



**VILLAGE OF ESSEX JUNCTION
TRUSTEES
REGULAR MEETING AGENDA**

2 Lincoln Street
Essex Junction, VT 05452
Tuesday, February 11, 2020
6:30 PM

E-mail: manager@essexjunction.org

www.essexjunction.org

Phone: (802) 878-6951

1. **CALL TO ORDER/PLEDGE OF ALLEGIANCE TO FLAG** [6:30 PM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **PUBLIC TO BE HEARD**
 - a. Comments from Public on Items Not on Agenda
5. **PUBLIC HEARING**
 - a. Fiscal Year 2021 Budget and Capital Program Budget
6. **BUSINESS ITEMS**
 - a. Presentation on Hometown Heroes Banner Program—Lana Knight
 - b. Presentation of Fiscal Year 2019 Audit Report—Bill Keyser of Kittell Branagan & Sargent
 - c. Adopt Fiscal Year 2021 Budget and Capital Program Budget
7. **CONSENT ITEMS**
 - a. Approval of minutes: January 28, 2020
 - b. Approval of 2020 Certificate of Highway Mileage
 - c. Approval of road closure request for Little League parade
 - d. Check Warrant #17184—02/03/2020; #17185---2/07/2020
8. **READING FILE**
 - a. Board Member Comments
 - b. Memo from Robin Pierce re: Update on community development and Crescent Connector
 - c. Vermont League of Cities & Towns Selectboard Trainings
 - d. Upcoming meeting schedule
9. **EXECUTIVE SESSION**
 - a. An executive session is not anticipated
10. **ADJOURN**

This agenda is available in alternative formats upon request. Meetings of the Trustees, like all programs and activities of the Village of Essex Junction, are accessible to people with disabilities. For information on accessibility or this agenda, call the Unified Manager's office at 878-6951.

Certification: 02/07/2020

Date Posted

Initials



VILLAGE OF ESSEX JUNCTION

FY 21 BUDGET PUBLIC HEARING

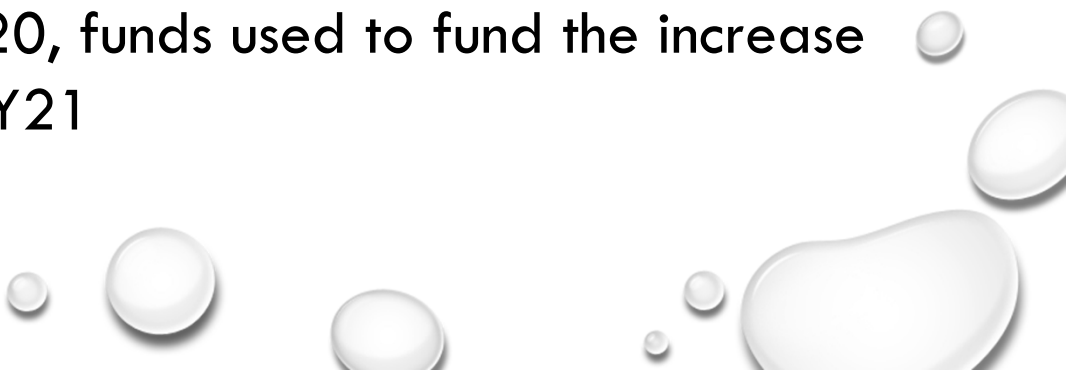




General Fund



Highlights

- Staffing remains stable; rising cost of health insurance partially mitigated by new provider
 - Continue with FY20 budget initiatives
 - Aligned Highway Budgets
 - Specific Buildings Budget
 - First full year of Recreation co-location
 - Pool debt retired in FY20, funds used to fund the increase to capital transfers in FY21
- 

Summary Budget Change by Fund

Fund	FY20 Budget	FY21 Budget	% Change
General Fund	\$5,164,913	\$5,367,655	3.93%
EJRP Program Fund	\$1,912,034	\$1,947,162	1.84%
Water Fund	\$4,035,564	\$4,144,010	2.66%
WWTF Fund	\$2,074,246	\$2,187,312	5.45%
Sanitation Fund	\$542,654	\$568,048	4.68%

Summary Capital Funds

Capital Fund	Proposed Spending	Notes
Capital Reserve	\$541,025	Lamoille Water Line
Rolling Stock	\$156,195	Debt Payments, Sidewalk Plow
EJRP Capital	\$112,455	Resurfacing, equipment, facilities, pool, and landscaping work planned
Water Capital	\$307,354	Lamoille Water Line and Debt Payments
WWTF Capital	\$251,457	Debt Payments
Sanitation Capital	\$152,000	Manhole Rehab, Debt Payments, Pump Station Evaluation
Total	\$1,383,686	

Summary General Fund

Fund	FY20 Budget	FY21 Budget	\$ Change
General Fund	\$5,164,913	\$5,367,655	\$202,742

Contributing Factor	Amount	Notes
Salaries & Benefits	\$84,444	Salaries, Insurances, Retirement, SS Tax, Unemployment, WC
Paving	\$45,800	Includes additional FY20 authorization
Professional & Purchased Services	\$20,600	EJRP Communications, ComDev for LDC update, PW for Line Striping
Maintenance	\$16,540	Buildings, Vehicles, Cleaning
Capital Transfers	\$122,380	
Debt Reduction	(\$107,843)	
Legal	\$5,000	
Equipment	\$5,000	
Other	\$10,821	

Estimated Tax Impact

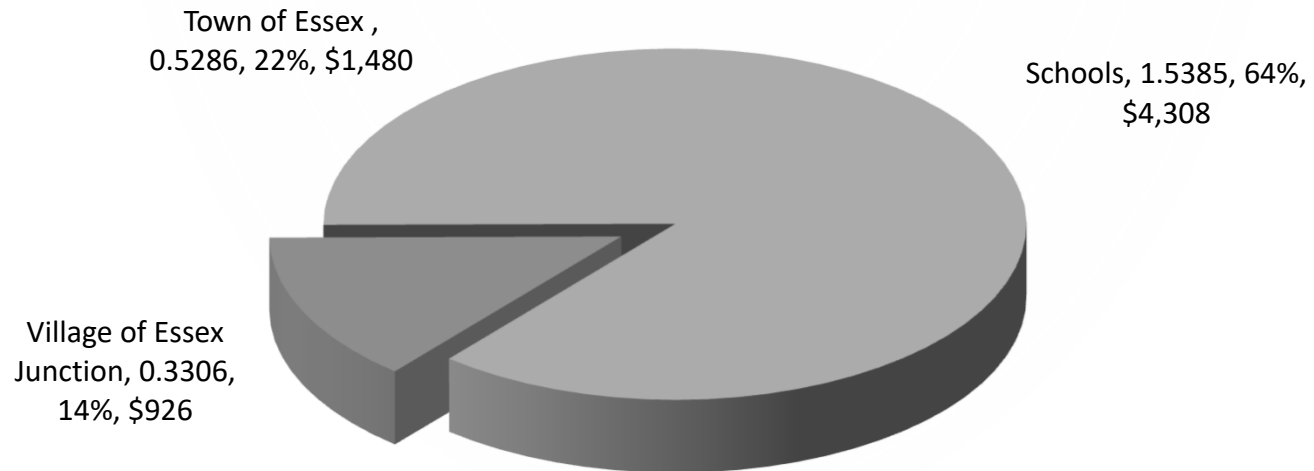
Tax Appropriation	FY20 Budget	FY21 Estimated	Change
Dollar Amount	\$3,556,422	\$3,670,039	3.19%
Tax Rate	\$0.3206	\$0.3278	2.26%

Estimated tax increase to a \$280,000 Village home is \$20.28

The tax rate increase is less than the budget increase because:

1. Other revenue sources have increased. Funding from the Town of Essex, which pays for the Highway and Stormwater budgets increased \$82,435. Funding from the Enterprise Funds which pay a portion of toward Administrative costs increased \$16,689. Anticipated zoning fees has decreased \$10,000.
2. A small estimated increase in the grant list of 0.93% in all properties except Global Foundries. This is equal to the average increase over the past 7 years.

FY20 Village of Essex Junction Homestead Tax Rates Totalling \$2.3977 and Tax Amount on \$280,000 assessed value Home



Taxes on average home = \$6,714

Summary Budget Change by Fund

Fund	FY20 Budget	FY21 Budget	% Change
General Fund	\$5,164,913	\$5,367,655	3.93%
EJRP Program Fund	\$1,912,034	\$1,947,162	1.84%
Water Fund	\$4,035,564	\$4,144,010	2.66%
WWTF Fund	\$2,074,246	\$2,187,312	5.45%
Sanitation Fund	\$542,654	\$568,048	4.68%

Estimated Utility Rate Changes

Utility Charges Comparison				
<i>Property using 120 gallons/Day</i>				
	FY20	FY21	\$ Change	% Change
Water				
Fixed Charge	\$ 107.44	\$ 115.64	\$ 8.20	7.09%
Usage (120 Gal/day, 5840 c.f./yr)	\$ 109.79	\$ 115.63	\$ 5.84	5.05%
Total	\$ 217.23	\$ 231.27	\$ 14.04	6.07%
WWTF				
Fixed Charge	\$ 103.28	\$ 114.76	\$ 11.48	10.00%
Usage (120 Gal/day, 5840 c.f./yr)	\$ 57.23	\$ 61.90	\$ 4.67	7.55%
Total	\$ 160.51	\$ 176.66	\$ 16.15	9.14%
Sanitation				
Fixed Charge	\$ 97.92	\$ 103.36	\$ 5.44	5.26%
Usage (120 Gal/day, 5840 c.f./yr)	\$ 33.29	\$ 34.46	\$ 1.17	3.39%
Total	\$ 131.21	\$ 137.82	\$ 6.61	4.79%
Total All Utility Rates				
	\$ 508.95	\$ 545.75	\$ 36.80	6.74%

Enterprise funds

Challenges

- Wastewater treatment facility is challenged by changing state regulations and unfunded mandates.
- WWTF Village flows have been increasing causing an increase in Village user fees
- WWTF bond payment – the sanitation fund adds \$7,750 annually to fund bond payments which has gradually increased the sanitation rate to the point where it is sufficient to pay the SRF Loan beginning in FY17. We have been able to make this a more gradual increase due to the sale of capacity to Williston.
- Water meter replacement program - this project has not progressed as fast as was anticipated. Completion is now estimated for FY20.

Village of Essex Junction

Table of Contents

Village Budget Summary	1
Revenues (and Estimated Tax Rate)	2
Administration	3
Buildings	4
Community Development	6
Debt	7
Economic Development	8
EJRP	9
Finance	10
Fire	11
Highways & Stormwater	12
Brownell Library	14
Transfers & Misc	15
Grants & Unanticipated	16
Capital Reserve Fund	17
Rolling Stock Fund	18
EJRP Capital Fund	19
Water Fund Capital	20
Sanitation Fund Capital	21
WWTF Fund Capital	22
EJRP Programs Fund	23
Senior Center Fund	26
Water Fund	27
Sanitation Fund	29
WWTF Fund	31

	B	F	H	I	J	K	N	O	P	Q
1	Village of Essex Junction - General Fund Budget Summary									
2										
3										1/29/2020
4	Department Name:	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
5	Revenues									
6	Property Taxes	2,480,854	3,283,591	3,423,606	3,423,627	3,556,422		3,670,039	113,617	3.19%
7	PILOT Payments	9,581	12,094	7,000	11,220	11,200		11,200	-	0.00%
8	Licenses and Permits	60,184	29,925	58,000	16,318	35,000		25,000	(10,000)	-28.57%
9	Funding from Town of Essex	1,074,994	1,136,449	1,160,126	1,160,126	1,259,376	*	1,341,811	82,435	6.55%
10	Intergovernmental Revenues	1,590	1,020	1,500	2,903	1,000		1,000	-	0.00%
11	Funding from Enterprise Funds	284,720	232,370	235,035	235,035	269,995		286,684	16,689	6.18%
12	Miscellaneous	72,715	87,460	43,020	71,464	7,020		7,020	-	0.00%
13	Fees for Service	6,625	27,333	26,400	26,930	24,900		24,900	-	0.00%
14	Total General Fund	3,991,262	4,810,241	4,954,687	4,947,622	5,164,913		5,367,655	202,742	3.93%
15										
16	Expenditures									
17	Administration	601,544	471,850	467,906	530,688	465,314		486,997	21,683	4.66%
18	Buildings	151,531	209,668	205,196	196,413	240,375		253,191	12,816	5.33%
19	Community Development	210,328	215,201	243,310	217,065	245,294		251,288	5,994	2.44%
20	Debt Service	199,464	315,009	317,983	317,983	313,560		202,734	(110,826)	-35.34%
21	Economic Development	80,657	81,967	118,429	70,001	50,350		49,500	(850)	-1.69%
22	Finance	63,011	87,264	79,835	88,892	160,503		181,414	20,911	13.03%
23	Fire	277,460	326,765	331,369	332,296	351,860		346,880	(4,980)	-1.42%
24	Highways	1,013,539	1,097,992	1,145,126	1,214,370	1,182,376	*	1,264,811	82,435	6.97%
25	Library	643,639	655,585	703,635	684,070	731,684		751,850	20,166	2.76%
26	Misc. Grants	60,469	20,010	-	11,788	-		-	-	n/a
27	Recreation	-	591,042	634,823	640,424	657,867		690,879	33,012	5.02%
28	Transfers	616,585	769,858	707,075	707,075	765,730		888,110	122,380	15.98%
29	Total General Fund	3,918,227	4,842,212	4,954,687	5,011,064	5,164,913		5,367,655	202,742	3.93%
30										
31										
32	* The FY20 Town budget included an additional \$35,801 to the Village for paving increasing the overall Village Highway expense and the Funding from Town of Essex									
33	Lines; this was added at Town Meeting which was too late to amend the Village budget. These amounts have been included in the base used for FY21 budget, inflating									
34	the percentage increase									
35										

	A	B	F	H	I	J	K	N	O	P	Q
1	GENERAL FUND REVENUES FY21										
2											1/29/2020
	Account Number:	Department Name:	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposed	Dollar Change from Prior Year	Percent Change from Prior Year
3											
4	210-31101.000	Property Taxes	2,480,854	3,283,591	3,423,606	3,423,627	3,556,422		3,670,039	113,617	3.19%
5	210-33546.000	State for Pilot & Current Use	4,301	5,362	2,000	4,478	4,500		4,500	-	0.00%
6	210-33582.000	Essex Town Library Contribution	15,000	15,000	15,000	15,000	15,000		15,000	-	0.00%
7	210-33582.001	Essex Town pmt for Stormwater	59,352	61,460	64,367	64,367	69,047		71,851	2,804	4.06%
8	210-33582.002	Essex Town pmt for Highway Dept	1,000,642	1,059,989	1,080,759	1,080,759	1,113,329		1,192,960	79,631	7.15%
9	210-33582.003	Essex Town Recreation Contribution	-	-	-	-	12,000		12,000	-	0.00%
10		Essex Town pmt for Clerk	-	-	-	-	50,000		50,000	-	0.00%
11	210-34130.000	License & Zoning Fees	60,184	29,925	58,000	16,318	35,000		25,000	(10,000)	-28.57%
12	210-34131.000	Whitcomb Farm Solar Pilot	5,280	6,733	5,000	6,742	6,700		6,700	-	0.00%
13	210-34221.000	Misc. Fire Receipts	-	5	20	950	20		20	-	0.00%
14	210-35130.000	State District Court Fines	1,590	1,020	1,500	2,903	1,000		1,000	-	0.00%
15	210-36102.000	Interest Earnings	2,225	2,805	2,000	4,150	2,500		2,500	-	0.00%
16	210-36201.000	Parking Space Fees	4,400	4,800	2,400	4,400	2,400		2,400	-	0.00%
17	210-36202.000	Lincoln Hall Rentals	-	-	-	1	-		-	-	n/a
18	210-36400.000	Block Party Donations	2,500	575	1,500	1,650	500		500	-	0.00%
19	210-36603.000	Misc. Receipts	2,804	2,972	2,000	2,539	2,000		2,000	-	0.00%
20	210-36605.000	Misc. Highway Receipts	4,091	5,722	4,000	4,157	4,000		4,000	-	0.00%
21	210-36606.000	Misc. Library Receipts	712	694	500	678	500		500	-	0.00%
22	210-36606.010	EJRP Non-Resident Fees	-	19,728	22,000	18,379	20,000		20,000	-	0.00%
23	210-39154.000	Service Fee - Water	113,888	92,948	94,014	94,014	107,998		114,674	6,676	6.18%
24	210-39155.000	Service Fee - WWTF	56,944	46,474	47,007	47,007	53,999		57,337	3,338	6.18%
25	210-39156.000	Service Fee - Sanitation	113,888	92,948	94,014	94,014	107,998		114,674	6,676	6.18%
26	210-39501.000	Misc. Grants/Donations	59,562	15,182	-	24,123	-		-	-	n/a
27		Unrestricted Fund Balance	-	60,000	35,000	35,000	-		-	-	n/a
28		Lost Book Revenue	3,046	2,309	-	2,368	-		-	-	n/a
29		Farmers Market Reimb.	-	-	-	-	-		-	-	n/a
30	Total		3,991,262	4,810,241	4,954,687	4,947,622	5,164,913		5,367,655	202,742	3.93%
31											
32					Tax Rate Calculation						
33							FY20		FY21		
34											
35					Grand List		11,134,240		11,230,374	0.863%	
36					GF Real Estate		797,280		797,280	0.000%	
37					Non-GF Real Estate		10,336,960		10,433,094	0.930%	
38					Tax Stabilization Reduction		(39,762)		(35,871)	-9.787%	
39					Total Grand List for Tax rate		11,094,478		11,194,503	0.902%	
40											
41					Tax Appropriation		3,556,422		3,670,039	3.195%	
42											
43					Village Tax Rate		0.3206		0.3278	2.259%	
44					\$ change in rate				0.0072		
45					average tax cost - \$280k		897.68		917.96	20.28	2

	A	B	F	H	I	J	K	N	O	P	Q
1	Administration Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-41320.110	Salaries - Regular	289,771	202,163	208,400	245,609	164,294	180,929	16,635	10.13%	
5	210-41320.130	Salaries - Overtime	6,484	6,568	6,500	2,018	-	-	-	n/a	
6	210-41320.140	Salaries - Part Time	18,732	5,944	5,025	4,097	4,798	4,798	-	0.00%	
7	210-41320.150	Manager Contract	64,575	66,835	65,000	65,000	67,200	67,500	300	0.45%	
8	210-41320.152	Shared Employee Expense	-	5,046	25,763	21,593	23,186	24,633	1,447	6.24%	
9	210-41320.210	Health Ins & Other Benefits	64,017	56,702	45,869	72,188	90,186	94,089	3,903	4.33%	
10	210-41320.220	Social Security	25,674	17,602	17,096	21,275	14,382	14,399	17	0.12%	
11	210-41320.230	Retirement	27,835	19,850	20,840	25,498	18,321	20,022	1,701	9.28%	
12	210-41320.291	Health Improv Programs	1,083	860	1,600	45	1,600	-	(1,600)	-100.00%	
13	210-41320.310	Board Member Fees	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%	
14	210-41320.320	Legal Services	17,127	21,485	15,000	20,258	17,000	22,000	5,000	29.41%	
15	210-41320.330	Other Professional Services	-	10,714	1,000	2,442	1,000	1,000	-	0.00%	
16	210-41320.340	Computer Expenses	11,722	8,000	2,220	2,085	2,220	3,824	1,604	72.26%	
17	210-41320.442	Leased Services	4,248	4,317	4,525	4,195	4,000	4,203	203	5.08%	
18	210-41320.500	Training, Conferences, Dues	4,566	2,930	9,300	4,118	6,000	6,000	-	0.00%	
19	210-41320.530	Communications	16,692	16,294	17,968	19,825	22,492	22,500	8	0.04%	
20	210-41320.536	Postage	1,329	367	2,000	2,581	500	500	-	0.00%	
21	210-41320.550	Printing and Advertising	4,273	2,205	5,000	683	3,000	3,000	-	0.00%	
22	210-41320.560	Trustees Expenditures	3,373	3,661	4,000	5,525	4,000	5,500	1,500	37.50%	
23	210-41320.571	Pay & Classification Study	-	10,821	200	-	11,000	200	(10,800)	-98.18%	
24	210-41320.572	Interview Costs				1,729	-	-	-	n/a	
25	210-41320.580	Travel	222	246	300	261	300	300	-	0.00%	
26	210-41320.610	Supplies	4,293	5,257	5,000	4,840	5,000	5,000	-	0.00%	
27	210-41320.820	Elections	2,052	1,282	1,500	1,285	1,500	1,500	-	0.00%	
28	210-41320.835	Holiday Expense/Employee Appreciation	1,290	200	1,300	1,038	835	2,600	1,765	211.38%	
29	210-41320.891	Capital Outlay	1,735	-	-	-	-	-	-	n/a	
30	210-41320.892	Transfer to Town for Benes	27,950	-	-	-	-	-	-	n/a	
31			601,544	471,850	467,906	530,688	465,314	486,997	21,683	4.66%	

	A	B	F	H	I	J	K	O	P	Q
1	Buildings Department FY21 Budget Summary									
2										
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-41941.020	Water/Sewer - 2 Lincoln Street	992	838	1,000	933	1,000	1,000	-	0.00%
5	210-41941.021	Water/Sewer - Brownell Library	837	614	900	704	900	900	-	0.00%
6	210-41941.022	Water/Sewer - Village Fire Station	603	484	610	564	500	500	-	0.00%
7	210-41941.023	Water/Sewer - Park Street School	-	600	575	1,037	650	650	-	0.00%
8	210-41941.026	Water/Sewer - Maple Street Park and Pool	-	5,048	4,296	4,811	5,199	5,200	1	0.02%
9		Water/Sewer Subtotal	2,432	7,584	7,381	8,049	8,249	8,250	1	0.01%
10									-	
11	210-41942.020	Repair & Maintenance Buildings - 2 Lincoln Street	10,825	12,048	11,500	8,509	11,800	11,800	-	0.00%
12	210-41942.021	Repair & Maintenance Buildings - Brownell Library	25,956	24,415	22,625	20,745	24,625	28,625	4,000	16.24%
13	210-41942.022	Repair & Maintenance Buildings - Village Fire Station	11,250	5,037	6,000	5,028	6,000	12,000	6,000	100.00%
14	210-41942.023	Repair & Maintenance Buildings - Park Street School	-	794	600	520	600	600	-	0.00%
15	210-41942.026	Repair & Maintenance Buildings - Maple Street Park and Pool	-	3,600	3,600	3,600	3,600	3,600	-	0.00%
16		Repair & Maintenance Subtotal	48,031	45,894	44,325	38,402	46,625	56,625	10,000	21.45%
17									-	
18	210-41943.020	Contractual Services - 2 Lincoln Street	8,857	8,592	9,000	9,125	9,000	9,000	-	0.00%
19	210-41943.021	Contractual Services - Brownell Library	29,213	30,493	34,000	31,839	34,000	34,000	-	0.00%
20	210-41943.022	Contractual Services - Village Fire Station	-	-	-	-	-	-	-	n/a
21	210-41943.023	Contractual Services - Park Street School	-	-	-	-	-	-	-	n/a
22	210-41943.026	Contractual Services - Maple Street Park and Pool	-	-	-	-	19,200	21,840	2,640	13.75%
23		Contractual Services Subtotal	38,070	39,085	43,000	40,964	62,200	64,840	2,640	4.24%
24									-	
25	210-41944.022	Gasoline - Village Fire Station	3,656	5,001	6,000	6,830	6,000	6,000	-	0.00%
26	210-41944.022	Gasoline - Maple Street Park and Pool	-	3,184	2,923	2,425	3,101	3,101	-	0.00%
27		Gasoline Subtotal	3,656	8,185	8,923	9,255	9,101	9,101	-	0.00%
28									-	

	A	B	F	H	I	J	K	O	P	Q
1	Buildings Department FY21 Budget Summary									
2										
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
29	210-41945.020	Telephone - 2 Lincoln Street	3,562	3,545	3,676	3,249	3,676	3,700	24	0.65%
30	210-41945.021	Telephone - Brownell Library	1,213	1,307	1,200	1,218	1,400	1,500	100	7.14%
31	210-41945.022	Telephone - Village Fire Station	2,115	2,115	2,115	2,115	2,115	2,115	-	0.00%
32	210-41945.023	Telephone - Park Street School	-	-	-	-	2,520	2,550	30	1.19%
33	210-41945.026	Telephone - Maple Street Park and Pool	-	-	-	-	5,340	5,350	10	0.19%
34		Telephone Subtotal	6,890	6,967	6,991	6,582	15,051	15,215	164	1.09%
35									-	
36	210-41946.020	General Supplies - 2 Lincoln Street	2,992	2,402	2,000	1,505	2,000	2,000	-	0.00%
37	210-41946.021	General Supplies - Brownell Library	-	-	-	-	-	-	-	n/a
38	210-41946.022	General Supplies - Village Fire Station	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
39	210-41946.023	General Supplies - Park Street School	-	-	-	-	-	-	-	n/a
40	210-41946.026	General Supplies - Maple Street Park and Pool	-	-	-	-	-	-	-	n/a
41		General Supplies Subtotal	4,992	4,402	4,000	3,505	4,000	4,000	-	0.00%
42									-	
43	210-41947.020	Electricity - 2 Lincoln Street	7,067	6,837	7,500	7,172	7,500	7,500	-	0.00%
44	210-41947.021	Electricity - Brownell Library	14,990	14,255	15,250	13,752	15,000	15,000	-	0.00%
45	210-41947.022	Electricity - Village Fire Station	7,067	6,837	7,300	7,172	7,300	7,300	-	0.00%
46	210-41947.023	Electricity - Park Street School	-	3,525	4,000	3,941	4,000	4,000	-	0.00%
47	210-41947.026	Electricity - Maple Street Park and Pool	-	33,927	29,852	32,982	30,489	30,500	11	0.04%
48		Electricity Subtotal	29,124	65,381	63,902	65,019	64,289	64,300	11	0.02%
49									-	
50	210-41948.020	Natural Gas - 2 Lincoln Street	5,217	5,530	6,400	5,855	6,400	6,400	-	0.00%
51	210-41948.021	Natural Gas - Brownell Library	6,144	5,905	7,400	6,094	7,400	7,400	-	0.00%
52	210-41948.022	Natural Gas - Village Fire Station	3,917	4,647	4,800	4,409	4,800	4,800	-	0.00%
53	210-41948.023	Natural Gas - Park Street School	-	3,211	2,500	3,229	3,300	3,300	-	0.00%
54	210-41948.026	Natural Gas - Maple Street Park and Pool		7,640	5,574	5,049	6,960	6,960	-	0.00%
55		Natural Gas Subtotal	15,278	26,933	26,674	24,637	28,860	28,860	-	0.00%
56									-	
57	210-41949.020	Capital Outlay - 2 Lincoln Street	3,058	5,237	-	-	2,000	2,000	-	0.00%
58	210-41949.021	Capital Outlay - Brownell Library	-	-	-	-	-	-	-	n/a
59	210-41949.022	Capital Outlay - Village Fire Station	-	-	-	-	-	-	-	n/a
60	210-41949.023	Capital Outlay - Park Street School	-	-	-	-	-	-	-	n/a
61	210-41949.026	Capital Outlay - Maple Street Park and Pool	-	-	-	-	-	-	-	n/a
62		Capital Outlay Subtotal	3,058	5,237	-	-	2,000	2,000	-	0.00%
63									-	
64			151,531	209,668	205,196	196,413	240,375	253,191	12,816	5.33%

	A	B	F	H	I	J	K	N	O	P	Q
1	Community Development Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-41970.110	Salaries - Regular	137,901	141,467	145,419	146,044	151,846		157,800	5,954	3.92%
5	210-41970.130	Salaries - Overtime	-	-	-	125	-		-	-	n/a
6	210-41970.210	Health Ins & Other Benefits	29,306	33,885	32,128	19,853	23,680		24,636	956	4.04%
7	210-41970.220	Social Security	10,934	11,208	11,454	11,726	11,616		12,072	456	3.93%
8	210-41970.230	Retirement	13,643	14,070	14,542	14,544	15,185		15,780	595	3.92%
9	210-41970.310	Board Member Fees	3,350	3,300	3,600	3,450	3,600		3,600	-	0.00%
10	210-41970.320	Legal Services	1,914	1,327	12,000	740	12,000		6,000	(6,000)	-50.00%
11	210-41970.330	Other Professional Services	-	-	6,000	11,511	6,000		10,000	4,000	66.67%
12	210-41970.340	Computer Expenses	2,875	2,507	-	-	-		-	-	n/a
13	210-41970.500	Training, Conferences, Dues	1,833	891	3,000	918	2,000		4,000	2,000	100.00%
14	210-41970.530	Communications	817	824	1,500	1,320	2,000		2,000	-	0.00%
15	210-41970.535	Telephone Services	567	567	567	575	567		600	33	5.82%
16	210-41970.536	Postage	624	320	700	156	700		700	-	0.00%
17	210-41970.550	Printing and Advertising	2,227	1,137	3,000	1,128	3,000		2,500	(500)	-16.67%
18	210-41970.575	Recording Fees	-	-	-	-	-		-	-	n/a
19	210-41970.580	Travel	2,879	2,675	2,400	2,496	2,600		2,600	-	0.00%
20	210-41970.610	Supplies	1,460	1,022	2,000	1,019	2,000		2,000	-	0.00%
21	210-41970.700	Bike/Walk Committee	-	-	5,000	1,461	7,000		7,000	-	0.00%
22	210-41970.891	Capital Outlay	-	-	-	-	1,500		-	(1,500)	-100.00%
23			210,328	215,201	243,310	217,065	245,294		251,288	5,994	2.44%

	A	B	F	H	I	J	K	N	O	P	Q
1	Village Debt Service FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-47116.000	Capital Improvements Principal	128,535	135,135	135,135	135,135	135,135		135,135	-	0.00%
5	210-47216.000	Capital Improvements Interest	70,929	75,030	73,060	73,060	70,582		67,599	(2,983)	-4.23%
6	210-47117.000	Parks & Rec Principal		105,000	105,000	105,000	105,000		-	(105,000)	-100.00%
7	210-47217.000	Parks & Rec Interest		(156)	4,788	4,788	2,843		-	(2,843)	-100.00%
8			199,464	315,009	317,983	317,983	313,560		202,734	(110,826)	-35.34%

	A	B	F	H	I	J	K	N	O	P	Q
1	Economic Development Department FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-41335.110	Salaries - Regular	29,342	30,613	32,135	10,774	-		-	-	n/a
5	210-41335.130	Salaries - Overtime	-	149	-	45	-		-	-	n/a
6	210-41335.140	Salaries - Part Time	5,400	1,125	4,950	2,700	-		-	-	n/a
7	210-41335.210	Health Ins & Other Benefits	15,003	17,118	28,513	11,806	-		-	-	n/a
8	210-41335.220	Social Security	2,272	2,382	2,837	855	-		-	-	n/a
9	210-41335.230	Retirement	2,934	3,058	3,214	1,078	-		-	-	n/a
10	210-41335.810	Community Events & Programs	4,074	2,933	8,280	7,175	10,850		10,000	(850)	-7.83%
11	210-41335.811	Annual Support of Organizations	7,590	7,581	9,000	7,530	9,500		9,500	-	0.00%
12	210-41335.812	New Programs	2,500	1,500	2,500	-	2,500		2,500	-	0.00%
13	210-41335.813	Matching Grant Funds	1,500	8,589	20,000	20,082	20,000		20,000	-	0.00%
14	210-41335.835	Block Party Expense	7,824	6,919	7,000	7,956	7,500		7,500	-	0.00%
15	210-41335.891	Capital Outlay	2,218	-	-	-	-		-	-	n/a
16			80,657	81,967	118,429	70,001	50,350		49,500	(850)	-1.69%

