



## VILLAGE OF ESSEX JUNCTION INFORMATIONAL MEETING FOR ANNUAL MEETING AGENDA

**June 1: Online**  
Essex Junction, VT 05452  
**June 2: Essex High School**  
2 Educational Drive

E-mail: [manager@essexjunction.org](mailto:manager@essexjunction.org)

[www.essexjunction.org](http://www.essexjunction.org)

Phone: (802) 878-6951

Due to the Covid-19 pandemic, **this meeting will be held remotely**. Available options to watch or join the meeting:

- The meeting will be live-streamed on [Town Meeting TV](#).
- [Join Microsoft Teams Meeting](#). Depending on your browser, you may need to call in for audio (below).
- Join via conference call (*audio only*): (802) 377-3784 | Conference ID: 518 760 121#
- For the purpose of recording minutes, you will be asked to provide your first and last name.
- When listening to the meeting, please keep your phone or computer on "mute" as to prevent interruptions during the meeting. For agenda items when it is appropriate for the public to speak, please unmute your phone or computer and introduce yourself before requesting the floor from the Moderator.

### Informational Meeting Monday, June 1

1. **CALL TO ORDER** [7:00 PM]
2. **ANNOUNCEMENT** regarding different format for 2020 Village Annual Meeting
3. **DISCUSS ARTICLE 1:** Shall the voters act upon the report of the auditor?
4. **PRESENTATION AND DISCUSSION ABOUT ARTICLE 2:** Shall the voters approve an annual General Fund Budget in the amount of \$5,367,655 for fiscal year July 1, 2020 to June 30, 2020, \$3,670,039 of which is to be levied in taxes against the Village Grand List?
5. **DISCUSS ARTICLE 3:** Shall the voters approve holding the 2021 Annual Meeting on Wednesday, April 7, 2021 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 13, 2021 to vote for the Village officers and transact any business involving voting by Australian ballot?
6. **DISCUSS ARTICLE 4:** To transact any other business that may lawfully come before the meeting?
7. **DISCUSS ARTICLE 5:** To elect Village officers required by law including: Moderator (one year term); three Village Trustees (2 three year terms, 1 one year term); one Library Trustee (five year term)?
8. **ADJOURN** to the following day, June 2, 2020, for the consideration of all articles to be voted on by Australian ballot.

### Annual Meeting Tuesday, June 2

[10:00 AM]

**The legal voters of the Village of Essex Junction may vote by Australian ballot at the Essex Community Educational Center on Educational Drive in the Village of Essex Junction on Tuesday, June 2, 2020 to begin at 10:00 AM and close at 7:00 PM. Mailed ballots must be received (not post-marked) no later than Monday, June 1. Ballots may be returned in person on Tuesday, June 2 at the High School.**

*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: 05/29/2020  
Date Posted

  
Initials

**Memorandum**

**To:** Trustees; Evan Teich, Unified Manager  
**Cc:** Steve Eustis, Moderator  
**From:** Greg Duggan, Deputy Manager GSD  
**Re:** Different format for 2020 Village Annual Meeting  
**Date:** May 29, 2020

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**Issue**

The issue is reminding everyone of the reason for the different format for this year's annual Village Meeting.

**Discussion**

Due to the COVID-19 pandemic, the State of Vermont has allowed municipalities to conduct annual meeting votes entirely by ballot. The Village of Essex Junction opted to pursue this option, and delayed annual meeting from April to June 2.

The informational meeting on June 1 is an opportunity for the Trustees and elected officials to discuss items that are on the June 2 ballot.

All active voters in the Village of Essex Junction should have received a ballot by mail. Ballots can be returned by mail by Monday, June 1 – received, not post-marked – or can be returned in person on Tuesday, June 2 at the Essex High School polling location, 2 Educational Drive, Essex Jct.

**Cost**

N/a

**Recommendation**

This memo is for informational purposes.

**Memorandum**

**To:** Trustees; Evan Teich, Unified Manager

**Cc:** Steve Eustis, Moderator; Sarah Macy, Finance Director/Assistant Manager

**From:** Greg Duggan, Deputy Manager GSD

**Re:** Article 1: Report of the auditor

**Date:** May 29, 2020

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**Issue**

The issue is to provide information about Village Meeting Article 1: Shall the voters act upon the report of the auditor?

**Discussion**

The report of the auditor is attached.

