

VILLAGE OF ESSEX JUNCTION
TRUSTEES
REGULAR MEETING AGENDA

Remote Meeting Only
Essex Junction, VT 05452
Tuesday, March 8, 2022
6:30 PM

E-mail: admin@essexjunction.org

www.essexjunction.org

Phone: (802) 878-6944

This meeting will be remote participation only. Available options to watch or join the meeting:

- **WATCH:** the meeting will be live streamed on [Town Meeting TV](#)
- **JOIN ONLINE:** [Join Zoom Meeting](#)
- **JOIN CALLING:** (toll free audio only): (888) 788-0099 | Meeting ID: 944 6429 7825; Passcode: 635787

1. **CALL TO ORDER** [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. **BUSINESS ITEMS**

- a. Welcome Colleen Dwyer, HR Director
- b. Presentation of audit report – Kittell, Branagan & Sargent
- c. Consider sound waiver of public nuisance ordinance for removal of commercial trash for Champlain Valley Exposition August 27 – September 5, 2022
- d. Consider approval of Village Annual Meeting warning
- e. Discuss website redevelopment
- f. *Discuss contracts with the Town of Essex

6. **CONSENT ITEMS**

- a. Approve minutes: February 22, 2022
- b. Approve Check Warrants: #17290—02/22/2022; #17291—02/28/2022
- c. Approve street closure request for Essex Junction Little League Opening Day parade on May 7

7. **READING FILE**

- a. Board member comments
- b. Upcoming meeting schedule

8. **EXECUTIVE SESSION**

- a. *An executive session may be necessary to discuss potential contracts

9. **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 878-1341 TTY: 7-1-1 or (800) 253-0191.

Certification: 03/04/2022

Memo

To: Village Trustees

From: Brad Luck, Interim Co-Manager

Date: March 8, 2022

Re: Welcome Colleen Dwyer, HR Director

Colleen started on February 28. Tonight is the first board meeting since she began and we wanted to take a moment for the Trustees to meet her and say hello. Below is the press release regarding her hire and her photo.

Village Hires Dwyer as HR Director

The Village of Essex Junction is proud to announce the hiring of Colleen Dwyer as the new HR Director. Colleen is currently the HR Director at Citizen Cider, where she has worked since 2013. She is a SHRM-CP, with a background and master's degree in Social Work. Prior to getting into HR, she worked at U32, Lund, the Community Health Center of Burlington, and as an independent therapist.

"We are really looking forward to working with Colleen," said Wendy Hysko, Director at Brownell Library and Interim Co-Manager. "Colleen's experience at Citizen, growing their HR operation from the ground up will be somewhat similar to our needs in the Village. Additionally, her background in social work has given her a unique blend of people management and relationship building skills that we really value in the Village."

Colleen lives in the Town of Essex with her daughter. She will start in her new role on February 28. The Village is hiring an HR Director due to the end of consolidated administration with the Town of Essex. Recently a Village finance director was also hired. The search for a permanent Village/City manager will round out the administrative team and is anticipated to take place this summer, with the intention of having someone in place by the fall.



Memorandum

To: Trustees; Brad Luck, Co-Interim Manager
From: Jess Morris, Finance Director
Re: Presentation of Audit Report
Date: February 14, 2022

Issue

To inform the Trustees about the FY21 financial statement audit.

Discussion

Bill Keyser of Kittell Branagan & Sargent will be giving an overview of the FY21 financial statement audit and taking questions.

Cost

None.

Recommendation

None.

Village of Essex Junction, Vermont

BASIC FINANCIAL STATEMENTS

June 30, 2021

Village of Essex Junction, Vermont
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Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Essex Junction, Vermont, as of and for the year ended June 30, 2021, 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, 2021, 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 33 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 January 12, 2022, 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 "Kittie Blanton" followed by a stylized flourish.

St. Albans, Vermont
January 12, 2022

**VILLAGE OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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, 2021.

FINANCIAL HIGHLIGHTS

- Assets exceeded liabilities and deferred inflows of resources on June 30, 2021 by \$36,847,100 (*net position*). Of this amount, \$7,404,153 (*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 \$29,415,912 invested in capital assets net of related debt and \$27,035 restricted for specific purposes.
- The Village's total net position increased by \$2,039,402. Of this amount, net position attributable to governmental activities increased by \$1,558,210. Net position attributable to business-type activities increased by \$481,192.
- Fund balances of total governmental funds increased by \$712,878 in FY21. The General Fund had \$562,887 of unassigned fund balance at June 30, 2021 which is equal to 9.98% of the approved FY22 General Fund Budget. As of June 30, 2020, the General Fund had \$536,766 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, 2021**

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	
	2021	2020	2021	2020	2021	2020
Assets:						
Cash	\$ 2,680	\$ 1,954	\$ -	\$ -	\$ 2,680	\$ 1,954
Other Assets	8,179,864	6,926,983	6,297,115	5,278,163	14,476,979	12,205,146
Capital Assets	24,273,177	23,005,674	19,661,863	20,600,971	43,935,040	43,606,645
Total Assets	32,455,721	29,934,611	25,958,978	25,879,134	58,414,699	55,813,745
Liabilities:						
Other Liabilities	5,529,995	4,456,499	1,904,791	1,635,887	7,434,786	6,092,386
Noncurrent Liabilities	2,049,575	2,160,171	12,083,238	12,753,490	14,132,813	14,913,661
Total Liabilities	7,579,570	6,616,670	13,988,029	14,389,377	21,567,599	21,006,047
Net Position:						
Net Investment in Capital Assets	22,351,121	20,918,483	7,064,791	7,261,523	29,415,912	28,180,006
Restricted	27,035	24,915	-	-	27,035	24,915
Unrestricted	2,497,995	2,374,543	4,906,158	4,228,234	7,404,153	6,602,777
Total Net Position	\$ 24,876,151	\$ 23,317,941	\$ 11,970,949	\$ 11,489,757	\$ 36,847,100	\$ 34,807,698

As stated in the chart titled Summary Statement of Net Position, assets exceeded liabilities by \$36,847,100 at the end of fiscal year 2021. Assets at the end of fiscal year 2020 exceeded liabilities by \$34,807,698.

The largest portion of the Village's net position is in its net investment in capital assets (79.83%). 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 \$27,035 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 of \$7,404,153 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, 2021**

Summary of the Statement of Activities

	Governmental Activities		Business-type Activities		Total Government	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for Services	\$ 400,798	\$ 406,541	\$ 9,728,605	\$ 8,813,395	\$ 10,129,403	\$ 9,219,936
Operating Grants & Revenues	1,370,450	1,415,690	177,863	-	1,548,313	1,415,690
Capital Grants & Revenues	1,328,557	1,411,772	547,149	690,916	1,875,706	2,102,688
General Revenues:						
Property Taxes	3,794,191	3,678,242	-	-	3,794,191	3,678,242
Unrestricted investment earnings	9,640	13,137	15,393	17,602	25,033	30,739
Loss on disposal of equipment	(20,876)	(26,414)	(540)	-	(21,416)	(26,414)
Other	18,964	50,269	-	-	18,964	50,269
Total Revenues	6,901,724	6,949,237	10,468,470	9,521,913	17,370,194	16,471,150
Expenses:						
General Government	1,079,542	1,133,807	-	-	1,079,542	1,133,807
Public Safety	494,849	444,950	-	-	494,849	444,950
Highways and Streets	1,852,361	1,790,360	-	-	1,852,361	1,790,360
Culture and Recreation	1,849,565	1,591,759	-	-	1,849,565	1,591,759
Interest on Long-Term Debt	67,197	74,815	-	-	67,197	74,815
Water	-	-	4,002,744	3,838,683	4,002,744	3,838,683
Sanitation	-	-	629,598	601,454	629,598	601,454
Wastewater	-	-	2,963,952	2,856,668	2,963,952	2,856,668
Recreation	-	-	2,390,984	1,790,239	2,390,984	1,790,239
Total Expenses	5,343,514	5,035,691	9,987,278	9,087,044	15,330,792	14,122,735
Change in Net Position before Transfers	1,558,210	1,913,546	481,192	434,869	2,039,402	2,348,415
Transfers	-	27,000	-	(27,000)	-	-
Increase (Decrease) in Net Position	1,558,210	1,940,546	481,192	407,869	2,039,402	2,348,415
Beginning Net Position	23,317,941	21,377,395	11,489,757	11,081,888	34,807,698	32,459,283
Ending Net Position	\$ 24,876,151	\$ 23,317,941	\$ 11,970,949	\$ 11,489,757	\$ 36,847,100	\$ 34,807,698

Governmental activities. Governmental activities increased the Village's net position by \$1,558,210 in FY21. The Village increased its investment in capital assets by \$1,432,638 and unrestricted net position increased by \$123,452. Restricted net position decreased by \$2,120.

Business-type activities. Business-type activities increased the Village's net position by \$481,192.

Water Fund

The Water Fund had a budgetary net loss of \$32,408 in FY21. Disregarding GlobalFoundries pass through revenues and expenses, Water Fund revenues were \$15,576 more than budget and expenses were \$47,984 over budget. Revenue items that were slightly over budget were Large User Water Sales, Penalties, Hook on Fees, Interest Earnings and Miscellaneous Unclassified Revenue. The Water Fund completed work on the Lamoille St. Waterline project, continued work on the Water Meter Replacement Program (\$9,938) and continued preliminary work on the Railroad Ave. Waterline project, and Fairview Drive pressure valve connection projects.

**VILLAGE OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Sanitation Fund

The Sanitation Fund had a budgetary net income of \$316,225 against a budget of \$185,250 in net income. Sanitation revenues were \$158,990 more than budgeted and expenses were \$28,015 more than budgeted. Hook-on fees were \$78,100 more than budgeted and penalty and interest revenues exceeding anticipated revenues. Village customer charges included \$176,500 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 \$19,876 in FY21. The West St. and Susie Wilson Pump station control cabinet project was completed in FY21 totaling \$78,429.

Wastewater Treatment Fund

The Wastewater Treatment Fund had budgetary net income of \$100,768 in FY21. Revenues were over budget by \$99,110 while expenses were under budget by \$1,658. At year-end 2014, a reconciliation was done of revenues versus expenses and it was found that each of the Tri-Town communities was responsible for a portion of the surplus. Each community in the Tri-town was designated a portion of the surplus to be a buffer against future losses. These funds have been set aside for each community. This reconciliation has continued annually and the amounts designated to each community as of June 30, 2021 include Essex Junction \$401,534; Town of Essex \$115,159; and Town of Williston \$135,400. Each community determines how much it wants to leave in this rate stabilization fund. Work continued in FY21 on the Alkalinity Control Installation, Plant Capacitator, VT Phosphorus Challenge and Flow Equalization Bypass. The Flow EQ Digester Reseal and Primary Digester Block projects were completed during FY21.

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 a deficit net position of \$98,091. As an enterprise fund it is expected that program revenues generated will cover the costs of programming. Program revenues came in over budget by \$101,073. Program expenses were over budget by \$138,045. Three new afterschool care sites and COVID related childcare programs were added during FY21 which resulted both revenue and expenditures exceeding budget.

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 \$58,260 for the year ended June 30, 2021. The fund balance of the General Fund decreased from \$922,831 at the end of FY20, to \$864,571 at the end of FY21. Of the \$864,571 fund balance, \$165,446 is nonspendable (inventories and prepaid expenses), \$136,238 is assigned (see Note 12 for additional detail) and \$562,887 is unassigned. The unassigned fund balance is equal to 9.98% of the FY22 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, 2021 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.

**VILLAGE OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

The Village budget for the year ended June 30, 2021 passed on the first vote at Village Meeting in April of 2020 and there were no amendments made to the budget during the year.

On the revenue side, the Village recorded revenues greater than budget by \$121,170. This was primarily driven by large unbudgeted revenues (grants and donations) over budget by \$111,891 and intergovernmental revenues coming in over budget by \$43,548. Intergovernmental revenues are mostly revenues from the Town of Essex. Other income was over budget by \$1,423.

- General government expenditures were over budget by \$69,957. General government departments include Finance, Administration and Buildings.
- Public safety expenditures were under budget by \$25,461, as a result of salaries coming in lower than budget due to decreased call volume.
- Public works expenditures were over budget by \$74,867, predominantly as a result of paving offset by the use of assigned fund balance from FY20 underspent paving in the amount of \$68,303.
- Community and economic development expenditures were under budget by \$42,034. This was driven by legal services being underspent by \$12,490, economic development being underspent by \$30,257.
- Culture and recreation expenditures were over budget by \$39,403 offset by the unbudgeted grant revenue.

Capital Reserve Fund

The Capital Reserve Fund had a fund balance of \$628,381 as of June 30, 2021 and a fund balance of \$788,307 as of June 30, 2020. The Crescent Connector Project progressed for a cost of \$252,181 with federal grant reimbursement in the year of \$253,257, 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. Additional major projects during the year included: the Lamoille St. Water line replacement (\$78,475), Densmore Drive Culvert project \$884,700), and Brickyard/Mansfield stormwater work (\$261,822).

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 \$380,715 as of June 30, 2021 and \$295,683 as of June 30, 2020. The Village purchased a sidewalk plow during the fiscal year. Debt payments on the fire note were made for \$30,000. This fund received an appropriation from the general fund of \$238,624 and \$7,748 in other revenues.

**VILLAGE OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

EJRP Capital Reserve Fund

The EJRP Capital Reserve Fund had a deficit fund balance of \$195,876 as of June 30, 2021 and a fund balance of \$57,767 as of June 30, 2020. Park amenities were replaced at the Maple Street playground during the year in the amount of \$270,572. There are planned annual transfers in the amount of \$55,000 per year through FY25 to reduce the deficit fund balanced as a result of the replacement of the playground equipment.

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, 2021 totaled \$43,935,040 (net of accumulated depreciation). This is a net increase of \$328,396 from June 30, 2020 when the total was \$43,606,645. These assets include buildings, roads and bridges, land, machinery and equipment, library books, park facilities, vehicles and distribution and collection systems. Asset additions totaled \$2,442,560 and were concentrated in infrastructure and machinery and equipment categories. These additions were offset by accumulated depreciation which increased by \$2,114,164, to cause the increase in capital assets net of accumulated depreciation.