	A	B	G	H	I	J	K	N	O	P	Q
1	EJRP FY21 Budget Summary										
2											
	Account Number	Account Name	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4		ADMINISTRATION									
5	210-45110.110	Salaries - Regular	204,759	203,005	217,566	220,090	234,240	244,792	10,552	4.50%	
6	210-45110.140	Salaries - Part Time	7,385	5,895	7,076	3,811	8,800	-	(8,800)	-100.00%	
7	210-45110.210	Health Ins & Other Benefits	74,554	76,992	107,123	100,476	112,676	125,468	12,792	11.35%	
8	210-45110.220	Social Security	16,229	16,175	17,185	17,328	18,593	18,727	134	0.72%	
9	210-45110.230	Retirement	20,477	22,582	24,234	24,503	26,003	27,182	1,179	4.53%	
10	210-45110.291	Health Imp Programs	1,400	2,057	-	-	-	-	-	n/a	
11	210-45110.330	Other Professional Services	14,500	11,121	8,220	11,155	8,220	21,742	13,522	164.50%	
12	210-45110.340	Computer Expenses	9,350	10,377	9,120	9,995	9,540	6,000	(3,540)	-37.11%	
13	210-45110.500	Training, Conferences, Dues	9,784	10,684	9,988	10,796	10,288	8,453	(1,835)	-17.84%	
14	210-45110.530	Communications	17,500	13,735	12,500	11,187	8,000	7,851	(149)	-1.86%	
15	210-45110.535	Telephone Services	6,000	2,268	3,600	3,688	3,960	1,980	(1,980)	-50.00%	
16	210-45110.550	Printing & Advertising	3,460	2,928	3,639	2,602	3,500	3,000	(500)	-14.29%	
17	210-45110.610	Supplies	6,004	4,991	5,000	5,374	5,000	5,000	-	0.00%	
18	210-45110.813	Scholarships	5,000	5,000	4,000	4,000	4,000	4,000	-	0.00%	
19		PARKS and FACILITIES									
20	210-45220.110	Salaries - Regular	60,250	64,726	93,636	98,740	101,109	105,360	4,251	4.20%	
21	210-45220.140	Salaries - Part Time	44,697	57,425	24,977	19,428	20,500	22,798	2,298	11.21%	
22	210-45220.210	Health Ins & Other Benefits	18,624	14,684	21,775	19,391	26,097	27,076	979	3.75%	
23	210-45220.220	Social Security	8,028	9,371	9,074	9,217	9,303	9,804	501	5.39%	
24	210-45220.230	Retirement	6,025	6,357	9,364	9,708	10,111	10,536	425	4.20%	
25	210-45220.291	Health Imp Programs	350	-	-	-	-	-	-	n/a	
26	210-45220.330	Other Professional Services	29,590	12,229	14,710	18,777	5,725	6,100	375	6.55%	
27	210-45220.434	Maintenance - Buildings/Grounds	10,694	11,577	9,996	12,861	11,073	11,739	666	6.01%	
28	210-45220.441	Land Lease	500	500	500	500	500	500	-	0.00%	
29	210-45220.442	Equipment Rental	7,500	7,918	7,300	5,872	1,800	1,980	180	10.00%	
30	210-45220.500	Training, Conferences, Dues	1,887	-	1,990	2,065	4,144	4,302	158	3.81%	
31	210-45220.610	Supplies	12,162	18,447	12,250	18,858	14,685	16,489	1,804	12.28%	
32			596,709	591,042	634,823	640,424	657,867	690,879	33,012	5.02%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Finance Department FY21 Budget Summary										
2											
	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
3											
4	210-41510.110	Salaries - Regular					52,327	56,246	3,919	7.49%	
5	210-41510.130	Salaries - Overtime					2,500	2,750	250	10.00%	
6	210-41510.210	Group Insurance					6,334	6,365	31	0.49%	
7	210-41510.220	Social Security					4,221	4,513	292	6.92%	
8	210-41510.226	Workers Comp Insurance	2,808	5,705	11,950	16,336	6,154	16,500	10,346	168.12%	
9	210-41510.230	Retirement					5,283	5,625	342	6.47%	
10	210-41510.250	Unemployment Insurance	975	1,516	3,672	2,181	1,520	1,520	-	0.00%	
11	210-41510.290	Other Employee Benefits							-	n/a	
12	210-41510.335	Audit	5,746	6,064	6,160	7,315	6,256	7,500	1,244	19.88%	
13	210-41510.521	Liability & Property Ins	40,952	62,069	46,599	52,430	62,689	63,000	311	0.50%	
14	210-41510.522	Public Officials Liability	12,531	11,912	11,454	10,630	12,031	12,000	(31)	-0.26%	
15	210-41510.560	Dues/Subscriptions/Meetings					170	250	80	47.06%	
16	210-41510.570	Other Purchased Services					768	4,895	4,127	537.37%	
17	210-41510.580	Travel					100	100	-	0.00%	
18	210-41510.610	General Supplies					150	150	-	0.00%	
19			63,011	87,264	79,835	88,892	160,503	181,414	20,911	13.03%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Fire Department FY21 Budget Summary										
2											
	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
3											
4	210-42220.140	Salaries - Firefighters	150,636	174,166	189,000	192,350	206,000	186,000	(20,000)	-9.71%	
5	210-42220.200	Employee Assistance Program	864	864	864	864	864	864	-	0.00%	
6	210-42220.210	Accident & Disability Ins	3,620	3,592	3,600	3,549	3,600	3,600	-	0.00%	
7	210-42220.220	Social Security	11,289	13,498	14,510	14,095	15,392	14,436	(956)	-6.21%	
8	210-42220.260	Worker's Compensation Ins	23,557	24,201	32,130	30,760	28,624	30,050	1,426	4.98%	
9	210-42220.432	Vehicle Maintenance	20,825	42,530	18,000	19,816	18,000	25,000	7,000	38.89%	
10	210-42220.443	Radio Maintenance	2,760	1,896	1,800	8,195	6,000	7,250	1,250	20.83%	
11	210-42220.500	Training, Conferences, Dues	3,915	4,225	4,000	4,281	4,000	4,000	-	0.00%	
12	210-42220.535	Telephone Services	1,492	1,803	1,885	1,916	2,600	2,600	-	0.00%	
13	210-42220.566	Physical Exams	6,456	7,820	6,600	3,060	6,800	9,500	2,700	39.71%	
14	210-42220.570	Maintenance Other	10,923	13,610	15,000	14,440	15,000	15,000	-	0.00%	
15	210-42220.578	Emergency Generator Maint.	739	1,288	480	1,871	480	480	-	0.00%	
16	210-42220.610	Supplies	395	1,474	1,000	1,232	1,000	1,000	-	0.00%	
17	210-42220.611	New Equipment - Radios	-	-	1,500	910	1,500	1,500	-	0.00%	
18	210-42220.612	Uniforms, Boots, etc.	21,913	26,630	23,000	18,641	24,000	25,000	1,000	4.17%	
19	210-42220.615	EMS Supplies	860	402	1,000	792	1,000	1,000	-	0.00%	
20	210-42220.838	Fire Prevention	1,931	1,772	2,000	2,038	2,000	2,100	100	5.00%	
21	210-42220.889	Routine Equipment Purchase	15,288	6,995	15,000	13,488	15,000	17,500	2,500	16.67%	
22			277,460	326,765	331,369	332,296	351,860	346,880	(4,980)	-1.42%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Highway Department Village FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4	210-43110.110	Salaries - Regular	153,903	166,532	173,146	173,522	182,235		190,202	7,967	4.37%
5	210-43110.130	Salaries - Overtime	16,398	19,687	17,278	15,754	17,300		18,300	1,000	5.78%
6	210-43110.140	Salaries - Part Time	22,973	19,379	23,573	16,729	26,981		27,388	407	1.51%
7	210-43110.210	Health Ins & Other Benefits	51,752	58,555	72,154	69,711	75,918		78,989	3,071	4.05%
8	210-43110.220	Social Security	14,967	15,845	16,448	15,935	17,328		18,046	718	4.14%
9	210-43110.226	Workers Comp Insurance	12,451	18,099	13,985	13,963	20,275		20,275	-	0.00%
10	210-43110.230	Retirement	15,891	16,900	17,315	17,486	18,235		19,020	785	4.30%
11	210-43110.250	Unemployment Insurance	240	88	300	199	100		300	200	200.00%
12	210-43110.330	Professional Services	18,841	21,202	10,000	17,448	15,000		16,000	1,000	6.67%
13	210-43110.410	Water and Sewer Charge	2,325	1,648	2,100	2,317	2,000		2,500	500	25.00%
14	210-43110.432	R&M Services - Vehicles	37,213	28,251	25,000	33,502	26,500		28,000	1,500	5.66%
15	210-43110.433	R&M Supplies - Vehicles								-	n/a
16	210-43110.434	Maintenance of Buildings and Grounds	4,650	3,422	5,000	6,274	10,000		10,000	-	0.00%
17	210-43110.441	Right of Way Agreements	10,163	11,643	12,472	11,922	12,890		12,890	-	0.00%
18	210-43110.442	Equipment Rentals	12,046	3,059	8,000	2,211	2,500		3,000	500	20.00%
19	210-43110.500	Training, Conferences, Dues	211	370	500	339	500		500	-	0.00%
20	210-43110.521	Liability & Property Insurance	15,818	11,551	12,288	11,840	11,667		13,750	2,083	17.85%
21	210-43110.530	Communications	3,991	2,741	4,000	3,308	3,500		3,800	300	8.57%
22	210-43110.565	Rubbish Removal	8,131	7,482	8,000	9,139	8,500		9,000	500	5.88%
23	210-43110.572	Advertising and Interview Costs	189	196	500	343	500		500	-	0.00%
24	210-43110.573	Accident Claims	1,000	1,049	1,000	1,096	1,000		1,000	-	0.00%
25	210-43110.610	General Supplies	31,072	32,004	24,000	37,786	24,000		26,000	2,000	8.33%
26	210-43110.612	Uniforms	5,290	5,963	6,000	8,594	6,000		6,500	500	8.33%
27	210-43110.622	Electrical Service	3,478	3,350	4,000	3,661	4,200		4,200	-	0.00%
28	210-43110.623	Heating/Natural Gas	3,185	3,731	4,000	3,390	4,000		4,000	-	0.00%
29	210-43110.626	Vehicle Fuel	26,243	34,149	30,000	37,295	35,000		38,000	3,000	8.57%
30	210-43110.891	Capital Outlay	-	-	6,000	3,139	10,000		14,000	4,000	40.00%
31	210-43115.610	Street Lights Supplies/Maint.	15,163	5,543	12,000	7,941	12,000		12,000	-	0.00%
32	210-43115.622	Electricity - Street/Traffic Lights	124,940	128,085	128,200	130,835	128,200		132,000	3,800	2.96%
33	210-43117.000	Streetscape Maintenance	18,703	23,324	13,500	17,072	18,500		11,500	(7,000)	-37.84%
34	210-43161.003	Tree Advisory Committee			10,000	7,812	10,000		10,000	-	0.00%
35	210-43120.570	Summer Constr - Purchased Services	166,758	187,753	225,000	188,895	210,000	*	255,800	45,800	21.81%
36	210-43120.610	Summer Constr - Supplies	4,134	7,250	9,000	13,295	24,000		24,000	-	0.00%
37	210-43123.730	Traffic Control	9,102	24,106	13,000	21,087	13,500		16,000	2,500	18.52%
38	210-43124.570	Sidewalk and Curb Maintenance	1,296	4,498	5,000	5,338	5,000		5,500	500	10.00%

	A	B	F	H	I	J	K	N	O	P	Q
1	Highway Department Village FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
39	210-43125.570	Winter Maint - Purchased Services	21,077	15,370	20,000	35,895	20,000		20,000	-	0.00%
40	210-43125.610	Winter Maint - Supplies	113,674	141,289	118,000	179,055	121,000		125,000	4,000	3.31%
41	210-43150.430	Storm Sewer Maintenance	8,500	14,173	30,000	24,002	15,000		15,000	-	0.00%
42	210-43151.110	Stormwater Salaries	40,901	41,884	44,011	44,793	45,487		47,232	1,745	3.84%
43	210-43151.210	Stormwater Health and Other Ins	7,766	8,986	10,305	10,292	12,298		12,815	517	4.20%
44	210-43151.220	Stormwater Social Security	3,132	3,215	3,390	3,427	3,480		3,613	133	3.82%
45	210-43151.226	Stormwater Workers Comp	2,023	2,942	2,220	3,229	3,228		3,438	210	6.52%
46	210-43151.230	Stormwater Retirement	3,916	2,674	4,401	4,458	4,549		4,723	174	3.83%
47	210-43151.250	Stormwater Unemployment	32	4	40	41	5		30	25	500.00%
48											
49			1,013,539	1,097,992	1,145,126	1,214,370	1,182,376		1,264,811	82,435	6.97%
50											
54											
55											
56	* The FY20 Town budget included an additional \$35,801 to the Village for paving increasing the overall Village Highway expense and the Funding from Town of Essex Lines; this was added at Town Meeting which was too late to amend the Village budget. These amounts have been included in the base used for FY21 budget, inflating the percentage increase										
57											

	A	B	D	F	H	I	J	K	N	O	P	Q
1	Brownell Library FY21 Budget Summary											
2												
3	Account Number	Account Name	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-45551.110	Salaries - Regular	289,742	306,743	296,896	319,700	317,940	328,509	328,850	341	0.10%	
5	210-45551.140	Salaries - Part Time	94,186	101,249	100,201	103,632	104,045	107,654	108,415	761	0.71%	
6	210-45551.210	Health Insurance & Other Benefits	92,376	87,266	104,160	107,125	101,842	119,148	134,104	14,956	12.55%	
7	210-45551.220	Social Security	29,043	31,279	30,451	32,458	32,331	33,336	33,451	115	0.34%	
8	210-45551.230	Retirement	28,459	27,910	29,181	31,970	31,446	32,537	32,580	43	0.13%	
9	210-45551.340	Computer Expenses	2,527	3,866	2,567	4,000	3,878	4,000	4,000	-	0.00%	
10	210-45551.442	Rental of Equipment				-		-	1,500	1,500	n/a	
11	210-45551.500	Training, Conferences, Dues	2,478	1,585	3,675	4,000	1,408	4,000	4,000	-	0.00%	
12	210-45551.530	Technical Access	4,831	5,192	5,822	7,700	5,332	6,200	7,700	1,500	24.19%	
13	210-45551.536	Postage/Delivery	2,962	2,151	2,839	3,500	1,654	3,500	2,500	(1,000)	-28.57%	
14	210-45551.572	Interview costs	409	575	774	500	434	500	700	200	40.00%	
15	210-45551.574	Volunteer Expenses	410	645	662	800	623	800	800	-	0.00%	
16	210-45551.610	Supplies	12,362	11,528	12,859	13,000	9,481	14,000	13,500	(500)	-3.57%	
17	210-45551.640	Adult Collection	31,595	32,964	36,845	38,500	38,492	40,000	41,500	1,500	3.75%	
18	210-45551.641	Juvenile Collection	16,197	13,552	14,262	19,250	19,984	20,000	20,750	750	3.75%	
19	210-45551.677	Computer Replacement	8,064	7,179	7,509	8,000	6,373	8,000	8,000	-	0.00%	
20	210-45551.836	Adult Programs	193	351	904	1,000	922	1,000	1,000	-	0.00%	
21	210-45551.837	Childrens Programs	2,819	3,071	2,169	4,500	4,118	4,500	4,500	-	0.00%	
22	210-45551.891	Capital Outlay	-	6,534	3,810	4,000	3,767	4,000	4,000	-	0.00%	
23			618,652	643,639	655,585	703,635	684,070	731,684	751,850	20,166	2.76%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Transfers and Misc. FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget Proposal	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4	210-49100.030	Capital Fund Contribution	274,961	391,582	317,751	317,751	365,414	401,955	36,541	10%	
5	210-49100.031	Rolling Stock Fund Contribution	203,624	213,624	223,624	223,624	233,700	238,700	5,000	2%	
6	210-49100.040	Transfer for Building Maintenance	83,000	50,000	50,000	50,000	50,000	50,000	-	0%	
7	210-49100.802	Employee Termination Benefits	5,000	5,000	5,000	5,000	5,000	5,000	-	0%	
8	210-49101.030	Transfer to Parks & Rec Capital Reserve	-	109,652	110,700	110,700	111,616	112,455	839	1%	
9	210-49101.031	Fire Department Capital	50,000	-	-		-	80,000	80,000	n/a	
10	Total		616,585	769,858	707,075	707,075	765,730	888,110	122,380	16%	

	A	B	F	H	I	J	K	N	O	P	Q
14	Grants and Unanticipated Village FY21 Budget Summary										
15											
16	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget Proposal		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
17	210-49340.000	Grants & Donation Expenses	59,036	17,029	-	9,783	-		-	-	n/a
18	210-49346.001	Library Replacement Expenses	1,432	2,981	-	2,005	-		-	-	n/a
19	Total		60,469	20,010	-	11,788	-		-	-	n/a

GENERAL FUND CAPITAL RESERVE PLAN

Updated

1/29/2020

		Rev.	15% increase per year													
PROJECTS FUNDED BY VILLAGE \$ ONLY		Rank	Ref. #	Project Total	Date of Est	Estimated \$	Prior	FY19	FY20	FYE21	FYE22	FYE23	FYE24	FYE25	FYE26	Future
Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave.		77	W	108,225			8,240	54	98,979							
Greenwood Ave. Drainage Course Improvements		Done		115,481			46,413	22,655								
South St. Drainage		86		645,840	08/06/18	542,937	5,012	7,299			628,517					
Facilities Assessment				10,000					10,000							
Lamoille Water Line Replacement		70	W	583,185	05/01/18	495,940			42,160	541,025						
Iroquois Ave Road and Waterline rebuild		72	W	1,728,634	08/06/18	1,358,817						111,976	1,616,658			
Rosewood Lane Sidewalk/Roadway Reconstruction		62		1,672,265	08/27/18	1,288,367								127,897	1,544,367	
North St. Roadway and Waterline		60		1,903,505	05/01/17	1,288,367										1,903,505
Pleasant St. Road Reconstruction		57		1,557,433	08/06/18	1,054,132										1,557,433
Pearl St. Lighting & Sidewalk Wiley's Ct. to West st.		55		2,401,126	05/01/17	1,547,787										2,401,126
West St. Sidewalk South St. to Clems Dr.		55		1,039,466	05/01/17	670,049										1,039,466
West St. & West St. Ext. Intersection Improvements		54		128,790	05/01/17	83,019										128,790
Main St. Sidewalk & Lighting Bridge to Crestview		46		421,077	05/01/17	271,430										421,077
Densmore Dr. Culvert & partial Road Reconstruction		46		719,754	05/01/17	463,960										719,754
Lincoln Hall Parking Lot		45		65,292	05/01/17	42,088										65,292
Main St. Drainage Curb & Sidewalk Pleasant to Bridge		41		786,716	05/01/17	507,124										786,716
Abnaki Road Reconstruction		39		515,334	05/01/17	332,189										515,334
Pearl Sidewalk West St. to Susie Wilson		63	W	1,407,672	05/01/17	907,397										1,407,672
Orchard Terrace Sidewalk Replacement		39		271,360	05/01/17	174,921										271,360
Totals Project Funded by Village \$ Only							59,665	30,008	151,138	541,025	628,517	111,976	1,616,658	127,897	1,544,367	11,217,525
PROJECTS FUNDED BY GRANTS																
Stormwater Grants Summary			1	293,110			32,854	86,923	366,823							
Various Vtrans Grants				(293,110)												
<i>Cost to Village (match paid by Town)</i>				0												
Densmore Dr. Culvert Replacement Study			2	15,560				228	15,332							
Municipal Water Quality Asst.-FY19 UPWP Grant				(12,448)												
<i>Densmore Dr. Culvert Study Net Cost to Village</i>				3,112												
Main St. Pedestrian Bridge			3	166,808			65,386	105,388								
Vtrans Structures Grant				(150,127)												
<i>Main St. Pedestrian Bridge Net Cost to Village</i>				16,681												
Crescent Connector Park St. to Main St.				4,590,000			1,149,447	834,370	2,262,709							
Fed & State Grants			4	(4,500,000)												
<i>Crescent Connector Net Cost to Village</i>				90,000												
Pearl St. Missing Link Project			5	2,564,039			2,292,003	155,180	91,854							
Federal & State Grants through CCRPC & Vtrans				(2,500,000)												
<i>Pearl St. Missing Link Net Cost to Village</i>				64,039												
Totals Project Funded by Grants Awarded							1,182,088	2,736,718	0	0	0	0	0	0	0	0
Total Cost of all Projects Funded by Village \$ Only and Grants							1,212,096	2,887,857	541,025	628,517	111,976	1,616,658	127,897	1,544,367	11,217,525	

GENERAL FUND CAPITAL RESERVE FUNDING & FUND BALANCE

						Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Beginning Fund Balance							439,622	403,011	1,253,235	1,129,464	978,800	1,414,327	425,228	1,016,913	297,912
Planned Spending							(1,212,096)	(2,887,857)	(541,025)	(628,517)	(111,976)	(1,616,658)	(127,897)	(1,544,367)	(11,217,525)
Funding Sources															
Summary Stormwater Grants			1	529,715			65,664	436,073							
Municipal Water Quality Asst.-FY19 UPWP Grant			2	12,448				12,448							
Vtrans Structures Grant-Main St. Ped Bridge			3	89,639			32,708	60,488							
Crescent Connector Grant			4	4,500,000		824,306	611,056	2,756,805							
Pearl St. Missing Link Grants			5	2,500,000		115,338	130,263	91,854							
CVE Annual Contribution						75,000	15,000	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230
Misc. Donations and Interest Earnings							3,043								
General Fund Transfer In							317,751	365,413	401,955	462,248	531,585	611,323	703,021	808,474	929,745
Total Revenues							1,175,485	3,738,081	417,255	477,854	547,503	627,559	719,582	825,367	946,976
Ending Fund Balance							403,011	1,253,235	1,129,464	978,800	1,414,327	425,228	1,016,913	297,912	(9,972,637)

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

ROLLING STOCK FUND															
															1/29/20
DEPT	VEHICLE	MAKE	YEAR	REPLACEMENT VALUE	TRADE IN VALUE	NET COST	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
Street	4Wd Pick Up	Chevy Silverado	2016	33,148	15,000	18,148							29,548		
Street	Pickup	Chevy Silverado	2013	31,000	1,000	30,000						39,448			
Street	Dumptruck -Diesel	Freightliner	2013	145,000	12,000	133,000							182,868		
Street	Dumptruck -Diesel	Freightliner	2014	145,000	12,000	133,000									194,735
Street	Dumptruck -Diesel	International	2012	145,000	12,000	133,000					177,192				
Street	Jetter Vac Truck	Vac-On	2010	84,500	15,000	69,500									
Street	Loader	John Deere	2001	121,500	25,000	96,500									148,230
Street	Sidewalk Plow	Trackless	2015	118,500	18,000	100,500			123,495						
Street	Skid Steer Sidewalk Plow	Cat	2001	51,000	5,000	46,000									
Street	Sidewalk Plow	Prinoth	2017	148,000	20,000	128,000								184,867	
Street	Roller	Roscoe	1979	15,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Street	Pickup 4/Wd 1 Ton	Chevy Silverado	2019	42,848	15,000	27,848	28,604								39,278.56
Street	4Wd Pickup	Chevy Silverado	2019	42,848	15,000	27,848	26,424								
Street	Compressor	Sullair	2017	14,880	2,500	12,380									
Street	Dump Truck -Diesel	Freightliner	2016	146,701	20,000	126,701									
Street	Vacuum Sweeper	Johnston	2013	225,000	10,000	215,000								301,453	
Street	Wheel Loader	Neuson Wacker	2019	60,020	5,000	55,020	60,020								
Street	Trailer Mounted Boom Lift		2019	31,800	5,000	26,800	22,900								
Fire	Pickup 8U61	GMC	2004	53,600	3,500	50,100		58,637							
Fire	Xt1500 Gmp Pumper	Pierce Arrow	2017	600,223	40,000	560,223									
Fire	105' Aerial 8L3	Pierce Arrow	2012	830,000	80,000	750,000									
Fire	Combination Rescue/Pumper	KME Predator	2008	564,202	50,000	392,202									
TOTAL				3,649,770			137,948	58,637	123,495	-	-	216,640	212,416	486,319	382,244
Rolling Stock Fund Funding and Fund Balance															
Beginning Cash Balance							43,336	140,668	277,055	359,484	576,308	804,032	856,016	922,224	724,528
Payment of Fire Truck Notes							(33,338)	(33,600)	(32,700)	(31,800)	(30,900)				
Planned Spending							(137,948)	(58,637)	(123,495)	0	0	(216,640)	(212,416)	(486,319)	(382,244)
Note for Fire Pumper 8E21 Replacement															
General Fund Contribution							223,624	228,624	238,624	248,624	258,624	268,624	278,624	288,624	298,624
Vac Truck Rental							4,368								
Sale of Pumper							40,000								
Interest Income							626								
Ending Balance							140,668	277,055	359,484	576,308	804,032	856,016	922,224	724,528	640,909

EJRP Capital Plan

Based on 1% of Village grand list with 1% annual growth
FY20 Village grand list: \$11,134,202

Category	FY21	FY22	FY23	FY24	FY25
	Amount	Amount	Amount	Amount	Amount
Resurfacing	\$ 23,500	\$ 4,050	\$ -	\$ 27,323	\$ 23,000
Playground Equipment	\$ 55,000	\$ 60,500	\$ 55,000	\$ 55,000	\$ 62,982
Lighting & Technology	\$ 9,040	\$ 6,540	\$ 6,540	\$ 6,540	\$ 6,540
Fencing	\$ -	\$ -	\$ 9,700	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 17,958	\$ 17,500	\$ 15,000
Park Amenities	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Buildings & Facilities	\$ 4,000	\$ 2,990	\$ 16,018	\$ -	\$ -
Pool	\$ 10,915	\$ -	\$ -	\$ -	\$ -
Landscaping	\$ 10,000	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
TOTAL	\$112,455	\$113,580	\$114,716	\$115,863	\$117,022

FY21 Detail

Category	Items	Amount
Resurfacing	Maple Street: skatepark and basketball court. Cascade: basketball courts.	\$ 23,500
Playground Equipment	New Maple Street playground. Lease to own financed over five years.	\$ 55,000
Lighting & Technology	New electronic sign lease to own over five years and construction funds to install.	\$ 9,040
Buildings & Facilities	New power panels at Maple Street	\$ 4,000
Pool	New chairs and umbrellas.	\$ 10,915
Landscaping	Landscaping, tree, and turf maintenance.	\$10,000

Investing Amount Previously Used for Bond

We have been discussing that last couple of years that it would be good to continue to collect the bond allocation for a few reasons: A) to address 20-year old building/facility needs, B) to save for anticipated building/facility needs, and/or C) to continue to collect the money so as to minimize the potential impact of any future bond that could be needed for recreation building/facility needs.

FY20 Bond Allocation: \$ 107,843
FY21 Recreation Building and Facilities Needs Allocation: \$ 107,843

FY21 Detail

Buildings & Facilities	New roofs on administration building, pool house, and pool filter building	\$ 74,585
Pool	Resurface the slide and features. New diving board.	\$ 33,258

Water Fund Capital Reserve Plan

PROJECT or Equipment	Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Vactor Truck (partial share)					18,750				
Railroad Ave. Waterline Lincoln Place to Central Ave.	6,981	60	113,010						
Water meter upgrades to Radio Reads	170,547	22,283	58,218						
Lamoille St. Water Line Replacement			20,476	262,797					
Iroquois Ave Road and Waterline rebuild						32,430	412,398		
Backhoe Replacement						114,333			
Water Pickup Truck						41,527			
Bond Payment		45,902	45,213	44,557	43,808	42,978	42,083	41,144	40,172
Subtotal		68,245	236,916	307,354	62,558	231,268	454,482	41,144	40,172

Water Fund Capital Reserve Funding and Fund Balance

Beginning Fund Balance		10,376	152,859	176,703	180,109	477,552	656,284	661,802	1,130,658
Planned Spending		(68,245)	(236,916)	(307,354)	(62,558)	(231,268)	(454,482)	(41,144)	(40,172)
Vactor Truck Rental		728	760	760					
Transfer in From Water. Operating Budget		210,000	260,000	310,000	360,000	410,000	460,000	510,000	560,000
Projected Ending Fund Balance		152,859	176,703	180,109	477,552	656,284	661,802	1,130,658	1,650,487

Sanitation Fund Capital Reserve Plan								
Project or Equipment	Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Vactor Truck Partial Share (Place Holder)					225,000			
Water Meter upgrades to radio reads	207,269	44,565	119,125					
Manhole Rehab/Sliplining			40,000	40,000	40,000	40,000	40,000	40,000
West St. Pump Station Contol Cabinet			40,000					
Susie Wilson St. Pump Station Control Cabinet			40,000					
River Street PS Control Panel, anodes	2,850							
South Street PS Replace pump #1, 2 and valves, vent, anodes			40,000					
Trailer Pump		30,000						
Pleasant Street Pipeline		23,767						
Pump Station Evaluation (River, Maple, West)				30,000				
HS Pump Station Upgrade Bond Payment RF1-157 (FY34)	67,119	67,120	67,120	67,120	67,120	67,120	67,120	67,120
ARRA Stimulus Loan Repayment (FY31)	14,880	14,880	14,880	14,880	14,880	14,880	14,880	14,880
Capital reserve annual expense		180,332	361,125	152,000	347,000	122,000	122,000	122,000
Sanitation Capital Reserve Funding and Fund Balance								
Beginning Fund Balance		697,392	621,180	434,175	386,295	134,295	107,295	80,295
Planned Spending		(180,332)	(361,125)	(152,000)	(347,000)	(122,000)	(122,000)	(122,000)
Town payment for West. St. & Susie Wilson PS Contol Cabinets			70,000					
Vactor Truck Rental		9,120	9,120	9,120				
Transfer in From Sanit. Operating Budget		95,000	95,000	95,000	95,000	95,000	95,000	95,000
Projected Ending Fund Balance		621,180	434,175	386,295	134,295	107,295	80,295	53,295

WWTF Capital Reserve Plan

Project or Equipment	FY19	FY20	FY21	FY22	FY23	FY24
Vactor Truck Replacement				18,750		
Hydroflow Unit	28,257	11,743				
Digester Cleaning	42,684	32,316				
Capital Planning - 20 Year		30,000				
Headworks Screen	27,533					
Alkalinity Control Installation	11	76,950				
Primary Digester Block Re-Face		100,000				
Flow EQ Digester Concrete Crack Sealing		50,000				
Plow Truck (with crane)			55,000			
Site utility vehicle			15,000			
Energy Conservation Measures			80,000	200,000		
Service truck with body and crane						60,000
Locker room AC expansion			9,000			
Aeration Blower Core replacement						45,000
Energy Cons. Measures Design, install.						
Aeration Delivery Optimization						
Vt Phos Challenge PePhlo pilot			50,000			
Effluent Filter Cloths			40,000			
ARRA Stimulus Loan Payback	2,457	2,457	2,457	2,457	2,457	2,457
Capital reserve annual expense	100,942	303,466	251,457	221,207	2,457	107,457

WWTF Capital Reserve Funding and Fund Balance						
Beginning Fund Balance	839,482	1,123,540	1,180,074	1,308,617	1,487,410	1,904,953
Planned Spending	(100,942)	(303,466)	(251,457)	(221,207)	(2,457)	(107,457)
Interest						
Transfer in From WWTF Operating Budget	340,000	360,000	380,000	400,000	420,000	440,000
Governors Phosphorus Innovation Grant	45,000					
Projected Ending Fund Balance	1,123,540	1,180,074	1,308,617	1,487,410	1,904,953	2,237,496

