated 03180206201	210-43123.622 TRAFFIC LIGHTS - ELECTRIC	402.74	15666	03/23/18
25770	IVORY PAT	03/19/18 Cell Reimbursement 031918D	210-45110.535 TELEPHONE SERVICES	211.44	15679	03/23/18
45410	J B SIMONS INC	12/29/17 VF shipping charges 88227	210-42220.612 UNIFORMS,BOOTS,ETC	92.53	15680	03/23/18
V12618	KNOX COMPANY	03/05/18 Code Required KnoxBox MSP INV01289476	210-45220.434 MAINTENANCE-BUILDINGS/GRO	966.00	15686	03/23/18
08645	LOWES BUSINESS ACCT/SYNCB	02/27/18 ST building supplies 02285 2/27	210-43110.434 MAINT. BUILDINGS/GROUNDS	256.48	15694	03/23/18
08645	LOWES BUSINESS ACCT/SYNCB	02/22/18 ST paint 02406	210-43120.444 STREET MARKINGS	96.78	15694	03/23/18
08645	LOWES BUSINESS ACCT/SYNCB	02/28/18 ST lumber 02533	210-43110.610 SUPPLIES	51.09	15694	03/23/18
08645	LOWES BUSINESS ACCT/SYNCB	02/09/18 AD supplie for tv for mt 09450	210-41320.610 SUPPLIES	93.16	15694	03/23/18

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
25455 LUCK BRAD	03/19/18	Cell Reimbursement 031918D	210-45110.535 TELEPHONE SERVICES	211.44	15695	03/23/18
14590 MAGIC SALT OF VT LLC	03/05/18	ST-MAGIC-O 1302	210-43125.610 WINTER MAINTENANCE	5940.00	15700	03/23/18
19375 MASSACHUSETTS HUMANE SOCI	03/16/18	AD Kathleen O'brien Memor 031618D	210-41320.610 SUPPLIES	50.00	15701	03/23/18
14585 MUNICIPAL EMERGENCY SERVI	02/28/18	VF SCBA maint 1206555	210-42220.570 MAINTENANCE OTHER	93.20	15703	03/23/18
23420 P & P SEPTIC SERVICE INC.	03/12/18	BL building maint T500465	210-45551.434 MAINT. BUILDINGS/GROUNDS	330.00	15711	03/23/18
24855 PETTY CASH - CAITLIN FAY	03/20/18	Reimbursement Petty Cash 032018D	210-45110.550 PRINTING & ADVERTISING	82.52	15714	03/23/18
24855 PETTY CASH - CAITLIN FAY	03/20/18	Reimbursement Petty Cash 032018D	210-45110.340 COMPUTER EXPENSES	268.40	15714	03/23/18
24325 RADIO NORTH GROUP INC	02/28/18	VF pager service 24139381	210-42220.443 RADIO MAINTENANCE	45.25	15723	03/23/18
24325 RADIO NORTH GROUP INC	03/16/18	ST cable antenna 24139433	210-43110.443 RADIO MAINTENANCE	84.00	15723	03/23/18
18010 REYNOLDS & SON, INC.	02/28/18	VF o ring 3322334	210-42220.570 MAINTENANCE OTHER	14.50	15725	03/23/18
43275 RYCANDON MECHANICAL, INC.	03/01/18	Park ST Heat Repair 11868	210-45220.434 MAINTENANCE-BUILDINGS/GRO	95.00	15733	03/23/18
25185 SANTOR KIRSTEN	03/19/18	Cell Reimbursement 031918D	210-45110.535 TELEPHONE SERVICES	211.44	15734	03/23/18
V2090 SKILLPATH, INC.	02/01/18	Admin Conf. Caitlin Fay 11707372	210-45110.500 TRAINING, CONF, DUES	199.00	15736	03/23/18
25935 SMITH HARLAN	03/19/18	Cell Reimbursement 031918D	210-45110.535 TELEPHONE SERVICES	211.44	15738	03/23/18
19415 SNAP-ON	03/16/18	ST needle scaler 03161850476	210-43110.610 SUPPLIES	264.00	15739	03/23/18
39175 SOUTHERN VT REGIONAL FIRE	01/25/18	VF training class 032118D	210-42220.500 TRAINING, CONFERENCES, DU	420.00	15740	03/23/18
23855 SOUTHWORTH-MILTON, INC.	02/19/18	VF 8E5 service SCINV300992	210-42220.432 VEHICLE MAINTENANCE	580.19	15741	03/23/18
21000 UNIFIRST CORPORATION	03/21/18	LH mat service 0361866615	210-41940.434 MAINT. BUILDINGS/GROUNDS	65.80	15750	03/23/18
11935 VIKING-CIVES USA	03/13/18	ST support plates 4480758	210-43110.432 VEHICLE MAINTENANCE	350.00	15753	03/23/18
22070 VILLAGE COPY & PRINT INC.	03/15/18	AD 2017 annual report 7061	210-41320.530 COMMUNICATIONS	1284.60	15754	03/23/18
24520 VT SYSTEMS INC.	03/09/18	RecTrac Training 58135	210-45110.330 OTHER PROFESSIONAL SVCS	275.00	15760	03/23/18
07565 W B MASON CO INC	02/22/18	Park Street Cleaning I52665449	210-45220.610 SUPPLIES	50.32	15761	03/23/18
V2485 WESCO DISTRIBUTION, INC.	01/08/18	AD batteries for meeting 146725	210-41320.610 SUPPLIES	43.20	15763	03/23/18
23000 WHITCOMB	02/27/18	ST shur pac 000685995	210-43110.616 GRAVEL, TOPSOIL	482.75	15764	03/23/18
21380 FUTURE FLOORS INC	03/16/18	BL building maintenance G702	222-46802.002 BROWNELL LIBRARY MAINT	3810.00	15654	03/23/18