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

- Paving on West Street, Lamoille Street and South Street
- Stormwater improvements on Corduroy and Brickyard and Mansfield Avenue
- Resurfacing of Cascade Street and Maple Street basketball courts and Maple Street skate park
- Purchase of a sidewalk tractor
- Purchase of a spaceball net
- Construction of the Brownell Library Pavilion

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

- SCADA system upgrade at the Wastewater Treatment Plant
- Installation of pump station control cabinet
- 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.

**VILLAGE OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Summary of Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Government</u>	
	2021	2020	2021	2020	2021	2020
Capital Assets:						
Land	\$ 127,876	\$ 127,876	\$ 118,077	\$ 118,077	\$ 245,953	\$ 245,953
Construction in Progress	4,721,985	3,668,304	102,405	323,945	4,824,390	3,992,249
Antiques and Works of Art	7,550	7,550	-	-	7,550	7,550
Buildings and Improvements	4,681,637	4,629,181	15,171,806	15,171,806	19,853,443	19,800,987
Machinery, equipment, and vehicles	8,510,443	8,375,488	5,633,679	5,403,572	14,144,122	13,779,060
Library Books	810,258	798,033	-	-	810,258	798,033
Parks	1,788,059	1,740,013	-	-	1,788,059	1,740,013
Roads, Curbs, Sidewalks, and Storm Sewers	15,172,457	14,211,668	164,182	164,182	15,336,639	14,375,850
Water and Sewer infrastructure	-	-	22,427,806	22,255,965	22,427,806	22,255,965
	35,820,265	33,558,113	43,617,955	43,437,547	79,438,220	76,995,660
Less: Accumulated Depreciation	(11,547,088)	(10,552,439)	(23,956,092)	(22,836,577)	(35,503,180)	(33,389,016)
Total Assets, Net	<u>\$ 24,273,177</u>	<u>\$23,005,674</u>	<u>\$19,661,863</u>	<u>\$ 20,600,970</u>	<u>\$43,935,040</u>	<u>\$ 43,606,644</u>

Long Term Debt

Summary of Long Term Debt

	<u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2021</u>
Governmental Activities				
General Obligation Bonds	\$ 2,027,191	\$ -	\$ 135,135	\$ 1,892,056
Notes Payable	60,000	-	30,000	30,000
Business-type Activities				
Water and Sewer Bonds	1,612,809	-	89,865	1,522,944
Notes Payable	11,714,738	-	640,610	11,074,128
Capital Lease	11,901	-	11,901	-
Total Government	<u>\$ 15,426,639</u>	<u>\$ -</u>	<u>\$ 907,511</u>	<u>\$ 14,519,128</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 FY21 the interest rate was 2.75% and the Village paid \$30,000 in principal plus interest. The balance on the loan is \$30,000.

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, 2021 the outstanding principal on this bond is \$2,310,000; with \$1,892,056 in governmental activities and \$417,944 in business-type activities.

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, 2021 is \$155,723.

**VILLAGE OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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, 2021 is \$761,697. 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, 2021 is \$10,156,708. 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, 2021, the principal outstanding on this bond was \$1,105,000. 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.
- 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.

**VILLAGE OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

- 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, EJRP 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.
- In FY 20, the Village Trustees and Town Selectboard met jointly and worked to put together a merger plan for the two entities. The Village voted during the November 2020 election on a plan of merger and it passed 3,453 to 1,205.
- In FY21, The Village Highway and Streets Rolling Stock capital was added to the Highway operating budget, funding for this budget is part of the Town budget.
- The Town of Essex (including Village residents) voted via Australian ballot in March 2021 on Article II, a plan of merger for the Town of Essex and Village of Essex Junction. The article did not pass, 3,737 Yes to 3,756 No. A Special Town Meeting was held in April for a vote to reconsider the plan for merger; that vote also did not pass 4,199 Yes to 4,225 No. The Village of Essex Junction also held an advisory vote in April, asking voters if the Village should pursue separation from the Town in the event the merger did not pass.
- Village voters voted in a special election held November 2, 2021 on whether to adopt a proposed charter for the City of Essex Junction, VT which would effectively separate the Village from the Town of Essex. The vote passed 3,070 to 411. The charter for the City of Essex Junction, VT is currently being reviewed by the state legislature for approval.

FY22 Budgets

The FY22 General Fund budget increased by \$273,624 or 5.1% from the FY21 budget, bringing total budgeted General Fund expenditures to \$5,641,278 from \$5,367,655. The tax rate increased by 1.3% from \$0.3302 to \$0.3345. 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 \$145,403 or 2.1% from an aggregate of \$6,899,370 for the three funds to \$7,044,773. This caused an overall rate increase for FY22 of 2.9% 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, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 2,680	\$ -	\$ 2,680
Other accounts receivable	517,394	1,683,671	2,201,065
Due from other funds	-	4,490,995	4,490,995
Due from Town of Essex	7,497,024	-	7,497,024
Inventory	103,400	43,930	147,330
Prepaid expenses	62,046	78,519	140,565
Total Current Assets	<u>8,182,544</u>	<u>6,297,115</u>	<u>14,479,659</u>
Capital assets not being depreciated:			
Land	127,876	118,077	245,953
Construction in progress	4,721,985	102,405	4,824,390
Antiques and works of art	7,550	-	7,550
Capital assets, net of accumulated depreciation			
Buildings	3,038,450	8,992,271	12,030,721
Infrastructure	10,471,656	82,193	10,553,849
Machinery, equipment, and vehicles	5,905,660	2,524,474	8,430,134
Water and sewer infrastructure	-	7,842,443	7,842,443
Capital assets, net	<u>24,273,177</u>	<u>19,661,863</u>	<u>43,935,040</u>
Total Assets	<u>32,455,721</u>	<u>25,958,978</u>	<u>58,414,699</u>
CURRENT LIABILITIES			
Accounts payable	774,139	471,632	1,245,771
Due to other funds	4,490,995	-	4,490,995
Accrued payroll and benefits payable	56,612	142,769	199,381
Unearned revenue	14,159	541,493	555,652
Accrued interest	8,249	5,017	13,266
Current portion compensated absences	20,706	590	21,296
Current portion notes and bonds payable	165,135	743,290	908,425
Total Current Liabilities	<u>5,529,995</u>	<u>1,904,791</u>	<u>7,434,786</u>
NONCURRENT LIABILITIES			
Accrued compensated absences	292,654	229,456	522,110
Notes and bonds payable	<u>1,756,921</u>	<u>11,853,782</u>	<u>13,610,703</u>
Total Noncurrent Liabilities	<u>2,049,575</u>	<u>12,083,238</u>	<u>14,132,813</u>
Total Liabilities	<u>7,579,570</u>	<u>13,988,029</u>	<u>21,567,599</u>
NET POSITION			
Net investment in capital assets	22,351,121	7,064,791	29,415,912
Restricted	27,035	-	27,035
Unrestricted - designated	-	4,906,158	4,906,158
Unrestricted	<u>2,497,995</u>	<u>-</u>	<u>2,497,995</u>
Total Net Position	<u>\$ 24,876,151</u>	<u>\$ 11,970,949</u>	<u>\$ 36,847,100</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, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	\$ 1,079,542	\$ 369,364	\$ -	\$ 15,300	\$ (694,878)	\$ -	\$ (694,878)
Public safety	494,849	-	-	-	(494,849)	-	(494,849)
Highways and Streets	1,852,361	4,577	1,263,811	1,311,381	727,408	-	727,408
Culture and Recreation	1,849,565	26,857	106,639	1,876	(1,714,193)	-	(1,714,193)
Interest on long-term debt	67,197	-	-	-	(67,197)	-	(67,197)
Total governmental activities	<u>5,343,514</u>	<u>400,798</u>	<u>1,370,450</u>	<u>1,328,557</u>	<u>(2,243,709)</u>	<u>-</u>	<u>(2,243,709)</u>
Business-type activities:							
Water	4,002,744	4,199,467	10,278	-	-	207,001	207,001
Sanitation	629,598	904,552	5,389	100,000	-	380,343	380,343
Wastewater	2,963,952	2,279,024	42,194	447,149	-	(195,585)	(195,585)
Recreation	2,390,984	2,345,562	120,002	-	-	74,580	74,580
Total business-type activities	<u>\$ 9,987,278</u>	<u>\$ 9,728,605</u>	<u>\$ 177,863</u>	<u>\$ 547,149</u>	<u>-</u>	<u>466,339</u>	<u>466,339</u>
General Revenues:							
Property taxes, levied for general purposes					3,794,191	-	3,794,191
Unrestricted investment earnings					9,640	15,393	25,033
Loss on disposal of equipment					(20,876)	(540)	(21,416)
Other revenues					18,964	-	18,964
Total general revenues and transfers					<u>3,801,919</u>	<u>14,853</u>	<u>3,816,772</u>
Change in Net Position					1,558,210	481,192	2,039,402
Net position, beginning					<u>23,317,941</u>	<u>11,489,757</u>	<u>34,807,698</u>
Net position, ending					<u>\$ 24,876,151</u>	<u>\$ 11,970,949</u>	<u>\$ 36,847,100</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
 FUND FINANCIAL STATEMENTS
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2021

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 2,580	\$ -	\$ -	\$ 100	\$ 2,680
Other receivables	13,158	504,236	-	-	517,394
Inventory	103,400	-	-	-	103,400
Due from Town of Essex	7,497,024	-	-	-	7,497,024
Due from other funds	-	1,017,268	380,716	786,777	2,184,761
Prepaid expenses	<u>62,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,046</u>
 Total Assets	 <u>\$ 7,678,208</u>	 <u>\$ 1,521,504</u>	 <u>\$ 380,716</u>	 <u>\$ 786,877</u>	 <u>\$ 10,367,305</u>
LIABILITIES					
Accounts payable	\$ 120,620	\$ 510,005	\$ -	\$ 143,514	\$ 774,139
Accrued payroll and benefits	56,612	-	-	-	56,612
Due to other funds	6,622,246	-	-	53,510	6,675,756
Unearned Revenue	<u>14,159</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,159</u>
 Total Liabilities	 <u>6,813,637</u>	 <u>510,005</u>	 <u>-</u>	 <u>197,024</u>	 <u>7,520,666</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable grant revenue	<u>-</u>	<u>386,118</u>	<u>-</u>	<u>-</u>	<u>386,118</u>
FUND BALANCE					
Nonspendable	165,446	-	-	-	165,446
Restricted	-	-	-	27,035	27,035
Committed	-	625,381	380,716	82,555	1,088,652
Assigned	136,238	-	-	676,139	812,377
Unassigned	<u>562,887</u>	<u>-</u>	<u>-</u>	<u>(195,876)</u>	<u>367,011</u>
 Total Fund Balances	 <u>864,571</u>	 <u>625,381</u>	 <u>380,716</u>	 <u>589,853</u>	 <u>2,460,521</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 7,678,208</u>	 <u>\$ 1,521,504</u>	 <u>\$ 380,716</u>	 <u>\$ 786,877</u>	 <u>\$ 10,367,305</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, 2021

Total fund balances - governmental funds	\$ 2,460,521
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.	24,273,177
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Unavailable grant revenue	386,118
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	(313,360)
Accrued interest on long-term debt	(8,249)
Notes payable	<u>(1,922,056)</u>
Total net position - governmental activities	<u><u>\$ 24,876,151</u></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, 2021

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property tax	\$ 3,671,306	\$ -	\$ -	\$ 111,184	\$ 3,782,490
Licenses and permits	27,735	-	-	-	27,735
Intergovernmental revenues	1,335,734	167,170	-	-	1,502,904
Charges for services	312,482	-	-	24	312,506
Fines and forfeits	5,178	-	-	-	5,178
Interest income	3,525	2,490	1,165	2,461	9,641
Grant income	105,418	777,600	-	-	883,018
Donations	6,973	15,300	6,582	-	28,855
Miscellaneous income	20,474	-	-	3,936	24,410
Total Revenues	<u>5,488,825</u>	<u>962,560</u>	<u>7,747</u>	<u>117,605</u>	<u>6,576,737</u>
EXPENDITURES					
Current expenditures:					
General government	786,769	-	-	-	786,769
Public safety	352,552	-	-	-	352,552
Public works	1,009,920	43,717	-	-	1,053,637
Community development	258,754	-	-	1,934	260,688
Culture and recreation	1,558,419	-	-	50,990	1,609,409
Capital Outlay					
Public safety	83,582	-	-	-	83,582
Public works	329,758	1,483,724	131,338	4,999	1,949,819
Culture and recreation	98,789	-	-	315,198	413,987
Debt Service					
Principal	135,135	-	30,000	-	165,135
Interest expense	67,599	-	-	-	67,599
Total Expenditures	<u>4,681,277</u>	<u>1,527,441</u>	<u>161,338</u>	<u>373,121</u>	<u>6,743,177</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>807,548</u>	<u>(564,881)</u>	<u>(153,591)</u>	<u>(255,516)</u>	<u>(166,440)</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	401,955	238,624	225,229	865,808
Operating transfers out	<u>(865,808)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(865,808)</u>
Total Other Financing Sources (Uses)	<u>(865,808)</u>	<u>401,955</u>	<u>238,624</u>	<u>225,229</u>	<u>-</u>
Net Change in Fund Balance	(58,260)	(162,926)	85,033	(30,287)	(166,440)
Fund Balance - July 1, 2020	<u>922,831</u>	<u>788,307</u>	<u>295,683</u>	<u>620,140</u>	<u>2,626,961</u>
Fund Balance - June 30, 2021	<u>\$ 864,571</u>	<u>\$ 625,381</u>	<u>\$ 380,716</u>	<u>\$ 589,853</u>	<u>\$ 2,460,521</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, 2021

Net change in fund balances - governmental funds **\$ (166,440)**

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	(1,134,378)
Capital Outlay	2,422,757
Loss on Disposal/Abandonment	(20,876)

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

Increase in unavailable grant revenue	345,859
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Issuance and repayment of long-term debt are revenue and expenditures in
 the governmental funds, but the Issuance and repayment increase and
 decrease long-term liabilities in the statement of net assets.