**Cost**

N/a

**Recommendation**

This memo is for information and discussion purposes.



# **VILLAGE OF ESSEX JUNCTION**

## **FY 21 BUDGET PUBLIC HEARING**

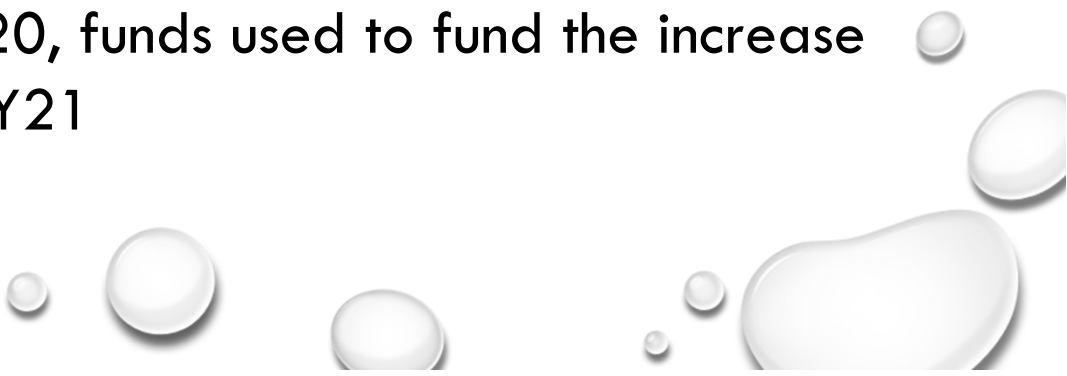




# General Fund



## 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

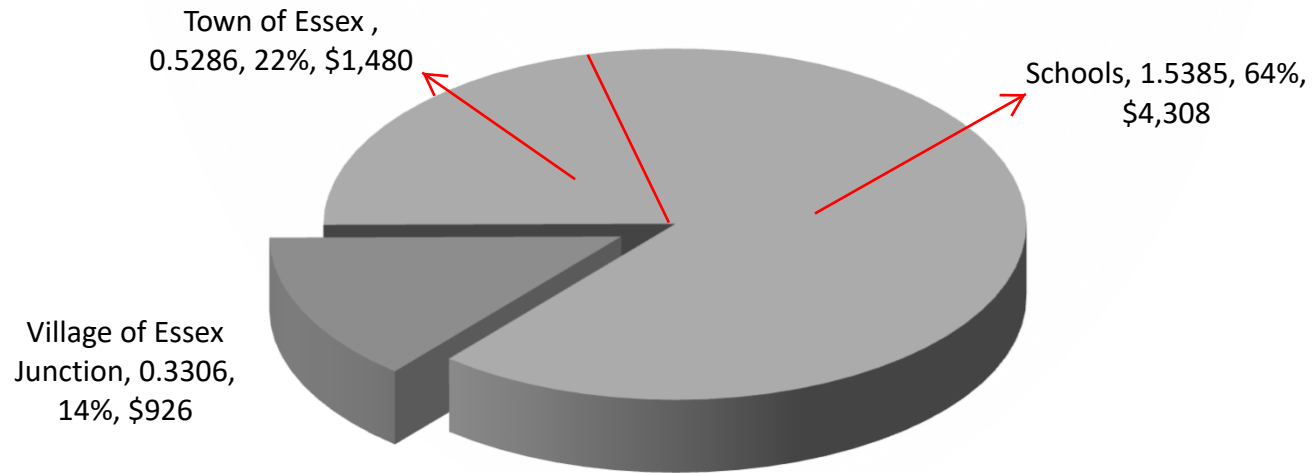
<b>Tax Appropriation</b>	<b>FY20 Budget</b>	<b>FY21 Estimated</b>	<b>Change</b>
Dollar Amount	\$3,556,422	\$3,670,039	3.19%
Tax Rate	\$0.3206	\$0.3278	2.26%

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 Totaling \$2.3977 and Tax Amount on \$280,000 assessed value Home**



Taxes on average home = \$6,714



**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

**Memorandum**

**To:** Trustees; Evan Teich, Unified Manager  
**Cc:** Steve Eustis, Moderator; Sarah Macy, Finance Director/Assistant Manager  
**From:** Greg Duggan, Deputy Manager  
**Re:** Article 2: General Fund Budget  
**Date:** May 29, 2020

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**Issue**

The issue is to provide information about Village Meeting Article 2: Shall the voters approve an annual General Fund Budget in the amount of \$5,367,655 for fiscal year July 1, 2020 to June 30, 2020, \$3,670,039 of which is to be levied in taxes against the Village Grand List?