	A	B	H	I	J	K	N	O	P	Q
1	EJRP Programs FY21 Budget Summary									
2										
3	Account Number	Account Name	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4		REVENUES								
5	226-33582.050	Transfer from Essex Westford	115,969	-	11,731	-	-	-	n/a	
6	226-34720.000	Pool Day Admission	59,534	72,737	86,451	68,136	71,727	3,591	5.27%	
7	226-34721.000	Pool Memberships	43,429	36,631	50,566	38,897	42,868	3,971	10.21%	
8	226-34722.000	Swim Lessons	50,749	46,803	47,329	50,018	52,235	2,217	4.43%	
9	226-34725.000	Concession Sales	17,786	25,896	21,795	2,500	2,500	-	0.00%	
10	226-34750.000	Facility & Field Rental	15,010	8,562	11,137	10,712	13,074	2,362	22.05%	
11	226-34779.115	Youth Programs - Rec Programs	285,883	123,747	206,033	132,210	185,451	53,241	40.27%	
12	226-34779.117	Youth Programs - Aquatics	-	-	250,881	161,029	-	(161,029)	-100.00%	
13	226-34779.120	Youth Programs - After School	25,232	29,930	35,517	37,270	40,500	3,230	8.67%	
14	226-34780.000	Adult Programs	43,592	45,483	78,723	51,236	74,070	22,834	44.57%	
15	226-34781.120	Childcare - After School	566,519	591,662	621,652	627,381	676,683	49,302	7.86%	
16	226-34781.121	Childcare - Preschool	318,873	360,358	369,420	365,604	373,037	7,433	2.03%	
17	226-34781.122	Childcare - Day Camps	343,342	309,071	313,398	317,555	338,010	20,455	6.44%	
18	226-34782.000	Shared Staffing Contract	36,030	51,181	42,375	41,646	50,046	8,400	20.17%	
19	226-34783.000	Memorial Day Parade			20,915		20,000	20,000	n/a	
20	226-36101.000	Interest Earnings			(650)		-	-	n/a	
21	226-39505.000	Sponsorship	1,850	9,700	4,550	8,500	7,550	(950)	-11.18%	
22		Revenues Subtotal	1,923,797	1,711,761	2,171,822	1,912,694	1,947,751	35,057	1.83%	
23								-	n/a	
24		ADMINISTRATION						-	n/a	
25	226-45110.110	Salaries - Regular	26,139	44,887	45,861	-	-	-	n/a	
26	226-45110.140	Salaries - Part Time	1,895	6,870	3,196	3,310	4,840	1,530	46.22%	
27	226-45110.210	Health Ins & Other Benefits	12,991	11,300	10,202	-	-	-	n/a	
28	226-45110.220	Social Security	2,144	3,959	3,205	253	370	117	46.25%	
29	226-45110.226	Workers Comp Insurance	28,592	33,837	34,015	29,736	35,376	5,640	18.97%	
30	226-45110.230	Retirement	-	4,357	-	-	-	-	n/a	
31	226-45110.291	Health Imp Programs	-	-	-	-	-	-	n/a	
32	226-45110.330	Other Professional Services	3,474	4,600	8,064	5,000	3,750	(1,250)	-25.00%	
33	226-45110.340	Computer Expenses	9,559	-	-	-	-	-	n/a	
34	226-45110.442	Equipment Rental	5,337	2,000	4,208	2,500	2,135	(365)	-14.60%	
35	226-45110.500	Training, Conferences, Dues	10,211	12,240	7,179	8,500	10,250	1,750	20.59%	
36	226-45110.530	Communications	5,461	5,280	7,120	-	-	-	n/a	
37	226-45110.535	Telephone Services	3,285	4,500	2,814	-	-	-	n/a	
38	226-45110.536	Postage	8,057	8,632	7,647	6,816	4,478	(2,338)	-34.30%	
39	226-45110.550	Printing & Advertising	18,222	15,000	21,522	22,123	12,860	(9,263)	-41.87%	
40	226-45110.561	CC Processing Fees	-	-	35,280	-	-	-	n/a	
41		Administration Subtotal	135,368	157,462	190,314	78,238	74,059	(4,179)	-5.34%	
42										
43		RECREATION PROGRAMS								
44	226-45115.110	Salaries - Regular	-	-	-	25,793	27,028	1,235	4.79%	
45	226-45115.140	Salaries - Part Time	17,358	25,764	16,042	24,640	19,877	(4,763)	-19.33%	
46	226-45115.220	Social Security	1,328	1,971	1,227	3,910	2,837	(1,073)	-27.44%	
47	226-45115.330	Other Professional Services	243,481	87,658	208,533	112,294	180,077	67,783	60.36%	
48	226-45115.410	Water & Sewer Charges	45	800	940	800	800	-	0.00%	
49	226-45115.434	Maintenance - Buildings/Grounds	-	250	575	250	250	-	0.00%	
50	226-45115.440	Rental	-	600	1,293	600	600	-	0.00%	
51	226-45115.442	Equipment Rental	460	1,260	-	800	1,400	600	75.00%	
52	226-45115.500	Training, Conferences, Dues	-	600	-	600	700	100	16.67%	
53	226-45115.536	Postage	-	79	-	-	-	-	n/a	
54	226-45115.550	Printing & Advertising	90	350	-	450	200	(250)	-55.56%	
55	226-45115.580	Travel	-	-	-	-	-	-	n/a	
56	226-45115.610	Supplies	36,264	23,600	36,004	23,276	24,519	1,243	5.34%	
57	226-45115.622	Student Special Programs	755	3,732			-	-	n/a	
58	226-45115.850	Memorial Day Parade	-	-	13,957	-	19,500	19,500	n/a	

	A	B	H	I	J	K	N	O	P	Q
1	EJRP Programs FY21 Budget Summary									
2										
3	Account Number	Account Name	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
59		Recreation Programs Subtotal	299,781	146,664	278,572	193,413	277,788	84,375	43.62%	
60										
61		AFTER SCHOOL CARE								
62	226-45120.110	Salaries - Regular	257,867	228,381	211,890	252,138	265,037	12,899	5.12%	
63	226-45120.130	Salaries - Overtime	-	-	-	-	-	-	n/a	
64	226-45120.140	Salaries - Part Time	144,114	153,094	186,637	171,264	187,302	16,038	9.36%	
65	226-45120.210	Health Ins & Other Benefits	66,366	76,143	56,958	85,297	95,318	10,021	11.75%	
66	226-45120.220	Social Security	30,450	29,183	30,922	32,390	34,605	2,215	6.84%	
67	226-45120.230	Retirement	26,838	24,785	26,464	30,652	32,142	1,490	4.86%	
68	226-45120.291	Health Imp Programs	1,185	-	-	-	-	-	n/a	
69	226-45120.330	Other Professional Services	19,650	17,488	28,325	24,513	40,960	16,447	67.10%	
70	226-45120.421	Truck Lease	23,845	24,005	2,080	24,145	12,638	(11,507)	-47.66%	
71	226-45120.500	Training, Conferences, Dues	7,782	16,600	8,494	18,760	19,155	395	2.11%	
72	226-45120.535	Telephone Services	-	-	-	3,300	4,620	1,320	40.00%	
73	226-45120.580	Travel	21,664	28,845	22,248	33,066	34,109	1,043	3.15%	
74	226-45120.610	Supplies	32,413	27,930	28,864	27,771	37,296	9,525	34.30%	
75	226-45120.626	Gas, Grease & Oil	181	1,750	1,481	1,900	1,900	-	0.00%	
76		After School Care Subtotal	632,355	628,204	604,362	705,196	765,082	59,886	8.49%	
77										
78		PRESCHOOL								
79	226-45121.110	Salaries - Regular	173,323	174,471	176,348	193,218	202,888	9,670	5.00%	
80	226-45121.130	Salaries - Overtime	-	-	-	-	-	-	n/a	
81	226-45121.140	Salaries - Part Time	26,137	31,385	31,710	23,139	24,970	1,831	7.91%	
82	226-45121.210	Health Ins & Other Benefits	60,969	79,671	76,213	83,864	87,370	3,506	4.18%	
83	226-45121.220	Social Security	14,933	15,748	16,035	16,551	17,431	880	5.32%	
84	226-45121.230	Retirement	16,670	17,447	17,399	18,142	18,921	779	4.29%	
85	226-45121.291	Health Imp Programs	1,400	-	-	-	-	-	n/a	
86	226-45121.330	Other Professional Services	6,150	3,072	4,569	3,072	3,114	42	1.37%	
87	226-45121.434	Maintenance - Buildings/Grounds	-	3,333	3,500	-	-	-	n/a	
88	226-45121.440	Rental	-	-	-	-	-	-	n/a	
89	226-45121.500	Training, Conferences, Dues	8,157	12,560	4,057	8,744	8,902	158	1.81%	
90	226-45121.530	Communications	2,472	2,448	2,882	-	-	-	n/a	
91	226-45121.580	Travel	575	1,728	479	1,728	1,728	-	0.00%	
92	226-45121.610	Supplies	5,969	4,500	9,725	4,500	4,500	-	0.00%	
93		Preschool Subtotal	316,755	346,363	342,917	352,958	369,824	16,866	4.78%	
94										
95		SUMMER DAY CAMPS								
96	226-45122.110	Salaries - Regular	15,594	43,104	20,777	37,017	42,714	5,697	15.39%	
97	226-45122.130	Salaries - Overtime	-	-	-	-	-	-	n/a	
98	226-45122.140	Salaries - Part Time	193,861	166,966	178,850	172,852	182,169	9,317	5.39%	
99	226-45122.220	Social Security	16,061	16,070	15,257	16,055	17,204	1,149	7.16%	
100	226-45122.330	Other Professional Services	5,803	5,781	4,497	5,916	6,495	579	9.79%	
101	226-45122.580	Travel	30,489	28,153	34,755	34,398	36,654	2,256	6.56%	
102	226-45122.610	Supplies	17,884	13,699	18,843	14,176	17,476	3,300	23.28%	
103	226-45122.626	Gas, Grease & Oil	-	150	-	100	100	-	0.00%	
104		Summer Day Camps Subtotal	279,692	273,923	272,979	280,514	302,812	22,298	7.95%	
105										
106		POOL								
107	226-45124.140	Salaries - Part Time	88,812	90,109	93,088	88,040	93,462	5,422	6.16%	
108	226-45124.220	Social Security	6,834	6,893	7,121	6,735	7,150	415	6.16%	
109	226-45124.330	Other Professional Services	8,000	7,290	7,465	8,398	5,812	(2,586)	-30.79%	
110	226-45124.410	Water & Sewer Charges	1,840	1,988	3,990	2,037	2,749	712	34.95%	
111	226-45124.434	Maintenance - Buildings/Grounds	22,715	19,683	21,127	21,246	21,130	(116)	-0.55%	
112	226-45124.610	Supplies	7,521	5,795	8,843	5,749	6,121	372	6.47%	
113		Pool Subtotal	135,722	131,758	141,634	132,205	136,424	4,219	3.19%	

	A	B	H	I	J	K	N	O	P	Q
1	EJRP Programs FY21 Budget Summary									
2										
3	Account Number	Account Name	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
114										
115		CONCESSIONS								
116	226-45125.140	Salaries - Part Time	9,107	7,882	6,836	-	-	-	-	n/a
117	226-45125.220	Social Security	697	603	523	-	-	-	-	n/a
118	226-45125.500	Training, Conferences, Dues	140	140	-	-	-	-	-	n/a
119	226-45125.610	Supplies	14,239	15,824	6,882	-	-	-	-	n/a
120		Concessions Subtotal	24,183	24,449	14,240	-	-	-	-	n/a
121										
122		AQUATICS								
123	226-45126.140	Salaries - Part Time	-	-	1,930	3,600	-	(3,600)	-100.00%	
124	226-45126.220	Social Security	-	-	148	275	-	(275)	-100.00%	
125	226-45126.330	Other Professional Services	-	-	226,720	145,882	-	(145,882)	-100.00%	
126		Aquatics Subtotal	-	-	228,798	149,757	-	(149,757)	-100.00%	
127										
128		PARKS and FACILITIES								
129	226-45220.140	Salaries - Part Time	-	-	269	7,225	7,225	-	0.00%	
130	226-45220.220	Social Security	-	-	21	553	553	-	0.00%	
131	226-45220.330	Other Professional Services	-	-	-	2,500	2,500	-	0.00%	
132	226-45220.442	Equipment Rental	-	-	-	4,800	4,800	-	0.00%	
133	226-45220.535	Telephone Services	-	-	-	-	1,320	1,320	n/a	
134	226-45220.550	Training, Conferences, Dues	1,879	1,750	2,527	3,500	3,500	-	0.00%	
135	226-45220.610	Parks & Facilities Supplies	1,820	1,175	5,596	1,175	1,275	100	8.51%	
136		Parks and Facilities Subtotal	3,698	2,925	8,412	19,753	21,173	1,420	7.19%	
137										
138		REVENUES TOTAL	1,923,797	1,711,761	2,171,822	1,912,694	1,947,751	35,057	1.83%	
139		EXPENSES TOTAL	1,827,555	1,711,748	2,082,228	1,912,034	1,947,162	35,128	1.84%	
140		NET OPERATIONS	96,242	13	89,594	660	589	(71)		

	A	B	F	H	I	J	K	N	O	P	Q
1	Senior Center FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4		REVENUES									
5	225-34700.000	Memberships	3,621	3,194	4,196	3,577	4,400		3,200	(1,200)	-27.27%
6	225-34701.000	Fund Raising Revenue	5,545	2,998	5,400	5,824	6,400		3,000	(3,400)	-53.13%
7	225-34702.000	Activity Fees	15,195	5,400	12,800	1,023	500		1,500	1,000	200.00%
8	225-34702.001	Trip Fees	1,114	-	-	13,518	17,500		-	(17,500)	-100.00%
9	225-34702.002	Mealsite Outings	-	-	-	1,423	1,350		2,600	1,250	92.59%
10	225-34702.003	Mealsite Revenue		-	-	861	1,500		-	(1,500)	-100.00%
11	225-34703.000	After Hour Fees	1,925	957	700	25	-		-	-	n/a
12	225-36101.000	Interest Earnings	84	117	-	151	120		-	(120)	-100.00%
13	225-36400.000	Donations	1,551	1,108	1,240	1,738	2,000		2,000	-	0.00%
14	225-36509.000	Hoehl Op Grant	1,649	-	-	-	-		-	-	n/a
15	225-36510.000	Hoehl Flooring Grant	900	-	-	-	-		-	-	n/a
16	225-36603.000	Misc. Revenue	25,629	2,349	-	28	-		-	-	n/a
17		Revenues Subtotal	57,213	16,123	24,336	28,167	33,770		12,300	(21,470)	-63.58%
18											
19		EXPENSES									
20	225-45122.330	Other Professional Services	1,010	50	500	674	200		3,600	3,400	1700.00%
21	225-45122.430	Repairs & Maintenance	3,872	2,626	3,600	2,066	4,800		1,000	(3,800)	-79.17%
22	225-45122.610	Operational Supplies	2,719	3,317	3,000	2,762	4,000		3,000	(1,000)	-25.00%
23	225-45122.612	Fund Raiser Expenses	1,294	2,288	2,000	1,372	2,000		500	(1,500)	-75.00%
24	225-45122.614	Program Expenses	1,771	2,993	2,700	1,440	3,000		2,500	(500)	-16.67%
25	225-4512.801	Donation Exp				140			-	-	n/a
26	255-45122.803	Use of Fund Balance				380			-	-	n/a
27	225-45122.810	Trip Expenses	8,577	5,970	9,700	15,467	16,500		-	(16,500)	-100.00%
28	225-45122.812	Meal Site Expenses	3,876	5,043	2,800	2,348	1,400		1,500	100	7.14%
29	225-45122.813	Meal Site Outing Expenses	-	33	-	1,682	2,000		-	(2,000)	-100.00%
30	225-49340.801	Hoehl Donation Exp	1,493	-	-	-	-		-	-	n/a
31	225-49340.802	Hoehl Grant Exp	900	-	-	-	-		-	-	n/a
32		Expenses Subtotal	25,511	22,321	24,300	28,332	33,900		12,100	(21,800)	-64.31%
33											
34		REVENUES TOTAL	57,213	16,123	24,336	28,167	33,770		12,300	(21,470)	-63.58%
35		EXPENSES TOTAL	25,511	22,321	24,300	28,332	33,900		12,100	(21,800)	-64.31%
36		NET OPERATIONS	31,702	(6,198)	36	(165)	(130)		200	330	-253.85%

	A	B	F	H	I	J	K	N	O	P	Q
1	Water Fund FY21 Budget Summary										
2											
	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
3											
4		REVENUES									
5	254-34801.000	Sale of Water - Residential	901,046	934,325	992,409	1,022,387	1,086,788		1,171,588	84,800	7.80%
6	254-34811.000	Water Billing Penalties	4,769	6,141	4,000	5,088	4,500		4,500	-	0.00%
7	254-34812.000	Water Sales - Large Users	76,261	90,573	97,201	98,079	92,729		95,000	2,271	2.45%
8	254-34821.000	Hook on Fees	14,450	8,200	15,000	7,000	15,000		7,000	(8,000)	-53.33%
9	254-34900.000	Sale of Water - GF	2,505,612	2,584,379	2,686,765	2,700,838	2,767,430		2,795,104	27,674	1.00%
10	254-34902.000	Sale of Water - GF VT Tax	61,472	62,024	70,985	62,885	70,117		70,818	701	1.00%
11	254-34402.000	Interest Earnings	20	67	-	50	-		-	-	n/a
12	254-34403.000	Misc - Unclassified	1,356	598	-	630	-		-	-	n/a
13		Revenues Subtotal	3,564,987	3,686,307	3,866,360	3,896,956	4,036,564		4,144,010	107,446	2.66%
14											
15											
16		EXPENSES									
17	254-43200.110	Salaries - Regular	67,668	103,492	109,133	111,685	118,220		123,321	5,101	4.31%
18	254-43200.130	Salaries - Overtime	9,819	16,131	14,000	14,222	14,000		15,000	1,000	7.14%
19	254-43200.140	Salaries - Part-time	2,626	4,136	5,427	3,972	9,193		9,507	314	3.42%
20	254-43200.210	Health Insurance & Other Benefits	25,660	29,620	45,212	55,806	65,713		68,513	2,800	4.26%
21	254-43200.220	Social Security	6,126	9,248	9,965	10,096	10,699		11,309	610	5.70%
22	254-43200.226	Workers Compensation Insurance	5,437	6,917	6,716	7,750	7,992		10,500	2,508	31.38%
23	254-43200.230	Retirement	6,707	9,892	10,913	11,389	11,822		12,332	510	4.31%
24	254-43200.250	Unemployment Insurance	87	53	200	87	60		75	15	25.00%
25	254-43200.330	Other Professional Services	1,590	-	1,000	918	1,000		1,000	-	0.00%
26	254-43200.335	Audit Services	3,433	3,623	3,680	4,370	3,738		4,200	462	12.36%
27	254-43200.340	Computer Supplies and Software	1,105	1,194	1,000	1,227	1,000		2,650	1,650	165.00%
28	254-43200.410	Water and Sewer Charge	92	97	200	127	200		200	-	0.00%
29	254-43200.411	CWD Water Purchase	461,487	455,835	515,807	458,662	504,006		509,046	5,040	1.00%
30	254-43200.412	State Water Tax	12,436	10,852	13,628	10,591	13,153		13,285	132	1.00%
31	254-43200.430	Water Lines Maintenance - Breaks	22,737	107,875	16,000	1,038	16,000		16,000	-	0.00%

	A	B	F	H	I	J	K	N	O	P	Q
1	Water Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
32	254-43200.432	Vehicle Maintenance	-	-	-	1,261	-			-	n/a
33	254-43200.441	ROW Leases	8	100	142	100	142		150	8	5.63%
34	254-43200.491	Contractual Services	113,888	103,410	104,158	104,158	118,559		122,860	4,301	3.63%
35	254-43200.500	Training, Conferences, Dues	1,468	3,364	2,500	2,048	2,500		2,000	(500)	-20.00%
36	254-43200.521	Liability & Property Ins.	3,620	2,594	2,271	2,632	2,620		6,540	3,920	149.62%
37	254-43200.535	Telephone Services	1,489	1,822	1,500	2,246	1,500		2,500	1,000	66.67%
38	254-43200.536	Postage	1,636	2,577	2,000	3,158	2,600		3,100	500	19.23%
39	254-43200.550	Printing and Advertising	2,003	1,939	2,608	1,871	2,000		2,000	-	0.00%
40	254-43200.570	Maintenance Other	3,541	10,446	2,500	199	2,500		2,500	-	0.00%
41	254-43200.572	Interview Costs	2,649	175	-	-	-			-	n/a
42	254-43200.610	Supplies	5,172	9,550	6,000	7,664	7,000		7,000	-	0.00%
43	254-43200.612	Uniforms, Boots, Etc.	806	1,083	1,500	1,255	1,500		1,500	-	0.00%
44	254-43200.613	Meters and Parts	303	-	500	643	500		500	-	0.00%
45	254-43200.614	Distribution Materials	23,751	7,447	7,000	1,408	7,500		7,500	-	0.00%
46	254-43200.622	Electrical Service	711	1,030	750	799	1,000		1,000	-	0.00%
47	254-43200.623	Heating	2,402	2,608	3,000	2,444	3,000		3,000	-	0.00%
48	254-43200.626	Gas, Grease and Oil	1,143	1,393	3,000	1,326	3,000		3,000	-	0.00%
49	254-43200.742	Capital Reserve Fund Contribution	140,000	160,000	210,000	210,000	260,000		310,000	50,000	19.23%
50	254-43200.805	Interest Expense	334	212	300	29	300			(300)	-100.00%
51	254-43200.891	Capital Outlay	3,447	3,099	6,000	-	6,000		6,000	-	0.00%
52	254-43200.892	Transfer to Town for Benefits	11,180							-	n/a
53	254-43210.411	CWD Water Purchase - GF	2,549,112	2,605,241	2,686,765	2,723,369	2,767,430		2,795,104	27,674	1.00%
54	254-43210.412	State Water Tax - GF	62,540	62,024	70,985	62,885	70,117		70,818	701	1.00%
55		Expenses Subtotal	3,558,213	3,739,080	3,866,360	3,821,432	4,036,564		4,144,010	107,446	2.66%
56										-	n/a
57		REVENUES TOTAL	3,564,987	3,686,307	3,866,360	3,896,956	4,036,564		4,144,010	107,446	2.66%
58		EXPENSES TOTAL	3,558,213	3,739,080	3,866,360	3,821,432	4,036,564		4,144,010	107,446	2.66%
59		NET OPERATIONS	6,773	(52,773)	-	75,524	-		-	-	n/a

	A	B	F	H	I	J	K	N	O	P	Q
1	Sanitation Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
4		REVENUES									
5	256-33900.000	Essex Pump Station Fees	23,911	28,275	25,940	26,095	28,750	28,750	-	0.00%	
6	256-33900.001	2 Party Agreement Revenue	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%	
7	256-34402.000	Interest Earnings	5,210	1,015	500	500	1,000	1,000	-	0.00%	
8	256-34403.000	Misc - Unclassified	887	3,938	-	4,227	6,240	3,000	(3,240)	-51.92%	
9	256-34801.000	Annual Customer Charge	565,633	568,857	586,985	598,033	635,664	672,048	36,384	5.72%	
10	256-34811.000	Penalty	2,686	3,100	2,500	2,829	2,500	2,500	-	0.00%	
11	256-34821.000	Hook On Fees	154,000	5,000	30,000	7,000	30,000	30,000	-	0.00%	
12		Revenues Subtotal	767,327	625,185	660,925	653,684	719,154	752,298	33,144	4.61%	
13											
14											
15		EXPENSES									
16	256-43200.110	Salaries - Regular	84,804	80,359	91,459	95,633	101,835	108,563	6,728	6.61%	
17	256-43200.130	Salaries - Overtime	13,772	13,914	14,185	9,680	14,000	15,000	1,000	7.14%	
18	256-43200.140	Salaries - Part-time	2,626	4,136	5,427	3,972	9,232	9,564	332	3.60%	
19	256-43200.210	Health Insurance & Other Benefits	36,824	41,259	40,567	42,043	53,162	55,470	2,308	4.34%	
20	256-43200.220	Social Security	7,703	7,691	8,671	8,382	9,568	10,184	616	6.44%	
21	256-43200.226	Workers Compensation Insurance	5,138	5,425	5,282	6,334	6,967	9,400	2,433	34.92%	
22	256-43200.230	Retirement	8,205	9,412	9,146	9,624	10,183	10,858	675	6.63%	
23	256-43200.250	Unemployment Insurance	127	60	200	90	70	85	15	21.43%	
24	256-43200.330	Other Professional Services	366	-	1,000	852	1,000	1,000	-	0.00%	
25	256-43200.335	Audit Services	1,716	1,811	1,840	2,185	1,869	2,000	131	7.01%	
26	256-43200.340	Computer Expenses	2,210	2,409	1,300	2,453	1,000	5,350	4,350	435.00%	
27	256-43200.410	Water and Sewer Charge	281	272	500	363	500	500	-	0.00%	
28	256-43200.430	Sanitation Lines Maintenance	972	15,038	6,000	1,162	6,000	6,000	-	0.00%	
29	256-43200.432	Vehicle Maintenance				1,037					
30	256-43200.434	Pump Station Maintenance	9,642	12,897	12,000	15,623	14,000	14,000	-	0.00%	
31	256-43200.436	Sanitation Line Back-up Clean	-	2,321	1,000	1,000	1,000	1,000	-	0.00%	

	A	B	F	H	I	J	K	N	O	P	Q
1	Sanitation Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget	FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year	
32	256-43200.441	Right of Way Agreements	1,563	1,573	1,140	1,631	1,640	1,700	60	3.66%	
33	256-43200.491	Contractual Services	144,188	133,710	135,883	135,883	150,159	154,860	4,701	3.13%	
34	256-43200.500	Training, Conferences, Dues	-	-	200	-	200	200	-	0.00%	
35	256-43200.521	Liability & Property Ins.	7,713	4,425	6,225	5,929	4,469	6,014	1,545	34.57%	
36	256-43200.536	Postage	3,268	5,066	3,500	6,318	5,000	5,500	500	10.00%	
37	256-43200.550	Printing and Advertising	1,213	1,389	1,000	-	1,500	1,500	-	0.00%	
38	256-43200.570	Maintenance Other	14,557	452	2,500	3,096	2,500	2,000	(500)	-20.00%	
39	256-43200.572	Interview Costs							-	n/a	
40	256-43200.610	Supplies	355	2,827	1,000	2,143	1,000	1,000	-	0.00%	
41	256-43200.612	Uniforms, Boots, Etc.	1,601	1,074	1,500	942	1,500	1,500	-	0.00%	
42	256-43200.622	Electrical Service	10,001	12,666	12,000	13,237	14,000	14,000	-	0.00%	
43	256-43200.623	Heating	1,851	1,028	1,900	1,038	1,800	1,800	-	0.00%	
44	256-43200.626	Gas, Grease and Oil	1,681	2,894	2,500	4,009	3,500	4,000	500	14.29%	
45	256-43200.742	Transfer to Capital Reserve	215,167	95,000	95,000	95,000	95,000	95,000	-	0.00%	
46	256-43200.891	Capital Outlay	5,133	-	5,000	-	5,000	5,000	-	0.00%	
47	256-43200.892	Transfer to Town for Benefits	11,180	-	-	-		-	-	n/a	
48	256-43220.001	Susie Wilson PS Costs	7,745	11,863	10,000	10,479	12,000	12,000	-	0.00%	
49	256-43220.002	West Street PS Costs	12,166	12,796	12,000	11,190	13,000	13,000	-	0.00%	
50		Expenses Subtotal	613,768	483,768	489,925	491,328	542,654	568,048	25,394	4.68%	
51											
52		REVENUES TOTAL	767,327	625,185	660,925	653,684	719,154	752,298	33,144	4.61%	
53		EXPENSES TOTAL	613,768	483,768	489,925	491,328	542,654	568,048	25,394	4.68%	
54		NET OPERATIONS	153,559	141,417	171,000	162,355	176,500	184,250	7,750	4.39%	

	A	B	F	H	I	J	K	N	O	P	Q
1	WWTF Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
4		REVENUES								-	n/a
5	255-34801.000	Village User Charge	689,249	647,712	694,916	716,133	773,856		860,898	87,042	11.25%
6	255-34811.000	Village User Penalties	3,361	3,513	3,000	3,379	3,500		3,500	-	0.00%
7	255-34812.000	Village Septage Discharge	18,533	20,997	18,000	19,415	16,000		16,000	-	0.00%
8	255-34813.000	Village Leachate Revenues	1,044	815	-	814	-		-	-	n/a
9	255-34900.000	Wastewater Charge - Essex	436,976	476,928	477,278	477,278	488,219		536,828	48,609	9.96%
10	255-34901.000	Wastewater Charge - Williston	611,766	675,345	715,917	715,917	752,671		730,086	(22,585)	-3.00%
11	255-34903.001	Shared Septage Revenues	6,178	9,881	9,000	9,563	8,000		8,000	-	0.00%
12	255-34903.003	Shared Leachate Revenues	348	383	-	401	-		-	-	n/a
13	255-34903.005	Pump Station Maint. Fees	30,300	30,300	31,725	31,725	32,000		32,000	-	0.00%
14	255-34402.000	Interest Earnings	3,684	2,066	-	2,066	-		-	-	n/a
15	255-34403.000	Misc - Unclassified Revenue	23	357	-	215	-		-	-	n/a
16		Revenues Subtotal	1,801,462	1,868,296	1,949,836	1,976,906	2,074,246		2,187,312	113,066	5.45%
17											
18											
19		EXPENSES									
20	255-43200.110	Salaries - Regular	330,279	302,046	343,375	309,347	339,164		338,203	(961)	-0.28%
21	255-43200.130	Salaries - Overtime	43,928	42,194	45,000	44,064	48,000		48,000	-	0.00%
22	255-43200.140	Salaries - Part-time	22,191	17,881	16,000	6,284	15,394		33,158	17,764	115.40%
23	255-43200.210	Health Insurance & Other Benefits	79,250	93,252	137,000	115,047	134,490		128,644	(5,846)	-4.35%
24	255-43200.220	Social Security	28,616	30,075	31,095	27,077	33,916		32,081	(1,835)	-5.41%
25	255-43200.226	Workers Compensation Insurance	17,141	26,450	20,534	20,853	29,669		30,000	331	1.12%
26	255-43200.230	Retirement	30,572	33,751	34,338	31,090	33,916		33,620	(296)	-0.87%
27	255-43200.250	Unemployment Insurance	358	137	420	398	150		175	25	16.67%
28	255-43200.320	Legal Services	-	-	2,000	1,650	4,000		4,000	-	0.00%
29	255-43200.330	Other Professional Services	986	325	4,000	3,677	4,000		4,000	-	0.00%
30	255-43200.335	Audit Services	4,030	4,253	4,320	5,130	4,388		4,400	12	0.27%
31	255-43200.410	Water and Sewer Charge	2,128	2,712	3,000	5,335	3,000		3,500	500	16.67%
32	255-43200.432	Vehicle Maintenance	1,914	4,486	3,000	3,869	4,000		4,000	-	0.00%

	A	B	F	H	I	J	K	N	O	P	Q
1	WWTF Fund FY21 Budget Summary										
2											
3	Account Number	Account Name	FY17 Actual	FY18 Actual	FY19 Budget	FY19 Actual	FY20 Budget		FY21 Budget Proposal	Dollar Change from Prior Year	Percent Change from Prior Year
33	255-43200.491	Contractual Services	56,944	51,705	52,079	52,079	59,280		61,430	2,150	3.63%
34	255-43200.500	Training, Conferences, Dues	5,464	7,849	6,500	5,939	7,000		7,500	500	7.14%
35	255-43200.521	Liability & Property Ins.	22,989	27,702	32,275	29,580	27,979		30,221	2,242	8.01%
36	255-43200.535	Telephone Services	4,577	4,042	6,000	4,615	6,000		6,000	-	0.00%
37	255-43200.565	Grit Disposal	10,356	11,038	18,000	16,286	14,000		14,980	980	7.00%
38	255-43200.567	Sludge Processing	137,340	77,933	140,000	85,211	150,000		150,000	-	0.00%
39	255-43200.568	Sludge Management	127,963	174,297	150,000	186,758	150,000		170,000	20,000	13.33%
40	255-43200.569	WWTF Annual Permit Fee	9,900	9,900	9,900	9,900	9,900		9,900	-	0.00%
41	255-43200.570	Maintenance Other	85,060	133,791	100,000	96,728	120,000		130,000	10,000	8.33%
42	255-43200.572	Interview Costs	523	-	-	459				-	n/a
43	255-43200.577	Contract Laboratory Services	10,981	6,947	11,000	9,961	12,000		22,000	10,000	83.33%
44	255-43200.610	Supplies	8,256	5,685	10,000	7,319	8,500		8,500	-	0.00%
45	255-43200.612	Uniforms, Boots, Etc.	5,506	5,028	6,000	3,242	5,500		5,500	-	0.00%
46	255-43200.618	Supplies - Laboratory	16,198	17,238	18,000	14,163	19,000		18,000	(1,000)	-5.26%
47	255-43200.619	Chemicals	284,508	285,222	230,000	329,295	300,000		330,000	30,000	10.00%
48	255-43200.622	Electrical Service	143,277	117,640	150,000	192,346	140,000		150,000	10,000	7.14%
49	255-43200.623	Heating	23,372	23,933	20,000	23,553	25,000		25,000	-	0.00%
50	255-43200.626	Gas, Grease and Oil	5,177	4,492	6,000	2,698	6,000		4,500	(1,500)	-25.00%
51	255-43200.742	Transfer to Capital Reserve	300,000	320,000	340,000	340,000	360,000		380,000	20,000	5.56%
52	225-43200.892	Transfer to Town for Benefits	5,590							-	n/a
53		Expenses Subtotal	1,825,375	1,842,002	1,949,836	1,983,952	2,074,246		2,187,312	113,066	5.45%
54										-	n/a
55		REVENUES TOTAL	1,801,462	1,868,296	1,949,836	1,976,906	2,074,246		2,187,312	113,066	5.45%
56		EXPENSES TOTAL	1,825,375	1,842,002	1,949,836	1,983,952	2,074,246		2,187,312	113,066	5.45%
57		NET OPERATIONS	(23,913)	26,294	-	(7,046)	-		-	-	n/a

Points to Consider—Hometown Heroes Banner Program

- Open to current Active Military Duty, Honorably discharged Veterans, KIA or POW/MIA, and must have established roots in Essex Junction.
- The purpose of the banners are to honor all servicepeople, regardless of rank and awards achieved. Therefore, printing the soldier's name and branch of service should be all that is included on the banner versus full rank, medals, active duty, service dates, etc.
- The Hometown Heroes program can be co-sponsored with multiple community affiliations (i.e. American Legion, Veterans of Foreign Wars, Lions Club, Kiwanis Club).
- (Optional) Each sponsor name is to be listed the exact way it is to appear on the banner. Keep in mind the inclusion of sponsor names clutters the limited space and detracts from the idea behind honoring our veterans, rather than for commercial promotional purposes.
- Omitting the "Village of Essex Junction" header opens up more space on each banner. Each banner will have the phrase "WE THANK YOU FOR YOUR SERVICE" below the photo.
- All banners will conform to the same design, as selected by those running the program, and not by individual veterans or sponsors.
- A minimum of 10 banners can be ordered. Any measurements ordered are in inches, such as 30" x 60" (2 ½ feet by 5 feet), and other size options are also available.
- The banners are printed on both the front and the back side in full color.
- The manufacturer uses a heavy weight block-out vinyl, which is extremely durable. Each banner typically last for two years, depending on weather, etc. Wind cuts are optional.
- Banner placement location will be selected randomly, meaning specific display locations cannot be requested. (This point should be considered by the committee because it does avoid any appearance of favoritism, but there may be other options to explore to be able to accommodate purchaser's request.)
- These banners are viewed largely by motorists, so the more basic the wording and font style, the easier to read at-a-glance.
- Each banner shall be displayed for a period of two years, after which time they will be presented to the veteran, veteran's family, friend, or sponsor who originally commissioned the banner. This can be done at a simple ceremony such as at a monthly trustees meeting, or more elaborately during a public ceremony such as on Memorial Day or Veterans Day.
- Only one banner per serviceperson shall be allowed to be displayed at a time—however, the banner may be renewed indefinitely by purchasing a new banner to replace the retired banner every two years.