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
21850	03/05/18	SC monthly cleaning 434	225-45122.430 REPAIRS & MAINTENANCE	200.00	15602	03/23/18
V9941	03/07/18	SC chair pads for rocker 021318B	225-45122.610 OPERATIONAL SUPP/EXP	41.67	15606	03/23/18
V9941	03/07/18	SC tickets for show 022018G	225-14301.000 PREPAID EXPENSE	780.00	15606	03/23/18
31545	03/02/18	SC for luncheon, center 180302D	225-45122.610 OPERATIONAL SUPP/EXP	48.36	15625	03/23/18
31545	03/02/18	SC for luncheon, center 180302D	225-45122.812 MEAL SITE EXPENSES	12.99	15625	03/23/18
19405	02/28/18	SC dep Hart's July trip 180228D	225-14301.000 PREPAID EXPENSE	50.00	15671	03/23/18
19405	02/28/18	SC dep Hart's Aug trip 180228D7	225-14301.000 PREPAID EXPENSE	50.00	15671	03/23/18
12265	02/19/18	SC March copier lease 100176079	225-45122.610 OPERATIONAL SUPP/EXP	55.83	15726	03/23/18
12265	03/01/18	SC copier usage 5052623521	225-45122.610 OPERATIONAL SUPP/EXP	12.77	15728	03/23/18
25190	03/06/18	VK Fleming Supplies 202166	226-45120.610 SUPPLIES	156.81	15590	03/23/18
25955	02/23/18	Cell Phones 022318D	226-45110.535 TELEPHONE SVCS	317.58	15596	03/23/18
04940	02/23/18	Internet 022318D	226-45110.530 COMMUNICATIONS	439.62	15621	03/23/18
04940	02/23/18	Internet 022318D1	226-45121.530 COMMUNICATIONS	206.35	15622	03/23/18
19215	03/15/18	Enrichment Art 031518D	226-45120.330 OTHER PROFESSIONAL SVCS	432.00	15659	03/23/18
25770	02/21/18	Frank Smith Bball Pizza 022118D	226-45115.610 SUPPLIES	100.00	15679	03/23/18
19385	12/05/17	Contract #21623605 DCTrip 21623605	226-45115.330 OTHER PROFESSIONAL SVCS	1908.00	15684	03/23/18
25035	03/19/18	Summer Camp&Swim Brochure 18033	226-45110.330 OTHER PROFESSIONAL SVCS	1300.00	15692	03/23/18
25625	02/03/18	Locks 912761	226-45120.610 SUPPLIES	8.59	15693	03/23/18
12495	02/23/18	Copier IN55481	226-45110.442 Equipment Rentals	568.92	15709	03/23/18
19155	01/04/18	DC Trolley Final Payment 010418D1	226-45115.330 OTHER PROFESSIONAL SVCS	875.00	15710	03/23/18
24855	03/20/18	Reimbursement Petty Cash 032018D	226-45120.610 SUPPLIES	26.51	15714	03/23/18
25835	03/16/18	Yoga Instructor 031618D	226-45115.330 OTHER PROFESSIONAL SVCS	126.00	15719	03/23/18
14230	03/21/18	DC Bus Final Payment 082917D1	226-45115.330 OTHER PROFESSIONAL SVCS	8613.00	15721	03/23/18
24830	03/07/18	VK Snack 817205	226-45120.610 SUPPLIES	37.71	15724	03/23/18
24830	03/07/18	VK Snack 817206	226-45120.610 SUPPLIES	71.96	15724	03/23/18