**Discussion**

The proposed fiscal year 2021 budget is attached.

**Cost**

N/a

**Recommendation**

This memo is for information and discussion purposes.

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021**

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
<b>REVENUES - DETAIL</b>						
1	Property Taxes	3,423,606	3,423,627	3,556,422	3,864,494	3,670,039
2	State for Pilot & Current Use	2,000	4,478	4,500	4,500	4,500
3	Essex Town Library Contribution	15,000	15,000	15,000	15,000	15,000
4	Essex Town pmt for Stormwater	64,367	64,367	69,047	69,047	71,851
5	Essex Town pmt for Highway Dept	1,080,759	1,080,759	1,113,329	1,149,130	1,192,960
6	Essex Town Recreation Contribution			12,000	12,000	12,000
7	Essex Town Clerk Contribution			50,000	50,000	50,000
8	License & Zoning Fees	58,000	16,318	35,000	22,000	25,000
9	Whitcomb Farm Solar Pilot	5,000	6,742	6,700	6,750	6,700
10	Misc. Fire Receipts	20	950	20	20	20
11	State District Court Fines	1,500	2,903	1,000	2,000	1,000
12	Interest Earnings	2,000	4,150	2,500	4,000	2,500
13	Parking Space Fees	2,400	4,400	2,400	2,800	2,400
14	Block Party Donations	1,500	1,650	500	1,300	500
15	Misc. Receipts	2,000	2,540	2,000	1,000	2,000
16	Misc. Highway Receipts	4,000	4,157	4,000	2,000	4,000
17	Misc. Library Receipts	500	678	500	500	500
18	EJRP Non-Resident Fees	22,000	18,379	20,000	20,000	20,000
19	Service Fee - Water	94,014	94,014	107,998	107,998	114,674
20	Service Fee - WWTF	47,007	47,007	53,999	53,999	57,337
21	Service Fee - Sanitation	94,014	94,014	107,998	107,998	114,674
22	Misc. Grants/Donations	-	24,123	-	-	-
23	Unrestricted Fund Balance	35,000	35,000	-	-	-
24	Lost Book Revenue	-	2,368	-	-	-
25	<b>Total Revenues</b>	<b>4,954,687</b>	<b>4,947,622</b>	<b>5,164,913</b>	<b>5,496,536</b>	<b>5,367,655</b>
26						
27	<b>EXPENDITURES - DETAIL</b>					
28						
29	<b>Administration</b>					
30	Salaries - Regular	208,400	245,609	164,294	164,000	180,930
31	Salaries - Overtime	6,500	2,018	-	-	-
32	Salaries - Part Time	5,025	4,097	4,798	3,000	4,798
33	Manager Contract	65,000	65,000	67,200	67,200	67,500
34	Shared Employee Expense	25,763	21,593	23,186	23,186	24,633
35	Health Ins & Other Benefits	45,869	72,188	90,186	90,186	94,089
36	Social Security	17,096	21,275	14,382	12,775	14,399
37	Retirement	20,840	25,498	18,321	16,400	20,022
38	Health Improv Programs	1,600	45	1,600	1,600	-
39	Board Member Fees	2,500	2,500	2,500	2,500	2,500
40	Legal Services	15,000	20,258	17,000	17,000	22,000
41	Other Professional Services	1,000	2,442	1,000	1,000	1,000
42	Computer Expenses	2,220	2,085	2,220	2,220	3,824
43	Leased Services	4,525	4,195	4,000	4,000	4,203
44	Training, Conferences, Dues	9,300	4,118	6,000	4,000	6,000
45	Communications	17,968	19,825	22,492	22,500	22,500
46	Postage	2,000	2,581	500	500	500
47	Printing and Advertising	5,000	683	3,000	3,000	3,000
48	Trustees Expenditures	4,000	5,525	4,000	4,000	5,500
49	Pay & Classification Study	200	-	11,000	15,000	200