Repayment of long-term debt	165,135
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Some expenses reported in the statement of activities do not require the use of
 current financial resources and therefore are not reported as expenditures in
 governmental funds.

Accrued interest on long-term debt	402
Accrued compensated absences	<u>(54,249)</u>

Change in net position of governmental activities **\$ 1,558,210**

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2021

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
ASSETS					
Current Assets:					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable, net of allowance	984,173	282,334	404,403	12,761	1,683,671
Due from other funds	125,136	1,808,164	1,998,908	558,787	4,490,995
Inventory	-	-	43,930	-	43,930
Prepaid expenses	<u>7,262</u>	<u>7,528</u>	<u>17,366</u>	<u>46,363</u>	<u>78,519</u>
Total Current Assets	<u>1,116,571</u>	<u>2,098,026</u>	<u>2,464,607</u>	<u>617,911</u>	<u>6,297,115</u>
Noncurrent Assets:					
Capital assets not being depreciated:					
Land	-	-	118,077	-	118,077
Construction in progress	14,100	-	88,305	-	102,405
Capital assets					
Machinery, equipment, and vehicles	556,995	884,325	19,238,105	126,060	20,805,485
Water and sewer infrastructure	9,374,484	8,503,169	4,714,335	-	22,591,988
Accumulated depreciation	<u>(7,596,315)</u>	<u>(6,418,772)</u>	<u>(9,853,470)</u>	<u>(87,535)</u>	<u>(23,956,092)</u>
Capital assets, net	<u>2,349,264</u>	<u>2,968,722</u>	<u>14,305,352</u>	<u>38,525</u>	<u>19,661,863</u>
Total Noncurrent Assets	<u>2,349,264</u>	<u>2,968,722</u>	<u>14,305,352</u>	<u>38,525</u>	<u>19,661,863</u>
Total Assets	<u>\$ 3,465,835</u>	<u>\$ 5,066,748</u>	<u>\$ 16,769,959</u>	<u>\$ 656,436</u>	<u>\$ 25,958,978</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ 338,547	\$ 17,757	\$ 71,536	\$ 43,792	\$ 471,632
Accrued payroll	3,920	2,646	15,588	120,615	142,769
Accrued interest	1,823	-	3,194	-	5,017
Unearned Revenue	-	-	-	541,493	541,493
Current portion compensated absences	-	-	-	590	590
Current portion long-term debt	<u>29,865</u>	<u>64,093</u>	<u>649,332</u>	<u>-</u>	<u>743,290</u>
Total Current Liabilities	<u>374,155</u>	<u>84,496</u>	<u>739,650</u>	<u>706,490</u>	<u>1,904,791</u>
Noncurrent Liabilities:					
Accrued compensated absences	39,798	29,060	112,561	48,037	229,456
Notes and bonds payable	<u>388,079</u>	<u>831,257</u>	<u>10,634,446</u>	<u>-</u>	<u>11,853,782</u>
Total Noncurrent Liabilities	<u>427,877</u>	<u>860,317</u>	<u>10,747,007</u>	<u>48,037</u>	<u>12,083,238</u>
Total Liabilities	<u>802,032</u>	<u>944,813</u>	<u>11,486,657</u>	<u>754,527</u>	<u>13,988,029</u>
NET POSITION					
Net investment in capital assets	1,931,320	2,073,372	3,021,574	38,525	7,064,791
Unrestricted - designated	<u>732,483</u>	<u>2,048,563</u>	<u>2,261,728</u>	<u>(136,616)</u>	<u>4,906,158</u>
Total Net Position	<u>2,663,803</u>	<u>4,121,935</u>	<u>5,283,302</u>	<u>(98,091)</u>	<u>11,970,949</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 3,465,835</u>	<u>\$ 5,066,748</u>	<u>\$ 16,769,959</u>	<u>\$ 656,436</u>	<u>\$ 25,958,978</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, 2021

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
OPERATING REVENUES					
Charges for services	\$ 4,192,390	\$ 904,552	\$ 2,278,468	\$ 2,344,687	\$ 9,720,097
Other income	<u>7,077</u>	<u>-</u>	<u>556</u>	<u>875</u>	<u>8,508</u>
 Total Operating Revenues	 <u>4,199,467</u>	 <u>904,552</u>	 <u>2,279,024</u>	 <u>2,345,562</u>	 <u>9,728,605</u>
OPERATING EXPENSES					
Operating, maintenance and general and administrative expenses	3,922,746	500,063	1,976,466	2,374,012	8,773,287
Depreciation	<u>65,147</u>	<u>129,535</u>	<u>946,546</u>	<u>16,602</u>	<u>1,157,830</u>
 Total Operating Expenses	 <u>3,987,893</u>	 <u>629,598</u>	 <u>2,923,012</u>	 <u>2,390,614</u>	 <u>9,931,117</u>
 Operating Income (Loss)	 <u>211,574</u>	 <u>274,954</u>	 <u>(643,988)</u>	 <u>(45,052)</u>	 <u>(202,512)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment income	871	6,736	7,398	388	15,393
Interest expense	(14,851)	-	(40,940)	(370)	(56,161)
Capital contributions	-	100,000	447,149	-	547,149
Federal grant revenue	10,278	5,389	17,194	120,002	152,863
State and other grant revenue	-	-	25,000	-	25,000
Gain on asset disposal	-	-	3,500	-	3,500
Loss on asset disposal	<u>-</u>	<u>-</u>	<u>(4,040)</u>	<u>-</u>	<u>(4,040)</u>
 Total Nonoperating Revenues (Expenses)	 <u>(3,702)</u>	 <u>112,125</u>	 <u>455,261</u>	 <u>120,020</u>	 <u>683,704</u>
 Net Income (Loss) Before Transfers	 207,872	 387,079	 (188,727)	 74,968	 481,192
 Transfers	 <u>-</u>	 <u>(170,969)</u>	 <u>170,969</u>	 <u>-</u>	 <u>-</u>
 Change in Net Position	 207,872	 216,110	 (17,758)	 74,968	 481,192
 Net Position - July 1, 2020	 <u>2,455,931</u>	 <u>3,905,825</u>	 <u>5,301,060</u>	 <u>(173,059)</u>	 <u>11,489,757</u>
 Net Position - June 30, 2021	 <u>\$ 2,663,803</u>	 <u>\$ 4,121,935</u>	 <u>\$ 5,283,302</u>	 <u>\$ (98,091)</u>	 <u>\$ 11,970,949</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, 2021

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 3,815,558	\$ 814,848	\$ 2,471,986	\$ 2,658,458	\$ 9,760,850
Payments to suppliers	(3,493,925)	(392,964)	(1,787,412)	(906,343)	(6,580,644)
Payments for employees and benefits	(235,846)	(206,022)	(611,042)	(1,849,409)	(2,902,319)
Net Cash Provided/(Used) by Operating Activities	<u>85,787</u>	<u>215,862</u>	<u>73,532</u>	<u>(97,294)</u>	<u>277,887</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchases of property, plant and equipment	(52,131)	(94,183)	(62,390)	(10,558)	(219,262)
Capital Contributions	-	100,000	447,149	-	547,149
Interest payments on debt	(14,940)	-	(41,077)	-	(56,017)
Proceeds from state and federal grants	10,278	5,389	42,194	120,002	177,863
Proceeds from issuance of debt	-	-	-	-	-
Principal payments on debt	(29,865)	(62,835)	(637,775)	-	(730,475)
Interest payment on capital lease	-	-	-	(637)	(637)
Principal payment on capital lease	-	-	-	(11,901)	(11,901)
Net Cash (Used)/Provided by Capital and Related Financing Activities	<u>(86,658)</u>	<u>(51,629)</u>	<u>(251,899)</u>	<u>96,906</u>	<u>(293,280)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Operating transfers in/(out)	-	(170,969)	170,969	-	-
Interest income	871	6,736	7,398	388	15,393
Net Cash Provided/(Used) by Investing Activities	<u>871</u>	<u>(164,233)</u>	<u>178,367</u>	<u>388</u>	<u>15,393</u>
Net Increase in Cash	-	-	-	-	-
Cash - July 1, 2020	-	-	-	-	-
Cash - June 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss)	\$ 211,574	\$ 274,954	\$ (643,988)	\$ (45,052)	\$ (202,512)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	65,147	129,535	946,546	16,602	1,157,830
Change in net assets and liabilities:					
Receivables, net	(383,909)	(89,704)	192,962	(5,548)	(286,199)
Inventory	-	-	(3,940)	-	(3,940)
Due from other funds	215,169	(124,573)	(385,192)	(399,844)	(694,440)
Prepaid expenses	(641)	(182)	(8,821)	(24,729)	(34,373)
Accounts payable	(46,950)	13,753	(44,893)	(33,910)	(112,000)
Unearned Revenue	-	-	-	318,444	318,444
Accrued payroll	559	(313)	2,097	59,697	62,040
Accrued compensated absences	24,838	12,392	18,761	17,046	73,037
Net cash provided by operating activities	<u>\$ 85,787</u>	<u>\$ 215,862</u>	<u>\$ 73,532</u>	<u>\$ (97,294)</u>	<u>\$ 277,887</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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, 2021

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, 2021

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.

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, 2021

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, 2021

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, 2021

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. Employees who leave employment in good standing shall have sick time paid out depending on age and length of service, a scale used for payment eligible is included in Note 11. 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, 2021

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, 2021

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, 2021 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by the FDIC	\$ 1,030	\$ 1,030
Petty Cash	<u>1,650</u>	<u>2,646</u>
Total Deposits	<u><u>\$ 2,680</u></u>	<u><u>\$ 3,676</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, 2021

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 2021.

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, 2021, the Village is not exposed to concentration of credit risk.

NOTE 5 RECEIVABLES

Receivables at June 30, 2021, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Business-Type		
	Activities	Activities	Total
Billed Services	\$ -	\$ 566,240	\$ 566,240
Unbilled Services	-	1,117,431	1,117,431
Grants	504,236	-	504,236
Other	13,158	-	13,158
	<u>\$ 517,394</u>	<u>\$ 1,683,671</u>	<u>\$ 2,201,065</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, 2021

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, 2021 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	\$ 127,876	\$ -	\$ -	\$ 127,876
Construction in Progress	3,668,304	1,397,998	(344,317)	4,721,985
Antiques and Works of Art	<u>7,550</u>	<u>-</u>	<u>-</u>	<u>7,550</u>
Total capital assets not being depreciated	<u>3,803,730</u>	<u>1,397,998</u>	<u>(344,317)</u>	<u>4,857,411</u>
Other capital assets:				
Buildings and Improvements	4,629,181	52,456	-	4,681,637
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	8,375,488	271,140	(136,185)	8,510,443
Library Books	798,033	63,913	(51,688)	810,258
Parks	1,740,013	48,046	-	1,788,059
Roads, Curbs, Sidewalks, and Storm Sewers	<u>14,211,668</u>	<u>979,770</u>	<u>(18,981)</u>	<u>15,172,457</u>
Total other capital assets	<u>29,754,383</u>	<u>1,415,325</u>	<u>(206,854)</u>	<u>30,962,854</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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	(1,526,233)	(116,954)	-	(1,643,187)
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	(3,064,158)	(393,207)	72,856	(3,384,509)
Library Books	(595,754)	(57,173)	51,688	(601,239)
Parks	(1,175,840)	(41,512)	-	(1,217,352)
Roads, Curbs, Sidewalks, and Storm Sewers	<u>(4,190,454)</u>	<u>(525,532)</u>	<u>15,185</u>	<u>(4,700,801)</u>
 Total accumulated depreciation	 <u>(10,552,439)</u>	 <u>(1,134,378)</u>	 <u>139,729</u>	 <u>(11,547,088)</u>
 Total capital assets being depreciated, net	 <u>19,201,944</u>	 <u>280,947</u>	 <u>(67,125)</u>	 <u>19,415,766</u>
 Governmental Activities - Capital Assets, Net	 <u>\$23,005,674</u>	 <u>\$ 1,678,945</u>	 <u>\$ (411,442)</u>	 <u>\$ 24,273,177</u>

Depreciation expense was charged to functions, as follows:

General Government	\$ 23,410
Public Safety	112,231
Highways and Streets	786,402
Culture and Recreation	211,159
Community Development	<u>1,176</u>

TOTAL \$ 1,134,378

<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>323,945</u>	<u>-</u>	<u>(221,540)</u>	<u>102,405</u>
 Total capital assets not being depreciated	 <u>442,022</u>	 <u>-</u>	 <u>(221,540)</u>	 <u>220,482</u>
 Capital assets being depreciated:				
Buildings and Improvements	15,171,806	-	-	15,171,806
Vehicles, Machinery, Equipment and Furniture	5,403,572	280,263	(50,156)	5,633,679
Infrastructure	164,182	-	-	164,182
Distribution and Collection Systems	<u>22,255,965</u>	<u>171,841</u>	<u>-</u>	<u>22,427,806</u>
 Total Capital assets being depreciated	 <u>42,995,525</u>	 <u>452,104</u>	 <u>(50,156)</u>	 <u>43,397,473</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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	(5,667,755)	(511,780)	-	(6,179,535)
Vehicles, Machinery, Equipment and Furniture	(2,815,923)	(331,598)	38,316	(3,109,205)
Infrastructure	(73,780)	(8,209)	-	(81,989)
Distribution and Collection Systems	<u>(14,279,119)</u>	<u>(306,244)</u>	<u>-</u>	<u>(14,585,363)</u>
 Total accumulated depreciation	 <u>(22,836,577)</u>	 <u>(1,157,831)</u>	 <u>38,316</u>	 <u>(23,956,092)</u>
 Total capital assets being depreciated, net	 <u>20,158,948</u>	 <u>(705,727)</u>	 <u>(11,840)</u>	 <u>19,441,381</u>
 Business-Type Activities - Capital Assets, Net	 <u>\$ 20,600,970</u>	 <u>\$ (705,727)</u>	 <u>\$ (233,380)</u>	 <u>\$ 19,661,863</u>

Depreciation expense was charged as follows:

Water Fund	\$ 65,148
Sanitation Fund	129,535
Wastewater Fund	946,546
Recreation Fund	<u>16,602</u>
TOTAL	<u>\$ 1,157,831</u>