□ The Hometown Heroes banners are purchased through a four-method system:

1. Purchase by Veteran and/or family member(s)
2. Purchase for a specific Veteran
3. Donation to a fund for unsponsored Veterans
4. Purchase for a specific Veteran with a \$50 donation for fund

Pricing:

30 x 60 banner (\$110) + metal pole w/mounting hardware (\$79) + wind cuts (\$5) + s/h= \$ 200
30 x 60 banner + metal pole w/mounting hardware + wind cuts + s/h + \$50 donation= \$ 250

- We are responsible for scanning all pictures at 150 dpi (at full size) in a jpeg file. The better the photo, the better it will reproduce...but all types of photos can be used.
- Each picture should be saved under the Veteran's name; all files on one flash drive. No actual photos are sent to the manufacturer.
- A spreadsheet must be supplied with photos listing each Veteran by name with ALL the information for each Veteran the exact way it that it will be included on the banner.
- All pictures and information must be received a minimum of six weeks prior to the date needed. (Ex: April 10th, 2020 for Memorial Day celebration on May 25th, 2020). Once you approve all, it takes around 2-2 ½ weeks to receive the banners.
- Customer will receive a full color layout of each Veteran's banner for review and is solely responsible for informing the manufacturer of any corrections or changes necessary.
- A new, revised layout will be sent with the changes for customer approval. Customer must furnish all billing and shipping information. ???
- A deposit of 50% may be required depending on the organization managing the program.
- Each group of banners will be allowed a 20% correction based on the number of banners, except any manufacturer's errors. Changes exceeding the 20% will be subject to a \$150 minimum charge for additional labor.

Keep in mind that while this program should have certain parameters, the committee is granted unlimited flexibility in its implementation.

For example, if there are not many new banners ordered after the initial two-year period is over, the committee may continue to display any banners in good condition until new replacement banners are ordered. This helps the Hometown Heroes banner program remain an ongoing endeavor.

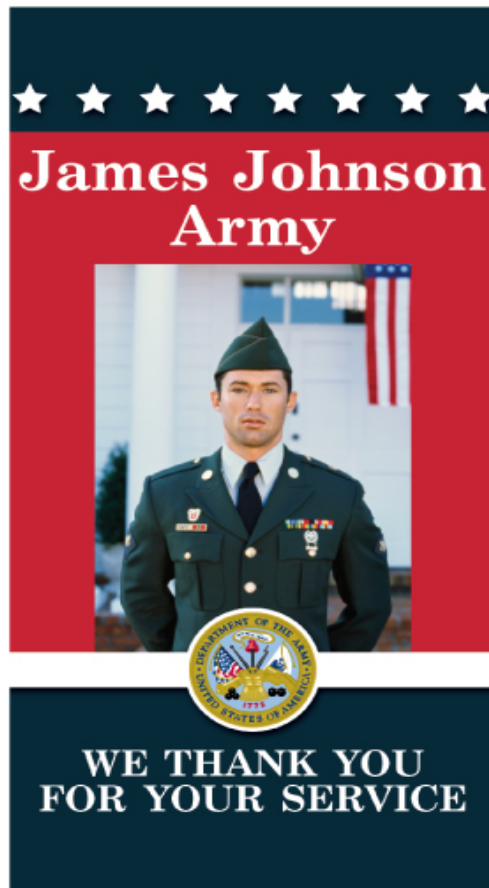
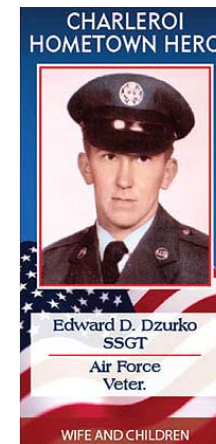
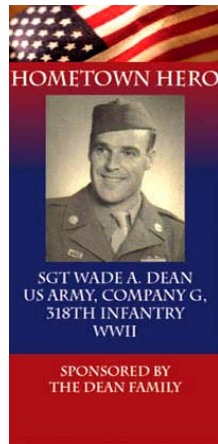
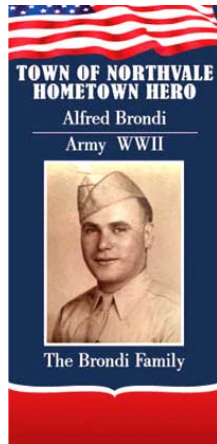
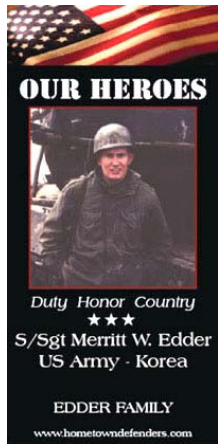
Hi Lana,

Thanks again for your interest in the Hometown Heroes banners! We are proud to be involved. Great programs!!

- We use a heavy weight block-out vinyl which is extremely durable and holds up very well. Common banner sizes are: (inches) 18 x 36, 17 x 45, 24 x 48, and 30 x 60, but we can finish to any size you wish. These typically last for two years depending on harsh weather, etc.
- Pricing is dependent on banner size and quantity, starting at \$ 69.95 each for 18" x 36" size. We do have a minimum of 10 banners. We will do any quantity, but your price may increase based on how many then. You can elect to add two wind pockets per banner at a cost of \$ 5.00 per banner extra.
- You can choose from many backgrounds. The price includes a full color layout for each individual banner, which upon completion, I will email all to you for final approval before production.
- Once you approve all, it takes around 2-2 ½ weeks to receive the banners. All banners are printed on both sides.
- Typically, the family will pay for the banner (and hardware), for which you set the price. You can elect to include whatever information you wish for each Veteran and the layout is typically the same for all of your banners. The photo is placed in the same allotted area on each banner.
- You are responsible to scan the pictures supplied to you by the family (150 dpi is sufficient), and either put them on a disk or flash drive. You can also email them to us if it's a small number. The better the photo, the better it will reproduce, but we have used ALL kinds through the years.
- You have to remember that the banners are made to be viewed from a distance not up close and with even a relatively low quality black and white it typically doesn't look bad.
- Also, you must supply a spreadsheet with all of the information for each Veteran / Active duty member that gets included on their banner with the photo.
- We also offer metal poles with mounting hardware. We have both a regular duty at \$59 per set for the smaller sizes 18 x 36 or 17 x 45, or heavy duty at \$79 per set for larger sizes 24 x 48, and 30 x 60 better for on wood poles. Each set contains everything needed to hang an individual banner.
- You can elect to include whatever information you choose for each Veteran vs the banner size. We can add a few medals too – Purple Heart, Bronze Star and Silver Star.

Please do not hesitate to call or email me with any questions. I'm here to help you in any way. Rick Snyder, Rileighs Outdoor Décor (610) 871-7176 PO Box 4365, Bethlehem, PA 18018

30 x 60 banner (\$110) + metal pole w/mounting hardware (\$79) + wind cuts (\$5) + s/h= \$ 200
30 x 60 banner + metal pole w/mounting hardware + wind cuts + s/h + \$50 donation= \$ 250



Memorandum

To: Trustees; Evan Teich, Unified Manager
From: Sarah Macy, Finance Directory/Assistant Manager
Re: Presentation of Audit Report
Date: February 11, 2020

Issue

The issue is to inform the Trustees about the FY19 financial statement audit.

Discussion

Bill Keyser of Kittell Branagan & Sargent will be giving an overview of the FY19 financial statement audit and taking questions.

Cost

None.

Recommendation

None.

Village of Essex Junction, Vermont

BASIC FINANCIAL STATEMENTS

June 30, 2019

Village of Essex Junction, Vermont
TABLE OF CONTENTS
June 30, 2019

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet – Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
Statement of Net Position – Proprietary Funds	7
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	8
Statement of Cash Flows – Proprietary Funds	9
Statement of Net Position – Fiduciary Fund	10
Notes to Basic Financial Statements	11
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule – General Fund	34

Village of Essex Junction, Vermont
TABLE OF CONTENTS
June 30, 2019

	<u>Page</u>
OTHER SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Non-Major Governmental Funds	35
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Non-Major Governmental Funds	36
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Water Fund	37
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Sanitation Fund	39
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Wastewater Fund	41
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Essex Junction Recreation and Parks	43
	<u>Report</u>
Schedule of Expenditures of Federal Awards	1
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 <i>Governmental Auditing Standards</i>	2
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by The Uniform Guidance	3
Schedule of Findings and Questioned Costs	4



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, 2019, 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, 2019, 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

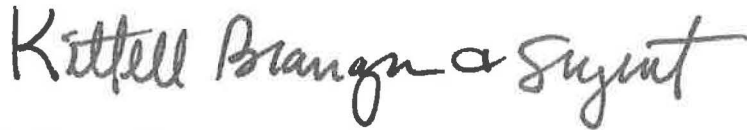
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Essex Junction, Vermont's basic financial statements. The combining nonmajor fund financial statements and budgetary comparison schedules of the enterprise funds are presented 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 December 16, 2019, 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 Brangan a Supt". The signature is written in a cursive, flowing style.

St. Albans, Vermont
December 16, 2019

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Management of 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, 2019.

FINANCIAL HIGHLIGHTS

- Assets exceeded liabilities and deferred inflows of resources on June 30, 2019 by \$32,828,248 (*net position*). Of this amount, \$5,862,547 (*unrestricted net position*) may be used by the various funds of the Village to meet the Village's ongoing obligations. The balance of net position is made up of \$26,936,732 invested in capital assets net of related debt and \$28,969 restricted for specific purposes.
- The Village's total net position increased by \$1,098,929. Of this amount, net position attributable to governmental activities increased by \$1,113,625. Net position attributable to business-type activities decreased by \$14,696.
- Fund balances of total governmental funds increased by \$44,618 in FY19. The General Fund had \$446,256 of unassigned fund balance at June 30, 2019 which is equal to 8.64% of the approved FY20 General Fund Budget. As of June 30, 2018, the General Fund had \$495,469 of unassigned fund balance.

OVERVIEW OF THE 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, 2019

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

Summary Statement of Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Assets:						
Cash	\$ 1,953	\$ 1,452	\$ 1,018,689	\$ 1,018,689	\$ 1,020,642	\$ 1,020,141
Other Assets	6,049,510	4,417,489	4,316,107	3,457,890	10,365,617	7,875,379
Capital Assets	21,922,764	21,548,633	21,451,171	22,608,717	43,373,935	44,157,350
Total Assets	27,974,227	25,967,574	26,785,967	27,085,296	54,760,194	53,052,870
Liabilities:						
Other Liabilities	4,247,974	3,053,808	1,310,696	1,433,632	5,558,670	4,487,440
Noncurrent Liabilities	2,333,312	2,634,450	13,468,853	14,201,661	15,802,165	16,836,111
Total Liabilities	6,581,286	5,688,258	14,779,549	15,635,293	21,360,835	21,323,551
Net Position:						
Net Investment in Capital Assets	19,565,438	18,921,172	7,371,294	7,801,672	26,936,732	26,722,844
Restricted	28,969	29,115	-	-	28,969	29,115
Unrestricted	1,798,534	1,329,029	4,064,013	3,648,331	5,862,547	4,977,360
Total Net Position	\$ 21,392,941	\$ 20,279,316	\$ 11,435,307	\$ 11,450,003	\$ 32,828,248	\$ 31,729,319

As stated in the chart titled Summary Statement of Net Position, assets exceeded liabilities by \$32,828,248 at the end of fiscal year 2019. Assets at the end of fiscal year 2018 exceeded liabilities by \$31,729,319.

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.

An amount of \$28,969 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 (\$5,862,547) 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).

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Summary of the Statement of Activities

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 305,218	\$ 305,788	\$ 8,717,596	\$ 8,136,868	\$ 9,022,814	\$ 8,442,656
Operating Grants & Revenues	1,184,722	1,212,758	-	-	1,184,722	1,212,758
Capital Grants & Revenues	1,140,653	3,166,020	685,771	1,058,799	1,826,424	4,224,819
General Revenues:						
Property Taxes	3,545,358	3,405,225	-	-	3,545,358	3,405,225
Unrestricted investment earnings	8,601	4,690	16,691	11,355	25,292	16,045
Loss on disposal of equipment	(11,409)	(555)	(67,268)	(404)	(78,677)	(959)
Other	12,159	3,996	-	-	12,159	3,996
Total Revenues	6,185,302	8,097,922	9,352,790	9,206,618	15,538,092	17,304,540
Expenses:						
General Government	909,823	882,991	-	-	909,823	882,991
Public Safety	452,993	460,856	-	-	452,993	460,856
Highways and Streets	1,411,749	1,560,605	-	-	1,411,749	1,560,605
Culture and Recreation	2,215,975	1,743,053	-	-	2,215,975	1,743,053
Interest on Long-Term Debt	81,137	77,317	-	-	81,137	77,317
Water	-	-	3,774,636	3,714,315	3,774,636	3,714,315
Sanitation	-	-	583,037	576,516	583,037	576,516
Wastewater	-	-	2,916,553	2,736,852	2,916,553	2,736,852
Recreation	-	-	2,093,260	1,829,505	2,093,260	1,829,505
Total Expenses	5,071,677	4,724,822	9,367,486	8,857,188	14,439,163	13,582,010
Increase (Decrease) in Net Position	1,113,625	3,373,100	(14,696)	349,430	1,098,929	3,722,530
Beginning Net Position, as restated	20,279,316	16,906,216	11,450,003	11,100,573	31,729,319	28,006,789
Ending Net Position	\$ 21,392,941	\$ 20,279,316	\$ 11,435,307	\$ 11,450,003	\$ 32,828,248	\$ 31,729,319

Governmental activities. Governmental activities increased the Village's net position by \$1,113,625 in FY19. The Village increased its investment in capital assets by \$644,266 and unrestricted net position increased by \$469,505. Restricted net position decreased by \$146.

Business-type activities. Business-type activities decreased the Village's net position by \$14,696.

Water Fund

The Water Fund had a budgetary net surplus of \$47,494 in FY19. Disregarding GlobalFoundries pass through revenues and expenses, Water Fund revenues were \$25,302 more than budget while expenses were \$52,523 under budget. Revenue items that were over budget were Residential Water Sales, Penalties, and Miscellaneous Unclassified Revenue. The Water Fund continued work on the Water Meter Replacement Program (\$22,283) and continued preliminary work on the Railroad Ave. Waterline project.

Sanitation Fund

The Sanitation Fund had a budgetary net income of \$179,313 against a budget of \$171,000 in net income. Sanitation revenues were \$9,717 more than budgeted while expenses were \$1,404 more than budgeted. Hook-on fees were \$23,000 less than budgeted offset by higher than anticipated miscellaneous and interest revenues. Village customer charges included \$171,000 for the WWTF Refurbishment Bond payment. 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 \$44,565 in FY19. The Sanitation Fund also did work on the Pleasant Street pipeline for \$23,767.

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Wastewater Treatment Fund

The Wastewater Treatment Fund had budgetary net income of \$6,162 in FY19. Revenues were over budget by \$43,014 while expenses were over budget by \$36,852. At yearend 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. This reconciliation has continued annually and the amounts designated to each community as of June 30, 2019 include Essex Junction \$221,569; Town of Essex \$135,677; and Town of Williston \$104,823. Each community determines how much it wants to leave in this rate stabilization fund. Work continued in FY19 on the Alkalinity Control Installation. Capital projects completed in FY19 included the Headworks Screen, Hydroflow Unit, and the purchase of a Hammer Blower.

Recreation Programs Fund

On July 1, 2017 the Essex Junction Recreation and Parks (EJRP) became a department of the Village. EJRP had previously been a department of the school district. EJRP operates the Recreation Programs enterprise fund. The Recreation Programs Fund ended the year with net position of \$185,978. As an enterprise fund it is expected that program revenues generated will cover the costs of programming. Program revenues came in over budget by \$460,975 driven primarily by an unanticipated \$82,286 in Youth Programs - Recreation Programs and the \$250,881 for new aquatics programming. Program expenses were over budget by \$369,327 driven by overages in contract fees to support the same programs driving the unanticipated revenue. Increased demand for programs drove the increase in the costs to contract for instructors and the increase in the registration fee revenues.

FINANCIAL ANALYSIS OF MAJOR GOVERNMENTAL FUNDS

The General Fund

The General Fund is the chief operating fund of the Village. The General Fund had a net decrease in fund balance of \$104,207 for the year ended June 30, 2019. This amount was caused by a budgeted \$35,000 deficit (use of fund balance to offset property taxes), license and zoning fees revenue under budget by \$41,682, and overages for the purchase of winter salt and snow removal as a result of a challenging winter. The fund balance of the General Fund decreased from \$828,301 at the end of FY18 to \$724,094 at the end of FY19. Of the \$724,094 fund balance, \$146,695 is nonspendable (inventories and prepaid expenses), \$131,143 is assigned (see Note 13 for additional detail) and \$446,256 is unassigned. The unassigned fund balance is equal to 8.6% of the FY20 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. As of June 30, 2019 the Village General Fund has no committed or restricted fund balance. In addition, the Village has a policy limiting unassigned fund balance to 10% of the current budget.

The Village budget for the year ended June 30, 2019 passed on the first vote at Village Meeting in April of 2018 unanimously and there were no amendments made to the budget during the year.

On the revenue side, the Village recorded revenues less than budget by \$15,895. This was driven by a \$41,682 shortage in license and zoning fees offset by unbudgeted revenues (grants and donations) and other income items coming in over budget.

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

- General government expenditures were over budget by \$54,437. General government departments include Administration and Lincoln Hall. The overage is a result of personnel changes including retirement, moving the economic development employee to general government, and changes in benefit levels. A reduction to assigned fund balance for termination benefits was recorded to offset some of those costs.
- Public works expenditures were over budget by \$71,234 as a result of overages in the purchase of winter salt and snow removal contracting. Other line items were underspent to help offset these costs but it was a challenging winter.
- Community and economic development expenditures were under budget by \$74,136. This was driven by legal services being underspent by \$11,260, employee benefit costs under budget by \$12,275, and economic development being underspent by \$48,428. The Village's economic development employee was reclassified to general government during FY19 driving these results.

Capital Reserve Fund

The Capital Reserve Fund had a fund balance of \$394,157 as of June 30, 2019 and a fund balance of \$439,623 as of June 30, 2018. The Crescent Connector Project progressed for a cost of \$834,370 with federal grant reimbursement in the year of \$611,056, the difference is a result of timing between expenditure recognition and when the Village receives grant revenues. 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 \$155,180. The Pearl St. Linking Sidewalk is a "Circ-Alternative" project and will be fully funded by Federal grant funds and is substantially complete. Additional projects during the year included: the Main Street Pedestrian Bridge (\$105,388 funded 80% with grant funds), Greenwood Drainage project (\$22,655), South Street Drainage project (\$7,299) and Stormwater work done on Brickyard/Mansfield and Fairview/Main.

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 FY05 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 \$140,668 as of June 30, 2019 and \$43,336 as of June 30, 2018. The Village purchased two pickup trucks, a wheel loader, and a trailer mounted boom lift for a total of \$137,948. Debt payments on the fire note were made for \$33,338. This fund received an appropriation from the general fund of \$223,624, \$40,000 from the sale of assets, and almost \$5,00 in other revenues.

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Village of Essex Junction's investment in capital assets for its governmental and business-type activities as of June 30, 2019 totaled \$43,373,935 (net of accumulated depreciation). This is a net decrease of \$783,415 from June 30, 2018 when the total was \$44,157,350. These assets include buildings, roads and bridges, land, machinery and equipment, library books, park facilities, vehicles and distribution and collection systems. Asset additions totaled \$1,013,576 and were concentrated in machinery and equipment and infrastructure categories. These additions were offset by accumulated depreciation which increased by \$1,796,991, to cause the decrease in capital assets net of accumulated depreciation.

The major capital asset transactions during the year, in addition to the acquisition of Essex Junction Recreation and Parks assets, for the Governmental Activities were as follows:

- Paving on Fairview Drive, Hubbles Falls Drive, Grove Street, and Ivy Lane
- Drainage work on Edgewood Drive and Greenwood Ave
- The completion of the Main Street Pedestrian Bridge project
- Purchase of a Pierce Pumper Fire Truck for \$578,959
- Purchase of two pickup trucks, a wheel loader, and a trailer mounted boom lift
- The completion of the Pearl Street Linking project which was closed out of construction in progress and capitalized for \$2,378,302

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

- Purchase of a Hydroflow Unit and a Cutler Hammer Blower
- The completion of the headworks screen project
- Water meter purchase and installation is ongoing

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.

Summary of Capital Assets

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Capital Assets:						
Land	\$ 55,742	\$ 55,742	\$ 118,077	\$ 118,077	\$ 173,819	\$ 173,819
Construction in Progress	2,203,503	4,293,487	28,678	151,849	2,232,181	4,445,336
Antiques and Works of Art	7,550	7,550	-	-	7,550	7,550
Buildings and Improvements	4,620,014	4,620,014	15,171,807	15,171,807	19,791,821	19,791,821
Machinery, equipment, and vehic	8,302,204	6,635,912	5,309,392	5,299,726	13,611,596	11,935,638
Library Books	787,722	788,022	-	-	787,722	788,022
Parks	1,669,114	1,669,114	-	-	1,669,114	1,669,114
Roads, Curbs, Sidewalks, and Storm Sewers	13,855,724	12,318,879	164,182	164,182	14,019,906	12,483,061
Water and sewer infrastructure	-	-	22,255,965	22,241,737	22,255,965	22,241,737
	31,501,573	30,388,720	43,048,101	43,147,378	74,549,674	73,536,098
Less: Accumulated Depreciation	(9,578,809)	(8,840,087)	(21,596,930)	(20,538,661)	(31,175,739)	(29,378,748)
Total Assets, Net	<u>\$ 21,922,764</u>	<u>\$ 21,548,633</u>	<u>\$21,451,171</u>	<u>\$ 22,608,717</u>	<u>\$ 43,373,935</u>	<u>\$ 44,157,350</u>

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

Long Term Debt

Summary of Long Term Debt

	<u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2018</u>
Governmental Activities				
General Obligation Bonds	\$ 2,507,461	\$ -	\$ 240,135	\$ 2,267,326
Notes Payable	120,000	90,000	120,000	90,000
Business-type Activities				
Water and Sewer Bonds	1,792,539	-	89,865	1,702,674
Notes Payable	12,958,523	-	615,735	12,342,788
Capital Lease	55,983	-	21,568	34,415
Total Government	<u>\$ 17,434,506</u>	<u>\$ 90,000</u>	<u>\$ 1,087,303</u>	<u>\$ 16,437,203</u>

In FY18 the Village received a loan from People's United Bank for a new Fire Ladder Truck was issued for \$150,000 with interest of 1.5% and \$30,000 of principal was paid during the first year. The Village intends to pay \$30,000 a year plus interest and renew the note annually. In FY19 the interest rate was 2.75% and the Village paid \$30,000 in principal plus interest. The balance on the loan is \$90,000.

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 \$3,300,000 was received from the Vermont Municipal Bond Bank for the purpose of performing five infrastructure projects. In FY15 the School St. south Roadway/Water/Sewer line project was completed. In FY16 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 FY17. At June 30, 2019 the outstanding principal on this bond is \$2,640,000; with \$2,162,326 in governmental activities and \$477,674 in business-type activities.

As part of Essex Junction Recreation and Parks becoming a department of the Village, the Village acquired a bond with the Vermont Municipal Bond Bank for the pool at Maple Street Park. The outstanding principal due on the bond as of June 30, 2018 is \$105,000. The interest is 5.35% and the final payment will be made in November 2019.

In FY10 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 balance due at June 30, 2018 is \$183,334.

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

In FY11 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 June 30, 2016, 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 June 30, 2019 is \$862,436. As of June 30, 2015 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 was made in FY17 and the principal due on the loan as of June 30, 2019 is \$11,297,018. 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 FY12. As of June 30, 2019, the principal outstanding on this bond was \$1,225,000. The Wastewater Treatment Facility, while owned by the Village of Essex Junction serves three 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.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Consolidation of Service Delivery Systems

- Starting in FY15 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 FY14 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 FY15 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 substantial savings for both the Village and Town. In FY18 the current Unified Municipal Manager, Pat Scheidel, who has been Town Manager for 27 retired. A new Unified Municipal Manager, Evan Teich, began 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.
- FY16 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.

Village of Essex Junction, Vermont
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2019

- In FY16 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 FY17 the Village Clerk/Treasurer became the combined Town and Village Clerk/Treasurer when the Town Clerk/Treasurer position became vacant through retirement.
- In FY18 a Human Resources Director was hired as the combined Town and Village Human Resource Director.
- In FY19 the pay rates and practices of both Fire Departments were aligned. A combined Assistant to the Manager position was established which is funded by both entities.
- In FY20, EJP and the Essex Parks and Recreation Department co-located at 75 Maple Street and began streamlining services at the front desk by co-supervising the Customer Service Specialist, the Program Director – Senior Services, and by contracting for joint Communications Services. The two departments have hosted joint events and have moved to producing one brochure.
- The Village Trustees and Town Selectboard have been meeting jointly and working to put together a merger plan for the two entities. This will be voted on during the November 2020 election.

FY20 Budgets

The FY20 General Fund budget increased by \$210,226 or 4.24% from the FY18 budget, bringing total budgeted General Fund expenditures to \$5,164,193 from \$4,954,687. The tax rate increased by 3.47% from \$0.3098 to \$0.3206. In addition to the General Fund rate there is a 1 cent tax for Economic Development that was added in FY17.

The Village Water, Wastewater and Sanitation Funds saw a budget increase in total of \$346,743 or 5.5% from an aggregate of \$6,306,121 for the three funds to \$6,652,864. This caused an overall rate increase for FY20 of 8.2% for the average user using 120 gallons per day.

REQUESTS FOR INFORMATION

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, VT 05452. The report is available online at www.essexjunction.org.