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021**

	<b>Account Name</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY20 Estimated</b>	<b>FY21 Budget Proposal</b>
50	Interview Costs	-	1,729	-	-	-
51	Travel	300	261	300	300	300
52	Supplies	5,000	4,840	5,000	4,500	5,000
53	Elections	1,500	1,285	1,500	1,500	1,500
54	Holiday Expense	1,300	1,038	835	835	2,600
55	<b>Total Administration</b>	<b>467,906</b>	<b>530,689</b>	<b>465,314</b>	<b>461,202</b>	<b>486,998</b>
56						
57	<b>Buildings</b>					
58	Water/Sewer - 2 Lincoln Street	1,000	933	1,000	500	1,000
59	Water/Sewer - Brownell Library	900	704	900	800	900
60	Water/Sewer - Village Fire Station	610	564	500	581	500
61	Water/Sewer - Park Street School	575	1,037	650	650	650
62	Water/Sewer - Maple Street Park & Pool	4,296	4,811	5,199	5,200	5,200
63	<b>Water/Sewer Subtotal</b>	<b>7,381</b>	<b>8,049</b>	<b>8,249</b>	<b>7,731</b>	<b>8,250</b>
64						
65	R & M Buildings - 2 Lincoln Street	11,500	8,509	11,800	10,000	11,800
66	R & M Buildings - Brownell Library	22,625	20,745	24,625	21,000	28,625
67	R & M Buildings - Village Fire Station	6,000	5,028	6,000	10,000	12,000
68	R & M Buildings - Park Street School	600	520	600	1,500	600
69	R & M Buildings - Maple Street Park & Pool	3,600	3,600	3,600	3,500	3,600
70	<b>Repair &amp; Maintenance (R&amp;M) Subtotal</b>	<b>44,325</b>	<b>38,402</b>	<b>46,625</b>	<b>46,000</b>	<b>56,625</b>
71						
72	Contractual Services - 2 Lincoln Street	9,000	9,125	9,000	9,000	9,000
73	Contractual Services - Brownell Library	34,000	31,839	34,000	34,000	34,000
74	Contractual Services - Maple Street Park & Pool	-	-	19,200	19,200	21,840
75	<b>Contractual Services Subtotal</b>	<b>43,000</b>	<b>40,964</b>	<b>62,200</b>	<b>62,200</b>	<b>64,840</b>
76						
77	Gasoline - Village Fire Station	6,000	6,830	6,000	6,000	6,000
78	Gasoline - Maple Street Park & Pool	2,923	2,425	3,101	3,100	3,101
79	<b>Gasoline Subtotal</b>	<b>8,923</b>	<b>9,255</b>	<b>9,101</b>	<b>9,100</b>	<b>9,101</b>
80						
81	Telephone - 2 Lincoln Street	3,676	3,249	3,676	5,667	3,700
82	Telephone - Brownell Library	1,200	1,218	1,400	1,500	1,500
83	Telephone - Village Fire Station	2,115	2,115	2,115	2,115	2,115
84	Telephone - Park Street School	-	-	2,520	2,500	2,550
85	Telephone - Maple Street Park & Pool	-	-	5,340	3,500	5,350
86	<b>Telephone Subtotal</b>	<b>6,991</b>	<b>6,582</b>	<b>15,051</b>	<b>15,282</b>	<b>15,215</b>
87						
88	General Supplies - 2 Lincoln Street	2,000	1,505	2,000	2,000	2,000
89	General Supplies - Village Fire Station	2,000	2,000	2,000	2,000	2,000
90	<b>General Supplies Subtotal</b>	<b>4,000</b>	<b>3,505</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
91						
92	Electricity - 2 Lincoln Street	7,500	7,172	7,500	7,500	7,500
93	Electricity - Brownell Library	15,250	13,752	15,000	15,000	15,000
94	Electricity - Village Fire Station	7,300	7,172	7,300	7,300	7,300
95	Electricity - Park Street School	4,000	3,941	4,000	4,000	4,000
96	Electricity - Maple Street Park & Pool	29,852	32,982	30,489	30,500	30,500
97	<b>Electricity Subtotal</b>	<b>63,902</b>	<b>65,019</b>	<b>64,289</b>	<b>64,300</b>	<b>64,300</b>
98						
99	Natural Gas - 2 Lincoln Street	6,400	5,855	6,400	6,400	6,400
100	Natural Gas - Brownell Library	7,400	6,094	7,400	7,400	7,400