NOTE 8 INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances at June 30, 2021 is as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 6,622,246
Capital Projects Fund	1,017,268	-
Rolling Stock Reserve Fund	380,716	-
Water Fund	125,136	-
Sanitation Fund	1,808,164	-
Wastewater Fund	1,998,908	-
Recreation Fund	558,787	-
Memorial Park Fund	3,669	-
Senior Center Fund	23,527	-

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

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	-	53,510
Building Maintenance Fund	214,865	-
Economic Development Fund	462,161	-
Land Acquisition Reserve Fund	<u>82,555</u>	<u>-</u>
	<u>\$ 6,675,756</u>	<u>\$ 6,675,756</u>

NOTE 9 TRANSFERS

The interfund transfers during the year ended June 30, 2021 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Rolling Stock Reserve Fund	\$ 238,624	Annual Appropriation
General Fund	Capital Reserve	401,955	Annual Appropriation
General Fund	Building Maintenance Fund	112,774	Annual Appropriation
EJRP	EJRP Capital Reserve Fund	<u>112,455</u>	Annual Appropriation
	Total Governmental Activities	<u>\$ 865,808</u>	

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Sanitation Fund	Wastewater Fund	\$ 229,728	Bond Debt Service
Wastewater Fund	Sanitation Fund	<u>58,759</u>	WWTF Upgrade
	Total Proprietary Funds	<u>\$ 288,487</u>	

NOTE 10 UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES

Unearned Revenue in the General Fund consists of \$7,304 in recreation fees paid in advance a \$200 grant that was paid in advance and \$6,655 in donation revenue received in advance. Unavailable Revenue in the General Fund consists of \$0 in grant receivables not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

The Capital Projects Fund has deferred inflows of resources in the amount of \$386,118. 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, 2021

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 who leave employment in good standing shall have sick time paid out in accordance to the following charts based on age at the time of termination and years of service:

Age 55+		No Age Requirement	
Years of <u>Service</u>	<u>Max Hours</u>	Years of <u>Service</u>	<u>Max Hours</u>
20	800	20	400
19	700	19	350
18	600	18	300
17	500	17	250
16	400	16	200
15	300	15	150
14	200	14	100
13	100	13	50
12	75	12	37.5
11	50	11	25
10	25	10	12.5

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 11 LONG -TERM LIABILITIES (continued)

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Reduction</u>	<u>Ending Balance</u>
<u>Notes Payable</u>				
Note Payable- People's United Bank, Fire Ladder Truck				
Purchase, Interest at 2.75%, \$60,000				
Due July 24,2021, the Village Intends to				
Renew the Note Annually and Pay down				
\$30,000 Plus Interest Annually				
	\$ 60,000	\$ -	\$ (30,000)	\$ 30,000
Bond Payable - Vermont Municipal Bond				
Bank, Infrastructure Projects, Net Interest				
cost of 3.403% semi-annual Interest				
Payments Due June 1, and Dec 1,				
Due in full December 2035.				
	<u>2,027,191</u>	<u> -</u>	<u>(135,135)</u>	<u>1,892,056</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 2,087,191</u>	<u>\$ -</u>	<u>\$ (165,135)</u>	<u>\$ 1,922,056</u>

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 165,135	\$ 65,015	\$ 230,150
2023	135,135	60,415	195,550
2024	135,135	56,344	191,479
2025	135,135	52,070	187,205
2026	135,135	47,646	182,781
2027-2031	675,675	167,401	843,076
2032-2035	<u>540,706</u>	<u>42,660</u>	<u>583,366</u>
TOTAL	<u>\$ 1,922,056</u>	<u>\$ 491,551</u>	<u>\$ 2,413,607</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.				
	\$ 169,665	\$ -	\$ (13,942)	\$ 155,723

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 11 LONG-TERM LIABILITIES (continued)

<u>Business-Type Funds (continued)</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 July 2035.	10,732,508	-	(575,800)	10,156,708
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 May 2034.	812,565	-	(50,868)	761,697
Bond Payable- Vermont Municipal Bond Bank, Water Improvements, Net Interest Cost of 3.403%, \$30,031 due Annually on November 1, Semi-Annual Interest Payments Due May and November 1, Due November 2034.	447,809	-	(29,865)	417,944
Bond Payable- Vermont Municipal Bond Bank Series 2010-5 New Money (Recovery Zone Economic Development Bond) Wastewater Improvements, Annual Principal Payments Ranging from \$55,000 to \$60,000 Due December 1, Semi-Annual Interest Payments Due June 1 and December 1, Net Interest Cost of 3.345% 30 Year Bond Assumed from the Town of Bradford Due December 2040	<u>1,165,000</u>	<u>-</u>	<u>(60,000)</u>	<u>1,105,000</u>
	<u>\$ 13,327,547</u>	<u>\$ -</u>	<u>\$ (730,475)</u>	<u>\$ 12,597,072</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 11 LONG-TERM LIABILITIES (continued)

Year Ending June 30,	Principal	Interest	Total
2022	\$ 743,290	\$ 273,072	\$ 1,016,362
2023	751,357	257,394	1,008,751
2024	764,687	241,466	1,006,153
2025	778,283	225,188	1,003,471
2026	792,152	208,544	1,000,696
2027-2031	4,178,690	777,208	4,955,898
2032-2036	4,313,781	317,997	4,631,778
2037-2041	274,832	24,950	299,782
	<u>\$12,597,072</u>	<u>\$ 2,325,819</u>	<u>\$ 14,922,891</u>

NOTE 12 NET POSITION/FUND BALANCES

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

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

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.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 12 NET POSITION/FUND BALANCES (continued)

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, 2021 are as follows:

GENERAL FUND

Nonspendable for:

Inventories	\$ 103,400
Prepaid Expenses	<u>62,046</u>

Total Nonspendable Fund Balance \$ 165,446

Assigned for:

Library Book Replacement	\$ 7,968
Termination Benefits	71,809
Health Reimbursement Arrangement Expenses	10,000
FY 2023 Tax Reduction	43,461
Conservation	<u>3,000</u>

Total Assigned Fund Balance \$ 136,238

CAPITAL RESERVE FUND

Committed for:

Capital Reserve Fund Expenditures	<u>\$ 625,381</u>
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ROLLING STOCK RESERVE FUND

Committed for:

Rolling Stock Reserve Fund Expenditures	<u>\$ 380,716</u>
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Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 12 NET POSITION/FUND BALANCES (continued)

NON MAJOR FUNDS

Restricted for:

Veterans Memorial Park by Donation	\$ 3,669
Senior Center	<u>23,366</u>

Total Restricted Fund Balance	<u>\$ 27,035</u>
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Committed for:

Land Acquisition Capital Reserve Fund Expenditures	<u>\$ 82,555</u>
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Assigned for:

Economic Development	\$ 461,274
Building Maintenance	<u>214,865</u>

Total Assigned Fund Balance	<u>\$ 676,139</u>
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WATER, SANITATION, WASTEWATER AND RECREATION PROGRAMS FUNDS

Designated for:

Water Fund Expenses	\$ 315,423
Water Fund Capital Expenses	<u>417,060</u>

Total Water Designated Fund Balance	<u>\$ 732,483</u>
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Sanitation Fund Expenses	\$ 519,891
Sanitation Fund Capital Expenses	560,063
Sanitation Wastewater Treatment Facility Upgrades	<u>968,609</u>

Total Sanitation Designated Fund Balance	<u>\$ 2,048,563</u>
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Wastewater Fund Capital Expenses	\$ 1,472,970
Wastewater Expenses- Attributable to the Village of Essex Junction	401,534
Wastewater Expenses- Attributable to the Town of Essex	115,159
Wastewater Expenses- Attributable to the Town of Williston	135,400
Wastewater Fund Expenses- General	<u>136,665</u>

Total Wastewater Designated Fund Balance	<u>\$ 2,261,728</u>
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Recreation Programs Fund - General	<u>\$ (136,616)</u>
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Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 13 BENEFIT PLANS

The Village offers a 401(a) pension plan to all full time employees with 100% vesting after three (3) years of service. When a participant in a 401(a) plan has been separated from service for a period of at least three years or withdraws his or her entire account balance, whichever is earlier, any non-vested employer contributions are forfeited by the participant and transferred to the plan-level forfeiture account. 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. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. All of the investments are self-directed by each employee. The total payroll for the year was \$3,700,264 while the covered payroll was \$2,460,279. Pension expenses for the years ended June 30, 2021, 2020 and 2019 were \$246,028, \$232,480 and \$224,686 respectively. Forfeiture funds in the amount of \$6,149 were used in FY21.

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, 2021 was \$805,625.

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

All full-time Village employees receive a group life insurance policy for two and a half their annual salary up to a maximum of \$100,000.

NOTE 14 CONCENTRATION OF REVENUE/EXPENSES

The Village receives a major portion of its revenue from GlobalFoundries. For the year ended June 30, 2021, the Village received 7.14% of total property taxes from GlobalFoundries and received 83.58% 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, 2021. The Village purchased \$3,477,690 in water from CWD.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 15 PROPERTY TAXES

The Town of Essex is responsible for assessing and collecting Village property taxes, as well as education property taxes for the State. 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 2021 included Village General Fund \$0.3302 and Village Economic Development \$0.0100.

NOTE 16 RISK MANAGEMENT

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

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

NOTE 17 CONTINGENT LIABILITIES

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

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 18 OTHER INFORMATION

The Village finished refurbishing its Wastewater Treatment Facility. The Village owns the facility, however, the facility serves three municipalities; the Village of Essex Junction, the Town of Essex and the Town of Williston. The Village has an agreement with the Towns to provide capacity and treatment rights in exchange for an annual fee and for their share of the improvements. The cost of the project was \$15,230,000 paid for with borrowed funds from the State of Vermont Special Environmental Revolving Fund, a general obligation bond and from capital reserves. The debt service cost is shared amongst all three municipalities based upon the capacity owned by each. At the end of fiscal year 2021, the Village owns 33.94%, the Town of Essex owns 33.33% and the Town of Williston owns 32.73%.

NOTE 19 AUTHORIZED BORROWING

In June, 2011, the Village voters authorized the borrowing of up to \$3,200,000 contingent upon other Federal and State aid for the purpose of making public improvements to the Village highways and sidewalks. The total estimated cost of such improvements is \$11,531,000. No action has taken place as of June 30, 2021.

NOTE 20 RELATED PARTY

In July 2014 the Village entered into an agreement with the Town of Essex to bill and collect property taxes. Under the terms of the agreements, the Town purchased the outstanding delinquent taxes, penalty and interest receivables as of July 1, 2014, and assumes liability for the collection of those balances due and future taxes. All penalties and interest that accrues on delinquent balances shall belong to the Town. Effective July 2015, the accounting departments of the Village 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, 2021 \$7,497,024 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.

NOTE 21 TAX ABATEMENT

The Village has four 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 FY2021 the amount of taxes abated totaled \$1,847.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2021

NOTE 21 TAX ABATEMENT (continued)

The Village has three active agreements in FY2021 under the authority of the Village of Essex Junction Commercial Tax Stabilization Policy. Two are 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 taxes decreases to 50% in year 2, and 30% in year 3. For FY2021 \$6,674 was abated on one property and \$7,563 on the other. The third 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 FY2021 \$475 was abated.

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

NOTE 22 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures exceeded appropriations in the General Fund by \$116,732. This was due primarily to overspending in general government, public works and culture and recreation. These amounts were offset by unbudgeted grant revenues, fund balance assignments for related purposes and a decrease in unassigned fund balance.

NOTE 23 DISCLOSURE OF SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Village has evaluated subsequent events through January 12, 2022, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2021, have been incorporated into the financial statements herein.

The Village evaluated its June 30, 2021 financial statements through January 12, 2022, the date the financial statements were available to be issued. As a result of the spread of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact net income. Other financial impact could occur though such potential impact and the duration cannot be reasonably estimated at this time. In March 2020, the Governor of Vermont declared a state of emergency and issued an order to close all nonessential businesses. The closure lasted for months and has still not completely resumed. Some businesses continue to be impacted due to restrictions in operations and the requirement for at least partial student remote learning. Due to the uncertainty of the effect of the virus and whether there could be a resurgence, possible effects may include, but are not limited to, disruption to the Village's cash flow and receivable collections, absenteeism in the Village's labor workforce, unavailability of products and supplies used in operations, and decline in value of assets held by the Village including inventories, property and equipment and marketable securities.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Essex Junction, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 BUDGETARY BASIS - GENERAL FUND
 For the Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Property tax	\$ 3,670,039	\$ 3,670,039	\$ 3,671,306	\$ 1,267
Licenses and permits	25,000	25,000	27,735	2,735
Intergovernmental revenues	1,334,311	1,334,311	1,335,734	1,423
Charges for services	321,085	321,085	312,482	(8,603)
Fines and forfeits	1,000	1,000	5,178	4,178
Interest income	2,500	2,500	3,525	1,025
Grant revenues	-	-	105,418	105,418
Donations	500	500	6,973	6,473
Other income	<u>13,220</u>	<u>13,220</u>	<u>20,474</u>	<u>7,254</u>
 Total Revenues	 <u>5,367,655</u>	 <u>5,367,655</u>	 <u>5,488,825</u>	 <u>121,170</u>
 EXPENDITURES				
Current:				
General government	716,812	716,812	786,769	(69,957)
Public safety	461,595	461,595	436,134	25,461
Public works	1,264,811	1,264,811	1,339,678	(74,867)
Community development	300,788	300,788	258,754	42,034
Culture and recreation	1,617,805	1,617,805	1,657,208	(39,403)
Debt Service:				
Principal	135,135	135,135	135,135	-
Interest expense	<u>67,599</u>	<u>67,599</u>	<u>67,599</u>	<u>-</u>
 Total Expenditures	 <u>4,564,545</u>	 <u>4,564,545</u>	 <u>4,681,277</u>	 <u>(116,732)</u>
 Excess of Revenues Over Expenditures	 <u>803,110</u>	 <u>803,110</u>	 <u>807,548</u>	 <u>4,438</u>
 OTHER FINANCING SOURCES (USES)				
Operating transfers out	<u>(803,110)</u>	<u>(803,110)</u>	<u>(865,808)</u>	<u>(62,698)</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ (58,260)</u>	 <u>\$ (58,260)</u>

See Accompanying Notes to Basic Financial Statements.