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24830	03/07/18	VK Snack 817431	226-45120.610 SUPPLIES	59.59	15724	03/23/18
24830	03/12/18	VK Snack 819048	226-45120.610 SUPPLIES	233.99	15724	03/23/18
24830	03/12/18	VK Snack 819182	226-45120.610 SUPPLIES	164.38	15724	03/23/18
24830	03/13/18	VK Snack 820458	226-45120.610 SUPPLIES	121.62	15724	03/23/18
24830	03/19/18	VK Snack 823127	226-45120.610 SUPPLIES	117.44	15724	03/23/18
24830	03/19/18	VK Snack 823324	226-45120.610 SUPPLIES	180.91	15724	03/23/18
V1976	03/04/18	Training Pizza 030418D	226-45120.610 SUPPLIES	74.00	15731	03/23/18
19380	03/16/18	Enrichment Skiing 031618D	226-45120.330 OTHER PROFESSIONAL SVCS	171.00	15737	03/23/18
23495	03/19/18	Bus 100B007695	226-45120.580 TRAVEL	120.06	15744	03/23/18
25845	03/12/18	March Swim W/Annie Reg 031218D	226-45115.330 OTHER PROFESSIONAL SVCS	14978.00	15746	03/23/18
25315	02/05/18	Snack 020518D	226-45120.610 SUPPLIES	68.00	15752	03/23/18
36240	02/21/18	CD Crescent connector 218114	230-46801.008 CRESCENT CONNECTOR	14750.80	15634	03/23/18
22865	03/09/18	VC-Main St. Ped Bridge 0020012	230-46801.016 MAIN PED BRIDGE BC828	1040.00	15639	03/23/18
12000	02/28/18	VR Pearl St link sidewlk 52354	230-46801.007 PEARL ST. LINKING SIDEWAL	1088.27	15689	03/23/18
V10009	03/08/18	STVWSA tools SI04069853	254-43200.612 UNIFORMS,BOOTS,ETC	15.28	15599	03/23/18
23435	02/28/18	VW Feb water usage 022818D	254-43200.412 STATE WATER TAX	908.32	15613	03/23/18
23435	02/28/18	VW Feb water usage 022818D	254-43210.412 STATE WATER TAX - GF	4708.95	15613	03/23/18
23435	02/28/18	VW Feb water usage 022818D	254-43200.411 CWD WATER PURCHASE	38149.50	15613	03/23/18
23435	02/28/18	VW Feb water usage 022818D	254-43210.411 CWD WATER PURC - GF	197775.90	15613	03/23/18
07010	03/14/18	VA March consolidated 03180206201	254-43200.622 ELECTRICAL SERVICE	64.35	15666	03/23/18
V1110	02/23/18	VW chain, bar 86542	254-43200.610 SUPPLIES	853.51	15673	03/23/18
V10300	03/13/18	VW transducer INV146347	254-43200.570 MAINTENANCE OTHER	663.40	15762	03/23/18
V9941	03/07/18	WW antennae cable 030518K	255-43200.570 MAINTENANCE OTHER	13.98	15606	03/23/18
V9941	03/07/18	WW syringe 030618L	255-43200.570 MAINTENANCE OTHER	6.99	15606	03/23/18
11375	03/01/18	WW March services 2754690	255-43200.565 GRIT DISPOSAL	918.66	15609	03/23/18