**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021**

Account Name		FY19 Budget	FY19 Actual	FY20 Budget	FY20 Estimated	FY21 Budget Proposal
101	Natural Gas - Village Fire Station	4,800	4,409	4,800	4,800	4,800
102	Natural Gas - Park Street School	2,500	3,229	3,300	3,300	3,300
103	Natural Gas - Maple Street Park & Pool	5,574	5,049	6,960	6,900	6,960
104	<b>Natural Gas Subtotal</b>	<b>26,674</b>	<b>24,637</b>	<b>28,860</b>	<b>28,800</b>	<b>28,860</b>
105						
106	Capital Outlay - 2 Lincoln Street	-	-	2,000	750	2,000
107	<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>750</b>	<b>2,000</b>
108	<b>Total Buildings</b>	<b>205,196</b>	<b>196,413</b>	<b>240,375</b>	<b>238,163</b>	<b>253,191</b>
109						
110	<b>Community Development</b>					
111	Salaries - Regular	145,419	146,044	151,846	151,846	157,800
112	Salaries - Overtime	-	125	-	-	-
113	Health Ins & Other Benefits	32,128	19,853	23,680	23,680	24,636
114	Social Security	11,454	11,726	11,616	11,616	12,072
115	Retirement	14,542	14,544	15,185	15,185	15,780
116	Board Member Fees	3,600	3,450	3,600	3,600	3,600
117	Legal Services	12,000	740	12,000	5,000	6,000
118	Other Professional Services	6,000	11,511	6,000	6,000	10,000
119	Computer Expenses	-	-	-	-	-
120	Training, Conferences, Dues	3,000	918	2,000	2,000	4,000
121	Communications	1,500	1,320	2,000	1,500	2,000
122	Telephone Services	567	575	567	850	600
123	Postage	700	156	700	100	700
124	Printing and Advertising	3,000	1,128	3,000	3,000	2,500
125	Travel	2,400	2,496	2,600	2,600	2,600
126	Supplies	2,000	1,019	2,000	2,000	2,000
127	Bike/Walk Committee	5,000	1,461	7,000	7,000	7,000
128	Capital Outlay	-	-	1,500	-	-
129	<b>Total Community Development</b>	<b>243,310</b>	<b>217,065</b>	<b>245,294</b>	<b>235,977</b>	<b>251,288</b>
130						
131	<b>Debt Service</b>					
132	Capital Improvements Principal	135,135	135,135	135,135	135,135	135,135
133	Capital Improvements Interest	73,060	73,060	70,582	70,582	67,599
134	Parks & Rec Principal	105,000	105,000	105,000	105,000	-
135	Parks & Rec Interest	4,788	4,788	2,843	2,843	-
136	<b>Total Debt Service</b>	<b>317,983</b>	<b>317,983</b>	<b>313,560</b>	<b>313,560</b>	<b>202,734</b>
137						
138	<b>Economic Development</b>					
139	Salaries - Regular	32,135	10,774	-	-	-
140	Salaries - Overtime	-	45	-	-	-
141	Salaries - Part Time	4,950	2,700	-	-	-
142	Health Ins & Other Benefits	28,513	11,806	-	-	-
143	Social Security	2,837	855	-	-	-
144	Retirement	3,214	1,078	-	-	-
145	Community Events & Programs	8,280	7,175	10,850	6,000	10,000
146	Annual Support of Organizations	9,000	7,530	9,500	9,500	9,500
147	New Programs	2,500	-	2,500	1,500	2,500
148	Matching Grant Funds	20,000	20,082	20,000	20,000	20,000
149	Block Party Expense	7,000	7,956	7,500	7,500	7,500
150	<b>Total Economic Development</b>	<b>118,429</b>	<b>70,001</b>	<b>50,350</b>	<b>44,500</b>	<b>49,500</b>
151						