OTHER SUPPLEMENTARY INFORMATION

Village of Essex Junction, Vermont
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2021

	Special Revenue Fund		Capital Project Fund				Total
	Veteran Memorial Park Fund	Senior Center Fund	Land Acquisition Capital Reserve Fund	Economic Development	EJRP Capital Reserve Fund	Building Maintenance	
ASSETS							
Cash	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Prepaid expenses	-	-	-	-	-	-	-
Due from other funds	<u>3,669</u>	<u>23,527</u>	<u>82,555</u>	<u>462,161</u>	<u>-</u>	<u>214,865</u>	<u>786,777</u>
 Total Assets	<u>\$ 3,669</u>	<u>\$ 23,627</u>	<u>\$ 82,555</u>	<u>\$ 462,161</u>	<u>\$ -</u>	<u>\$ 214,865</u>	<u>\$ 786,877</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 261	\$ -	\$ 887	\$ 142,366	\$ -	\$ 143,514
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,510</u>	<u>-</u>	<u>53,510</u>
 Total Liabilities	<u>-</u>	<u>261</u>	<u>-</u>	<u>887</u>	<u>195,876</u>	<u>-</u>	<u>197,024</u>
FUND BALANCE							
Restricted	3,669	23,366	-	-	-	-	27,035
Committed	-	-	82,555	-	-	-	82,555
Assigned	-	-	-	461,274	-	214,865	676,139
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(195,876)</u>	<u>-</u>	<u>(195,876)</u>
 Total Fund Balances	<u>3,669</u>	<u>23,366</u>	<u>82,555</u>	<u>461,274</u>	<u>(195,876)</u>	<u>214,865</u>	<u>589,853</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,669</u>	<u>\$ 23,627</u>	<u>\$ 82,555</u>	<u>\$ 462,161</u>	<u>\$ -</u>	<u>\$ 214,865</u>	<u>\$ 786,877</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, 2021

	Special Revenue Fund		Capital Project Fund				Total
	Veteran Memorial Park Fund	Senior Center Fund	Land Acquisition Capital Reserve Fund	Economic Development	EJRP Capital Reserve Fund	Building Maintenance	
REVENUES							
Charges for Service	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ 24
Property Tax	-	-	-	111,184	-	-	111,184
Miscellaneous Income	-	3,936	-	-	-	-	3,936
Interest	14	80	306	1,511	90	460	2,461
Total Revenue	<u>14</u>	<u>4,040</u>	<u>306</u>	<u>112,695</u>	<u>90</u>	<u>460</u>	<u>117,605</u>
EXPENDITURES							
Program Expense	-	1,934	-	-	50,990	-	52,924
Capital Outlay	-	-	-	4,999	315,198	-	320,197
Total Expenditures	<u>-</u>	<u>1,934</u>	<u>-</u>	<u>4,999</u>	<u>366,188</u>	<u>-</u>	<u>373,121</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14</u>	<u>2,106</u>	<u>306</u>	<u>107,696</u>	<u>(366,098)</u>	<u>460</u>	<u>(255,516)</u>
OTHER FINANCING SOURCES							
Transfer	-	-	-	-	112,455	112,774	225,229
Net Change in Fund Balance	14	2,106	306	107,696	(253,643)	113,234	(30,287)
Fund Balance - July 1, 2020	<u>3,655</u>	<u>21,260</u>	<u>82,249</u>	<u>353,578</u>	<u>57,767</u>	<u>101,631</u>	<u>620,140</u>
Fund Balance - June 30, 2021	<u>\$ 3,669</u>	<u>\$ 23,366</u>	<u>\$ 82,555</u>	<u>\$ 461,274</u>	<u>\$ (195,876)</u>	<u>\$ 214,865</u>	<u>\$ 589,853</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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Water Sales - Village	\$ 1,171,588	\$ 1,167,703	\$ (3,885)
Water Sales - GF	2,865,922	2,906,674	40,752
Water Sales - Large Users	95,000	104,481	9,481
Penalties	4,500	5,232	732
Hook on Fees	7,000	8,300	1,300
Vac-Truck rental	-	1,097	1,097
Interest Earnings	-	871	871
Miscellaneous	-	5,980	5,980
	<u>4,144,010</u>	<u>4,200,338</u>	<u>56,328</u>
OPERATING EXPENSES			
Salaries - Regular	123,321	149,853	(26,532)
Salaries - Overtime	15,000	9,245	5,755
Salaries - Part time	9,507	3,340	6,167
Social security	11,309	10,618	691
Unemployment insurance	75	197	(122)
Workers compensation insurance	10,500	5,754	4,746
Health insurance and other benefits	68,513	69,942	(1,429)
Retirement	12,332	12,294	38
Liability and property insurance	6,540	2,019	4,521
Supplies	13,000	4,552	8,448
Telephone	2,500	2,010	490
Postage	3,100	2,838	262
Gas, oil and grease	3,000	1,523	1,477
Meters and parts	8,000	4,593	3,407
Computer expenses	2,650	1,083	1,567
Water and sewer charges	200	94	106
Training and conferences	2,000	525	1,475
Electrical services	1,000	1,429	(429)
Heat	3,000	2,417	583
Maintenance	2,500	4,999	(2,499)
Water line maintenance - breaks	16,000	14,109	1,891
Uniforms and boots	1,500	321	1,179

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, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
OPERATING EXPENSES (CONTINUED)			
Contracted services	122,860	125,532	(2,672)
Other professional services	1,000	387	613
Audit services	4,200	4,635	(435)
Right of way agreements	150	192	(42)
Water purchases - Village	522,331	571,016	(48,685)
Water purchases - GF	2,865,922	2,906,674	(40,752)
Printing and advertising	2,000	1,293	707
Transfer to capital reserve	310,000	310,000	-
Capital outlay	<u>-</u>	<u>9,262</u>	<u>(9,262)</u>
 Total Operating Expenses	 <u>4,144,010</u>	 <u>4,232,746</u>	 <u>(88,736)</u>
 Operating Income (loss)	 <u>\$ -</u>	 <u>\$ (32,408)</u>	 <u>\$ (32,408)</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$ <u>(32,408)</u>
Adjustments for non-budget:	
Bond Interest	(14,851)
Capital Contributions	310,000
State and Other Grant Income	10,278
Depreciation	<u>(65,147)</u>
 Change in Net Position - Budgetary Basis	 \$ <u>207,872</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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Sanitation billing	\$ 672,048	\$ 670,215	\$ (1,833)
Sanitation penalty	2,500	2,805	305
Essex pump station fees	28,750	95,268	66,518
Two party agreement revenue	15,000	15,000	-
Hook on fees	30,000	108,100	78,100
Interest earnings	1,000	6,736	5,736
Vac-Truck rental	-	13,164	13,164
Miscellaneous	3,000	-	(3,000)
	<u>752,298</u>	<u>911,288</u>	<u>158,990</u>
OPERATING EXPENSES			
Salaries - Regular	108,563	122,072	(13,509)
Salaries - Overtime	15,000	9,305	5,695
Salaries - Part time	9,564	3,340	6,224
Social security	10,184	9,537	647
Unemployment insurance	85	197	(112)
Workers compensation insurance	9,400	4,955	4,445
Health insurance and other benefits	55,470	58,241	(2,771)
Retirement	10,858	10,454	404
Liability and property insurance	6,014	6,430	(416)
Supplies	1,000	773	227
Postage	5,500	5,677	(177)
Gas, oil and grease	4,000	2,846	1,154
Computer expenses	5,350	2,198	3,152
Water and sewer charges	500	276	224
Training and conferences	200	-	200
Electrical services	14,000	8,643	5,357
Heating/natural gas	1,800	926	874
Maintenance	2,000	25,031	(23,031)
Pump station maintenance	14,000	10,536	3,464
Sanitation line maintenance	6,000	5,435	565
Meter Replacement Program	-	17,328	(17,328)
Susie Wilson pump station costs	12,000	14,928	(2,928)
West St. pump station costs	13,000	17,650	(4,650)

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Uniforms and boots	1,500	1,268	232
Contracted services	154,860	157,532	(2,672)
Right-Of-Way Agreements	1,700	1,961	(261)
Other professional services	1,000	130	870
Audit services	2,000	2,394	(394)
Printing and advertising	1,500	-	1,500
Capital reserve fund contributions	95,000	95,000	-
Capital outlay	5,000	-	5,000
	<u>567,048</u>	<u>595,063</u>	<u>(28,015)</u>
Total Operating Expenses	<u>567,048</u>	<u>595,063</u>	<u>(28,015)</u>
Operating Income	<u>\$ 185,250</u>	<u>316,225</u>	<u>\$ 130,975</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$	316,225
Adjustments for non-budget:		
Sale of WWTF Capacity		100,000
Capital Reserve Fund Transfer		95,000
Transfers from WWTF Fund for Debt		58,759
State and other Grant Revenue		5,389
Transfer to WWTF for Upgrade		(229,728)
Depreciation		(129,535)
Change in Net Position - Budgetary Basis	<u>\$</u>	<u>216,110</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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance <u>Favorable (Unfavorable)</u>
OPERATING REVENUES			
Village user charges	\$ 860,898	\$ 856,932	\$ (3,966)
Village user penalties	3,500	3,627	127
Wastewater charge - Essex	536,828	536,828	-
Wastewater charge - Williston	730,086	730,086	-
Pump station maintenance fee	32,000	32,000	-
Village septage discharge income	16,000	73,017	57,017
Shared septage revenue	8,000	36,509	28,509
Village leachate revenues	-	5,581	5,581
Share leachate revenues	-	2,791	2,791
Interest Earnings	-	7,398	7,398
Vac-Truck rental	-	1,097	1,097
Miscellaneous	-	556	556
	<u>2,187,312</u>	<u>2,286,422</u>	<u>99,110</u>
OPERATING EXPENSES			
Salaries - Regular	338,203	369,257	(31,054)
Salaries - Overtime	48,000	43,450	4,550
Salaries - Part-time	33,158	6,455	26,703
Social security	32,081	31,026	1,055
Workers comp insurance	30,000	16,257	13,743
Unemployment insurance	175	455	(280)
Health insurance other benefits	128,644	130,912	(2,268)
Retirement	33,620	34,088	(468)
Liability and property insurance	30,221	37,479	(7,258)
Supplies	8,500	11,921	(3,421)
Supplies - Laboratory	18,000	20,036	(2,036)
Chemicals	330,000	330,436	(436)
Gas, grease and oil	4,500	2,176	2,324
Water and sewer charge	3,500	6,689	(3,189)
Training and conference	7,500	4,533	2,967
Telephone services	6,000	7,508	(1,508)
Electrical service	150,000	163,650	(13,650)
Heating	25,000	17,176	7,824
Maintenance - other	130,000	199,491	(69,491)
Rental of Equipment	-	1,445	(1,445)
Vehicles maintenance - travel	4,000	2,026	1,974

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, 2021

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Uniforms, boots, etc.	5,500	5,323	177
Contract laboratory services	22,000	12,875	9,125
Contract services	61,430	62,390	(960)
Legal services	4,000	2,139	1,861
Grit Disposal	14,980	12,047	2,933
Sludge dewatering	150,000	166,078	(16,078)
Sludge management	170,000	81,403	88,597
Other professional services	4,000	10,108	(6,108)
Advertising	-	44	(44)
Audit	4,400	5,441	(1,041)
WWTF Annual permit fee	9,900	11,340	(1,440)
Capital reserve fund contributions	380,000	380,000	-
Total Operating Expenses	2,187,312	2,185,654	1,658
Operating Income	\$ -	100,768	\$ 100,768

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$ 100,768
Adjustments for non-budget:	
Bond Interest	(40,940)
Capital Reserve Fund Transfer	380,000
Town of Essex Bond Contribution	225,623
Town of Williston Bond Contribution	221,526
Essex Junction Debt Payment	229,728
Capital Outlay	(170,812)
Federal Grant Income	17,194
State and Other Grant Income	25,000
Transfer to Sanitation Fund	(58,759)
Gain on Sale of Fixed Assets	3,500
Loss on Sale of Fixed Assets	(4,040)
Depreciation	(946,546)
Change in Net Position - Budgetary Basis	\$ (17,758)

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance <u>Favorable (Unfavorable)</u>
OPERATING REVENUES			
Pool day admission	\$ 71,727	\$ 40,157	\$ (31,570)
Pool memberships	42,868	27,282	(15,586)
Swim lessons	52,235	26,989	(25,246)
Concession sales	2,500	-	(2,500)
Facility and field rental	13,074	12,618	(456)
Youth programs	225,951	102,245	(123,706)
Adult programs	74,070	84,122	10,052
Childcare - AS	676,683	1,021,451	344,768
Childcare- PS	373,037	357,159	(15,878)
Childcare- DC	338,010	343,522	5,512
Childcare - RK	-	250,000	250,000
Shared staffing contract	50,046	78,852	28,806
Memorial day parade	20,000	290	(19,710)
Interest earnings	-	388	388
Sponsorship	<u>7,550</u>	<u>875</u>	<u>(6,675)</u>
 Total Operating Revenues	 <u>1,947,751</u>	 <u>2,345,950</u>	 <u>398,199</u>
OPERATING EXPENSES			
Administration			
Salaries - Part-time	4,840	242	4,598
Health insurance and other benefits	-	3,230	(3,230)
Social security	370	29	341
Workers compensation insurance	35,376	33,509	1,867
Other professional services	3,750	4,419	(669)
Equipment rentals	2,135	5,165	(3,030)
Training, conferences, dues	10,250	4,439	5,811
Communications	-	157	(157)
Postage	4,478	2,025	2,453
Printing and advertising	12,860	2,968	9,892
Credit card processing fees	-	44,627	(44,627)
Recreation Programs			
Salaries - Regular	27,028	26,672	356
Salaries- Part-time	19,877	-	19,877
Social security	2,837	2,036	801
Other professional services	180,077	105,510	74,567