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
23455	02/28/18	CHITTENDEN SOLID WASTE DI WW 77.16 wet tons grassln 20181ESS	255-43200.568 SLUDGE MANAGEMENT	6626.72	15614	03/23/18
35260	03/15/18	EAST COAST PRINTERS INC WW coat, logo 03131812	255-43200.612 UNIFORMS,BOOTS,ETC	60.40	15636	03/23/18
06870	03/20/18	ENDYNE INC WW quarterly metals 258538	255-43200.577 CONTRACT LABORATORY SERVI	63.00	15638	03/23/18
19005	03/01/18	FIRSTLIGHT FIBER WW phone/internet Feb 4011656	255-43200.535 TELEPHONE SERVICES	173.50	15651	03/23/18
24785	03/09/18	GRAINGER WW transfer pump oils 9722939841	255-43200.570 MAINTENANCE OTHER	1093.54	15663	03/23/18
V9769	03/06/18	KEMIRA WATER SOLUTIONS WW sodium aluminate bulk 90175282011	255-43200.619 CHEMICALS	7698.31	15683	03/23/18
V10347	03/15/18	L & R PEST ELIMINATION SE WW Mar rodent ctrl 156728	255-43200.570 MAINTENANCE OTHER	70.00	15687	03/23/18
45190	03/19/18	LAJOY SCOTT WW meals, travel training 031918D	255-43200.500 TRAINING, CONFERENCES, DU	196.32	15688	03/23/18
45190	03/19/18	LAJOY SCOTT WW hotel multi day traini 031918D-1	255-43200.500 TRAINING, CONFERENCES, DU	209.37	15688	03/23/18
08645	02/16/18	LOWES BUSINESS ACCT/SYNCE WW conduit handles etc 11631	255-43200.570 MAINTENANCE OTHER	66.37	15694	03/23/18
V6590	03/09/18	NORTHEAST AIR SOLUTIONS WW filters, bulk storage 100107295001	255-43200.570 MAINTENANCE OTHER	125.76	15708	03/23/18
V2124	03/03/18	STAPLES ADVANTAGE WW laminator 3370691737	255-43200.610 SUPPLIES	301.46	15742	03/23/18
V2159	03/15/18	SURPASS CHEMICAL CO INC WW Sod Hypochlorite 319725	255-43200.619 CHEMICALS	1628.00	15745	03/23/18
38680	03/13/18	VT RURAL WATER ASSOC WW polymer jar test 031318	255-43200.500 TRAINING, CONFERENCES, DU	24.00	15759	03/23/18
38680	03/13/18	VT RURAL WATER ASSOC WW O&M workshop 031318D	255-43200.500 TRAINING, CONFERENCES, DU	24.00	15759	03/23/18
V10009	03/08/18	BEN MEADOWS STWWSA tools SI04069853	256-43200.612 UNIFORMS,BOOTS,ETC	143.18	15599	03/23/18
07010	03/14/18	GREEN MOUNTAIN POWER CORP VA March consolidated 03180206201	256-43200.622 ELECTRICAL SERVICE	1088.83	15666	03/23/18
07010	03/14/18	GREEN MOUNTAIN POWER CORP VA March consolidated 03180206201	256-43220.001 SUSIE WILSON PS COSTS	449.83	15666	03/23/18
07010	03/14/18	GREEN MOUNTAIN POWER CORP VA March consolidated 03180206201	256-43220.002 WEST ST PS COSTS	717.95	15666	03/23/18
V9454	03/05/18	LENNY'S SHOE & APP SA uniform SB 3180834	256-43200.612 UNIFORMS,BOOTS,ETC	49.99	15690	03/23/18

03/23/18

Town of Essex / Village of EJ Accounts Payable

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01:26 pm

Check Warrant Report # 17088 Current Prior Next FY Invoices For Fund (GENERAL FUND)

Hpackard

For Check Acct 01(GENERAL FUND) All check #s 03/22/18 To 03/23/18 & Fund 2

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

371971.05

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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 20, 2018**

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

**OTHERS PRESENT:** Steve Rivard

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

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**1. CALL TO ORDER**

The meeting was called to order at 5:38 PM by Nick.

**2. AGENDA ADDITIONS**

Warren noted that he had sent committee members information regarding a 1999 Village policy regarding using public funds for plantings on private property.