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021**

	<b>Account Name</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY20 Estimated</b>	<b>FY21 Budget Proposal</b>
152	<b>EJRP - Administration</b>					
153	Salaries - Regular	217,566	220,090	234,240	234,240	244,792
154	Salaries - Part Time	7,076	3,811	8,800	8,800	-
155	Health Ins & Other Benefits	107,123	100,476	112,676	112,676	125,468
156	Social Security	17,185	17,328	18,593	18,593	18,727
157	Retirement	24,234	24,503	26,003	26,003	27,182
158	Health Imp Programs	-	-	-	-	-
159	Other Professional Services	8,220	11,155	8,220	9,000	21,742
160	Computer Expenses	9,120	9,995	9,540	10,200	6,000
161	Training, Conferences, Dues	9,988	10,796	10,288	10,288	8,453
162	Communications	12,500	11,187	8,000	5,000	7,851
163	Telephone Services	3,600	3,688	3,960	3,960	1,980
164	Printing & Advertising	3,639	2,602	3,500	3,500	3,000
165	Supplies	5,000	5,374	5,000	5,000	5,000
166	Scholarships	4,000	4,000	4,000	4,000	4,000
167	<b>EJRP - Parks and Facilities</b>					
168	Salaries - Regular	93,636	98,740	101,109	101,109	105,360
169	Salaries - Part Time	24,977	19,428	20,500	20,500	22,798
170	Health Ins & Other Benefits	21,775	19,391	26,097	26,097	27,076
171	Social Security	9,074	9,217	9,303	9,300	9,804
172	Retirement	9,364	9,708	10,111	10,111	10,536
173	Health Imp Programs	-	-	-	-	-
174	Other Professional Services	14,710	18,777	5,725	5,725	6,100
175	Maintenance - Buildings/Grounds	9,996	12,861	11,073	11,073	11,739
176	Land Lease	500	500	500	500	500
177	Equipment Rental	7,300	5,872	1,800	1,800	1,980
178	Training, Conferences, Dues	1,990	2,065	4,144	4,144	4,302
179	Supplies	12,250	18,858	14,685	14,685	16,489
180	<b>Total EJRP</b>	<b>634,823</b>	<b>640,424</b>	<b>657,867</b>	<b>656,304</b>	<b>690,879</b>
181						
182	<b>Finance Department</b>					
183	Salaries - Regular			52,327	52,327	56,246
184	Salaries - Overtime			2,500	2,500	2,750
185	Health Ins & Other Benefits			6,334	6,334	6,365
186	Social Security			4,221	4,221	4,513
187	Workers Comp Insurance (except Fire)	11,950	16,336	6,154	14,990	16,500
188	Retirement			5,283	5,283	5,625
189	Unemployment Insurance	3,672	2,181	1,520	2,830	1,520
190	Audit	6,160	7,315	6,256	7,505	7,500
191	Liability & Property Ins. (all Village property)	46,599	52,430	62,689	58,920	63,000
192	Public Officials Liability	11,454	10,630	12,031	9,630	12,000
193	Dues/Subscriptions/Meetings			170	170	250
194	Other Purchased Services			768	700	4,895
195	Travel			100	-	100
196	General Supplies			150	250	150
197	<b>Total Finance</b>	<b>79,835</b>	<b>88,892</b>	<b>160,503</b>	<b>165,660</b>	<b>181,414</b>
198						
199	<b>Fire Department</b>					
200	Salaries - Firefighters	189,000	192,350	206,000	188,571	186,000
201	Employee Assistance Program	864	864	864	864	864
202	Accident & Disability Ins	3,600	3,549	3,600	3,500	3,600