Village of Essex Junction, Vermont
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 1,953	\$ -	\$ 1,953
Other accounts receivable	459,222	974,265	1,433,487
Due from other funds	-	3,719,199	3,719,199
Due from Town of Essex	5,443,593	-	5,443,593
Inventory	93,340	20,800	114,140
Prepaid expenses	53,355	39,996	93,351
Total Current Assets	<u>6,051,463</u>	<u>4,754,260</u>	<u>10,805,723</u>
Capital assets not being depreciated:			
Land	55,742	118,077	173,819
Construction in progress	2,203,503	28,678	2,232,181
Antiques and works of art	7,550	-	7,550
Capital assets, net of accumulated depreciation			
Buildings	3,209,369	10,015,832	13,225,201
Infrastructure	10,170,470	98,611	10,269,081
Machinery, equipment, and vehicles	6,272,739	2,823,292	9,096,031
Water and sewer infrastructure	-	8,366,681	8,366,681
Capital assets, net	<u>21,919,373</u>	<u>21,451,171</u>	<u>43,370,544</u>
Total Assets	<u>27,970,836</u>	<u>26,205,431</u>	<u>54,176,267</u>
CURRENT LIABILITIES			
Accounts payable	213,726	494,171	707,897
Due to other funds	3,719,199	-	3,719,199
Accrued payroll and benefits payable	33,301	60,137	93,438
Unearned revenue	1,906	-	1,906
Accrued interest	9,707	6,534	16,241
Current portion lease payable	-	22,514	22,514
Current portion notes and bonds payable	270,135	717,915	988,050
Total Current Liabilities	<u>4,247,974</u>	<u>1,301,271</u>	<u>5,549,245</u>
NONCURRENT LIABILITIES			
Accrued compensated absences	246,121	129,405	375,526
Lease payable	-	11,901	11,901
Notes and bonds payable	2,087,191	13,327,547	15,414,738
Total Noncurrent Liabilities	<u>2,333,312</u>	<u>13,468,853</u>	<u>15,802,165</u>
Total Liabilities	<u>6,581,286</u>	<u>14,770,124</u>	<u>21,351,410</u>
NET POSITION			
Net investment in capital assets	19,562,047	7,371,294	26,933,341
Restricted	28,969	-	28,969
Unrestricted - designated	-	4,064,013	4,064,013
Unrestricted	1,798,534	-	1,798,534
Total Net Position	<u>\$ 21,389,550</u>	<u>\$ 11,435,307</u>	<u>\$ 32,824,857</u>

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, 2019

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Functions/Programs	Expenses						
Governmental activities							
General government	\$ 913,214	\$ 255,754	\$ 1,650	\$ 15,000	\$ (640,810)	\$ -	\$ (640,810)
Public safety	452,993	-	-	-	(452,993)	-	(452,993)
Highways and Streets	1,871,499	4,157	1,162,381	1,116,935	411,974	-	411,974
Culture and Recreation	1,756,225	45,307	20,691	8,718	(1,681,509)	-	(1,681,509)
Interest on long-term debt	81,137	-	-	-	(81,137)	-	(81,137)
Total governmental activities	<u>5,075,068</u>	<u>305,218</u>	<u>1,184,722</u>	<u>1,140,653</u>	<u>(2,444,475)</u>	<u>-</u>	<u>(2,444,475)</u>
Business-type activities:							
Water	3,774,636	3,897,635	-	-	-	122,999	122,999
Sanitation	583,037	661,920	-	103,229	-	182,112	182,112
Wastewater	2,916,553	1,985,568	-	585,771	-	(345,214)	(345,214)
Recreation	2,093,260	2,172,473	-	-	-	79,213	79,213
Total business-type activities	<u>\$ 9,367,486</u>	<u>\$ 8,717,596</u>	<u>\$ -</u>	<u>\$ 689,000</u>	<u>-</u>	<u>39,110</u>	<u>(40,103)</u>
General Revenues:							
Property taxes, levied for general purposes					3,545,358	-	3,545,358
Unrestricted investment earnings					8,601	13,462	22,063
Loss on disposal of equipment					(11,409)	(70,268)	(81,677)
Proceeds from sale of fixed asset					-	3,000	3,000
Donations					1,402	-	1,402
Other revenues					10,757	-	10,757
Total general revenues and transfers					<u>3,554,709</u>	<u>(53,806)</u>	<u>3,500,903</u>
Change in Net Position					1,110,234	(14,696)	1,016,325
Net position, beginning					<u>20,279,316</u>	<u>11,450,003</u>	<u>31,729,319</u>
Net position, ending					<u>\$ 21,389,550</u>	<u>\$ 11,435,307</u>	<u>\$ 32,824,857</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
FUND FINANCIAL STATEMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 1,853	\$ -	\$ -	\$ 100	\$ 1,953
Other receivables	30,142	429,080	-	-	459,222
Inventory	93,340	-	-	-	93,340
Due from Town of Essex	5,443,593	-	-	-	5,443,593
Due from other funds	-	347,113	196,906	508,630	1,052,649
Prepaid expenses	<u>53,355</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,355</u>
Total Assets	<u>\$ 5,622,283</u>	<u>\$ 776,193</u>	<u>\$ 196,906</u>	<u>\$ 508,730</u>	<u>\$ 7,104,112</u>
LIABILITIES					
Accounts payable	\$ 91,134	\$ 46,348	\$ 56,238	\$ 20,006	\$ 213,726
Accrued payroll and benefits	33,301	-	-	-	33,301
Due to other funds	4,771,848	-	-	-	4,771,848
Unearned Revenue	<u>1,906</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,906</u>
Total Liabilities	<u>4,898,189</u>	<u>46,348</u>	<u>56,238</u>	<u>20,006</u>	<u>5,020,781</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable grant revenue	<u>-</u>	<u>335,688</u>	<u>-</u>	<u>-</u>	<u>335,688</u>
FUND BALANCE					
Nonspendable	146,695	-	-	-	146,695
Restricted	-	-	-	28,969	28,969
Committed	-	394,157	140,668	83,095	617,920
Assigned	131,143	-	-	376,660	507,803
Unassigned	<u>446,256</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>446,256</u>
Total Fund Balances	<u>724,094</u>	<u>394,157</u>	<u>140,668</u>	<u>488,724</u>	<u>1,747,643</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,622,283</u>	<u>\$ 776,193</u>	<u>\$ 196,906</u>	<u>\$ 508,730</u>	<u>\$ 7,104,112</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, 2019

Total fund balances - governmental funds	\$ 1,747,643
---	---------------------

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.	21,919,373
--	------------

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

Unavailable grant revenue	335,688
---------------------------	---------

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	(246,121)
------------------------------	-----------

Accrued interest on long-term debt	(9,707)
------------------------------------	---------

Notes payable	<u>(2,357,326)</u>
---------------	--------------------

Total net position - governmental activities	<u>\$ 21,389,550</u>
---	-----------------------------

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, 2019

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property tax	\$ 3,423,627	\$ -	\$ -	\$ 110,511	\$ 3,534,138
Licenses and permits	16,318	-	-	-	16,318
Intergovernmental revenues	1,164,604	31,852	-	-	1,196,456
Charges for services	257,815	-	-	26,250	284,065
Fines and forfeits	2,903	-	-	-	2,903
Interest income	4,150	1,641	626	2,223	8,640
Grant income	-	807,840	-	-	807,840
Donations	16,943	16,402	4,368	-	37,713
Miscellaneous income	17,432	-	-	1,625	19,057
Total Revenues	<u>4,903,792</u>	<u>857,735</u>	<u>4,994</u>	<u>140,609</u>	<u>5,907,130</u>
EXPENDITURES					
Current expenditures:					
General government	589,824	-	-	-	589,824
Public safety	360,430	-	-	-	360,430
Public works	1,023,342	128,801	-	-	1,152,143
Community development	298,318	-	-	28,316	326,634
Culture and recreation	1,462,506	-	-	65,227	1,527,733
Capital Outlay					
Public safety	6,612	-	-	-	6,612
Public works	193,018	1,083,296	137,948	-	1,414,262
Culture and recreation	62,746	-	-	6,600	69,346
Debt Service					
Principal	240,135	-	30,000	-	270,135
Interest expense	77,848	-	3,338	-	81,186
Total Expenditures	<u>4,314,779</u>	<u>1,212,097</u>	<u>171,286</u>	<u>100,143</u>	<u>5,798,305</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>589,013</u>	<u>(354,362)</u>	<u>(166,292)</u>	<u>40,466</u>	<u>108,825</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from sale of fixed assets	-	-	40,000	-	40,000
Operating transfers in	8,855	317,751	223,624	160,700	710,930
Operating transfers out	(702,075)	(8,855)	-	-	(710,930)
Total Other Financing Sources (Uses)	<u>(693,220)</u>	<u>308,896</u>	<u>263,624</u>	<u>160,700</u>	<u>40,000</u>
Net Change in Fund Balance	(104,207)	(45,466)	97,332	201,166	148,825
Fund Balance - July 1, 2018	<u>828,301</u>	<u>439,623</u>	<u>43,336</u>	<u>287,558</u>	<u>1,598,818</u>
Fund Balance - June 30, 2019	<u>\$ 724,094</u>	<u>\$ 394,157</u>	<u>\$ 140,668</u>	<u>\$ 488,724</u>	<u>\$ 1,747,643</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, 2019

Net change in fund balances - governmental funds	\$ 148,825
---	-------------------

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	(1,068,070)
Capital Outlay	1,490,219
Loss on Disposal/Abandonment	(11,409)
Proceeds from Sale of Fixed Asset	(40,000)

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

Decrease in unearned and other unavailable revenue	289,482
--	---------

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	270,135
-----------------------------	---------

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	49
Accrued compensated absences	<u>31,003</u>

Change in net position of governmental activities	<u>\$ 1,110,234</u>
--	----------------------------

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2019

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
ASSETS					
Current Assets:					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable, net of allowance	504,871	166,053	291,610	11,731	974,265
Inventory	-	-	20,800	-	20,800
Due from other funds	259,197	1,620,381	1,589,103	250,518	3,719,199
Prepaid expenses	4,802	3,591	8,481	23,122	39,996
Total Current Assets	<u>768,870</u>	<u>1,790,025</u>	<u>1,909,994</u>	<u>285,371</u>	<u>4,754,260</u>
Noncurrent Assets:					
Capital assets not being depreciated:					
Land	-	-	118,077	-	118,077
Construction in progress	9,286	-	19,392	-	28,678
Capital assets					
Machinery, equipment, and vehicles	523,922	740,293	19,101,485	115,499	20,481,199
Water and sewer infrastructure	9,202,643	8,503,169	4,714,335	-	22,420,147
Accumulated depreciation	<u>(7,412,671)</u>	<u>(6,128,642)</u>	<u>(8,000,934)</u>	<u>(54,683)</u>	<u>(21,596,930)</u>
Capital assets, net	<u>2,323,180</u>	<u>3,114,820</u>	<u>15,952,355</u>	<u>60,816</u>	<u>21,451,171</u>
Total Noncurrent Assets	<u>2,323,180</u>	<u>3,114,820</u>	<u>15,952,355</u>	<u>60,816</u>	<u>21,451,171</u>
Total Assets	<u>\$ 3,092,050</u>	<u>\$ 4,904,845</u>	<u>\$ 17,862,349</u>	<u>\$ 346,187</u>	<u>\$ 26,205,431</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ 311,141	\$ 7,981	\$ 115,237	\$ 59,812	\$ 494,171
Accrued payroll	2,564	2,207	9,347	46,019	60,137
Accrued interest	1,988	-	3,465	1,081	6,534
Current portion lease payable	-	-	-	22,514	22,514
Current portion long-term debt	29,865	63,540	624,510	-	717,915
Total Current Liabilities	<u>345,558</u>	<u>73,728</u>	<u>752,559</u>	<u>129,426</u>	<u>1,301,271</u>
Noncurrent Liabilities:					
Accrued compensated absences	11,898	13,464	85,161	18,882	129,405
Lease Payable	-	-	-	11,901	11,901
Notes and bonds payable	447,809	956,248	11,923,490	-	13,327,547
Total Noncurrent Liabilities	<u>459,707</u>	<u>969,712</u>	<u>12,008,651</u>	<u>30,783</u>	<u>13,468,853</u>
Total Liabilities	<u>805,265</u>	<u>1,043,440</u>	<u>12,761,210</u>	<u>160,209</u>	<u>14,770,124</u>
NET POSITION					
Net investment in capital assets	1,845,506	2,095,032	3,404,355	26,401	7,371,294
Unrestricted - designated	441,279	1,766,373	1,696,784	159,577	4,064,013
Total Net Position	<u>2,286,785</u>	<u>3,861,405</u>	<u>5,101,139</u>	<u>185,978</u>	<u>11,435,307</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 3,092,050</u>	<u>\$ 4,904,845</u>	<u>\$ 17,862,349</u>	<u>\$ 346,187</u>	<u>\$ 26,205,431</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - PROPRIETARY FUNDS
For the Year Ended June 30, 2019

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
OPERATING REVENUES					
Charges for services	\$ 3,896,277	\$ 648,957	\$ 1,984,625	\$ 2,167,923	\$ 8,697,782
Other income	<u>1,358</u>	<u>12,963</u>	<u>943</u>	<u>4,550</u>	<u>19,814</u>
Total Operating Revenues	<u>3,897,635</u>	<u>661,920</u>	<u>1,985,568</u>	<u>2,172,473</u>	<u>8,717,596</u>
OPERATING EXPENSES					
Operating, maintenance and general and administrative expenses	3,640,141	396,329	1,929,328	2,076,390	8,042,188
Depreciation	<u>118,429</u>	<u>165,104</u>	<u>942,365</u>	<u>15,958</u>	<u>1,241,856</u>
Total Operating Expenses	<u>3,758,570</u>	<u>561,433</u>	<u>2,871,693</u>	<u>2,092,348</u>	<u>9,284,044</u>
Operating Income (Loss)	<u>139,065</u>	<u>100,487</u>	<u>(886,125)</u>	<u>80,125</u>	<u>(566,448)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment income	424	5,493	7,282	263	13,462
Interest expense	(16,066)	(21,604)	(44,860)	(912)	(83,442)
Capital contributions	-	103,229	585,771	-	689,000
Proceeds from sale of asset	-	-	3,000	-	3,000
Loss on asset disposal	<u>-</u>	<u>-</u>	<u>(70,268)</u>	<u>-</u>	<u>(70,268)</u>
Total Nonoperating Revenues (Expenses)	<u>(15,642)</u>	<u>87,118</u>	<u>480,925</u>	<u>(649)</u>	<u>551,752</u>
Net Income (Loss) Before Transfers	<u>123,423</u>	<u>187,605</u>	<u>(405,200)</u>	<u>79,476</u>	<u>(14,696)</u>
Transfers	<u>-</u>	<u>(305,178)</u>	<u>305,178</u>	<u>-</u>	<u>-</u>
Change in Net Position	123,423	(117,573)	(100,022)	79,476	(14,696)
Net Position - July 1, 2018	<u>2,163,362</u>	<u>3,978,978</u>	<u>5,201,161</u>	<u>106,502</u>	<u>11,450,003</u>
Net Position - June 30, 2019	<u>\$ 2,286,785</u>	<u>\$ 3,861,405</u>	<u>\$ 5,101,139</u>	<u>\$ 185,978</u>	<u>\$ 11,435,307</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, 2019

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 3,913,038	\$ 664,996	\$ 1,886,439	\$ 2,178,814	\$ 8,643,287
Payments to suppliers	(3,628,737)	(144,019)	(1,515,816)	(1,905,545)	(7,194,117)
Payments for employees and benefits	(216,346)	(174,191)	(553,350)	(1,263,704)	(2,207,591)
Net Cash Provided/(Used) by Operating Activities	<u>67,955</u>	<u>346,786</u>	<u>(182,727)</u>	<u>(990,435)</u>	<u>(758,421)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchases of property, plant and equipment	(22,339)	(68,331)	(58,068)	(5,840)	(154,578)
Proceeds from sale of assets	-	-	3,000	-	3,000
Capital Contributions	-	103,229	585,771	-	689,000
Interest payments on debt	(16,175)	(21,604)	(45,096)	-	(82,875)
Principal payments on debt	(29,865)	(60,395)	(615,340)	-	(705,600)
Interest payment on capital lease	-	-	-	(1,109)	(1,109)
Principal payment on capital lease	-	-	-	(21,568)	(21,568)
Net Cash Used by Capital and Related Financing Activities	<u>(68,379)</u>	<u>(47,101)</u>	<u>(129,733)</u>	<u>(28,517)</u>	<u>(273,730)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Operating transfers in/(out)	-	(305,178)	305,178	-	-
Interest income	<u>424</u>	<u>5,493</u>	<u>7,282</u>	<u>263</u>	<u>13,462</u>
Net Cash Provided/(Used) by Investing Activities	<u>424</u>	<u>(299,685)</u>	<u>312,460</u>	<u>263</u>	<u>13,462</u>
Net Decrease in Cash	-	-	-	(1,018,689)	(1,018,689)
Cash - July 1, 2018	-	-	-	1,018,689	1,018,689
Cash - June 30, 2019	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	\$ 139,065	\$ 100,487	\$ (886,125)	\$ 80,125	\$ (566,448)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	118,429	165,104	942,365	15,958	1,241,856
Change in net assets and liabilities:					
Receivables, net	15,403	3,076	(99,128)	6,341	(74,308)
Inventory	643	-	16,513	-	17,156
Due from other funds	(151,561)	77,858	(68,914)	(1,108,735)	(1,251,352)
Prepaid expenses	(850)	686	1,107	11,191	12,134
Accounts payable	(51,835)	(1,992)	(89,355)	(756)	(143,938)
Deferred Revenue	-	-	-	-	-
Accrued payroll	(95)	401	273	(1,721)	(1,142)
Accrued compensated absences	(1,244)	1,166	537	7,162	7,621
Net cash provided (used) by operating activities	<u>\$ 67,955</u>	<u>\$ 346,786</u>	<u>\$ (182,727)</u>	<u>\$ (990,435)</u>	<u>\$ (758,421)</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - FIDUCIARY FUND
June 30, 2019

	<u>Agency Funds</u>
ASSETS	
Cash	<u>\$ 2,013</u>
LIABILITIES	
Due to Other Organizations	<u>\$ 2,013</u>
Total Liabilities and Net Position	<u>\$ 2,013</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2019

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, 2019

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.

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.

Recreation Programs Fund – This fund accounts for the operations of the recreation programs.

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, 2019

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, 2019

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, 2019

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, or if they die sooner, 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, 2019

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, 2019

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.

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, 2019 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by the FDIC	\$ 3,541	\$ 2,040
Petty Cash	<u>425</u>	<u>742</u>
Total Deposits	<u><u>\$ 3,966</u></u>	<u><u>\$ 2,782</u></u>

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

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 4 CASH AND CASH EQUIVALENTS (continued)

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 does not have investments subject to credit risk in fiscal year 2019.

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, 2019, the Village is not exposed to concentration of credit risk.

NOTE 5 RECEIVABLES

Receivables at June 30, 2019, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-Type Activities	Total
Billed Services	\$ -	\$ 335,412	\$ 335,412
Unbilled Services	-	638,853	638,853
Grants	429,081	-	429,081
Other	30,141	-	30,141
	<u>\$ 459,222</u>	<u>\$ 974,265</u>	<u>\$ 1,433,487</u>

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

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2019 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	4,293,487	911,922	(3,001,906)	2,203,503
Antiques and Works of Art	<u>7,550</u>	<u>-</u>	<u>-</u>	<u>7,550</u>
Total capital assets not being depreciated	<u>4,356,779</u>	<u>911,922</u>	<u>(3,001,906)</u>	<u>2,266,795</u>
Other capital assets:				
Buildings and Improvements	4,620,014	-	-	4,620,014
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	-	6,635,912	2,002,959	8,302,204
Library Books	788,022	62,747	(63,047)	787,722
Parks	1,669,114	-	-	1,669,114
Roads, Curbs, Sidewalks, and Storm Sewers	<u>12,318,879</u>	<u>1,536,845</u>	<u>-</u>	<u>13,855,724</u>
Total other capital assets	<u>26,031,941</u>	<u>3,602,551</u>	<u>(399,714)</u>	<u>29,234,778</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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>
Less accumulated depreciation for:				
Buildings and Improvements	(1,295,286)	(115,359)	-	(1,410,645)
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	(2,715,034)	(349,175)	262,910	(2,801,299)
Library Books	(593,127)	(56,435)	63,047	(586,515)
Parks	(1,023,272)	(75,215)	-	(1,098,487)
Roads, Curbs, Sidewalks, and Storm Sewers	(3,213,368)	(471,886)	-	(3,685,254)
Total accumulated depreciation	<u>(8,840,087)</u>	<u>(1,068,070)</u>	<u>325,957</u>	<u>(9,582,200)</u>
Total capital assets being depreciated, net	<u>17,191,854</u>	<u>2,534,481</u>	<u>(73,757)</u>	<u>19,652,578</u>
Governmental Activities - Capital Assets, Net	<u>\$21,548,633</u>	<u>\$3,446,403</u>	<u>\$ (3,075,663)</u>	<u>\$ 21,919,373</u>

Depreciation expense was charged to functions, as follows:

General Government	\$ 27,922
Public Safety	92,563
Highways and Streets	703,080
Culture and Recreation	243,330
Community Development	<u>1,175</u>
TOTAL	<u>\$ 1,068,070</u>

<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>151,849</u>	<u>53,031</u>	<u>(176,202)</u>	<u>28,678</u>
Total capital assets not being depreciated	<u>269,926</u>	<u>53,031</u>	<u>(176,202)</u>	<u>146,755</u>
Capital assets being depreciated:				
Buildings and Improvements	15,171,807	-	-	15,171,807
Vehicles, Machinery, Equipment and Furniture	5,299,726	253,984	(244,318)	5,309,392
Infrastructure	164,182	-	-	164,182
Distribution and Collection Systems	<u>22,241,737</u>	<u>23,767</u>	<u>(9,539)</u>	<u>22,255,965</u>
Total Capital assets being depreciated	<u>42,877,452</u>	<u>277,751</u>	<u>(253,857)</u>	<u>42,901,346</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 7 CAPITAL ASSETS (continued)

<u>Business-Type Activities (cont'd)</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Less accumulated depreciation for:				
Buildings and Improvements	(4,644,195)	(511,780)	-	(5,155,975)
Vehicles, Machinery, Equipment and Furniture	(2,328,000)	(332,150)	174,050	(2,486,100)
Infrastructure	(57,362)	(8,209)	-	(65,571)
Distribution and Collection Systems	<u>(13,509,104)</u>	<u>(389,717)</u>	<u>9,537</u>	<u>(13,889,284)</u>
Total accumulated depreciation	<u>(20,538,661)</u>	<u>(1,241,856)</u>	<u>183,587</u>	<u>(21,596,930)</u>
Total capital assets being depreciated, net	<u>22,338,791</u>	<u>(964,105)</u>	<u>(70,270)</u>	<u>21,304,416</u>
Business-Type Activities - Capital Assets, Net	<u>\$ 22,608,717</u>	<u>\$ (911,074)</u>	<u>\$ (246,472)</u>	<u>\$ 21,451,171</u>

Depreciation expense was charged as follows:

Water Fund	\$ 118,429
Sanitation Fund	165,104
Wastewater Fund	942,365
Recreation Fund	<u>15,958</u>
TOTAL	<u>\$1,241,856</u>

NOTE 8 INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances at June 30, 2019 is as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 4,771,848
Capital Projects Fund	347,113	-
Rolling Stock Reserve Fund	196,906	-
Water Fund	259,197	-
Sanitation Fund	1,620,381	-
Wastewater Fund	1,589,103	-
Recreation Fund	250,518	-
Memorial Park Fund	3,631	-
Senior Center Fund	26,164	-

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 8 INTERFUND BALANCES AND ACTIVITY (continued)

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
EJRP Capital Reserve Fund	18,178	-
Building Maintenance Fund	54,792	-
Economic Development Fund	324,149	-
Land Acquisition Reserve Fund	<u>81,716</u>	<u>-</u>
	<u>\$ 4,771,848</u>	<u>\$ 4,771,848</u>

NOTE 9 TRANSFERS

The interfund transfers during the year ended June 30, 2019 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Rolling Stock Reserve Fund	\$ 223,624	Annual Appropriation
General Fund	Capital Reserve	317,751	Annual Appropriation
General Fund	Building Maintenance Fund	50,000	Annual Appropriation
Capital Reserve	General Fund	8,855	Grant Funded Staff Time
General Fund	EJRP Capital Reserve Fund	<u>110,700</u>	Annual Appropriation
	Total Governmental Activities	<u>\$ 710,930</u>	

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Sanitation Fund	Wastewater Fund	\$ 309,219	Bond Debt Service
Wastewater Fund	Sanitation Fund	<u>4,041</u>	WWTF Upgrade
	Total Proprietary Funds	<u>\$ 313,260</u>	

NOTE 10 UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES

Unearned Revenue is the General Fund consists of \$1,906 of grant and donation revenue received in advance.

The Capital Projects Fund has Deferred inflows of Resources in the amount of \$335,688. This consists of grant receivables not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2019 were as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Reduction</u>	<u>Ending Balance</u>
<u>Notes Payable</u>				
Note Payable- People's United Bank, Fire Ladder Truck				
Purchase, Interest at 2.75%, \$90,000				
Due July 24,2020, the Village Intends to				
Renew the Note Annually and Pay down				
\$30,000 Plus Interest Annually	\$ 120,000	\$ 90,000	\$ (120,000)	\$ 90,000

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 LONG -TERM LIABILITIES (continued)

<u>Governmental Activities (cont'd)</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Reduction</u>	<u>Ending Balance</u>
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.	2,297,461	-	(135,135)	2,162,326
Bond Payable- Vermont Municipal Bond Bank, Pool, Interest at 5.35%, \$105,000 plus interest due May and November 15 Due in full November 2019.	210,000	-	(105,000)	105,000
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 2,627,461</u>	<u>\$ 90,000</u>	<u>\$ (360,135)</u>	<u>\$ 2,357,326</u>

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 270,135	\$ 75,900	\$ 346,035
2021	165,135	69,249	234,384
2022	165,135	65,015	230,150
2023	135,135	60,415	195,550
2024	135,135	56,344	191,479
2025-2029	675,675	214,766	890,441
2030-2034	675,675	92,313	767,988
2035	135,301	2,698	137,999
TOTAL	<u>\$ 2,357,326</u>	<u>\$ 636,700</u>	<u>\$ 2,994,026</u>

<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.	\$ 196,734	\$ -	\$ (13,400)	\$ 183,334

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 LONG-TERM LIABILITIES (continued)

<u>Business-Type Funds (cont'd)</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, 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.	11,850,460	-	(553,442)	11,297,018
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.	911,329	-	(48,893)	862,436
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.	507,539	-	(29,865)	477,674
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	1,285,000	-	(60,000)	1,225,000
	<u>\$ 14,751,062</u>	<u>\$ -</u>	<u>\$ (705,600)</u>	<u>\$ 14,045,462</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 11 LONG-TERM LIABILITIES (continued)

Year Ending June 30,	Principal	Interest	Total
2020	\$ 717,915	\$ 303,226	\$ 1,021,141
2021	730,476	288,384	1,018,860
2022	743,289	273,072	1,016,361
2023	751,357	257,394	1,008,751
2024	764,687	241,466	1,006,153
2025-2029	4,032,903	952,683	4,985,586
2030-2034	4,355,430	505,604	4,861,034
2035-2039	1,839,405	91,607	1,931,012
2040-2044	110,000	3,992	113,992
	<u>\$ 14,045,462</u>	<u>\$ 2,917,428</u>	<u>\$ 16,962,890</u>

NOTE 12 CAPITAL LEASE

The Village has entered into lease agreements as lessee for financing the acquisition of a bus and a van valued at \$51,753 and \$57,908, respectively. The vehicles have a useful life of seven years. At June 30, 2019, \$15,667 was included in depreciation expense. This lease qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date.

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019 were as follows:

Year Ending June 30,	Future Minimum Payments	Net Present Value	Interest
2020	\$ 23,845	\$ 22,514	\$ 1,331
2021	12,238	11,901	337
Total minimum lease payments	<u>\$ 36,083</u>	<u>\$ 34,415</u>	<u>\$ 1,668</u>

The total interest paid for the year ended June 30, 2019 was \$3,179 in the business-type funds.

NOTE 13 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.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 13 NET POSITION/FUND BALANCES (continued)

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

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

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, 2019 are as follows:

GENERAL FUND

Nonspendable for:

Inventories	\$ 93,340
Prepaid Expenses	<u>53,355</u>
 Total Nonspendable Fund Balance	 <u><u>\$ 146,695</u></u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 13 NET POSITION/FUND BALANCES (continued)

Assigned for:

Friends of the Library Donations	\$ 1,706
Library Book Replacement	4,988
Termination Benefits	61,809
Health Reimbursement Arrangement Expenses	10,000
Governance	23,941
Building Maintenance	<u>28,699</u>

Total Assigned Fund Balance	<u><u>\$ 131,143</u></u>
-----------------------------	-----------------------------

CAPITAL RESERVE FUND

Committed for:

Capital Reserve Fund Expenditures	<u><u>\$ 394,157</u></u>
-----------------------------------	-----------------------------

ROLLING STOCK RESERVE FUND

Committed for:

Rolling Stock Reserve Fund Expenditures	<u><u>\$ 140,668</u></u>
---	-----------------------------

NON MAJOR FUNDS

Restricted for:

Veterans Memorial Park by Donation	\$ 3,631
Senior Center	<u>25,338</u>

Total Restricted Fund Balance	<u><u>\$ 28,969</u></u>
-------------------------------	----------------------------

Committed for:

Land Acquisition Capital Reserve Fund Expenditures	\$ 81,716
EJRP Capital Reserve	<u>1,379</u>

Total Committed Fund Balance	<u><u>\$ 83,095</u></u>
------------------------------	----------------------------

Assigned for:

Economic Development	\$ 324,024
Building Maintenance	<u>52,636</u>

Total Assigned Fund Balance	<u><u>\$ 376,660</u></u>
-----------------------------	-----------------------------

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 13 NET POSITION/FUND BALANCES (continued)

WATER, SANITATION, WASTEWATER AND RECREATION PROGRAMS FUNDS

Designated for:	
Water Fund Expenses	\$ 288,282
Water Fund Capital Expenses	<u>152,997</u>
 Total Water Designated Fund Balance	 <u><u>\$ 441,279</u></u>
 Sanitation Fund Expenses	 \$ 288,444
Sanitation Fund Capital Expenses	654,008
Sanitation Wastewater Treatment Facility Upgrades	<u>823,921</u>
 Total Sanitation Designated Fund Balance	 <u><u>\$ 1,766,373</u></u>
 Wastewater Fund Capital Expenses	 \$ 1,083,189
Wastewater Expenses- Attributable to the Village of Essex Junction	221,569
Wastewater Expenses- Attributable to the Town of Essex	135,677
Wastewater Expenses- Attributable to the Town of Williston	104,823
Wastewater Fund Expenses- General	<u>151,526</u>
 Total Wastewater Designated Fund Balance	 <u><u>\$ 1,696,784</u></u>
 Recreation Programs Fund - General	 <u><u>\$ 159,577</u></u>

NOTE 14 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 \$3,195,538 while the covered payroll was \$2,229,054. Pension expenses for the years ended June 30, 2019, 2018 and 2017 were \$224,686, \$211,234 and \$137,614 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, 2019 was \$526,537.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 14 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 15 CONCENTRATION OF REVENUE/EXPENSES

The Village receives a major portion of its revenue from GlobalFoundries. For the year ended June 30, 2019, the Village received 7.21% of total property taxes from GlobalFoundries and received 73.68% 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, 2019. The Village purchased \$3,210,107 in water from CWD.

NOTE 16 PROPERTY TAXES

The town of Essex is responsible for assessing and collecting Village property taxes, as well as education property taxes for the State. 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 Village tax rates for fiscal year 2019 included Village General Fund \$0.3098 and Village Economic Development \$0.0100.

NOTE 17 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, 2019

NOTE 18 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 19 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 2019, the Village owns 34.5%, the Town of Essex owns 33.33% and the Town of Williston owns 32.1%. 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 20 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, 2019.

NOTE 21 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 and 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, 2019 \$5,443,593 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, 2019 the Town also owed the Village \$3,487 for expenses. The Village owed the Town \$28,733 for water expenses related to the Water Fund.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE 22 TAX ABATEMENT

The Village has three tax stabilization agreement that qualify as tax abatements per GASB Statement no. 77 Tax Abatement Disclosures. The Village, under the authority of the Board of Trustees, has agreed to exclude the value of two structures on a parcel of farm land in exchange for the land to continue to be open to residents for non-motorized recreational purposes. In FY2019 the amount of taxes abated totaled \$1,714.

The Village has two active agreements both beginning in FY2019 under the authority of the Village of Essex Junction Commercial Tax Stabilization Policy. One is a standard commercial tax stabilization where the Village has agreed to abate 70% of the municipal taxes for the first year of the agreement. The percentage of abated taxed decreases to 50% in year 2, and 30% in year 3. For FY2019 \$14,304 was abated. The second falls under the historic building stabilization schedule where the Village has agreed to abate 70% of the municipal taxes for the first year of the agreement. The percentage of abated taxes decreases by 10% annually until year 6 when the property is fully taxable. For FY2019 \$793 was abated.

These agreements apply to Village taxes only and have no impact on Town of Essex property taxes or Educational property taxes.

NOTE 23 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures exceeded appropriations in the General Fund by \$62,167. This was due primarily to overspending in public works on winter maintenance, primarily salt costs, and in general government for payment of accrued leave time upon retirement. These amounts were offset by fund balance assignments for related purposes and a decrease in unassigned fund balance.

NOTE 24 DISCLOSURE OF SUBSEQUENT EVENTS

On July 25, 2019 the Village acquired a note payable with People's United Bank in the amount of \$90,000 with an interest rate of 2.75%, due July 24, 2020.

In accordance with professional accounting standards, the Village has evaluated subsequent events through December 16, 2019, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2019, 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, 2019

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Property tax	\$ 3,423,606	\$ 3,423,606	\$ 3,423,627	\$ 21
Licenses and permits	58,000	58,000	16,318	(41,682)
Intergovernmental revenues	1,162,126	1,162,126	1,164,604	2,478
Charges for services	259,435	259,435	257,815	(1,620)
Fines and forfeits	1,500	1,500	2,903	1,403
Interest income	2,000	2,000	4,150	2,150
Donations	1,500	1,500	16,943	15,443
Other income	<u>11,520</u>	<u>11,520</u>	<u>17,432</u>	<u>5,912</u>
 Total Revenues	 <u>4,919,687</u>	 <u>4,919,687</u>	 <u>4,903,792</u>	 <u>(15,895)</u>
EXPENDITURES				
Current:				
General government	535,387	535,387	589,824	(54,437)
Public safety	366,864	366,864	367,042	(178)
Public works	1,145,126	1,145,126	1,216,360	(71,234)
Community development	372,454	372,454	298,318	74,136
Culture and recreation	1,514,798	1,514,798	1,525,252	(10,454)
Debt Service:				
Principal	240,135	240,135	240,135	-
Interest expense	<u>77,848</u>	<u>77,848</u>	<u>77,848</u>	<u>-</u>
 Total Expenditures	 <u>4,252,612</u>	 <u>4,252,612</u>	 <u>4,314,779</u>	 <u>(62,167)</u>
 Excess of Revenues Over (Under) Expenditures	 <u>667,075</u>	 <u>667,075</u>	 <u>589,013</u>	 <u>(78,062)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	8,855	8,855
Operating transfers out	<u>(702,075)</u>	<u>(702,075)</u>	<u>(702,075)</u>	<u>-</u>
 Total Other Financing Sources (Uses)	 <u>(702,075)</u>	 <u>(702,075)</u>	 <u>(693,220)</u>	 <u>8,855</u>
 Net Change in Fund Balance	 <u>\$ (35,000)</u>	 <u>\$ (35,000)</u>	 <u>\$ (104,207)</u>	 <u>\$ (69,207)</u>

See Accompanying Notes to Basic Financial Statements.