Nick asked that logo discussions be added to the agenda. All agreed.

**3. MINUTES REVIEW**

**MOTION BY RICH, SECOND BY MARY JO TO APPROVE THE JANUARY MEETING MINUTES. ALL IN FAVOR. MOTION PASSED.**

**4. ARBOR DAY EVENT**

Not discussed.

**5. LOGO DISCUSSION**

Nick noted that the Trustees have requested to speak to the committee regarding their request to have a logo. He plans to attend their March 13<sup>th</sup> meeting to present the idea. Elise Schadler, from the Urban & Community Forestry Program, is doing research to determine if any other municipal tree committees in Vermont have a logo.

Nick said that a logo is important for committee branding, and Rich said that it fits in well with the committee's mission of education.

**6. BUDGET REVIEW**

Mary Jo noted that only one small purchase was made during the past month.

## **7. CRESCENT CONNECTOR MASTER PLAN REVIEW**

Darby brought up the plans for 4-36 Park Street on the computer screen, and the full engineering plans were passed around to committee members.

Nick noted that the 4-36 Park Street project had diagonal parking on both sides, with a sidewalk on one side of the road. He thinks that there will be just over one space per unit. This building will have both residential and commercial properties. He added that this project would need Planning Commission approval prior to the construction of each building.

Rich asked if this project was contingent on the Crescent Connector going in? Would it happen prior to the construction of this road?

Nick said that it would not happen before the Crescent Connector was built.

Warren asked if the Crescent Connector would include any new streetlights?

Nick said that there would be two new lights.

Warren asked if there would be only one way in and out of the 4-36 Park Street project?

Nick said that he was unsure.

Rich asked if all the buildings in the 4-36 Park Street project were four stories?

Nick said yes.

Nick told the committee that they could make suggestions regarding the streetscape on public land and the Village right of way on the Crescent Connector.

Steve noted that the 4-36 Park Street project appears to be close to the railroad right of way, and that plantings should probably be avoided in that area.

Nick said that it would be helpful to continue a line of trees to act as a buffer between the railroad and the buildings at 4-36 Park Street.

Mary Jo said that there appeared to be some private planting opportunities available with the Crescent Connector. The committee discussed potential stormwater issues associated with planting in this location.

## **8. PUBLICITY FOR TREE KEEPER PROGRAM**

This event will be held on Tuesday, April 5. Warren will send the even information to all committee members once finalized. Darby will assist with event publicity.

Warren also noted that the Vermont Tree Warden's Conference will be held in Montpelier on May 3<sup>rd</sup>. He informed the committee that he will be testifying on changes to state laws regarding tree wardens.



Nick mentioned that it would be helpful for the Committee to organize an event for this fall. He suggested doing something similar to the Awesome Tree Contest in Burlington. The committee discussed potential advertising and costs associated with such an event.

Warren said that entrants could write about their favorite tree in the Village was, and why. Entries would be judged and prizes awarded. Nick suggested displaying photos of trees at the Brownell Library. This will be discussed further at a future meeting.

#### **9. PUBLIC INPUT**

Nick noted that he and Darby would be sending letters to homeowners regarding potential plantings within the coming weeks.

#### **10. ADJOURNMENT**

**MOTION by RICH, SECOND by MARY JO to adjourn. All in favor. Meeting adjourned at 6:55 PM.**

Respectfully Submitted: Darby Mayville

# Memorandum

TO: Evan Teich, Municipal Manager

Selectboard

Trustees

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

DATE: 21 March 2018

SUBJECT: Informal Partnership Program with the Essex Center for Technology (INFORMATION)

Through contact with Sarah Knight, the Career Development Coordinator for the Essex Center for Technology, we have agreed to continue the program started last year to involve high school students in exploring career opportunities in public works.

One student will spend from two to four hours a day for approximately four days a week from early April to early June working in a variety of public works activities. The individual will go through a "mock" interview to expose the person to what they may encounter as they look for a job after school ends and then the person will rotate between assignments in the highway department, sewer/water department, parks and rec, Champlain Water District and the Essex Junction Wastewater Facility.

As the workforce in public works ages across the country, there is a real need to expose students to this type of career field. This work effort requires that everyone involved spend some productive time away from their normal duties working with the student.