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021**

		<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY21 Budget</b>
	<b>Account Name</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposal</b>
203	Social Security	14,510	14,095	15,392	14,425	14,436
204	Worker's Compensation Ins	32,130	30,760	28,624	28,600	30,050
205	Vehicle Maintenance	18,000	19,816	18,000	35,000	25,000
206	Radio Maintenance	1,800	8,195	6,000	6,000	7,250
207	Training, Conferences, Dues	4,000	4,281	4,000	4,000	4,000
208	Telephone Services	1,885	1,916	2,600	2,600	2,600
209	Physical Exams	6,600	3,060	6,800	6,800	9,500
210	Maintenance Other	15,000	14,440	15,000	15,000	15,000
211	Emergency Generator Maint.	480	1,871	480	480	480
212	Supplies	1,000	1,232	1,000	1,000	1,000
213	New Equipment - Radios	1,500	910	1,500	1,500	1,500
214	Uniforms, Boots, etc.	23,000	18,641	24,000	24,000	25,000
215	EMS Supplies	1,000	792	1,000	1,000	1,000
216	Fire Prevention	2,000	2,038	2,000	2,000	2,100
217	Routine Equipment Purchase	15,000	13,488	15,000	15,000	17,500
218	<b>Total Fire</b>	<b>331,369</b>	<b>332,296</b>	<b>351,860</b>	<b>350,340</b>	<b>346,880</b>
219						
220	<b>Highway Department</b>					
221	Salaries - Regular	173,146	173,522	182,235	182,235	190,202
222	Salaries - Overtime	17,278	15,754	17,300	17,300	18,300
223	Salaries - Part Time	23,573	16,729	26,981	26,981	27,388
224	Health Ins & Other Benefits	72,154	69,711	75,918	75,918	78,989
225	Social Security	16,448	15,935	17,328	17,328	18,046
226	Workers Comp Insurance	13,985	13,963	20,275	20,275	20,275
227	Retirement	17,315	17,486	18,235	18,235	19,020
228	Unemployment Insurance	300	199	100	100	300
229	Professional Services	10,000	17,448	15,000	10,000	16,000
230	Water and Sewer Charge	2,100	2,317	2,000	2,000	2,500
231	R&M Services - Vehicles	25,000	33,502	26,500	26,500	28,000
232	Maintenance of Buildings and Grounds	5,000	6,274	10,000	10,000	10,000
233	Right of Way Agreements	12,472	11,922	12,890	12,890	12,890
234	Equipment Rentals	8,000	2,211	2,500	2,500	3,000
235	Training, Conferences, Dues	500	339	500	500	500
236	Liability & Property Insurance	12,288	11,840	11,667	13,025	13,750
237	Communications	4,000	3,308	3,500	3,500	3,800
238	Rubbish Removal	8,000	9,139	8,500	8,500	9,000
239	Advertising and Interview Costs	500	343	500	300	500
240	Accident Claims	1,000	1,096	1,000	1,000	1,000
241	General Supplies	24,000	37,786	24,000	24,000	26,000
242	Uniforms	6,000	8,594	6,000	6,000	6,500
243	Electrical Service	4,000	3,661	4,200	4,200	4,200
244	Heating/Natural Gas	4,000	3,390	4,000	4,000	4,000
245	Vehicle Fuel	30,000	37,295	35,000	35,000	38,000
246	Capital Outlay	6,000	3,139	10,000	10,000	14,000
247	Street Lights Supplies/Maint.	12,000	7,941	12,000	12,000	12,000
248	Electricity - Street/Traffic Lights	128,200	130,835	128,200	125,000	132,000
249	Streetscape Maintenance	23,500	24,885	28,500	28,500	21,500
250	Summer Constr - Purchased Services	225,000	188,895	210,000	200,000	255,800
251	Summer Constr - Supplies	9,000	13,295	24,000	30,000	24,000
252	Traffic Control	13,000	21,087	13,500	19,000	16,000
253	Sidewalk and Curb Maintenance	5,000	5,338	5,000	4,700	5,500