OTHER SUPPLEMENTARY INFORMATION

Village of Essex Junction, Vermont
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019

	Special Revenue Fund		Capital Project Fund				
	Veteran Memorial Park Fund	Senior Center Fund	Land Acquisition Capital Reserve Fund	Economic Development	EJRP Capital Reserve Fund	Building Maintenance	Total
ASSETS							
Cash	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Due from other funds	<u>3,631</u>	<u>26,164</u>	<u>81,716</u>	<u>324,149</u>	<u>18,178</u>	<u>54,792</u>	<u>508,630</u>
Total Assets	<u>\$ 3,631</u>	<u>\$ 26,264</u>	<u>\$ 81,716</u>	<u>\$ 324,149</u>	<u>\$ 18,178</u>	<u>\$ 54,792</u>	<u>\$ 508,730</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 926	\$ -	\$ 125	\$ 16,799	\$ 2,156	\$ 20,006
Total Liabilities	<u>-</u>	<u>926</u>	<u>-</u>	<u>125</u>	<u>16,799</u>	<u>2,156</u>	<u>20,006</u>
FUND BALANCE							
Unassigned							
Restricted	3,631	25,338	-	-	-	-	28,969
Committed	-	-	81,716	-	1,379	-	83,095
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,024</u>	<u>-</u>	<u>52,636</u>	<u>376,660</u>
Total Fund Balances	<u>3,631</u>	<u>25,338</u>	<u>81,716</u>	<u>324,024</u>	<u>1,379</u>	<u>52,636</u>	<u>488,724</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,631</u>	<u>\$ 26,264</u>	<u>\$ 81,716</u>	<u>\$ 324,149</u>	<u>\$ 18,178</u>	<u>\$ 54,792</u>	<u>\$ 508,730</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, 2019

	Special Revenue Fund		Capital Project Fund				
	Veteran Memorial Park Fund	Senior Center Fund	Land Acquisition Capital Reserve Fund	Economic Development	EJRP Capital Reserve Fund	Building Maintenance	Total
REVENUES							
Charges for Service	\$ -	\$ 26,250	\$ -	\$ -	\$ -	\$ -	\$ 26,250
Property Tax	-	-	-	110,511	-	-	110,511
Miscellaneous Income	-	1,625	-	-	-	-	1,625
Interest	19	151	424	1,436	-	193	2,223
Total Revenue	19	28,026	424	111,947	-	193	140,609
EXPENDITURES							
Program Expense	-	28,191	-	125	50,455	14,772	93,543
Capital Outlay	-	-	-	-	6,600	-	6,600
Total Expenditures	-	28,191	-	125	57,055	14,772	100,143
Excess (Deficiency) of Revenues Over (Under) Expenditures	19	(165)	424	111,822	(57,055)	(14,579)	40,466
OTHER FINANCING SOURCES							
Transfer	-	-	-	-	110,700	50,000	160,700
Net Change in Fund Balance	19	(165)	424	111,822	53,645	35,421	201,166
Fund Balance - July 1, 2018	3,612	25,503	81,292	212,202	(52,266)	17,215	287,558
Fund Balance - June 30, 2019	<u>\$ 3,631</u>	<u>\$ 25,338</u>	<u>\$ 81,716</u>	<u>\$ 324,024</u>	<u>\$ 1,379</u>	<u>\$ 52,636</u>	<u>\$ 488,724</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Water Sales - Village	\$ 992,409	\$ 1,022,387	\$ 29,978
Water Sales - GF	2,686,765	2,700,838	14,073
Water Sales - GF Vermont Tax	70,985	62,885	(8,100)
Water Sales - Large Users	97,201	98,079	878
Penalties	4,000	5,088	1,088
Hook on Fees	15,000	7,000	(8,000)
Interest Earnings	-	277	277
Miscellaneous	-	1,358	1,358
	<u>3,866,360</u>	<u>3,897,912</u>	<u>31,552</u>
Total Operating Revenues			
OPERATING EXPENSES			
Salaries - Regular	109,133	111,685	(2,552)
Salaries - Overtime	14,000	14,222	(222)
Salaries - Part time	5,427	3,972	1,455
Social security	9,965	10,096	(131)
Unemployment insurance	200	87	113
Workers compensation insurance	6,716	7,750	(1,034)
Health insurance and other benefits	45,212	55,806	(10,594)
Retirement	10,913	11,389	(476)
Liability and property insurance	2,271	2,632	(361)
Supplies	6,000	7,664	(1,664)
Telephone	1,500	2,246	(746)
Postage	2,000	3,158	(1,158)
Gas, oil and grease	3,000	1,326	1,674
Meters and parts	500	643	(143)
Distribution materials	7,000	1,408	5,592
Computer expenses	1,000	1,227	(227)
Water and sewer charges	200	127	73
Training and conferences	2,500	2,048	452
Electrical services	750	799	(49)
Heat	3,000	2,444	556
Maintenance - Other	2,500	199	2,301
Vehicle maintenance	-	1,261	(1,261)
Water line maintenance - breaks	16,000	1,038	14,962
Uniforms and boots	1,500	1,255	245

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (CONTINUED)			
Contracted services	104,158	104,158	-
Other professional services	1,000	918	82
Audit services	3,680	4,370	(690)
Right of way agreements	142	100	42
Water purchases - Village	515,807	486,738	29,069
Water purchases - GF	2,686,765	2,723,369	(36,604)
Printing and advertising	2,608	1,873	735
Transfer to capital reserve	210,000	210,000	-
Capital outlay	6,000	-	6,000
Interest expense	300	-	300
State water tax - Village	13,628	11,248	2,380
State water tax - GF	<u>70,985</u>	<u>62,885</u>	<u>8,100</u>
 Total Operating Expenses	 <u>3,866,360</u>	 <u>3,850,141</u>	 <u>16,219</u>
 Operating Income	 <u>\$ -</u>	 <u>\$ 47,771</u>	 <u>\$ 47,771</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Excess of Revenues over Expenditures- Budgetary Basis	<u>\$ 47,771</u>
Adjustments for non-budget:	
Bond Interest	(16,066)
Capital Contributions	210,000
Interest Earned on Capital Reserve Fund	147
Depreciation	<u>(118,429)</u>
Excess of Revenues over Expenditures- GAAP Basis	<u>\$ 123,423</u>

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Sanitation billing	\$ 586,985	\$ 598,033	\$ 11,048
Sanitation penalty	2,500	2,829	329
Essex pump station fees	25,940	26,095	155
Two party agreement revenue	15,000	15,000	-
Hook on fees	30,000	7,000	(23,000)
Interest earnings	500	5,493	4,993
Miscellaneous	<u>-</u>	<u>12,963</u>	<u>12,963</u>
 Total Operating Revenues	 <u>660,925</u>	 <u>667,413</u>	 <u>6,488</u>
 OPERATING EXPENSES			
Salaries - Regular	91,459	95,633	(4,174)
Salaries - Overtime	14,185	9,680	4,505
Salaries - Part time	5,427	3,972	1,455
Social security	8,671	8,382	289
Unemployment insurance	200	90	110
Workers compensation insurance	5,282	6,334	(1,052)
Health insurance and other benefits	40,567	42,043	(1,476)
Retirement	9,146	9,624	(478)
Liability and property insurance	6,225	5,929	296
Supplies	1,000	2,143	(1,143)
Postage	3,500	6,318	(2,818)
Gas, oil and grease	2,500	4,009	(1,509)
Computer expenses	1,300	2,453	(1,153)
Water and sewer charges	500	363	137
Training and conferences	200	-	200
Electrical services	12,000	13,237	(1,237)
Heating/natural gas	1,900	1,038	862
Maintenance - Other	2,500	3,096	(596)
Vehicle maintenance	-	1,037	(1,037)
Pump station maintenance	12,000	15,623	(3,623)
Sanitation line maintenance	6,000	1,162	4,838
Susie Wilson pump station costs	10,000	10,479	(479)
West St. pump station costs	12,000	11,190	810

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Uniforms and boots	1,500	942	558
Contracted services	135,883	135,883	-
Right-Of-Way Agreements	1,140	1,631	(491)
Sanitation line back-up cleaning	1,000	1,000	-
Other professional services	1,000	853	147
Audit services	1,840	2,185	(345)
Printing and advertising	1,000	-	1,000
Capital reserve fund contributions	95,000	95,000	-
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
 Total Operating Expenses	 <u>489,925</u>	 <u>491,329</u>	 <u>(1,404)</u>
 Operating Income	 <u>\$ 171,000</u>	 <u>176,084</u>	 <u>\$ 5,084</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Excess of Revenues over Expenditures - Budgetary Basis	\$ 176,084
Adjustments for non-budget:	
Admin Fee on ARRA Loan	(3,377)
RF1-157 Loan Admin Fee	(18,227)
Sale of WWTF Capacity	100,000
Interest Earned on Capital Reserve Fund	3,229
Capital Reserve Fund Transfer	95,000
Transfers from WWTF Fund for Debt	4,041
Transfer to WWTF for Upgrade	(309,219)
Depreciation	<u>(165,104)</u>
 Excess of Expenditures over Revenues- GAAP Basis	 <u>\$ (117,573)</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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Village user charges	\$ 694,916	\$ 716,133	\$ 21,217
Village user penalties	3,000	3,379	379
Wastewater charge - Essex	477,278	477,278	-
Wastewater charge - Williston	715,917	715,917	-
Pump station maintenance fee	31,725	31,725	-
Village septage discharge income	18,000	19,415	1,415
Shared septage revenue	9,000	9,563	563
Village leachate revenues	-	814	814
Share leachate revenues	-	401	401
Efficiency Vermont revenues	-	10,000	10,000
Interest Earnings	-	2,634	2,634
Miscellaneous	-	943	943
	<u>1,949,836</u>	<u>1,988,202</u>	<u>38,366</u>
Total Operating Revenues			
OPERATING EXPENSES			
Salaries - Regular	343,375	309,347	34,028
Salaries - Overtime	45,000	44,064	936
Salaries - Part-time	16,000	6,284	9,716
Social security	31,095	27,077	4,018
Workers comp insurance	20,534	20,853	(319)
Unemployment insurance	420	398	22
Health insurance other benefits	137,000	115,047	21,953
Retirement	34,338	31,090	3,248
Liability and property insurance	32,275	29,580	2,695
Supplies	10,000	7,319	2,681
Supplies - Laboratory	18,000	14,163	3,837
Chemicals	230,000	329,295	(99,295)
Gas, grease and oil	6,000	2,698	3,302
Water and sewer charge	3,000	5,335	(2,335)
Training and conference	6,500	5,939	561
Telephone services	6,000	4,615	1,385
Interview costs	-	459	(459)
Electrical service	150,000	192,346	(42,346)
Heating	20,000	23,553	(3,553)
Maintenance - other	100,000	91,633	8,367
Vehicles maintenance - travel	3,000	3,869	(869)

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, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Uniforms, boots, etc.	6,000	3,242	2,758
Contract laboratory services	11,000	9,961	1,039
Contract services	52,079	52,079	-
Legal services	2,000	1,650	350
Grit Disposal	18,000	16,286	1,714
Sludge dewatering	140,000	85,211	54,789
Sludge management	150,000	194,590	(44,590)
Other professional services	4,000	3,675	325
Audit	4,320	5,130	(810)
WWTF Annual permit fee	9,900	9,900	-
Capital reserve fund contributions	<u>340,000</u>	<u>340,000</u>	<u>-</u>
 Total Operating Expenses	 <u>1,949,836</u>	 <u>1,986,688</u>	 <u>(36,852)</u>
 Operating Income	 <u>\$ -</u>	 <u>1,514</u>	 <u>\$ 1,514</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Excess of Revenues over Expenditures - Budgetary Basis	\$ 1,514
Adjustments for non-budget:	
Bond Interest	(44,303)
Admin Fee on ARRA Loan	(558)
Capital Reserve Fund Transfer	340,000
Town of Essex Bond Contribution	298,300
Town of Williston Bond Contribution	287,471
Essex Junction Debt Payment	309,219
Interest Earned on Capital Reserve Fund	4,648
Capital Outlay	(282,639)
Transfer to Sanitation Fund	(4,041)
Proceeds from Sale of Asset	3,000
Loss on Sale of Fixed Assets	(70,268)
Depreciation	<u>(942,365)</u>
 Excess of Expenditures over Revenues - GAAP Basis	 <u>\$ (100,022)</u>

Village of Essex Junction, Vermont
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ESSEX JUNCTION RECREATION AND PARKS
For the Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Pool day admission	\$ 72,737	\$ 86,451	\$ 13,714
Pool memberships	36,631	50,566	13,935
Swim lessons	46,803	47,329	526
Concession sales	25,896	21,795	(4,101)
Facility and field rental	8,562	11,137	2,575
Youth program- RP	123,747	206,033	82,286
Youth program- Aquatics	-	250,881	250,881
Youth program- AS	29,930	35,517	5,587
Adult programs	45,483	78,723	33,240
Childcare - AS	591,662	621,652	29,990
Childcare- PS	360,358	369,420	9,062
Childcare- DC	309,071	313,398	4,327
Shared staffing contract	51,181	42,375	(8,806)
Essex Westford revenue	-	11,731	11,731
Memorial day parade	-	20,915	20,915
Interest earnings	-	263	263
Sponsorship	9,700	4,550	(5,150)
	<u>1,711,761</u>	<u>2,172,736</u>	<u>460,975</u>
 Total Operating Revenues			
	<u>1,711,761</u>	<u>2,172,736</u>	<u>460,975</u>
 OPERATING EXPENSES			
Administration			
Salaries - Regular	44,887	45,861	(974)
Salaries - Part-time	6,870	3,196	3,674
Health insurance and other benefits	11,300	10,202	1,098
Social security	3,959	3,205	754
Workers compensation insurance	33,837	34,015	(178)
Retirement	4,357	-	4,357
Other professional services	4,600	8,064	(3,464)
Equipment rentals	2,000	4,208	(2,208)
Training, conferences, dues	12,240	7,179	5,061
Communications	5,280	7,120	(1,840)
Telephone services	4,500	2,814	1,686
Postage	8,632	7,647	985
Printing and advertising	15,000	21,522	(6,522)
Credit card processing fees	-	35,280	(35,280)

Village of Essex Junction, Vermont
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ESSEX JUNCTION RECREATION AND PARKS
For the Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Recreation Programs			
Salaries- Part-time	25,764	16,042	9,722
Social security	1,971	1,227	744
Other professional services	87,658	208,533	(120,875)
Water and sewer charges	800	940	(140)
Maintenance- buildings/grounds	250	575	(325)
Rental	600	1,293	(693)
Equipment rentals	1,260	-	1,260
Training, conferences, dues	600	-	600
Postage	79	-	79
Printing and advertising	350	-	350
Supplies	23,600	36,004	(12,404)
Student special programs	3,732	-	3,732
Memorial Day parade	-	13,957	(13,957)
After School Care			
Salaries - Regular	228,381	211,890	16,491
Salaries- Part-time	153,094	186,637	(33,543)
Health insurance and other benefits	76,143	56,958	19,185
Social security	29,183	30,922	(1,739)
Retirement	24,785	26,464	(1,679)
Other professional services	17,488	28,325	(10,837)
Truck lease	24,005	2,080	21,925
Training, conferences, dues	16,600	8,494	8,106
Travel	28,845	22,248	6,597
Supplies	27,930	28,864	(934)
Gas, grease, oil	1,750	1,481	269
Preschool			
Salaries- Regular	-	176,348	(176,348)
Salaries- Part-time	174,471	31,710	142,761
Health insurance and other benefits	31,385	76,213	(44,828)
Social security	79,671	16,035	63,636
Retirement	15,748	17,399	(1,651)
Health improvement programs	17,447	-	17,447
Other professional services	-	4,569	(4,569)
Maintenance- buildings/grounds	3,333	3,500	(167)
Rental	3,072	-	3,072

Village of Essex Junction, Vermont
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ESSEX JUNCTION RECREATION AND PARKS
For the Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Training, conferences, dues	-	4,057	(4,057)
Communications	12,560	2,882	9,678
Travel	1,728	479	1,249
Supplies	4,500	3,885	615
Summer Day Camps			
Salaries- Regular	43,104	20,777	22,327
Salaries- Part-time	166,966	178,850	(11,884)
Social security	16,070	15,257	813
Other professional services	5,781	4,497	1,284
Travel	28,153	34,755	(6,602)
Supplies	13,699	18,843	(5,144)
Pool			
Salaries- Part-time	90,109	93,088	(2,979)
Social security	6,893	7,121	(228)
Other professional services	7,290	7,465	(175)
Water and sewer charges	1,988	3,990	(2,002)
Maintenance- buildings/grounds	19,683	21,127	(1,444)
Supplies	5,795	8,843	(3,048)
Concessions			
Salaries- Part-time	7,882	6,836	1,046
Social security	603	523	80
Training, conferences, dues	140	-	140
Supplies	15,824	6,882	8,942
Aquatics			
Salaries- Part-time	-	1,930	(1,930)
Social security	-	148	(148)
Other professional services	-	226,720	(226,720)
Parks & Facilities			
Salaries- Part-time	-	269	(269)
Social security	-	21	(21)
Training, conferences, dues	1,750	2,527	(777)
Parks and facilities supplies	-	5,596	(5,596)
Other expenses	-	913	(913)
	<u>1,707,975</u>	<u>2,077,302</u>	<u>(369,327)</u>
Total Operating Expenses			
	<u>\$ 3,786</u>	<u>\$ 95,434</u>	<u>\$ 91,648</u>
Operating Income			

Village of Essex Junction, Vermont
STATEMENT OF REVENUE AND EXPENSES
BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ESSEX JUNCTION RECREATION AND PARKS
For the Year Ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS			
Excess of Revenues over Expenditures - Budgetary Basis		\$ 95,434	
Depreciation		<u>(15,958)</u>	
Excess of Revenues over Expenditures - GAAP Basis		<u><u>\$ 79,476</u></u>	

Village of Essex Junction, Vermont
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Pass Through Grantor Number	Federal CFDA Number	Federal Expenditures	Expenditures to Subrecipients
U. S. Department of Transportation				
Passed through State of Vermont, Agency of Transportation				
Highway Planning and Construction - Crescent Connector	CA0315	20.205	\$ 673,826	\$ -
Highway Planning and Construction - Pearl Street Linking	CA0397	20.205	105,617	-
Highway Planning and Construction - Mansfield Stormwater	CA0462	20.205	11,103	-
			<u>790,546</u>	<u>-</u>
U.S Department of Housing and Urban Development				
Passed through State of Vermont, Agency of Community Development	07110-PG-2017	14.228	<u>40,000</u>	<u>40,000</u>
National Endowment for the Humanities				
Passed through State of Vermont, Department of Libraries Grants to States - Courier	Courier	45.310	<u>293</u>	<u>-</u>
Total Expenditure of Federal Awards			<u>\$ 830,839</u>	<u>\$ 40,000</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, 2019. 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, 2019, 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 December 16, 2019.

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.

A handwritten signature in cursive script that reads "Kittell Blamgh & Sygent".

St. Albans, Vermont
December 16, 2019



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, 2019. 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, 2019.

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.



St. Albans, Vermont
December 16, 2019

Village of Essex Junction, Vermont
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2019

Report 4

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

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

8. Village of Essex Junction, Vermont was not 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.



2 Lincoln Street
Essex Junction, VT 05452
www.essexjunction.org

MEMORANDUM

TO: Village Trustees; Evan Teich, Unified Manager
FROM: Sarah Macy, Finance Director/Assistant Manager
DATE: February 11, 2020
SUBJECT: Adoption of the FY21 Proposed Budget

Issue

The issue is whether or not the Trustees will adopt the proposed FY21 Budgets after the public hearing held on 2/11/20.

Discussion

The amounts of the proposed FY21 Village Operating Budgets are as follows:

General Fund	\$ 5,367,655
Water Fund	\$ 4,144,010
Wastewater Fund	\$ 2,187,312
Sanitation Fund	\$ 568,048
Recreation Programs Fund	\$ 1,947,162

The amounts of the proposed FY21 Capital Fund Budgets are as follows:

General Fund Capital Reserve	\$ 541,025
Rolling Stock Fund	\$ 156,195
Water Fund Capital Reserve	\$ 307,354
WWTF Capital Reserve	\$ 251,457
Sanitation Fund Capital Reserve	\$ 152,000
Recreation Capital Reserve	\$ 112,455

Cost

The estimated tax rate to support the General Fund Budget is \$0.3278. This is an increase of 2.26% from the FY20 rate. The utility rates to support the enterprise funds budgets are estimated to increase by 7.23%.

Recommendation

Staff recommends the Trustees adopt the various FY21 budgets in the amounts listed above.

**VILLAGE OF ESSEX JUNCTION
BOARD OF TRUSTEES
MINUTES OF MEETING
January 28, 2020**

TRUSTEES PRESENT: Andrew Brown (arrival at 7:10 PM); George Tyler; Raj Chawla; Amber Thibeault; Dan Kerin

ADMINISTRATION and STAFF: Evan Teich, Unified Manager; Sarah Macy, Finance Director/ Assistant Manager; Brad Luck, Parks & Recreation Director

OTHERS PRESENT: Irene Wrenner

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

Mr. Tyler called the meeting to order at 6:30 p.m. and led the assemblage in the Pledge of Allegiance.

2. **AGENDA ADDITIONS/ CHANGES**

Mr. Teich added a letter regarding the Essex Sting Basketball Club to the reading file as item 7g.

3. **APPROVE AGENDA**

RAJ CHAWLA made a motion, and AMBER THIBEAULT seconded, that the Trustees approve the agenda as amended. VOTING: 4-0; motion carried.

4. **PUBLIC TO BE HEARD**

a. **Comments from public on items not on the agenda.**

There were no comments from the public at this time.

5. **BUSINESS ITEMS**

a. **Work session on FY2021 operating budget**

Mr. Brown arrived during this discussion at 7:10 PM

Ms. Macy discussed the changes made to the FY21 budget since the all-day budget meeting, including decreased revenue from License and Zoning fees; increased hours for the Community Relations Coordinator position; and increased computer expenses at EJRP because a proposed reduction was taken twice. She also explained changes in Transfers and Miscellaneous Expenditures to the Capital Fund; from the Rolling Stock; to EJRP capital; and to the Fire department. She said, without further changes, the budget increase from FY2020 is 4.49% and annual taxes for a \$280,000 home would increase to \$28.85. She invited the Trustees to discuss potential cuts to the budget so the increase from the previous year is not as large. Ms. Macy also asked the Trustees to discuss additional items that had been identified as operating budget needs by the Buildings Manager and Public Works Director, since the budget day - a Brownell Library roof evaluation and an electrical distribution project.

The Trustees discussed multiple strategies for decreasing the budget and talked about the additional items presented that were not already in the budget.

- Ms. Thibeault wondered what would happen if the transfer to the Capital Fund decreased from 15% to 10%. Ms. Macy explained that this would change the budget increase to 4.4% with a \$24 increase to the average home. Mr. Tyler, Ms. Thibeault and Mr. Chawla talked about the eventual risk of not having enough funding for capital projects if the transfer goes to only moving 8%-10% to capital. The Trustees decided to keep this change to 10% for FY21.
- The Trustees acknowledged the importance of the \$80K one-time air pack filling station expense for the fire department, which was the biggest increase in the budget since budget day.

- Regarding the additional items to be considered for the budget, Ms. Thibeault pointed out that it is challenging to have these come so late in the budget process. She noted that a study and discussion of the electrical project was not presented to the Trustees. Mr. Chawla added that the Brownell Library roof project was not included in the buildings report.
- Mr. Chawla wondered if less money should be moved to rolling stock and Ms. Macy suggested making reducing this line item by \$5000 would be reasonable.
- Ms. Macy suggested that the Trustees could decide to bring the Community Development Legal funds to \$6000 instead of \$12000, which would still be an increase from FY20 actual and should suffice. The Trustees agreed with this strategy.
- Mr. Tyler discussed with Mr. Luck whether or not they should cut back on the community events line. Mr. Luck talked about the politics related to cutting arts and culture from a budget which, in his opinion, could define a board. The Trustees decided to not make cuts to this line.
- The Trustees discussed how any reduction in paving would not change the Village tax rate.

Ms. Thibeault began a discussion about Village revenue and fee structures. She pointed out that the Village's \$25 zoning compliance certificate is \$75 less than Colchester's fee, suggesting that more equitable fee structures should be adopted. Mr. Kerin said that increased enforcement of fines should be considered. Mr. Chawla and Mr. Brown talked about apartment code enforcement practices and the possibility of a rental registry requirement passing from the legislature. Mr. Teich suggested that it would be reasonable to add \$5000 to the fees revenue line and would provide a fee study to the Trustees for discussion at a future meeting.

Mr. Luck discussed the history of EJRP's capital plan. He shared how it has been funded over the past 18 years up to the current funding strategy. He said that the EJRP capital plan is currently funded by the Village of Essex Junction by a calculation based on a penny-on-the-tax-rate formula. He explained how the FY21 capital funds would be spent on multiple projects. Mr. Brown expressed his disagreement with EJRP's Maple street sign strategy, pointing out its multi-year expense and the proliferation of signs if the Village proceeds with establishing a municipal sign as well. The Trustees decided to keep funding for the EJRP sign in the budget because it would need to go through the Planning Commission and gain approval from the Trustees in order to be implemented. Mr. Luck also discussed using the Pool Bond payment, which concludes in FY20, of \$107K annually for EJRP's large capital projects. The Trustees considered keeping this \$107K allocation in the budget beyond the Pool Bond but decided not to for FY21, because of the urgent one-time \$80K expense to the fire department. Mr. Luck outlined the imminent, big EJRP capital projects that would have been funded by this money, including resurfacing the pool, fixing roofs and fixing the Maple Street parking lot. Mr. Brown stressed the importance of starting to save for these big projects. Mr. Chawla urged Trustees to consider leaving the \$107K investment, then making the case to voters that the \$80k to the fire department is urgent and a one-time expense. Mr. Teich and Ms. Macy cautioned that increasing the budget this much could negatively affect the tax rate merger process, if the merger passes this year.

The Trustees discussed how to address capital project equity next year and into the future, considering the unique capital projects in Fire, EJRP, Buildings, Roads, etc. Mr. Tyler pointed out that the penny-on-the-tax-rate economic tax will sunset and a new strategy will need to be defined in the next budget season. Mr. Brown noted that the \$80k investment into the Fire Department capital can be allocated to a different department next year, perhaps to EJRP capital projects. Ms. Macy said that the Trustees might want to consider including the buildings capital needs into the general capital plan. Mr. Tyler brought up the Special Tax District possibilities being discussed with the merger planning and potential revenue if a Local Options Tax is adopted.

b. Approve FY2021 operating budget

Ms. Macy summarized the FY21 operating budget, highlighting changes to budget day:

- A change the capital plan allocation to 10% this year;
- A decrease in transfer to the rolling stock fund by \$5K;
- A new Sidewalk Plow replacement strategy, which moved up 2 years but does not negatively affect the budget's bottom line;
- No change to the EJRP program budget, which is 100% subsidized by fees;
- No change to the Senior Center budget;
- A slight change in the Water, Sewer and Sanitation budget, resulting from water costs, capital and general personnel increases, as well as an increase to Global Foundries sale of water. The Trustees discussed the implementation of metered water and the start-up of using new online software for water and sewer billing with usage data accessible by billed water and sewer users. Mr. Chawla urged staff to be clear about how the third party in this arrangement will be using the data the Village will need to share with them, within this arrangement. Mr. Teich noted that the Wastewater Treatment Facility Tri-Town budget was approved for FY21 with increases for sludge maintenance and transfers to capital. He also talked about a resolved equipment defect issue at the facility.

Ms. Macy noted that the changes to the general fund result in a 3.93% overall budgetary increase, a \$202,741 increase from FY20, which results in taxes on an average household of \$20.28

GEORGE TYLER made a motion, and AMBER THIBEAULT seconded, that the Trustees approve the FY21 Budget as edited and worked on tonight. VOTING: 5-0; motion carried.

c. Warn public hearing for FY2021 operating budget

GEORGE TYLER made a motion, and AMBER THIBEAULT seconded, that the Trustees warn a public hearing for the fiscal year 2021 proposed budgets and capital programs for the Village of Essex Junction to be held Tuesday, February 11, 2020 at 6:30 at 2 Lincoln Street. VOTING: 5-0; motion carried.

d. *Update on public union contract negotiations – Evan Teich

This agenda item took place under 7a.

e. **Discuss evaluation of a public employee

This agenda item took place under 7b

6. CONSENT ITEMS

AMBER THIBEAULT made a motion, and DAN KERIN seconded, that the Trustees to approve the Consent agenda:

- a. Approve minutes: : January 14, 2020
- b. Check Warrant #17182—01/17/2020; #17183—01/24/2020

VOTING: 5-0; motion carried.

READING FILE

a. Board Member Comments

- Mr. Tyler noted his appreciation of the email from Ms. Downey and the Memo from Mr. Pierce.
- Mr. Brown pointed out that both meetings scheduled for 1/3/20 will be at the Highschool.
- Mr. Teich noted that staff are working on a 2 Lincoln staffing strategy. He also mentioned a recent policing incident and a budget discussion with the governor.

b. Email from Bridget Downey-Meyer re: Gather at the Table

c. Memo from Robin Pierce re: Village Center Development

- d. Essex No. 19 Hydroelectric Project (FERC No. 2513) Relicensing Pre-Application Document Information Questionnaire
- e. Email from Charles Baker re: I89 Study initial public meetings
- f. Upcoming meeting schedule

7. **EXECUTIVE SESSION**

- a. ***An executive is anticipated for labor relations agreements with employees**

ANDREW BROWN made a motion, and **DAN KERIN** seconded, that the Trustees make the specific finding that premature general public knowledge of the Village's position concerning ongoing contract negotiations and labor relations agreements with employees would place the Village at a substantial disadvantage AND that the Trustees enter into executive session to discuss contracts and labor relations agreements with employees pursuant to 1 V.S.A. § 313(a)(1)(A) and 1 V.S.A. § 313(a)(1)(B), to include the Unified Manager. VOTING: 5-0; motion carried at 8:30 PM.

- b. ****An executive session is anticipated to discuss the evaluation of a public employee**

ANDREW BROWN made a motion, and **GEORGE TYLER** seconded, that the Trustees enter into executive session to discuss the evaluation of a public employee in accordance with 1 V.S.A. Section 313(a)(3). VOTING: 5-0; motion carried at 8:31 PM.

DAN KERIN made a motion, and **RAJ CHAWLA** seconded, that the Trustees close executive session. VOTING: 5-0; motion carried at 9:40 PM.

ADJOURN

DAN KERIN made a motion, and **RAJ CHAWLA** seconded, that the Trustees adjourn the meeting. VOTING: 5-0; motion carried at 9:40 PM

Respectfully Submitted,
Cathy Ainsworth

Memorandum

To: Evan Teich, Unified Manager and the Selectboard
From: Dennis E. Lutz, P.E., Public Works Director
Aaron Martin, P.E., Utilities Director/Town Engineer
Rick Jones, Village highway Superintendent
Subject: 2020 Certificate of highway Mileage
Date: February 04, 2020

Issue:

The issue is whether or not the Village Trustees will sign the 2020 Certificate of Highway Mileage.

Discussion:

Taft Street is a Class 3 road located off of VT RT 15, (Main Street), within the Village of Essex Junction. The small 307.1-Foot extension off of the cul de sac of Taft Street was constructed in accordance with the Village of Essex Junction Land Development Code, and accepted by the Trustees on Tuesday, February 26, 2019, minutes attached. The following road mileage will be added to this year's Highway Certificate as a Class 3 highway:

Taft Street (+) 0.058 miles

Costs:

Based on last year's State road subsidy, it is estimated that the adjusted mileage will add the following revenue.

Add 0.058 miles of Class 3 @ \$1,574.451/mile = \$91.32

Recommendation:

It is recommended that the Village Trustees sign the 2020 Certificate of Highway Mileage.



State of Vermont

Division of Policy, Planning and Intermodal Development - Mapping Section

219 North Main Street

Barre, VT 05641

<http://vtrans.vermont.gov>

Agency of Transportation

Telephone: 802-622-1289

Email: Kerry.Alley@vermont.gov

Chair, Board of Trustees
Essex Junction Village, c/o Village Clerk
2 Lincoln St
Essex Junction, VT 05452-3154

January 2020

TO: TOWN / CITY / VILLAGE CLERK AND SELECTBOARD / ALDERMEN / TRUSTEES

Enclosed is your 2020 **Certificate of Highway Mileage**. This Certificate must be completed in order to determine your town's share of state aid for town highways for Fiscal Year 2021, and to ensure that your Town Highway Map remains current. Please note there will be no additional opportunities to submit town highway changes before the 2020 statutory deadline for mapping all Class 1, 2, 3 and 4 Town Highways and Legal Trails, as specified in 19 V.S.A. § 305(c).

Changes in mileage or highway classification, including any additions, alterations, or discontinuances made by your selectboard this past year, should be entered on this certificate. If there are changes that occurred before this past year that we have not shown on the Town Highway Map, please let us know so we can update our maps.