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Water and sewer charges	800	904	(104)
Maintenance- buildings/grounds	250	-	250
Rental	600	-	600
Equipment rentals	1,400	-	1,400
Training, conferences, dues	700	449	251
Printing and advertising	200	-	200
Travel	-	600	(600)
Supplies	24,519	8,497	16,022
Memorial Day parade	19,500	-	19,500
After School Care			
Salaries - Regular	265,037	425,988	(160,951)
Salaries- Part-time	187,302	297,948	(110,646)
Health insurance and other benefits	95,318	66,809	28,509
Social security	34,605	55,435	(20,830)
Retirement	32,142	37,183	(5,041)
Other professional services	40,960	36,459	4,501
Interest Expense	12,638	370	12,268
Training, conferences, dues	19,155	3,191	15,964
Telephone	4,620	14,867	(10,247)
Travel	34,109	6,395	27,714
Supplies	37,296	41,727	(4,431)
Gas, grease, oil	1,900	965	935
Preschool			
Salaries- Regular	202,888	207,455	(4,567)
Salaries- Part-time	24,970	32,185	(7,215)
Salaries - Overtime	-	77	(77)
Health insurance and other benefits	87,370	76,393	10,977
Social security	17,431	17,914	(483)
Retirement	18,921	18,655	266
Other professional services	3,114	1,158	1,956
Training, conferences, dues	8,902	5,636	3,266
Travel	1,728	-	1,728
Supplies	4,500	8,389	(3,889)
Summer Day Camps			
Salaries- Regular	42,714	34,544	8,170
Salaries- Part-time	182,169	247,498	(65,329)
Salaries - Overtime	-	5,626	(5,626)
Social security	17,204	21,910	(4,706)

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Other professional services	6,495	16,779	(10,284)
Travel	36,654	21,960	14,694
Supplies	17,476	29,556	(12,080)
Gas, grease and oil	100	42	58
Pool			
Salaries- Regular	-	218	(218)
Salaries- Part-time	-	65,514	(65,514)
Social security	-	4,997	(4,997)
Other professional services	-	75,739	(75,739)
Travel	-	1,303	(1,303)
Supplies	-	79,520	(79,520)
Maintenance- buildings/grounds	23,879	20,848	3,031
Supplies	6,121	5,442	679
Aquatics			
Salaries- Part-time	93,462	117,988	(24,526)
Social security	7,150	9,058	(1,908)
Other professional services	5,812	3,614	2,198
Communications	1,320	1,288	32
Parks & Facilities			
Salaries- Part-time	7,225	9,513	(2,288)
Social security	553	728	(175)
Other professional services	2,500	-	2,500
Equipment rental	4,800	-	4,800
Training, conferences, dues	3,500	20	3,480
Parks and facilities supplies	1,275	-	1,275
	<u>1,947,162</u>	<u>2,374,382</u>	<u>(427,220)</u>
 Total Operating Expenses			
	<u>1,947,162</u>	<u>2,374,382</u>	<u>(427,220)</u>
 Operating Income (loss)	<u>\$ 589</u>	<u>\$ (28,432)</u>	<u>\$ (29,021)</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$ (28,432)
Adjustments for non-budget:	
Federal Grant Revenue	120,002
Depreciation	<u>(16,602)</u>
 Change in Net Position - Budgetary Basis	 <u>\$ 74,968</u>

SINGLE AUDIT REPORTS

Village of Essex Junction, Vermont
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Pass Through Grantor Number	Federal CFDA Number	Federal Expenditures
U. S. Department of Transportation			
Passed through State of Vermont, Agency of Transportation			
Highway Planning and Construction	CA0462	20.205	\$ 36,544
Highway Planning and Construction	CA0530	20.205	29,670
Highway Planning and Construction	CA0315	20.205	261,658
Highway Planning and Construction	CA0397	20.205	159
Total Highway Planning and Construction			<u>328,031</u>
U.S Department of Homeland Security			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	02140-84474-20	97.036	655,317
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	PA-01-VT-4474PW0071	97.036	25,271
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>680,588</u>
U.S. Department of Health and Human Services			
Passed through State of Vermont, Agency of Human Services			
Child Care and Development Block Grant	03440-CRRSA00578	93.575	3,245
Child Care and Development Block Grant	03440-CRRSA00583	93.575	9,736
Child Care and Development Block Grant	03440-CRRSA00579	93.575	9,736
Child Care and Development Block Grant	03440-CRRSA00217	93.575	4,597
Child Care and Development Block Grant	03440-CRRSA00584	93.575	6,761
Child Care and Development Block Grant	03440-CRRSA00580	93.575	9,736
Child Care and Development Block Grant	03440-CRRSA00577	93.575	9,736
Child Care and Development Block Grant	03440-CRRSA00582	93.575	23,663
Child Care and Development Block Grant	03440-CRRSA00576	93.575	3,245
Child Care and Development Block Grant	03440-CRRSA00581	93.575	9,736
Total Child Care and Development Block Grant			<u>90,191</u>
U.S. Department of Treasury			
Passed through State of Vermont, Department of Children and Families			
Coronavirus Local Government Expense Reimbursement - COVID	ORG412	21.019	7,703
Coronavirus Local Government Expense Reimbursement - COVID	ORG052	21.019	23,650
Coronavirus Local Government Expense Reimbursement - COVID	ORG411	21.019	17,065
Coronavirus Local Government Expense Reimbursement - COVID	ORG265	21.019	14,244
Coronavirus Local Government Expense Reimbursement - COVID	ORG181	21.019	36,795
Coronavirus Local Government Expense Reimbursement - COVID	CCWSP	21.019	73,164
Coronavirus Local Government Expense Reimbursement - COVID	ORG360	21.019	46,945
Coronavirus Local Government Expense Reimbursement - COVID	03440-38312-21-VEJ	21.019	250,540
Coronavirus Local Government Expense Reimbursement - COVID	ORG180	21.019	52,400
Coronavirus Local Government Expense Reimbursement - COVID	ORG182	21.019	39,763
Coronavirus Local Government Expense Reimbursement - COVID	ORG413	21.019	8,610
Total State of Vermont, Department of Children and Families			<u>570,879</u>
Passed through State of Vermont, Department of Taxes			
Coronavirus Local Government Expense Reimbursement - COVID	01140CRF20LGE0027	21.019	137,890
Coronavirus Local Government Expense Reimbursement - COVID	01140CRF20DLR029	21.019	20,000
Total State of Vermont, Department of Taxes			<u>157,890</u>
Passed through State of Vermont, Department of Tourism and Marketing			
Coronavirus Local Government Expense Reimbursement - COVID	07130-21-69-CRF	21.019	10,000
Total Coronavirus Local Government Expense Reimbursement - COVID			<u>738,769</u>
Total Expenditure of Federal Awards			<u>\$ 1,837,579</u>

Village of Essex Junction, Vermont
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2021

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, 2021. 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, 2021, and the related notes to the financial statements, which collectively comprise the Village of Essex Junction, Vermont's basic financial statements, and have issued our report thereon dated January 12, 2022.

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 black ink that reads "Kithell Branagh & Sargent". The signature is written in a cursive, flowing style.

St. Albans, Vermont
January 12, 2022



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, 2021. 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, 2021.

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
January 12, 2022

Village of Essex Junction, Vermont
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2021

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
 - 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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.

Memo

To: Trustees

From: Brad Luck, Director, Essex Junction Recreation & Parks

Date: March 8, 2022

Re: Public Nuisance Sound Waiver Request

Champlain Valley Exposition (CVE) has requested a sound waiver to the public nuisance ordinance for the ten days of the fair to allow trash haulers on the property starting at 6:00a.m. The ordinance allows them to start at 7:00a.m. It is in the Trustee's purview to consider such a request.

The public nuisance ordinance reads:

605 Excessive Sound

B. Express Prohibitions:

- a. The following acts, which enumerations shall not be deemed to be exclusive, are declared to be sound disturbances:
 - vi. The removal of household and commercial trash by authorized commercial trash haulers utilizing mechanized conveyances between the hours of 9:00 P.M. and 7:00 A.M. is prohibited.

The ordinance allows for exemptions:

605 Excessive Sound

D. Exemptions:

- a. Sound from the following sources shall be exempt from the prohibitions specified herein:
 - i. Any person or organization that has obtained a sound waiver from the Village of Essex Junction. (Champlain Valley Fair, parade, block parties, fireworks, etc.)

Below is a request from Tim Shea, Executive Director, CVE:

"The ten days of the Fair are unlike any other for us and our vendors such as the trash haulers. During the ten days of the Fair our trash hauler comes to us before they start their established route. I need to get all of the trash out of here by 7am as vendors and staff start to arrive for the day.

I think for the most our neighbors understand this. On occasion during a non-fair time our trash hauler will pick up before 7am. Our neighbors are quick to reach out and notify me which certainly justified. I then notify the trash hauler. The culprit is typically a new driver or someone filling in for the driver who typically handles the route and is not aware of the 7am rule.

Could we say no earlier than 6am for the ten days of the Fair?"

The Trustees should consider granting a sound waiver for commercial trash removal for CVE from August 27 through September 5, 2022.

Should the Trustees choose to grant the waiver, the following is the recommended motion:

“I move that we grant a sound waiver to Champlain Valley Exposition and allow trash haulers to begin no earlier than 6:00a.m. from August 27-September 5, 2022”

WARNING
VILLAGE OF ESSEX JUNCTION
INFORMATIONAL HEARING APRIL 6, 2022 AND
ANNUAL MEETING APRIL 12, 2022

Informational Hearing – online only
Wednesday, April 6, 2022 at 7:00 pm

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

- **WATCH:** the meeting will be live-streamed on Town Meeting TV.
- **JOIN ONLINE:** [Join via Zoom](#).
- **JOIN CALLING:** (*toll free, audio only*) 1(888) 788-0099, Meeting ID: 944 6429 7825; Passcode: 635787
- **MODERATOR:** All instructions for conduct of the meeting will be guided by the Moderator.

If you have difficulty accessing the hearing, please call (802) 878-6951 or email admin@essexjunction.org.

On January 25, 2022, the Village Trustees voted to hold the 2022 Annual Meeting entirely by Australian ballot. A public informational hearing on the Articles to be voted on at Annual Meeting will be held according to 17 V.S.A. § 2680. **No voting will take place during this hearing.** If you wish to make a public comment but do not have the ability to comment remotely during the meeting, please email your comment(s) to the Interim Co-Manager at admin@essexjunction.org.

AGENDA will include:

- **Discussion of Article 1 – Adopting the budget**
- **Discussion of Article 2 – Unrestricted fund balance**
- **Discussion of Article 3 – Local option tax**
- **Discussion of Article 4 – Cannabis retailers**
- **Discussion of Article 5 – Main Street water line bond**
- **Setting of next Annual Meeting in Article 6**
- **Announcement of offices up for election in Article 7**
- **Public to be heard (to be moderated)**

Annual Meeting - Australian Ballot

Tuesday, April 12, 2022 – 7:00 am to 7:00 pm

The legal voters of the Village of Essex Junction are hereby notified and warned to meet at the Essex Community Educational Center on Educational Drive in the Village of Essex Junction on Tuesday, April 12, 2022 to transact the following business by Australian ballot. Said voting by Australian ballot to begin at 7:00 AM and close at 7:00 PM.

ARTICLE 1. Shall the voters approve an annual General Fund Budget in the amount of \$6,310,015 for fiscal year July 1, 2022 to June 30, 2023, \$3,890,397 of which is to be levied in taxes against the Village Grand List?

ARTICLE 2. Shall the voters authorize the Village of Essex Junction to maintain and administer an unrestricted fund balance of up to fifteen percent (15%) of the current year General Fund Operating budget, and require any amount over fifteen percent (15%) be used to stabilize subsequent tax rates?

ARTICLE 3. Shall the voters approve the Village of Essex Junction assessing a one percent sales tax, a one percent meals and alcoholic beverages tax, and a one percent rooms tax pursuant to 24 V.S.A. § 138(b)?

ARTICLE 4. Shall the Village of Essex Junction authorize cannabis retailers and retail portions of integrated licensee establishments in the Village pursuant to 7 V.S. A. §863?

ARTICLE 5. Shall general obligation bonds or notes of the Village of Essex Junction in an amount not to exceed Three Million Seventy Thousand Dollars (\$3,070,000), subject to available grants-in-aid, be issued to finance the cost of replacing the Main Street water line?

ARTICLE 6. Shall the voters approve holding the 2023 Annual Meeting on Wednesday, April 5, 2023 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 11, 2023 to vote for the Village officers and transact any business involving voting by Australian ballot?

ARTICLE 7. To elect Village officers required by law including: Moderator (one year term); one Village Trustee (three year term); one Library Trustee (five year term)?

Dated this 8th day of March, 2022 by the Village of Essex Junction Board of Trustees.

Andrew Brown, President

Raj Chawla, Vice President

George Tyler

Daniel Kerin

Amber Thibeault

Received for record this _____ day of _____, 2022 in the records of the Village of Essex Junction.

Susan McNamara-Hill, Clerk

Memo

To: Village Trustees

From: Jess Morris, Finance Director

Date: March 8, 2022

Re: Unrestricted Fund Balance Increase from 10% to 15%

Background Information:

Unrestricted fund balance is essentially a “rainy day” fund that can be used in unforeseen, unbudgeted situations such as revenue shortfalls or unforeseen expenses. A balance of funds accumulates over time as a result of unexpended operating budgets and unanticipated excess revenues. The Government Finance Officers Association (GFOA) recommends that governments “maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures”, which equates to about 16.7%. Setting a threshold of 15% would be in accordance with best practice. Any funds over the 15% threshold would be used to reduce or stabilize the tax rate in subsequent budget years.

Proposed Ballot Language:

Shall the voters authorize the Village of Essex Junction to maintain and administer an unrestricted fund balance of up to fifteen percent (15%) of the current year General Fund Operating budget, and require any amount over fifteen percent (15%) be used to stabilize subsequent tax rates?

Additional Resources:

<https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>

https://www.gasb.org/jsp/GASB/Document_C/DocumentPage&cid=1175804844293

Memo

To: Village Trustees

From: Brad Luck, Interim Co-Manager

Date: March 8, 2022

Re: Local Option Tax

The Trustees have expressed an interest in putting a local option tax on the April ballot.