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2021**

		<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY21 Budget</b>
	<b>Account Name</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimated</b>	<b>Proposal</b>
254	Winter Maint - Purchased Services	20,000	35,895	20,000	20,000	20,000
255	Winter Maint - Supplies	118,000	179,055	121,000	121,000	125,000
256	Storm Sewer Maintenance	30,000	24,002	15,000	15,000	15,000
257	Stormwater Salaries	44,011	44,793	45,487	45,487	47,232
258	Stormwater Health and Other Ins	10,305	10,292	12,298	12,298	12,815
259	Stormwater Social Security	3,390	3,427	3,480	3,480	3,613
260	Stormwater Workers Comp	2,220	3,229	3,228	3,200	3,438
261	Stormwater Retirement	4,401	4,458	4,549	4,549	4,723
262	Stormwater Unemployment	40	41	5	15	30
263	<b>Total Highway</b>	<b>1,145,126</b>	<b>1,214,370</b>	<b>1,182,376</b>	<b>1,176,516</b>	<b>1,264,811</b>
264						
265	<b>Library</b>					
266	Salaries - Regular	319,700	317,940	328,509	328,509	328,850
267	Salaries - Part Time	103,632	104,045	107,654	107,654	108,415
268	Health Insurance & Other Benefits	107,125	101,842	119,148	119,148	134,104
269	Social Security	32,458	32,331	33,336	33,336	33,451
270	Retirement	31,970	31,446	32,537	32,537	32,580
271	Computer Expenses	4,000	3,878	4,000	4,000	4,000
272	Rental of Equipment				1,500	1,500
273	Training, Conferences, Dues	4,000	1,408	4,000	4,000	4,000
274	Technical Access	7,700	5,332	6,200	6,200	7,700
275	Postage/Delivery	3,500	1,654	3,500	3,500	2,500
276	Interview costs	500	434	500	500	700
277	Volunteer Expenses	800	623	800	800	800
278	Supplies	13,000	9,481	14,000	14,000	13,500
279	Adult Collection	38,500	38,492	40,000	40,000	41,500
280	Juvenile Collection	19,250	19,984	20,000	20,000	20,750
281	Computer Replacement	8,000	6,373	8,000	8,000	8,000
282	Adult Programs	1,000	922	1,000	1,000	1,000
283	Childrens Programs	4,500	4,118	4,500	4,500	4,500
284	Capital Outlay	4,000	3,767	4,000	4,000	4,000
285	<b>Total Library</b>	<b>703,635</b>	<b>684,070</b>	<b>731,684</b>	<b>733,184</b>	<b>751,850</b>
286						
287	<b>Transfers and Misc.</b>					
288	Capital Fund Contribution	317,751	317,751	365,414	365,414	401,955
289	Rolling Stock Fund Contribution	223,624	223,624	233,700	233,700	238,700
290	Transfer for Building Maintenance	50,000	50,000	50,000	50,000	50,000
291	Employee Termination Benefits	5,000	5,000	5,000	5,000	5,000
292	Transfer to Parks & Rec Capital Reserve	110,700	110,700	111,616	111,616	112,455
293	Fire Department Capital Equipment	-	-	-	-	80,000
294	<b>Total Transfers and Misc.</b>	<b>707,075</b>	<b>707,075</b>	<b>765,730</b>	<b>765,730</b>	<b>888,110</b>
295						
296	<b>Grants and Other Non-Budgetary</b>					
297	Grants & Donation Expenses	-	9,783	-	-	-
298	Library Replacement Expenses	-	2,005	-	-	-
299	<b>Total Grants and Other Non-Budgetary</b>	<b>-</b>	<b>11,788</b>	<b>-</b>	<b>-</b>	<b>-</b>
300						
301	<b>Total Expenditures</b>	<b>4,954,687</b>	<b>5,011,067</b>	<b>5,164,913</b>	<b>5,141,137</b>	<b>5,367,655</b>

**Memorandum**

**To:** Trustees; Evan Teich, Unified Manager  
**Cc:** Steve Eustis, Moderator  
**From:** Greg Duggan, Deputy Manager GSD  
**Re:** Article 3: Scheduling 2021 Annual Meeting  
**Date:** May 29, 2020

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**Issue**

The issue is to provide information about Village Meeting Article 3: Shall the voters approve holding the 2021 Annual Meeting on Wednesday, April 7, 2021 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 13, 2021 to vote for the Village officers and transact any business involving voting by Australian ballot?

**Discussion**

Any discussion about Article 3 will take place at the Informational Meeting.

**Cost**

N/a

**Recommendation**

This memo is for information and discussion purposes.

**Memorandum**

**To:** Trustees; Evan Teich, Unified Manager

**Cc:** Steve Eustis, Moderator

**From:** Greg Duggan, Deputy Manager GSD

**Re:** Article 4: Other business

**Date:** May 29, 2020

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**Issue**

The issue is to provide information about Village Meeting Article 4: To transact any other business that may lawfully come before the meeting?

**Discussion**

Any discussion about Article 4 will take place at the Informational Meeting.

**Cost**

N/a

**Recommendation**

This memo is for information and discussion purposes.

**Memorandum**

**To:** Trustees; Evan Teich, Unified Manager  
**Cc:** Steve Eustis, Moderator  
**From:** Greg Duggan, Deputy Manager GSD  
**Re:** Discussion about Article 5: Elections  
**Date:** May 29, 2020

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**Issue**

The issue is to provide information about Village Meeting Article 5: To elect Village officers required by law including: Moderator (one year term); three Village Trustees (2 three year terms, 1 one year term); one Library Trustee (five year term)?

**Discussion**

Any discussion about Article 5 will take place at the Informational Meeting.

**Cost**

N/a

**Recommendation**

This memo is for information and discussion purposes.