In filling out the Mileage Certificate, it is important to:

- >> Enter mileage and classification changes on PART I and PART II of the Certificate.
- >> Provide supporting documentation sufficient for the Mapping Section to:
 - Map the change
 - Verify the mileage
 - Demonstrate the change was made according to State statute
- >> If you have no changes, you may simply check the box in PART II of the Certificate.
- >> Always sign Part III - Town Clerk, Selectmen, etc.

Please refer to the enclosed instructions, checklist, and guidelines as needed. We have also included a reduced size copy of your current Town Highway Map and a Certificate of Completion and Opening should you need it to document new town roads. Additional information and copies of these enclosures can be found at: <https://vtrans.vermont.gov/planning/maps/mileage-certificates>.

To effectively process all the mileage certificates in a timely manner and to assure the completion of the mileage summaries, it is important that towns submit the certificates on time. **Certificates must be postmarked on or before February 20, 2020. Certificates that are postmarked after February 20, 2020 may not be processed.**

After the Agency has approved and signed the certificate, we will send you a copy. Please contact me if you have any questions.

Sincerely,

Kerry Alley

Kerry Alley
Mileage Certificate Specialist

Enclosures

Received

JAN 10 2020

Public Works



District 5
Certcode 0406-1

CERTIFICATE OF HIGHWAY MILEAGE
YEAR ENDING FEBRUARY 10, 2020

Fill out form, make and file copy with the Town Clerk, and mail **ORIGINAL**, before February 20, 2020 to:
Vermont Agency of Transportation, Division of Policy, Planning and Intermodal Development, Mapping Section
219 N. Main Street, Barre, VT 05641.

We, the members of the legislative body of **ESSEX JCT. VILLAGE** in **CHITTENDEN** County
on an oath state that the mileage of highways, according to Vermont Statutes Annotated, Title 19, Section 305,
added 1985, is as follows:

PART I - CHANGES TOTALS - Please fill in and calculate totals.

<i>Town Highways</i>	<i>Previous Mileage</i>	<i>Added Mileage</i>	<i>Subtracted Mileage</i>	<i>Total</i>	<i>Scenic Highways</i>
Class 1	5.013			5.013	0.000
Class 2	2.006			2.006	0.000
Class 3	27.95	0.058		28.008	0.000
State Highway	0.600			0.600	0.000
Total	35.569			35.627	0.000
* Class 1 Lane	1.289				
* Class 4	0.00				0.000
* Legal Trail	0.00				

* Mileage for Class 1 Lane, Class 4, and Legal Trail classifications are NOT included in total.

PART II - INFORMATION AND DESCRIPTION OF CHANGES SHOWN ABOVE.

1. **NEW HIGHWAYS:** Please attach Selectmen's "Certificate of Completion and Opening".

Taft Street (Sta. 8+97.6 to Sta. 12+04.7)

2. **DISCONTINUED:** Please attach SIGNED copy of proceedings (minutes of meeting).

3. **RECLASSIFIED/REMEASURED:** Please attach SIGNED copy of proceedings (minutes of meeting).

4. **SCENIC HIGHWAYS:** Please attach a copy of order designating/discontinuing Scenic Highways.

IF THERE ARE NO CHANGES IN MILEAGE: Check box and sign below. [].

PART III - SIGNATURES - PLEASE SIGN.

Selectmen/ Aldermen/ Trustees Signatures:

T/C/V Clerk Signature:

Date Filed:

Please sign **ORIGINAL** and return it for Transportation signature.

AGENCY OF TRANSPORTATION APPROVAL: Signed copy will be returned to T/C/V Clerk.

APPROVED:

DATE:

Representative, Agency of Transportation

Vermont Statutes Annotated

19 V.S.A. § 305. Measurement and inspection

§ 305. Measurement and inspection

(a) After reasonable notice to the selectboard, a representative of the agency may measure and inspect the class 1, 2, and 3 town highways in each town to verify the accuracy of the records on file with the agency. Upon request, the selectboard or their designee shall be permitted to accompany the representative of the agency during the measurement and inspection. The agency shall notify the town when any highway, or portion of a highway, does not meet the standards for its assigned class. If the town fails, within one year, to restore the highway or portion of the highway to the accepted standard, or to reclassify, or to discontinue, or develop an acceptable schedule for restoring to the accepted standards, the agency for purposes of apportionment under section 306 of this title shall deduct the affected mileage from that assigned to the town for the particular class of the road in question.

(b) Annually, on or before February 10, the selectboard shall file with the town clerk a sworn statement of the description and measurements of all class 1, 2, 3, and 4 town highways and trails then in existence, including any special designation such as a throughway or scenic highway. When class 1, 2, 3, or 4 town highways, trails, or unidentified corridors are accepted, discontinued, or reclassified, a copy of the proceedings shall be filed in the town clerk's office and a copy shall be forwarded to the agency.

(c) All class 1, 2, 3, and 4 town highways and trails shall appear on the town highway maps by July 1, 2015.

(d) At least 45 days prior to first including a town highway or trail that is not clearly observable by physical evidence of its use as a highway or trail and that is legally established prior to February 10, 2006 in the sworn statement required under subsection (b) of this section, the legislative body of the municipality shall provide written notice and an opportunity to be heard at a duly warned meeting of the legislative body to persons owning lands through which a highway or trail passes or abuts.

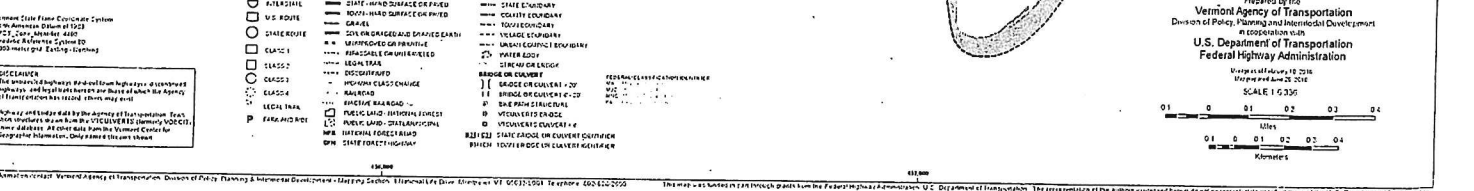
(e) The agency shall not accept any change in mileage until the records required to be filed in the town clerk's office by this section are received by the agency. A request by a municipality to the agency for a change in mileage shall include a description of the affected highway or trail, a copy of any surveys of the affected highway or trail, minutes of meetings at which the legislative body took action with respect to the changes, and a current town highway map with the requested deletions and additions sketched on it. A survey shall not be required for class 4 town highways that are legally established prior to February 10, 2006. All records filed with the agency are subject to verification in accordance with subsection (a) of this section.

(f) The selectboard of any town who are aggrieved by a finding of the agency concerning the measurement, description, or classification of a town highway may appeal to the transportation board by filing a notice of appeal with the executive secretary of the transportation board.

(g) The agency shall provide each town with a map of all of the highways in that town together with the mileage of each class 1, 2, 3, and 4 highway, as well as each trail, and such other information as the agency deems appropriate.

Excerpt of 19 V.S.A. § 305 - *Measurement and inspection* from Vermont Statutes Online located at – <https://legislature.vermont.gov/statutes/section/19/003/00305>

December 2019

[illegible]

community. Ms. Houghton, Ms. Thibeault, Ms. Clemens and Mr. Tyler also acknowledged the importance of considering resident perceptions and educating the community.

- ❖ Mr. Brown requested comparison studies of real examples of successful, similarly modeled projects to review.
- ❖ Ms. Haney confirmed with Mr. Pierce that the CCRPC reviewed this design in consideration of the new Railway Ave. design and determined that the two projects would be mutually beneficial.
- ❖ Ms. Clemens confirmed that the design includes calculations for large trucks.
- ❖ Ms. Houghton asked if the models calculated time lost for train stoppage. Ms. Gibson shared that a train stoppage calculation was not included in the intersection model. Mr. Tyler suggested that, because the traffic stop for trains would only be on one of the roads vs. the current full-intersection stop, there would be time savings within this model.

The Trustees clarified traffic and pedestrian flow within the new design.

- ❖ Ms. Haney verified that there will be no light to turn onto the Crescent Connector.
- ❖ Ms. Houghton asked how vehicular traffic would navigate around the intersection to Main St. and acknowledged the benefits of pedestrian safety in this design
- ❖ Mr. Chaula confirmed with Ms. Gibson that there should be a decrease in crashes because of the smaller intersection.
- ❖ Mr. Tyler and Ms. Haney were impressed that the design could cut wait time in half for up to 30,000 commuters each day.

Ms. Clemens pointed out that the Design Five Corners overview should include more economic development studies and was disappointed with its emphasis on traffic. Mr. Chaula stressed the importance of conducting outreach to businesses about parking and bike flow. All Trustees commented on the importance of engaging in conversations with businesses and they determined that addressing economic development should be a priority in this process. Ms. Haney suggested pursuing a downtown designation for the Village Center, to expand opportunities for businesses. Mr. Sargent pointed out that improved traffic flow and increased pedestrian opportunities should improve economic vitality.

MOTION by Elaine Haney, SECOND by Lori Houghton, that the Trustees approve the Design Five Corners Study and ask Staff and the Planning Commission to have it included in the new Municipal Plan of 2019. Voting: unanimous (5-0); motion carried.

6. BUSINESS ITEMS

a. Adopt Warning for Village Annual Meeting

Mr. Tyler read the Warning for Village Annual meeting for April 3 & 9, 2019.

MOTION by Elaine Haney, SECOND by Andrew Brown, that the Trustees adopt the Warning for Village of Essex Junction Annual Meeting for April 3 & 9, 2019. Voting: unanimous (5-0); motion carried.

b. Consider conditional adoption of road, sidewalk and utility infrastructure on Taft Street

Mr. Jutras presented the issue of adopting, from the Center for Technology, Essex (CTE), a portion of the road, sidewalk, utility infrastructure and stormwater pond on Taft Street as outlined in the attached Plan and with conditions. He suggested that this takeover could benefit the Village's successful collaboration with the school system. The conditions of this arrangement would be that

the CTE complete work on the property by June 30, 2019 or the Village will complete the work and file a lien on the house parcels.

MOTION by Andrew Brown, SECOND by Lori Houghton, that the Trustees conditionally approve adoption of the road, sidewalk and utility infrastructure for the portion of Taft Street shown in the attached Map subject to the requirements outlined in 2 above. *Voting: unanimous (5-0); motion carried.*

c. Approval to apply for Biosolids Land Application Permit transfer—Jim Jutras

Mr. Jutras presented the issue of whether the Village of Essex Junction will apply as a permittee for a biosolids land application. All biosolids have been managed under a contract between Casella Organics and the Chittenden Solid Waste District (CSWD). He explained that, under this Land Application Permit Transfer, the new contract with Casella will not include land application of biosolids. Instead, land application will be directly with the Whitcomb farm operation and Farr farms.

Ms. Haney asked if the legislative bills which would ban biosolids, but so far have never moved forward, could pose a risk to this arrangement. Mr. Jutras suggested that a ban is not likely because recycled nutrients are beneficial to farms, are a local solution and are used in many products.

MOTION by Dan Kerin, SECOND by Andrew Brown, that the Trustees support the application to the Agency of Natural Resources to transfer the biosolids land application permit from Casella Organics to the Village of Essex Junction, and then staff is authorized to negotiate the relevant land application agreements with the participating farm partners. *Voting: unanimous (5-0); motion carried.*

d. Approval of Chittenden Solid Waste District Sludge Management participation agreement—Jim Jutras

Mr. Jutras presented the issue of whether to sign the CSWD- Essex Junction Participation agreement for sludge and biosolids management. Casella organics' contract with CSWD was negotiated and authorized without the Essex Junction land application program included, commencing in 2019. Mr. Jutras explained that the Wastewater Treatment Facility (WWTF) would prefer, within the new participation agreement, to engage with Chateaugay NY Grasslands management as opposed to landfilling biosolids. This would preserve the Coventry VT landfill's space and extend its life.

MOTION by Elaine Haney, SECOND by Dan Kerin, that the Trustees to authorize the Unified Manager to sign the CSWD Essex Junction participation agreement pending favorable legal review. *Voting: unanimous (5-0); motion carried.*

e. Approval of Green Mountain Power Flexible Load Management Innovative Pilot Program agreement—Jim Jutras

Mr. Jutras presented the issue of whether to participate in the Green Mountain Power (GMP) Flexible Load Management Innovative Pilot program. This program would reduce peak demand on the electric grid through voluntary curtailment of electric use. He explained that GMP would notify

CERTIFICATE of COMPLETION and OPENING
of a HIGHWAY for PUBLIC TRAVEL

VTrans Use Only
Certificate Year: _____
Highway Class: _____
Town Highway #: _____
Mileage: _____

SUSAN McNAMARA - Hill VILLAGE Clerk of the VILLAGE of
(Clerk's Name) (City/Town/Village) (City/Town/Village)
ESSEX Junction, Vermont.
(City/Town/Village Name)

Pursuant to Title 19, V.S.A., Chapter 7, this is to certify that the following described section of Class _____
Highway in the VILLAGE of ESSEX Junction was COMPLETED AND OPENED (1,2,3 or 4)
(City/Town/Village) (City/Town/Village Name)
FOR PUBLIC TRAVEL on FEBRUARY 26, 2019.
(Month - Day) (Year)

DESCRIPTION OF RIGHT OF WAY: **Taft Street**
(Include road name and intersecting town highway numbers) (Sta. 8+97.6 to 12+04.7)

Beginning at the dead end portion of Taft Street, (TH# 505), extending from the terminus
of the existing road, for a distance of approximately 307.1 (0.058 miles). See attached
deed for further description.

and as shown on a Highway Map of the VILLAGE of ESSEX Junction,
(City/Town/Village) (City/Town/Village Name)
dated _____, _____, and filed in Book _____ on page _____ of the Records of
(Month - Day) (Year) (Book #) (Page #)
the VILLAGE of ESSEX Junction by the VILLAGE Clerk of said VILLAGE
(City/Town/Village) (City/Town/Village Name) (City/Town/Village) (City/Town/Village)
incorporated herein by reference and attested to on said map by said VILLAGE Clerk.
(City/Town/Village)

Dated at _____, County of _____ and State of Vermont,
(City/Town/Village Name) (County Name)
this _____ day of _____, A.D., _____
(Date - Day) (Date - Month) (Date - Year)

(Selectman/Alderman/Trustee Signature)

(Selectman/Alderman/Trustee Signature)

(Selectman/Alderman/Trustee Signature)

(Selectman/Alderman/Trustee Signature)

(Selectman/Alderman/Trustee Signature)

(Selectman/Alderman/Trustee Signature)

BOARD
OF
SELECTMEN,
ALDERMAN,
or TRUSTEES

(Manager/Mayor Signature)
and the Manager/Mayor of the City/Town/Village of _____
(City/Town/Village Name)

_____, VERMONT
(City/Town/Village Name) (Month - Day) (Year)

THE ABOVE IS A TRUE COPY OF THE DESCRIPTION OF CLASS _____ HIGHWAY COMPLETED AND OPENED
FOR PUBLIC TRAVEL, RECORDED IN BOOK _____ ON PAGE _____ OF THE _____ RECORDS
(Book #) (Page #)
OF THE _____ OF _____ ON THE _____ DAY OF _____,
(City/Town/Village) (City/Town/Village Name) (Date - Day) (Date - Month)
_____, AT _____ O'CLOCK, _____ M.
(Date - Year) (Time) (A or P)

ATTEST: _____
(Clerk's Name)
CLERK OF _____, VERMONT
(City/Town/Village) (City/Town/Village Name)

IRREVOCABLE OFFERS OF DEDICATION

This Agreement, is made and entered into by and between CTE Corporation, a Vermont nonprofit corporation (hereinafter referred to as "Owner"), and the Village of Essex Junction, a Vermont municipality situated in Chittenden County, Vermont (hereinafter referred to as "Municipality").

WITNESSETH:

WHEREAS, Essex Community Educational Center Union School District No. 46 conveyed to the Owner a 9.98 acre tract of land located at the north end of Taft Street in the Municipality, by Warranty Deed dated February 9, 2009, recorded in Book ____ at Page ____ of the Essex Land Records (the "Property"); and

WHEREAS, the Municipality's Planning Commission has approved a final subdivision plat for the Property entitled "Final Plat, U-46 School District Center for Technology Essex" prepared by Krebs & Lansing Consulting Engineers, dated October 10, 2008, last revised February 18, 2009, to be recorded in the Essex Land Records; and

WHEREAS, the final plat approval requires that the Owner convey to the Municipality (a) a right of way for an extension of Taft Street, together with related access, stormwater, drainage and utility easements, and (b) utility easements for existing water mains located on the Property, together with pedestrian and access easements, all as depicted on the aforesaid final subdivision plat; and

WHEREAS, the above described lands and/or interests therein are to be dedicated to the Municipality free and clear of all encumbrances; and

WHEREAS, the Owner has delivered to the Municipality appropriate forms of deeds of conveyance for the above-described land and/or interests therein;

NOW, THEREFORE, in consideration of the final plat approval of the Municipality's Planning Commission and for other good and valuable consideration, it is covenanted and agreed as follows:

1. The Owner shall deliver to the Municipality along with this Offer of Dedication two separate deeds of conveyance for (a) the right of way for the extension of Taft Street and the related easements and (b) for the utility easements for the existing water mains and related easements, unexecuted copies of which are attached hereto as Exhibits A and B, said delivery constituting formal Offers of Dedication to the Municipality to be held by the Municipality until the acceptance or rejection of said Offers of Dedication by the Municipality.

2. The Owner agrees that said formal Offers of Dedication are irrevocable and separable, and can be accepted by the Municipality at any time. Owner further agrees that the

Municipality can accept any of the deeds of conveyance at any time, without obligating the Municipality to accept the other offered deeds.

3. This Irrevocable Offer of Dedication shall run with the land and shall be binding upon all assigns, grantees, and/or successors of the Owner and upon all successors and assigns of Municipality.

Dated this 5th day of March, 2009.

CTE Corporation

By Kathleen A. Finck
Kathleen A. Finck, Its President
and Duly Authorized Agent

STATE OF VERMONT
CHITTENDEN COUNTY, SS.

At Essex in said County and State on this 5th day of March, 2009, personally appeared, Kathleen A. Finck, the President and duly authorized agent of CTE Corporation, and she acknowledged this instrument, by her sealed and subscribed, to be her free act and deed and the free act and deed of CTE Corporation.

Before me, Zamary
Notary Public
My Commission Expires: February 10, 2011

Dated this 5 of March, 2009.

Village of Essex Junction

By D. A. Crawford
Its Duly Authorized Agent

STATE OF VERMONT
CHITTENDEN COUNTY, SS.

At Essex Junction in said County and State on this 5th day of March, 2009, personally appeared David A. Crawford, the Village Manager and duly authorized agent of the Village of Essex Junction, and he/she acknowledged this instrument, by him/her sealed and subscribed, to be his/her free act and deed and the free act and deed of the Village of Essex Junction.

Before me, Patricia A. Benoit
Notary Public
My Commission Expires: February 10, 2011

WARRANTY DEED

KNOW ALL PERSONS BY THESE PRESENTS THAT CTE CORPORATION, a Vermont Educational Corporation with a place of business in Essex Junction, County of Chittenden and State of Vermont, Grantor, in consideration of ten dollars and other good and valuable consideration paid to its full satisfaction by **JOHN MADDALENA**, of the Town of Essex, County of Chittenden and State of Vermont, Grantee, by these presents do freely **GIVE, GRANT, SELL, CONVEY and CONFIRM** unto the said Grantee, **JOHN MADDALENA**, and his heirs and assigns, forever, a certain parcel of land situated in the Town of Essex, County of Chittenden and State of Vermont, described as follows, viz:

Being a portion of the land and premises with newly constructed dwelling house thereon conveyed to CTE Corporation by Warranty Deed of Essex Community Educational Center Union School District No. 46 dated February 9, 2009 and recorded February 19, 2009 in Book 768, Pages 339-341 of the Town of Essex Land Records and being more particularly described as follows:

Being Lot 2A as depicted on a survey plat entitled "Final Plat Lands of CTE Corporation, Taft Street, Village of Essex Junction," dated March 19, 2015 by Krebs & Lansing Consulting Engineers, Inc., recorded in Map Slide ____ of the Town of Essex Land Records.

Said lands and premises are subject to and have the benefit of easements, conditions and rights of way set forth on said plan.

Said lands and premises are subject to the terms and conditions contained and described in "Irrevocable Offers of Dedication from CTE Corporation to Village of Essex Junction" dated March 5, 2009 recorded in Book 770, Page 304 of the Town of Essex Land Records, said Irrevocable Offers of Dedication including but not limited to "Area of new public road right of way (including 15' wide strip) 14,241 s.f. (0.327 ac)" as depicted on the Survey which public road right of way includes a cul-de-sac.

The herein Grantor reserves from this conveyance for the benefit of the Village of Essex Junction an easement for drainage and for the installation, maintenance, renewal, repair and replacement of utilities within the easement area eight feet (8') in width in and along the generally easterly and northerly

side line of said Lot 3 as depicted on the Survey. Grantees, their heirs and assigns, shall not place any structures or improvements, or place fill materials or otherwise change the grade of said area within said easement area without written approval of the Village of Essex Junction.

The within described land and premises is conveyed subject to terms and conditions of State of Vermont, Agency of Natural Resources, Department of Environmental Conservation Wastewater System and Potable Water Supply Permit #WW-4-3227 dated January 15, 2009.

Said lands and premises are commonly known and designated as 28 Taft Street, Essex Junction, Vermont.

Reference is hereby made to the above mentioned instruments, the records thereof, the references therein made, and their respective records and references, in further aid of this description.

TO HAVE AND TO HOLD said granted premises, with all the privileges and appurtenances thereof, to the said Grantees, **JOHN MADDALENA**, and his heirs and assigns, to their own use and behoof forever;

And the said Grantor, for itself and its successors and assigns, do covenant with the said Grantee, and his heirs and assigns, that until the ensealing of these presents it is the sole owner of the premises, and has good right and title to convey the same in manner aforesaid, that they are **FREE FROM EVERY ENCUMBRANCE**; except as aforesaid.

And Grantor hereby engages to **WARRANT AND DEFEND** the same against all lawful claims whatsoever, except as aforesaid.

IN WITNESS WHEREOF, I hereunto set my hand and seal this 23 day of July, 2019.

LAW OFFICES OF
FRED V. PEET, P.C.
55 PATCHEN ROAD
SOUTH BURLINGTON,
VERMONT
05403
TEL.: (802) 860-4767

CTE CORPORATION

By: 
Its Duly Authorized Agent

STATE OF VERMONT
CHITTENDEN COUNTY, SS.

At Williston, this 23 day of July, 2019, Robert Travers,
duly authorized agent of **CTE CORPORATION**, personally appeared, and
acknowledged this instrument, by him sealed and subscribed, to be his free act and
deed and the free act and deed of **CTE CORPORATION**.

[SEAL]

Before me:

Tara L MacAskill

Notary Public

Commission Expires:

1/31/21

Commission No. _____



Essex, Vermont Town Clerk's Office
AUG 06, 2019 12:16 PM
Received for record and recorded in
book: 1017 on page: 462 - 464
Of Essex Land Records
Attest: Susan McNamara-Hill
Town Clerk

LAW OFFICES OF
FRED V. PEET, P.C.
55 PATCHEN ROAD
SOUTH BURLINGTON,
VERMONT
05403
TEL: (802) 860-4767

ACKNOWLEDGEMENT
Return Received (including
Certificates and, if Required
Act 250 Disclosure Statement)
PTR # 20190249
Signed Susan McNamara-Hill, Town Clerk
Date: AUG 06, 2019

**VILLAGE OF ESSEX JUNCTION
APPLICATION TO CLOSE OR OBSTRUCT A STREET
FOR A COMMUNITY EVENT**

I/we do hereby make application, as required by the Village of Essex Junction, VT, to close or obstruct a Village street.

CONDITIONS:

1. Provide a detailed site plan and/or aerial view of the street(s) to be closed or obstructed. Return the site plan with your completed application sixty (60) days in advance of the event to the Village Office, 2 Lincoln Street, Essex Junction, VT 05452 or admin@essexjunction.org. It requires final approval from the Village Trustees.
2. Obtain pre-approval from the Essex Police Department (878-8331) and Essex Junction Fire Department (878-6958) regarding the plans which must include provision for emergency access. Work with the Essex Junction Public Works Department (878-6942 or 878-6944) to obtain road signs to warn drivers of road closing.
3. Maintain a twelve (12) foot clear road in the center of the street in case of emergency.
4. Remove any obstructions immediately if emergency vehicles need to use the street.

Street(s) to be closed:

Maple Street from Mansfield Avenue to Rivendell Avenue.

Purpose: To hold the annual Essex Junction Little League Opening Day parade.

Date(s): Saturday, May 2, 2020

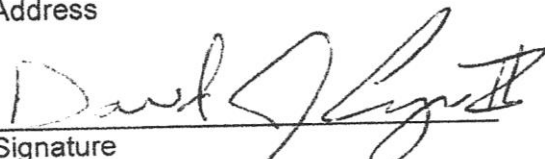
Hours: from 9:30 a.m. to 10:00 a.m.
(including set up and tear down)

David Angus, II EJLL Vice President
Name of Organizer (please print)

Essex Junction Little League
Organization/Event Name

15 Hayden Street, Essex Jct. Phone: Home (802) 879-1646 Work (802) 399-2260
Address

Cell (802) 735-3555 (required on site)


Signature

FOR COMPLETION BY VILLAGE STAFF

Public Works Date approved 2-5-2020 Approved by: RVG
Comment: _____

Police Dept. Date approved 02/15/20 Approved by: R. HONGER
Comment: _____

Fire Dept. Date approved 2/6/2020 Approved by: C. GABRIEL
Comment: _____

Municipal Manager: _____ Date approved _____

02/03/20
08:43 am

Town of Essex / Village of EJ Accounts Payable
Check Warrant Report # 17184 Current Prior Next FY Invoices For Fund (GENERAL FUND)
For Check Acct 01(GENERAL FUND) All check #s 01/31/20 To 01/31/20 & Fund 2

Page 1 of 5
HPackard

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
05290	ADVANCE AUTO PARTS	01/23/20 HYDRAULIC HOSE-BULK etc 552002355523	210-43110.432 R&M Services - Vehicles	106.26	27113	01/31/20
05290	ADVANCE AUTO PARTS	01/24/20 WIPER BLADE-24" 1 EAXFI 552002430739	210-43110.432 R&M Services - Vehicles	9.37	27113	01/31/20
05290	ADVANCE AUTO PARTS	01/24/20 Dex 111/ Mercon ATF 5 GL 552002430757	210-43110.626 Vehicle Fuels	176.61	27113	01/31/20
05290	ADVANCE AUTO PARTS	01/24/20 PB White Lith Grease 11,c 552002455559	210-43110.610 SUPPLIES	46.62	27113	01/31/20
05290	ADVANCE AUTO PARTS	01/24/20 SILICONE SPRAY 11 OZ 552002455560	210-43110.610 SUPPLIES	15.15	27113	01/31/20
05290	ADVANCE AUTO PARTS	01/28/20 HI COUNT LED 1 EA GROTE 552002829528	210-43110.610 SUPPLIES	106.24	27113	01/31/20
20440	AINSWORTH CATHY L	01/28/20 MINUTES 1/14, 1/21 47	210-41320.530 COMMUNICATIONS	197.61	27114	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	210-45110.340 COMPUTER EXPENSES	395.00	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	210-41335.810 COMMUNITY EVENTS & PROGRA	55.98	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	210-41335.810 COMMUNITY EVENTS & PROGRA	515.21	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	210-41335.810 COMMUNITY EVENTS & PROGRA	54.89	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	210-41335.810 COMMUNITY EVENTS & PROGRA	54.89	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	210-45110.500 TRAINING, CONF, DUES	40.03	27117	01/31/20
02420	AUTOZONE	01/21/20 Car Wash 3236677904	210-42220.432 VEHICLE MAINTENANCE	33.47	27120	01/31/20
24475	BOND O'REILLY AUTO-ESSEX	01/17/20 5GalATF 5677-231705	210-43110.432 R&M Services - Vehicles	79.99	27126	01/31/20
24475	BOND O'REILLY AUTO-ESSEX	01/21/20 IQtTransFld, filter 5677-232210	210-43110.432 R&M Services - Vehicles	49.68	27126	01/31/20
24475	BOND O'REILLY AUTO-ESSEX	01/22/20 5GalATF 5677-232368	210-43110.626 Vehicle Fuels	79.99	27126	01/31/20
00530	BRODART CO	01/09/20 BOOKS B5846039	210-49345.000 LIBRARY DONATION EXPENDIT	15.92	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847162	210-45551.641 JUVEN COLLECTION-PRNT & E	10.25	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847162	210-45551.610 SUPPLIES	0.80	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847227	210-45551.641 JUVEN COLLECTION-PRNT & E	13.49	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847227	210-45551.610 SUPPLIES	0.80	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847229	210-45551.640 ADULT COLLECTION-PRINT &	57.50	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847229	210-45551.610 SUPPLIES	1.60	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847237	210-45551.640 ADULT COLLECTION-PRINT &	14.04	27127	01/31/20

02/03/20

08:43 am

Town of Essex / Village of EJ Accounts Payable

Page 2 of 5

Check Warrant Report # 17184 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 01/31/20 To 01/31/20 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
00530	BRODART CO	01/13/20 BOOKS B5847237	210-45551.610 SUPPLIES	0.80	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847243	210-45551.641 JUVEN COLLECTION-PRNT & E	21.28	27127	01/31/20
00530	BRODART CO	01/13/20 BOOKS B5847243	210-45551.610 SUPPLIES	1.60	27127	01/31/20
00530	BRODART CO	01/14/20 BOOKS B5847892	210-45551.640 ADULT COLLECTION-PRINT &	14.58	27127	01/31/20
00530	BRODART CO	01/14/20 BOOKS B5847892	210-45551.610 SUPPLIES	0.80	27127	01/31/20
00530	BRODART CO	01/14/20 BOOKS B5848104	210-45551.640 ADULT COLLECTION-PRINT &	14.04	27127	01/31/20
00530	BRODART CO	01/14/20 BOOKS B5848104	210-45551.610 SUPPLIES	0.80	27127	01/31/20
00530	BRODART CO	01/15/20 BOOKS B5848850	210-45551.641 JUVEN COLLECTION-PRNT & E	15.12	27127	01/31/20
00530	BRODART CO	01/15/20 BOOKS B5848850	210-45551.610 SUPPLIES	0.80	27127	01/31/20
21120	CHAMPLAIN MEDICAL URGENT	10/16/19 Physical 0003543600	210-42220.566 PHYSICAL EXAMS	305.00	27132	01/31/20
21120	CHAMPLAIN MEDICAL URGENT	11/14/19 Physical 0003585700	210-42220.566 PHYSICAL EXAMS	375.00	27132	01/31/20
21120	CHAMPLAIN MEDICAL URGENT	01/15/20 Physical 0003677500	210-42220.566 PHYSICAL EXAMS	425.00	27132	01/31/20
21210	CINTAS LOC # 68M 71 M	01/23/20 Shop towels, soap disp 4040797326	210-43110.610 SUPPLIES	60.87	27134	01/31/20
23525	CLARK'S TRUCK CENTER INC	01/28/20 DEF2 430316	210-43110.626 Vehicle Fuels	15.98	27135	01/31/20
04940	COMCAST	01/19/20 Internet Village 1/26-2/2 01363431/20	210-41945.020 Telephone - 2 Lincoln St	153.35	27139	01/31/20
04940	COMCAST	01/19/20 Internet Village 1/26-2/2 01363431/20	210-33582.005 Town contribution other	-153.35	27139	01/31/20
04940	COMCAST	01/03/20 Cable TV 02077220120	210-41945.022 Telephone - Fire Station	21.34	27140	01/31/20
17025	COONRADT AMY	01/27/20 GOV SUB MINUTES 1/23/2020 0029	210-41320.530 COMMUNICATIONS	36.96	27142	01/31/20
35260	EAST COAST PRINTERS INC	01/24/20 EMBROIDERY ON SUPPLIED JA 01232028	210-43110.612 UNIFORMS,BOOTS,ETC	22.50	27144	01/31/20
19005	FIRSTLIGHT FIBER	01/15/20 Phone 6556870	210-41945.022 Telephone - Fire Station	50.13	27150	01/31/20
05485	NATIONAL BUSINESS LEASING	01/25/20 Copier leases 1/15-2/14/2 66716981	210-45551.442 Rental of Equipment	80.72	27175	01/31/20
05485	NATIONAL BUSINESS LEASING	01/25/20 Copier leases 1/15-2/14/2 66716981	210-45551.442 Rental of Equipment	80.74	27175	01/31/20
05485	NATIONAL BUSINESS LEASING	01/25/20 Copier leases 1/15-2/14/2 66716981	210-43110.442 EQUIPMENT RENTALS	72.59	27175	01/31/20
05485	NATIONAL BUSINESS LEASING	01/25/20 Copier leases 1/15-2/14/2 66716981	210-41320.442 LEASED SERVICES	138.97	27175	01/31/20
23465	PITNEY BOWES, INC.	11/22/19 LEASE 12/20-3/19/2020 3310082103	210-41320.442 LEASED SERVICES	239.97	27182	01/31/20