According to 24 V.S.A. § 138 Local option taxes:

(a) Local option taxes are authorized under this section for the purpose of affording municipalities an alternative method of raising municipal revenues to facilitate the transition and reduce the dislocations in those municipalities that may be caused by reforms to the method of financing public education under the Equal Educational Opportunity Act of 1997. Accordingly:

b) If the legislative body of a municipality by a majority vote recommends, the voters of a municipality may, at an annual or special meeting warned for that purpose, by a majority vote of those present and voting, assess any or all of the following:

- (1) a one percent sales tax;
- (2) a one percent meals and alcoholic beverages tax;
- (3) a one percent rooms tax.

Below is the draft ballot language. This includes all three taxes – sales, meals & alcoholic beverages, and rooms.

Shall the voters approve the Village of Essex Junction assessing a one percent sales tax, a one percent meals and alcoholic beverages tax, and a one percent rooms tax pursuant to 24 V.S.A. § 138(b)?

If the Trustees would like to proceed with placing this on the ballot, they should also pass the following motion.

“I move that the Trustees recommend that the Village of Essex Junction assess a one percent sales tax, a one percent meals and alcoholic beverages tax, and a one percent rooms tax pursuant to 24 V.S.A. § 138(b) and place this question for consideration by the voters on the April 12, 2022, Annual Meeting Australian ballot.”



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. Selectboard
FROM: Robin Pierce
Village Community Development department.
DATE: February 22, 2022
SUBJECT: Act 164: Cannabis and its development in Vermont

Issue

The issue is whether the Trustees wish to put retail cannabis on the ballot for Village Meeting.

Discussion

Opt In by a municipality is the only way that retail cannabis can occur in a community. If the Trustees put the question on the ballot for approval by voters for retail cannabis the wording could be as follows:-

“Authorizing Retail Cannabis Sales: Shall Essex Junction permit the operation of cannabis retailers that are licensed by the state of Vermont under Act 164, beginning in October 2022, such sales also being subject to any Essex Junction ordinances or regulations that may lawfully adopted?”

At the State level initial discussions developed around Opt In municipalities being permitted to set a 1000’ buffer around Schools (not Daycare, or other facilities such as CHIPS). This did not make it through the system. Five hundred feet is the maximum buffer between a retail cannabis facility and a School.

Cost

No cost implications currently.

Recommendation

Staff recommends that the Trustees place the Opt In option on the ballot for Village Meeting

UPDATED MARCH 6, 2022 - Brad Luck, Interim Co-Manager

Legal counsel has reviewed the ballot language and has recommended the following, which is consistent with the language that just appeared on the Town ballot:

Shall the Village of Essex Junction authorize cannabis retailers and retail portions of integrated licensee establishments in the Village pursuant to 7 V.S. A. §863?

Memo

To: Village Trustees

From: Brad Luck, Interim Co-Manager

Date: March 8, 2022

Re: Main Street Water Line Bond

On September 28, the Trustees approved the Main Street water line replacement project. The next step is to get voter approval to obtain a bond to fund the project.

The original estimate was \$2,840,772 in 2021 construction dollars. We have estimated an 8% increase for a bond amount of \$3,070,000 in 2022. There is an updated debt service estimate in this packet.

Just a reminder that the debt payments will be made out of the Water Fund Capital Reserve Fund and based on current funding structures and future anticipated projects, taking on this debt payment will not require an increase in user rates. The fund can take on the annual debt payments and projected budgets still show a positive fund balance each year.

The following is the current draft of the ballot language:

Shall general obligation bonds or notes of the Village of Essex Junction in an amount not to exceed Three Million Seventy Thousand Dollars (\$3,070,000), subject to available grants-in-aid, be issued to finance the cost of replacing the Main Street water line?

There is no recommended motion or action regarding this project, given it was approved in September. If the Trustees prefer to make any changes or removal of items on the ballot warning, they are free to do so.

105 He began with the negotiations on proposals and contracts with the Selectboard. Mr. Brown said he
106 feels good about where they are in the process, especially with police services. He said he doesn't
107 foresee hurdles on discussions for other services. Mr. Tyler acknowledged that Indian Brook Reservoir
108 is an important resource and said that he is confident that they will be able to come to an agreement
109 with the Selectboard by the time that the charter would be approved. He thanked the Selectboard for
110 their cooperation on these discussions.

111
112 Mr. Luck then began a discussion of the plans for the 2 Lincoln Street space. He said they will need
113 space for 13 employees, security updates are needed, health safety updates are needed, and the
114 Senior Center, Teen Center, and Essex CHIPS will be housed in the same locations in some of the
115 scenarios. He noted the Village is anticipating receiving \$3.2 million in ARPA funds, though the exact
116 uses are still to be determined. He noted the ARPA funds could go toward some of the capital projects
117 (like water line work), which could free up other money for these renovations. He then outlined the
118 different options for renovations to prepare the building. Two options would renovate the basement
119 and first floor, and two options would renovate the basement, first floor, and second floor (and would
120 require an elevator). Ms. Thibeault asked if parking would be lost if a vestibule is installed, and Mr.
121 Alden replied no parking would be lost, but some electrical equipment would need to be relocated. Ms.
122 Thibeault asked if renovations for the second floor would necessitate an elevator, and Mr. Alden
123 replied the second floor would be where public meetings would be held and thus would necessitate an
124 elevator for access. Mr. Chawla asked whether public meetings could still be held at 2 Lincoln if the
125 first or second option (basement and first floor only) is selected, and Mr. Alden replied that they could
126 still hold public meetings at 2 Lincoln Street in the first and second options. Mr. Chawla asked what
127 areas need improvement to bring the building up to code, and Mr. Alden outlined ventilation, thermal
128 energy, and access.

129
130 Mr. Luck then began a discussion of the Fiscal Year 2022 budget, highlighting that the budget is based
131 on actual expenditures and that it reflects the organization of the City when it is operational and self-
132 sufficient (only assumes sharing for police services). He said that the Village is financially well-
133 positioned to become a City. Trustees thanked Mr. Luck and Ms. Macy for putting together the budget
134 information.

135
136 **b. Discussion on Main Street Water line**

137 Ms. Macy provided an overview of a new project from the Village Capital Committee, which is a
138 replacement of the Main Street water line. She noted that the Capital Committee heard about this
139 project over the summer and ranked it very high on their list of priorities, due to the enormous
140 disruption the line would cause were it to fail. She noted there is some funding in the Capital Account
141 for this, but it is not enough to cover this project. She noted that the project will be eligible for ARPA
142 funding, but staff cannot dedicate those monies to this project with certainty at this time. She said that
143 they could bond for this using either the Vermont Municipal Bond Bank, with a vote in April, or the
144 State's revolving loan fund, which has the possibility of some loan forgiveness, but also has more
145 stringent guidelines on the funds and would push the timeline for the project back a year.

146
147 Mr. Jones noted there have been some problems with this water line including at least 10 breaks in the
148 last 30 years. Mr. Hamlin outlined the sections of water line needing replacement, namely Main Street
149 from Densmore to the Champlain Valley Water District tank on upper Main Street. He noted the
150 failures in the water line have historically had extremely large impacts given the volume of water in the
151 line and its position.

152
153 Mr. Brown asked if the water line is under the road and/or multi-use path. Mr. Hamlin said the line is
154 biased toward the edge of the road and that the impact would mainly be to the sidewalk and multi-use
155 path, which would mean much less traffic disruption. Mr. Brown asked if the old line would be removed

156 once the new line is installed. Mr. Hamlin replied saying the ends of the old line, which is made of cast
157 iron, would be capped and the pipe would be a closed structure and left under the road. He
158 emphasized there are no contaminants within the pipe. Mr. Brown noted it looks like a portion of the
159 project is outside the Village and in the Town and Mr. Hamlin confirmed this, but said that the line itself
160 belongs to the Village and that there is no Town connection to that portion of it. Mr. Brown asked about
161 the loan forgiveness within the State's loan fund. Ms. Macy replied a certain percentage of the funds
162 from the federal government to the State will be forgiven as grants, but it isn't a certainty. Mr. Hamlin
163 added the timing will take longer if federal funds are used. He noted that the Village has had good luck
164 with the Vermont Bond Bank.

165
166 Mr. Chawla asked if this could be done in tandem with or closely after construction on the multi-use
167 path. Mr. Hamlin replied that the goal is to complete this prior to beginning the construction on the
168 multi-use path. He said that it would be better to replace the water line sooner rather than later.

169
170 Mr. Tyler asked how the bond would be paid, should it be taken out. Ms. Macy replied that this would
171 be a revenue bond associated with the Water Fund. She said that the trajectory of the Water Fund
172 looks sufficient to cover the bond payments. Mr. Tyler asked about the urgency of this replacement
173 and Mr. Hamlin replied that there are efficiencies that can be realized with this replacement. Mr. Teich
174 added that once water mains begin to break, it's indicative that the water line needs to be replaced
175 soon. He also noted that the water rate system for the Village has future anticipated work built into it.

176
177 Ms. Macy noted that the next step would be to authorize staff to start the planning and design process
178 to determine an estimated bond amount.

179
180 Mr. Brown opened the discussion to the public.

181
182 Mr. Eustis asked how some of the bigger, more critical projects in the Capital Plan are anticipated. Mr.
183 Hamlin replied that the water line replacement has been included in the Capital Plan for some time,
184 and recent breaks have caused it to be pushed ahead.

185
186 **RAJ CHAWLA made a motion, and AMBER THIBEAULT seconded, that the Trustees approve**
187 **the project and authorize staff to begin planning and design. The motion passed 4-0.**

188
189 **c. Consider charter revisions for the City of Essex Junction**

190 Trustees did not have revisions at this time.

191
192 Mr. Brown opened the discussion up to the public. There was no public comment.

193
194 **ANDREW BROWN made a motion, and RAJ CHAWLA seconded, that the Board of Trustees**
195 **agree to remove the words "established and" from Section 102 (Transition Period) of the draft**
196 **City of Essex Junction Charter, on the fifth line from the bottom of page 1. The motion passed**
197 **4-0.**

198
199 **d. Consider warning of special election for November 2**

200 Mr. Luck outlined the draft notice for the special election, noting several edits from Ms. McNamara-Hill.
201 Mr. Chawla asked what date the mailing labels were printed and when residents should contact the
202 Clerk for a mailed ballot if they registered to vote after the labels were printed. Ms. McNamara-Hill said
203 that ballots will continue to be mailed after the batched mailing as residents register to vote.
204

Memorandum

To: Village Trustees; Evan Teich, Unified Manager
From: Sarah Macy, Finance Director
Re: Main Street Waterline Project
Date: September 28, 2021

Issue:

The issue is to inform the Trustees about the Main Street Waterline Project and the need to bond in order to fund this project.

Discussion:

Over the summer, the capital committee heard a presentation from Rick Hamlin and Rick Jones about a new capital infrastructure project to replace the waterline on Main Street from the bridge to the CWD water tank. This is a combination of 12” and 16” waterline with an estimated total project cost of \$2,840,772. The capital committee ranked this project an 82 out of a possible 186 points which puts it in third place on the priority list behind the upstream and downstream Densmore Drive culvert replacements.

Funding Sources – The Water Fund has a capital reserve balance as of 6/30/21 of approximately (unaudited) \$417,000 about half of which is budgeted for the Lamoille Street Waterline project. For a project of this nature (long lived infrastructure), debt financing is the most viable option leaving the accumulated capital funds for shorter lived assets like machinery and equipment. Given the trajectory of increasing the water capital contribution by \$50,000 annually, the 30 year bond cost of approximately \$150k/year would appear to not require any additional increase to rates to support. This hinges, of course, on other projects that come up in the next 30 years but the current format would support adding the debt service for this item.

There are two options for debt financing the project: the Vermont Municipal Bond Bank or through the Drinking Water State Revolving Fund program. Each program has pros and cons, notably the VMBB would present us with a timeline to go to construction summer 2022. And the DWSRF has the potential to receive loan forgiveness, but would be summer 2023 at the earliest. While this project would be eligible for ARPA funding, no determination has been made to how ARPA funding will be spent and the priority ranking of the project necessitates us moving forward with a bond vote.

Attached to this memo:

1. Project Summary
2. Capital Committee Ranking Sheet
3. Sample Water Fund Capital with 30 year bond cost
4. Estimated bond costs 30 and 20 years
5. Updated project list with rankings

In order to begin this project with any of the funding mechanisms the first step is to identify the project and receive board approval to proceed. We would then present the board with a Declaration of Intent document to sign which states we intend to seek reimbursement for the planning and design costs from the bond proceeds. This would allow us to begin planning and design which should be reasonably complete before we hold a bond vote to ensure we have the most accurate cost estimate for the bond. A successful bond vote would put us into the next phase of the project.

Cost:

Estimated project cost of \$2,840,772.

Recommendation:

It is recommended that the Trustees hear the information presented about the project, decide if they wish to move forward with the project at this time, and if so vote to approve the project and authorize staff to begin planning and design phases.