02/03/20

Town of Essex / Village of EJ Accounts Payable

Page 3 of 5

08:43 am

Check Warrant Report # 17184 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 01/31/20 To 01/31/20 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
23465	PITNEY BOWES, INC.	12/24/19 LATE FEE 3310353999	210-41320.442 LEASED SERVICES	32.00	27182	01/31/20
24325	RADIO NORTH GROUP INC	01/10/20 Battery 24141784	210-42220.443 RADIO MAINTENANCE	68.00	27187	01/31/20
21000	UNIFIRST CORPORATION	01/29/20 MATS AT VILLAGE OFFICE 0361989383	210-41942.020 R&M Bldg - 2 Lincoln St	85.16	27204	01/31/20
36130	VERIZON WIRELESS	01/18/20 WIRELESS CELL SERVICE 9846577323	210-43110.530 Communications	35.01	27207	01/31/20
36130	VERIZON WIRELESS	01/19/20 Phone svc PW 9846617263	210-43110.530 Communications	195.46	27207	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	225-45122.614 PROGRAM EXPENSES	45.05	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	225-45122.614 PROGRAM EXPENSES	7.95	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	225-45122.614 PROGRAM EXPENSES	69.95	27117	01/31/20
01930	CENTER FOR TECHNOLOGY	01/06/20 Senior Center Meal 332895	225-45122.812 Meals Expenses	50.00	27131	01/31/20
01930	CENTER FOR TECHNOLOGY	01/22/20 Cake for Senior Luncheon 332898	225-45122.812 Meals Expenses	25.00	27131	01/31/20
04330	EWSD CHILD NUTRITION	01/15/20 Sr Luncheon EMS 1/15 011520D	225-45122.812 Meals Expenses	40.00	27146	01/31/20
05485	NATIONAL BUSINESS LEASING	01/25/20 Copier leases 1/15-2/14/2 66716981	225-45122.442 Rental of Equipment	94.15	27175	01/31/20
21000	UNIFIRST CORPORATION	01/15/20 Sr Center Mats 0361986943	225-45122.330 OTHER PROF SERVICES	41.61	27204	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	3.88	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	38.18	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	11.99	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45115.610 SUPPLIES	174.75	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	6.40	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	19.15	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	6.99	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	24.20	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	19.98	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45121.610 SUPPLIES	12.92	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	13.49	27117	01/31/20
42665	AMAZON/SYNCB	12/10/19 EJRP Amazon 0432266 1219	226-45121.610 SUPPLIES	7.59	27117	01/31/20

02/03/20

Town of Essex / Village of EJ Accounts Payable

Page 4 of 5

08:43 am

Check Warrant Report # 17184 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 01/31/20 To 01/31/20 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
42665	AMAZON/SYNCE	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	7.98	27117	01/31/20
42665	AMAZON/SYNCE	12/10/19 EJRP Amazon 0432266 1219	226-45120.610 SUPPLIES	9.90	27117	01/31/20
07710	CCR SALES AND SERVICE LLC	01/23/20 EJRP Snowplow 44180	226-45220.610 PARKS & FACILITIES SUPPLI	2021.70	27130	01/31/20
20195	GET AIR	01/20/20 VK Field Trip 1/20 Flemin 012020D	226-45120.580 TRAVEL	300.00	27154	01/31/20
20195	GET AIR	01/22/20 VK Field Trip 1/20 554036	226-45120.580 TRAVEL	585.00	27154	01/31/20
20195	GET AIR	01/22/20 VK Field Trip 1/20 554037	226-45120.580 TRAVEL	546.00	27154	01/31/20
25035	LIQUID STUDIO	12/20/19 EJRP Summer Camp Brochure 19123	226-45120.330 OTHER PROFESSIONAL SVCS	150.00	27169	01/31/20
14570	METROROCK STATION / VERTI	12/17/19 EJRP Enrichment FALL II 75465	226-45120.330 OTHER PROFESSIONAL SVCS	1785.00	27172	01/31/20
05485	NATIONAL BUSINESS LEASING	01/25/20 Copier leases 1/15-2/14/2 66716981	226-45110.442 Equipment Rentals	177.89	27175	01/31/20
24855	PETTY CASH - CAITLIN FAY	01/29/20 EJRP Petty Cash 012920D	226-45120.610 SUPPLIES	33.76	27180	01/31/20
24855	PETTY CASH - CAITLIN FAY	01/29/20 EJRP Petty Cash 012920D	226-45115.330 OTHER PROFESSIONAL SVCS	60.00	27180	01/31/20
24855	PETTY CASH - CAITLIN FAY	01/29/20 EJRP Petty Cash 012920D	226-45115.330 OTHER PROFESSIONAL SVCS	60.00	27180	01/31/20
24855	PETTY CASH - CAITLIN FAY	01/29/20 EJRP Petty Cash 012920D	226-45120.610 SUPPLIES	44.07	27180	01/31/20
24855	PETTY CASH - CAITLIN FAY	01/29/20 EJRP Petty Cash 012920D	226-45115.330 OTHER PROFESSIONAL SVCS	90.00	27180	01/31/20
24855	PETTY CASH - CAITLIN FAY	01/29/20 EJRP Petty Cash 012920D	226-45115.330 OTHER PROFESSIONAL SVCS	90.00	27180	01/31/20
16020	POSTMASTER	01/27/20 Summer Brochure Postage P 012720D	226-45110.536 POSTAGE	887.50	27183	01/31/20
24830	REINHART FOODSERVICE	01/15/20 VK Fleming Snack 283240	226-45120.610 SUPPLIES	202.88	27188	01/31/20
24830	REINHART FOODSERVICE	01/21/20 VK MSP Snack 285639	226-45120.610 SUPPLIES	134.82	27188	01/31/20
24830	REINHART FOODSERVICE	01/21/20 VK Hiawatha Snack 285994	226-45120.610 SUPPLIES	107.10	27188	01/31/20
24830	REINHART FOODSERVICE	01/21/20 VK Summit Snack 287820	226-45120.610 SUPPLIES	122.43	27188	01/31/20
24830	REINHART FOODSERVICE	01/22/20 VK Fleming Snack 288384	226-45120.610 SUPPLIES	128.13	27188	01/31/20
24830	REINHART FOODSERVICE	01/22/20 CREDIT 288517	226-45120.610 SUPPLIES	-19.30	27188	01/31/20
10435	SCREENMYLOGO.COM	01/09/20 Frank Smith BBall Shirts 17862	226-45115.610 SUPPLIES	310.00	27196	01/31/20
25315	VESPA'S PIZZA PASTA & DEL	01/22/20 VK Training Pizza 012220D	226-45120.610 SUPPLIES	110.00	27208	01/31/20
18000	FERGUSON WATERWORKS #590	01/27/20 CURB KEY W/ PLN HDL 0936726	254-43200.610 SUPPLIES	71.68	27147	01/31/20

02/03/20

Town of Essex / Village of EJ Accounts Payable

Page 5 of 5

08:43 am

Check Warrant Report # 17184 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 01/31/20 To 01/31/20 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
10110	01/28/20	Residential Water Meter R 1463	254-43330.002 METER REPLACEMENT PROGRAM	200.00	27171	01/31/20
03070	01/31/20	Water postage Village 013120D	254-43200.536 POSTAGE	439.04	27173	01/31/20
36130	01/19/20	Phone svc PW 9846617263	254-43200.535 TELEPHONE SERVICES	180.42	27207	01/31/20
21210	01/22/20	First aid supplies 5015794374	255-43200.610 SUPPLIES	228.31	27134	01/31/20
21740	01/17/20	WWTF Charges various 01241/20	255-43200.610 SUPPLIES	221.66	27148	01/31/20
21740	01/17/20	WWTF Charges various 01241/20	255-43200.570 MAINTENANCE OTHER	435.43	27148	01/31/20
21740	01/17/20	WWTF Charges various 01241/20	255-43200.500 TRAINING, CONFERENCES, DU	98.90	27148	01/31/20
23370	01/10/20	MSA Sensors 960807086	255-43200.570 MAINTENANCE OTHER	6872.50	27174	01/31/20
05485	01/25/20	Copier leases 1/15-2/14/2 66716981	255-43200.442 Rental of Equipment	80.74	27175	01/31/20
03160	01/15/20	POLYMER FOR DEWATERING 20186	255-43200.619 CHEMICALS	6900.00	27176	01/31/20
V2124	01/11/20	Bankers Boxes 3435973589A	255-43200.610 SUPPLIES	37.49	27198	01/31/20
10110	01/28/20	Residential Water Meter R 1463	256-43330.002 METER REPLACEMENT PROGRAM	400.00	27171	01/31/20
03070	01/31/20	Water postage Village 013120D	256-43200.536 POSTAGE	878.09	27173	01/31/20
Report Total				30244.96		

...

02/07/20

Town of Essex / Village of EJ Accounts Payable

Page 1 of 4

10:56 am

Check Warrant Report # 17185 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 02/07/20 To 02/07/20 & Fund 2

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
05290	ADVANCE AUTO PARTS	01/29/20 T-TAP TERMINAL 4 PC CNDC	210-43110.432	5.58	27218	02/07/20
		552002929538	R&M Services - Vehicles			
07305	AIRGAS USA LLC	02/04/20 Plasma cutter tips	210-43110.610	63.89	27219	02/07/20
		9097884071	SUPPLIES			
04310	APALACHEE MARINE	01/08/20 Salt	210-43125.610	6002.70	27223	02/07/20
		530984	WINTER MAINTENANCE			
04310	APALACHEE MARINE	01/30/20 Salt	210-43125.610	5308.25	27223	02/07/20
		531115	WINTER MAINTENANCE			
21120	CHAMPLAIN MEDICAL URGENT	02/01/20 Audiometric Screening Wit	210-42220.566	680.00	27229	02/07/20
		00036951-00	PHYSICAL EXAMS			
21210	CINTAS LOC # 68M 71 M	02/01/20 WATERBREAK COOLER AGRMENT	210-43110.610	50.00	27231	02/07/20
		9077590665	SUPPLIES			
17225	DARKROOM GALLERY	05/15/19 Meeting Space/replacement	210-45110.330	30.00	27238	02/07/20
		1678	OTHER PROFESSIONAL SVCS			
V10576	ECOPIXEL LLC	02/02/20 Website host	210-41320.530	129.00	27243	02/07/20
		2735	COMMUNICATIONS			
23215	ESSEX EQUIPMENT INC	02/04/20 Warning flags	210-43110.610	6.96	27246	02/07/20
		107395850001	SUPPLIES			
23215	ESSEX EQUIPMENT INC	02/05/20 BOLTS/WASHERS	210-43110.610	10.25	27246	02/07/20
		107396210001	SUPPLIES			
05020	ESSEX JCT VILLAGE OF	01/31/20 11 Jackson hwy garage	210-43110.410	77.16	27247	02/07/20
		102104010120	WATER AND SEWER CHARGE			
05020	ESSEX JCT VILLAGE OF	01/31/20 Water bill	210-43110.410	223.76	27247	02/07/20
		102104030120	WATER AND SEWER CHARGE			
05020	ESSEX JCT VILLAGE OF	01/31/20 11 Jackson washrack	210-43110.410	51.03	27247	02/07/20
		102104040120	WATER AND SEWER CHARGE			
05020	ESSEX JCT VILLAGE OF	01/31/20 18 Main outside faucet	210-43117.000	26.86	27247	02/07/20
		102104050120	Streetscape Maintenance			
05020	ESSEX JCT VILLAGE OF	01/31/20 7 Main out faucet	210-43117.000	26.86	27247	02/07/20
		102104060120	Streetscape Maintenance			
05020	ESSEX JCT VILLAGE OF	01/31/20 RR Ave outside faucet	210-43117.000	26.86	27247	02/07/20
		102104080120	Streetscape Maintenance			
05020	ESSEX JCT VILLAGE OF	01/31/20 Lincoln St Mem Park	210-43117.000	239.58	27247	02/07/20
		102900903012	Streetscape Maintenance			
25390	FIRST NATIONAL BANK OMAHA	01/17/20 EJRP Credit Card January	210-45110.340	368.32	27251	02/07/20
		4955 120	COMPUTER EXPENSES			
25390	FIRST NATIONAL BANK OMAHA	01/17/20 EJRP Credit Card January	210-45110.340	320.00	27251	02/07/20
		4955 120	COMPUTER EXPENSES			
25390	FIRST NATIONAL BANK OMAHA	01/17/20 EJRP Credit Card January	210-45110.550	32.00	27251	02/07/20
		4955 120	PRINTING & ADVERTISING			
25390	FIRST NATIONAL BANK OMAHA	01/17/20 EJRP Credit Card January	210-45110.500	273.00	27251	02/07/20
		4955 120	TRAINING, CONF, DUES			
34895	GAUTHIER TRUCKING, INC.	02/01/20 Rubbish removal 11 Jackso	210-43110.565	96.23	27258	02/07/20
		1457559	RUBBISH REMOVAL			
34895	GAUTHIER TRUCKING, INC.	02/01/20 Trash removal various loc	210-43110.565	440.67	27258	02/07/20
		1457561	RUBBISH REMOVAL			
34895	GAUTHIER TRUCKING, INC.	02/01/20 Christmas tree removal	210-43110.565	650.00	27258	02/07/20
		1457566	RUBBISH REMOVAL			
34895	GAUTHIER TRUCKING, INC.	02/01/20 Beech St trash removal	210-43110.565	60.00	27258	02/07/20
		1457694	RUBBISH REMOVAL			

02/07/20

Town of Essex / Village of EJ Accounts Payable

Page 2 of 4

10:56 am

Check Warrant Report # 17185 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 02/07/20 To 02/07/20 & Fund 2

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-41320.210	135.00	27262	02/07/20
		123119V	HEALTH INS & OTHER BENEFI			
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-41510.210	45.00	27262	02/07/20
		123119V	Group Insurance			
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-43110.210	153.00	27262	02/07/20
		123119V	HEALTH INS & OTHER BENEFI			
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-43151.210	23.85	27262	02/07/20
		123119V	HEALTH INS & OTHER BENEFI			
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-45551.210	270.00	27262	02/07/20
		123119V	HEALTH INS & OTHER BENEFI			
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-41970.210	90.00	27262	02/07/20
		123119V	HEALTH INS & OTHER BENEFI			
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-45110.210	180.00	27262	02/07/20
		123119V	HEALTH INS & OTHER BENEFI			
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement	210-45220.210	45.00	27262	02/07/20
		123119V	HEALTH INS & OTHER BENEFI			
38340	MINUTEMAN TRUCKS INC	01/23/20 Lights	210-42220.432	78.64	27271	02/07/20
		1240632	VEHICLE MAINTENANCE			
38340	MINUTEMAN TRUCKS INC	01/28/20 Magnet	210-42220.432	26.78	27271	02/07/20
		1241110	VEHICLE MAINTENANCE			
18010	REYNOLDS & SON, INC.	01/30/20 Cleaning Pads	210-41946.022	26.65	27277	02/07/20
		3366216	Gen Supplies - Fire Stati			
02550	SANEL NAPA	01/17/20 Hose, fittings	210-43110.432	170.80	27279	02/07/20
		0588668	R&M Services - Vehicles			
02550	SANEL NAPA	01/21/20 Hydraulic fittings	210-43110.432	29.92	27279	02/07/20
		059448	R&M Services - Vehicles			
19720	VERIZON CONNECT NWF, INC.	02/01/20 AVL MONTHLY SERVICE	210-43110.442	151.60	27287	02/07/20
		OSV02018638	EQUIPMENT RENTALS			
11935	VIKING-CIVES USA	01/27/20 plow blades	210-43110.610	1133.12	27289	02/07/20
		4495984	SUPPLIES			
11935	VIKING-CIVES USA	01/27/20 WHELEN LIGHT 5G LED	210-43110.432	199.16	27289	02/07/20
		4495998	R&M Services - Vehicles			
29825	VT GAS SYSTEMS	01/21/20 Various accounts VT Gas	210-43110.623	501.08	27293	02/07/20
		19501	HEATING/NATURAL GAS			
29825	VT GAS SYSTEMS	01/21/20 Various accounts VT Gas	210-41948.021	981.46	27293	02/07/20
		19501	Natural Gas - Brownell			
29825	VT GAS SYSTEMS	01/21/20 Various accounts VT Gas	210-41948.020	785.04	27293	02/07/20
		19501	Natural Gas - 2 Lincoln			
29825	VT GAS SYSTEMS	01/21/20 Various accounts VT Gas	210-41948.022	641.13	27293	02/07/20
		19501	Natural Gas - Fire Statio			
29825	VT GAS SYSTEMS	01/21/20 Various accounts VT Gas	210-41948.023	405.60	27293	02/07/20
		19501	Natural Gas - Park St Sch			
21850	BOUCHER CLEANING SERVICES	02/03/20 Senior Ctr Cleaning Janua	225-45122.330	200.00	27227	02/07/20
		563	OTHER PROF SERVICES			
21570	PETTY CASH - NICOLE MONE	01/30/20 Senior Ctr Petty Cash 1.3	225-45122.614	58.30	27275	02/07/20
		013020D	PROGRAM EXPENSES			
21000	UNIFIRST CORPORATION	12/18/19 Senior Center Mats	225-45122.330	41.61	27286	02/07/20
		0361981882	OTHER PROF SERVICES			
21000	UNIFIRST CORPORATION	01/29/20 Senior Center Mats	225-45122.330	41.61	27286	02/07/20
		0361989464	OTHER PROF SERVICES			

02/07/20

Town of Essex / Village of EJ Accounts Payable

Page 3 of 4

10:56 am

Check Warrant Report # 17185 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 02/07/20 To 02/07/20 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
03520	ESSEX CINEMAS	02/03/20 VK Fleming Field Trip 2/1 020320D	226-45120.580 TRAVEL	210.00	27245	02/07/20
25390	FIRST NATIONAL BANK OMAHA	01/17/20 EJRP Credit Card January 4955 120	226-45110.536 POSTAGE	56.60	27251	02/07/20
25390	FIRST NATIONAL BANK OMAHA	01/17/20 EJRP Credit Card January 4955 120	226-45115.330 OTHER PROFESSIONAL SVCS	240.00	27251	02/07/20
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement 123119V	226-45120.210 HEALTH INS & OTHER BENEFI	180.00	27262	02/07/20
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement 123119V	226-45121.210 HEALTH INS & OTHER BENEFI	180.00	27262	02/07/20
24845	MAZZA FARM STAND	08/02/19 Camp STAR Field Trip 4281	226-45122.580 TRAVEL	75.21	27270	02/07/20
24845	MAZZA FARM STAND	08/16/19 CMS Field Trip 4295	226-45122.580 TRAVEL	55.52	27270	02/07/20
24830	REINHART FOODSERVICE	01/27/20 VK MSP Snack 289512	226-45120.610 SUPPLIES	128.23	27276	02/07/20
24830	REINHART FOODSERVICE	01/27/20 VK Hiawatha Snack 290871	226-45120.610 SUPPLIES	43.92	27276	02/07/20
24830	REINHART FOODSERVICE	01/27/20 VK Summit Snack 291234	226-45120.610 SUPPLIES	148.42	27276	02/07/20
24830	REINHART FOODSERVICE	02/03/20 VK MSP Snack 292930	226-45120.610 SUPPLIES	52.86	27276	02/07/20
24830	REINHART FOODSERVICE	02/03/20 VK Summit Snack 294894	226-45120.610 SUPPLIES	224.88	27276	02/07/20
05020	ESSEX JCT VILLAGE OF	01/31/20 11 Jackson test bench 102104020120	254-43200.410 WATER AND SEWER CHARGE	26.86	27247	02/07/20
18000	FERGUSON WATERWORKS #590	01/29/20 CURB KEY 3/4 1 CURB ST 0158708	254-43200.610 SUPPLIES	168.44	27248	02/07/20
18000	FERGUSON WATERWORKS #590	01/29/20 SLIP BUFFALO BX TOP W/ LI 08985831	254-43200.610 SUPPLIES	520.85	27248	02/07/20
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement 123119V	254-43200.210 HEALTH INS & OTHER BENEFI	112.50	27262	02/07/20
23395	VILLAGE HARDWARE - WILLIS	01/31/20 Propane 510854	254-43200.610 SUPPLIES	15.19	27290	02/07/20
29825	VT GAS SYSTEMS	01/21/20 Various accounts VT Gas 19501	254-43200.623 HEATING/NATURAL GAS	372.82	27293	02/07/20
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement 123119V	255-43200.210 HEALTH INS & OTHER BENEFI	232.65	27262	02/07/20
29825	VT GAS SYSTEMS	01/21/20 Various accounts VT Gas 19501	255-43200.623 HEATING/NATURAL GAS	3203.91	27293	02/07/20
V10434	WESTON & SAMPSON ENG, INC	01/17/20 PFAS Field Work proj 2191 1200585	255-43200.330 OTHER PROFESSIONAL SERVICE	2206.78	27297	02/07/20
21240	HICKOK & BOARDMAN HRI	12/31/19 FY20Q2 Advisory Agreement 123119V	256-43200.210 HEALTH INS & OTHER BENEFI	108.00	27262	02/07/20
36130	VERIZON WIRELESS	01/23/20 Pump Stations 9847007051	256-43200.434 PUMP STATION MAINTENANCE	144.46	27288	02/07/20
36130	VERIZON WIRELESS	01/23/20 Pump Stations 9847007051	256-43220.001 SUSIE WILSON PS COSTS	37.21	27288	02/07/20
36130	VERIZON WIRELESS	01/23/20 Pump Stations 9847007051	256-43220.002 WEST ST PS COSTS	37.21	27288	02/07/20

02/07/20

Town of Essex / Village of EJ Accounts Payable

Page 4 of 4

10:56 am

Check Warrant Report # 17185 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01(GENERAL FUND) All check #s 02/07/20 To 02/07/20 & Fund 2

Vendor		Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
29825	VT GAS SYSTEMS	01/21/20	Various accounts VT Gas 19501	256-43220.001 SUSIE WILSON PS COSTS	45.93	27293	02/07/20
29825	VT GAS SYSTEMS	01/21/20	Various accounts VT Gas 19501	256-43220.002 WEST ST PS COSTS	42.25	27293	02/07/20
29825	VT GAS SYSTEMS	01/21/20	Various accounts VT Gas 19501	256-43200.623 HEATING/NATURAL GAS	136.97	27293	02/07/20
Report Total					30620.98		

...



Community Development Department

2 Lincoln Street
Essex Junction, VT 05452
www.essexjunction.org

Office: (802) 878-6950
Fax: (802) 878-6946

MEMORANDUM

TO: Evan Teich, Unified Manager, Trustees
FROM: Robin Pierce, Community Development Director
DATE: February 11, 2020
SUBJECT: Village Center Development.

The issue is informing the Trustees about development in the Village Center District.

Discussion

Restaurants: The new restaurant in the former Firebird Café location at 163 Pearl St. is called Sherpa Dahal.

New Buildings: The proposed building at 9 Park St. with a parking garage will come before the Planning Commission the third Thursday of February for Final approval. The developer has made changes from the original submission to accommodate Planning Commission and staff requests. The new Plan includes more vegetation and a fire pit.

Connector Road: The project continues to move forward. Due to the longevity of the project planning documents have had to be revised to ensure that Plans and descriptions of same gel. The railway has requested bids for the new rail crossing and existing rail crossings that will be updated as part of the project. A successful bidder has not been selected yet. At this time it is thought that streets in the Village Center will be closed one at a time to accommodate the needed work. When the schedule is fleshed out a timetable and traffic plan will be developed so that appropriate notice will be given to residents regarding the crossing work.

Land Acquisition: The Village received notification that the parcel we wish to acquire at 1 Main St. has been accepted into the BRELLA program (notification attached). This gives the Village protection over contamination remediation costs as a former memo to the Trustees explained. The survey for 1 Main Street has been completed. Once the Deed is written we can close on the property.

Cost

There is one cost item for the Village in this memo, the purchase of 1 Main Street which is \$60,000 plus associated costs for survey, deed, etc.; the Trustees have already approved the purchase and funds.

Recommendation

This is an information only memo.

State of Vermont
Department of Environmental Conservation
Waste Management & Prevention Division
1 National Life Drive – Davis 1
Montpelier, VT 05620-3704
(802) 522-4595
michael.nahmias@vermont.gov

AGENCY OF NATURAL RESOURCES

January 28, 2020

Mr. Robin Pierce (*electronically*)
Village of Essex Junction
2 Lincoln Street
Essex Junction, VT 05452

RE: Essex Junction Pocket Park (SMS Site #2019-4836)

BROWNFIELDS REUSE AND LIABILITY LIMITATION ACT DETERMINATION OF ELIGIBILITY

Dear Mr. Pierce:

The Vermont Department of Environmental Conservation (“DEC”) has determined that the Village of Essex Junction is eligible to participate in the Brownfields Reuse and Environmental Liability Limitation Act “BRELLA” as a prospective purchaser of the above referenced property. This determination is based on the application submitted to the DEC on November 5, 2019 and additional information received on January 27, 2020 (boundary line adjustment plat).

BRELLA provides participants with DEC staff assistance in the review and oversight of activities to investigate, abate, remediate and monitor, when necessary, a brownfields site. A Certificate of Completion is issued upon performance of all actions required to attain cleanup levels established in the corrective action plan developed for the property. Statutory liability protections become effective upon issuance of the Certificate of Completion. Forbearance from state enforcement action is in effect during BRELLA participation provided that all required activities are being implemented in good faith.

Submittal and approval of a corrective action plan may be required to adequately protect human health and the environment at this property. The above referenced SMS Site number should be included in all correspondence. A final redevelopment plan that shows the type and location of buildings and improvements, and describes their intended use, must be submitted with the proposed corrective action plan. BRELLA requires that the public be provided with an opportunity to comment on the proposed corrective action plan prior to approval. Experience has shown that early involvement of, and continued communication with the public is integral to ultimate project success. Please keep me involved in all site related activities that may inform corrective action at the site. Periodically we will hold technical review meetings with BRELLA participants to ensure successful completion of each project. We will contact you to schedule that meeting.

As a participant in BRELLA you are required to follow the statutory provisions for this program that are codified at 10 V.S.A. §6641-§6656. Specifically, under § 6644 - *General Obligations*, any person participating in the program shall do all the following:

- (1) Not provide any information required under this subchapter by fraud, intentional misrepresentation, failure to disclose material information, or providing false certification.



- (2) Not engage in any activity that is inconsistent or interferes with monitoring, investigation, abatement, removal, or remediation activities or the conditions or restrictions in a certificate of completion.
- (3) Provide access to and cooperate with the secretary and any person liable pursuant to section 6615 of this title acting subject to the approval of the secretary for investigation, abatement, removal, remediation, or monitoring activities at the property. The grant of access and all other provisions that the secretary determines necessary may be memorialized in the form of an interest in real property that runs with the land and is binding against successors and assigns.
- (4) Comply with all rules and procedures required by the secretary and obtain all necessary permits, certifications, and other required authorizations prior to beginning any site investigation or corrective action plan activities.
- (5) If an innocent current owner, pay any additional costs of the secretary's review and oversight of the site investigation or corrective action plan, or both.
- (6) Provide the secretary with all documents and information relating to the performance of the investigation, abatement, removal, remediation, and monitoring activities.
- (7) Defend, indemnify, save, and hold harmless the state from all claims and causes of action related to, or arising from, acts or omissions of the applicant in performing the site investigation and corrective action plan except in the case of either of the following:
 - (A) Reimbursement of fees or costs improperly required by and paid to the secretary by the eligible person or successor.
 - (B) A cause of action related to the state's liability pursuant to subsection 6615(a) of this title.

Failure to adhere to the requirements dictated in the BRELLA statute may result in removal from the BRELLA program and all liability protection.

On behalf of the Vermont DEC, please accept my congratulations on this determination of eligibility. We greatly appreciate your interest and wish you success with your project. Brownfields redevelopment projects such as yours continue to revitalize and strengthen Vermont towns and communities. I am here to help make your project as effective and uncomplicated as possible. Please contact me if I can be of any assistance in this regard or to discuss any funding options that may be available for your project. I can be reached at 802-522-4595 and e-mail at michael.nahmias@vermont.gov.

Sincerely,



Michael Nahmias
Sites Management Section
Waste Management and Prevention Division

cc: Patricia Coppelino, Vermont DEC (*electronically*)
Dan Albrecht, Chittenden County Regional Planning Commission (*electronically*)
Kristie Farnham, Vermont Agency of Commerce and Community Development (*electronically*)
Miles Waite, Waite-Heindel Environmental Management (*electronically*)



SELECTBOARD TRAININGS

Selectboard Trainings in Three Locations!

Whether you only have time for the essentials or want a complete 101, newly elected and returning selectboard members have several options for getting the core training you need.


REGISTER + SEE
DETAILED AGENDAS

[vlct.org/
training](http://vlct.org/training)



SPRING SELECTBOARD INSTITUTE

Capitol Plaza Hotel, Montpelier
SAT, MARCH 21, 2020 | 8:30 AM - 3 PM
\$68 PACIF Members | \$98 VLCT

From an overview of roles and responsibilities to guidance for complying with specific municipal laws, you'll learn the basics every selectboard member needs to know in this full-day, in-depth training.

TRANSPARENCY ESSENTIALS




Woodstock Town Office
THU, MARCH 26, 2020 | 12:30 - 3:30 PM
Middlebury Town Office
WED, APRIL 1, 2020 | 12:30 - 3:30 PM
\$38 PACIF Members | \$58 VLCT

Learn more about laws requiring transparency and access to government also known as "Sunshine Laws," in one of these convenient half-day sessions.

Questions? Email info@vlct.org

MEETING SCHEDULES

02/07/2020

TOWN SELECTBOARD MEETINGS		VILLAGE TRUSTEES MEETINGS		JOINT MEETINGS	
					
February 11, 2020—6:30 PM		VB Regular			
February 18, 2020—7:00 PM		SB Regular			
February 25, 2020—6:30 PM		VB Regular			
February 25, 2020—7:15 PM		JT Special, 2 Lincoln			
March 2, 2020—7:30 PM		Essex Community Dinner at 6:30; Annual Meeting at 7:30			
March 3, 2020—7:00 AM to 7:00 PM		Essex Voting			
March 10, 2020—6:30 PM		VB Regular			
March 16, 2020—7:00 PM		SB Regular			
March 24, 2020—6:30 PM		VB Regular			
March 24, 2020—7:15 PM		JT Special, 2 Lincoln			
April 1, 2020—7:00 PM		Essex Junction Community Supper at 6:00; Annual Meeting at 7:00			
April 6, 2020—7:00 PM		SB Regular			
April 6, 2020—7:45 PM		JT Special, 81 Main			
April 14, 2020—7:00 AM to 7:00 PM		Essex Junction Voting			
April 14, 2020—6:30 PM		VB Regular			

February 2020

SB = Town Selectboard

VB = Village Board of Trustees

JT = Joint Meeting of SB and VB



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1
2	3 SB Regular 7:00 PM Charter Amend. Hearing Essex High School JT Special 7:45 PM	4	5	6	7	8
9	10	11 VB Regular 6:30 PM	12	13 JT Governance Sub 7:00 PM, 2 Lincoln	14	15
16	17 President's Day OFFICES CLOSED	18 SB Regular 7:00 PM	19	20	21	22
23	24	25 VB Regular 6:30 PM JT Special 7:15 PM	26	27	28	29
1	2	Notes				

March 2020

SB = Town Selectboard

VB = Village Board of Trustees

JT = Joint Meeting of SB and VB



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Town Community Dinner 6:30 PM Annual Mtg 7:30 PM	3 Town Voting 7:00 AM to 7:00 PM	4	5	6	7
8	9	10 VB Regular 6:30 PM	11	12	13	14
15	16 SB Regular 7:00 PM	17	18	19	20	21
22	23	24 VB Regular 6:30 PM JT Special 7:15 PM	25	26	27	28
29	30	31	1	2	3	4
5	6	Notes				