**Village of Essex Junction
Capital Projects
Construction Cost Estimate**

Main Street

**12" and 16" Waterline Replacement from Bridge
to Champlain Water District Water Tank**

Cost Reference Date: 8/27/2021

Estimate Preparation Date: 4/28/2021

Original Capital Plan Date: 10/5/2020

Primary Project Reason:

Replace existing waterline due to multiple water breaks

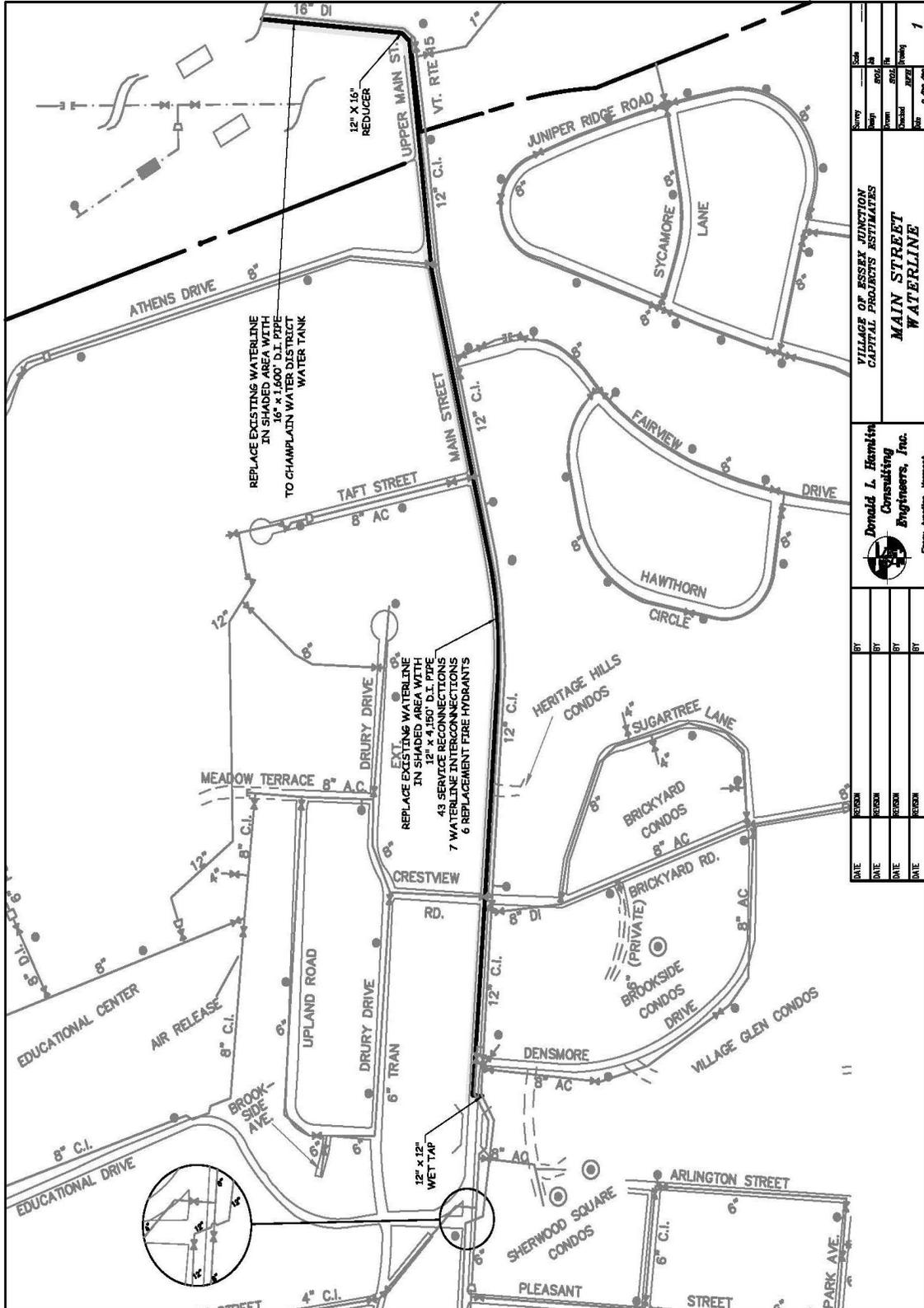
Secondary Project Reason:

Assumptions:

New 12" and 16" Waterline Replacement from Bridge
to Champlain Water District Water Tank
Reconstruct Roadway
New Water Services
New Hydrants

O	Pavement Overlay	\$	-
R	Roadway Reconstruction	\$	-
W	Waterline Improvements	\$	2,407,433.75
S	Sanitary Sewer Improvements	\$	-
D	Storm Drainage Improvements	\$	-
P	Sidewalk Improvements	\$	-
	Combined Account Costs	\$	2,407,433.75
	Project Management, Design and Resident Engineering	\$	433,338.08
	Total Project Cost	\$	2,840,771.83

Village of Essex Junction Capital Projects Construction Cost Estimate



VILLAGE OF ESSEX JUNCTION CAPITAL PROJECTS ESTIMATES	
MAIN STREET WATERLINE	
DATE PERSON	DATE PERSON
Scale 1" = 100'	
Date: 8/20/20	
Page: 1	

**Village of Essex Junction
Capital Projects
Construction Cost Estimate**

Main Street

Cost Reference Date: 8/27/2021

**12" and 16" Waterline Replacement from Bridge
to Champlain Water District Water Tank**

Estimate Preparation Date: 4/28/2021

ITEM	QUANTITY	UNIT	PRICE	TOTAL
1) Clearing and Grubbing	1	ls	\$ 2,500.00	\$ 2,500.00
2) Saw Cut Existing Pavement	11,000	lf	\$ 4.83	\$ 53,130.00
3) Saw Cut Existing Cement Concrete	100	lf	\$ 5.26	\$ 526.00
4) Excavation of Pavement	4,750	sy	\$ 11.19	\$ 53,152.50
5) Remove Existing Concrete Sidewalk	50	sy	\$ 14.54	\$ 727.00
6) Remove Existing Cement Concrete Curb	300	lf	\$ 6.13	\$ 1,839.00
7) New Cement Concrete Sidewalk - 4" Thick	10	sy	\$ 74.59	\$ 745.90
8) New Cement Concrete Sidewalk - 6" Thick	40	sy	\$ 102.12	\$ 4,084.80
9) Detectable Warning Plates	24	sf	\$ 37.93	\$ 910.32
10) New Cement Concrete Curb	300	lf	\$ 30.98	\$ 9,294.00
11) Temporary Pavement - 1" Thick	4,400	sy	\$ 10.43	\$ 45,892.00
12) 12" Wet Tap	1	each	\$ 9,051.54	\$ 9,051.54
13) New 12" Ductile Iron Pipe	3,800	lf	\$ 118.69	\$ 451,022.00
14) New 12" Gate Valve	12	each	\$ 4,671.63	\$ 56,059.56
15) New 8" Ductile Iron Pipe	120	lf	\$ 106.05	\$ 12,726.00
16) New 8" Gate Valve	6	each	\$ 2,689.19	\$ 16,135.14
17) New 6" Ductile Iron Pipe	20	lf	\$ 89.78	\$ 1,795.60
18) New 6" Gate Valve	1	each	\$ 2,187.26	\$ 2,187.26
19) Abandon Existing Gate Valve	14	each	\$ 675.00	\$ 9,450.00
20) Remove Existing Hydrant Assembly	6	each	\$ 875.00	\$ 5,250.00
21) New Hydrant Assembly (Tee, Valve, Hydrant, Glands & Pipe)	6	each	\$ 7,073.83	\$ 42,442.98
22) 3/4" Copper Waterline	1,600	lf	\$ 48.79	\$ 78,064.00
23) 3/4" Corporation Stop	41	each	\$ 699.16	\$ 28,665.56
24) 3/4" Curb Stop	41	each	\$ 315.45	\$ 12,933.45
25) 2" Copper Waterline	150	each	\$ 97.58	\$ 14,637.00
26) 2" Corporation Stop	3	each	\$ 1,398.32	\$ 4,194.96
27) 2" Curb Stop	3	each	\$ 630.90	\$ 1,892.70
28) Connect New Ductile Iron Waterline to Existing Waterline	7	each	\$ 2,237.18	\$ 15,660.26

**Village of Essex Junction
Capital Projects
Construction Cost Estimate**

Main Street

Cost Reference Date: 8/27/2021

**12" and 16" Waterline Replacement from Bridge
to Champlain Water District Water Tank**

Estimate Preparation Date: 4/28/2021

ITEM	QUANTITY	UNIT	PRICE	TOTAL
29) New 16" Ductile Iron Pipe	1,600	lf	\$ 148.69	\$ 237,904.00
30) New 16" Gate Valve	3	each	\$ 7,671.63	\$ 23,014.89
31) 16" Wet Tap	1	each	\$ 16,051.54	\$ 16,051.54
32) Cold Plane Pavement 12" Strip at Joint	1,050	sy	\$ 6.93	\$ 7,276.50
33) Dense Grade Crushed Stone	2,250	cy	\$ 39.51	\$ 88,897.50
34) Plant Mixed Gravel	850	cy	\$ 38.88	\$ 33,048.00
35) New Bituminous Concrete Pavement, Type II	1,500	ton	\$ 160.00	\$ 240,000.00
36) New Bituminous Concrete Pavement, Type III	700	ton	\$ 100.00	\$ 70,000.00
37) New Bituminous Concrete Pavement, Type IV	50	ton	\$ 160.00	\$ 8,000.00
38) Catch Basin Inlet Protection	25	each	\$ 320.83	\$ 8,020.75
39) Supply and Spread Topsoil	450	cy	\$ 43.82	\$ 19,719.00
40) Seed, Fertilize, Lime and Matting	4,300	sy	\$ 3.16	\$ 13,588.00
41) Traffic Control	1	ls	\$60,000.00	\$ 60,000.00
42) Flaggers	3,600	hr	\$ 34.77	\$ 125,172.00
43) Dust Control	1	ls	\$25,000.00	\$ 25,000.00
44) Mobilization	1	ls	5%	\$ 95,533.09
45) Contingency	---	---	20%	\$ 401,238.96

Subtotal \$ 2,407,433.75

Design Engineering Services \$ 192,594.70

Bidding and Construction Services \$ 240,743.38

Grand Total \$ 2,840,771.83

3/3/22
12:03 PM

Water Fund Capital Reserve Plan

PROJECT or Equipment	Prior	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31
Vactor Truck (partial share)					18,750									
Railroad Ave. Waterline Lincoln Place to Central Ave.	6,981	60	0											
Water meter upgrades to Radio Reads	170,547	22,283	25,365	32,853										
Lamoille St. Water Line Replacement			130,523	164,477										
Fairview Drive Pressure Relief Valve			1,273			200,000								
Iroquois Ave Road and Waterline rebuild						32,430	412,398							
Backhoe Replacement						114,333								
Water Pickup Truck						41,527								
Bond Payment		45,902	45,388	44,557	43,808	42,978	42,083	41,144	40,172	39,168	38,137	37,080	36,003	34,903
Main Street Bond Pmt (30 years)							192,013	190,361	188,518	186,569	184,512	182,362	180,134	177,831
Subtotal		68,245	202,549	241,887	62,558	431,268	646,495	231,505	228,690	225,737	222,649	219,442	216,137	212,734

Water Fund Capital Reserve Funding and Fund Balance

Beginning Fund Balance		10,376	152,997	211,575	280,448	577,891	556,623	370,128	648,623	929,934	1,214,196	1,501,547	1,792,105	2,085,968
Planned Spending		(68,245)	(202,549)	(241,887)	(62,558)	(431,268)	(646,495)	(231,505)	(228,690)	(225,737)	(222,649)	(219,442)	(216,137)	(212,734)
Vactor Truck Rental		728	691	760										
Interest		138	436											
Transfer in From Water. Operating Budget		210,000	260,000	310,000	360,000	410,000	460,000	510,000	510,000	510,000	510,000	510,000	510,000	510,000
Projected Ending Fund Balance		152,997	211,575	280,448	577,891	556,623	370,128	648,623	929,934	1,214,196	1,501,547	1,792,105	2,085,968	2,383,234

ESSEX JUNCTION

SOURCES & USES		DEBT SERVICE SCHEDULE				ANNUAL DEBT SERVICE SCHEDULE			
	Assumptions	Loan Payment	Principal	Interest	Series D/S		Principal	Interest	Series D/S
<i>Sources</i>									
Par	\$3,070,000		3,070,000	1,619,772	4,689,772		3,070,000	1,619,772	4,689,772
Equity	0								
Total	\$3,070,000	11/1/2022	0	30,397	30,397	6/30/2023	0	75,615	75,615
		5/1/2023	0	45,219	45,219	6/30/2024	102,333	89,680	192,013
<i>Uses</i>		11/1/2023	102,333	45,219	147,552	6/30/2025	102,333	88,027	190,360
Project	\$3,070,000	5/1/2024	0	44,461	44,461	6/30/2026	102,333	86,185	188,518
COI		11/1/2024	102,333	44,461	146,795	6/30/2027	102,333	84,236	186,569
Total	\$3,070,000	5/1/2025	0	43,566	43,566	6/30/2028	102,333	82,179	184,512
		11/1/2025	102,333	43,566	145,899	6/30/2029	102,333	80,029	182,362
Dated Date	7/31/2022	5/1/2026	0	42,619	42,619	6/30/2030	102,333	77,800	180,133
I-Commencement Date	11/1/2022	11/1/2026	102,333	42,619	144,953	6/30/2031	102,333	75,497	177,831
P-Commencement Date	11/1/2023	5/1/2027	0	41,616	41,616	6/30/2032	102,333	73,126	175,460
Term	31 Years	11/1/2027	102,333	41,616	143,950	6/30/2033	102,333	70,687	173,020
Amortization Period	30 Years	5/1/2028	0	40,562	40,562	6/30/2034	102,333	68,137	170,470
Final Maturity		11/1/2028	102,333	40,562	142,896	6/30/2035	102,333	65,485	167,818
Avg Life	15.84 Years	5/1/2029	0	39,466	39,466	6/30/2036	102,333	62,784	165,117
		11/1/2029	102,333	39,466	141,800	6/30/2037	102,333	60,042	162,375
<i>Statistics</i>		5/1/2030	0	38,334	38,334	6/30/2038	102,333	56,954	159,287
Net Interest Cost	3.33%	11/1/2030	102,333	38,334	140,667	6/30/2039	102,333	53,525	155,859
		5/1/2031	0	37,164	37,164	6/30/2040	102,333	50,077	152,410
		11/1/2031	102,333	37,164	139,497	6/30/2041	102,333	46,608	148,941
		5/1/2032	0	35,962	35,962	6/30/2042	102,333	43,118	145,451
[Note] NIC assumes no accrued interest & par bonds		11/1/2032	102,333	35,962	138,296	6/30/2043	102,333	39,608	141,941
		5/1/2033	0	34,724	34,724	6/30/2044	102,333	35,997	138,330
		11/1/2033	102,333	34,724	137,058	6/30/2045	102,333	32,281	134,614
		5/1/2034	0	33,412	33,412	6/30/2046	102,333	28,537	130,870
		11/1/2034	102,333	33,412	135,746	6/30/2047	102,333	24,765	127,098
		5/1/2035	0	32,073	32,073	6/30/2048	102,333	20,978	123,312
		11/1/2035	102,333	32,073	134,406	6/30/2049	102,333	17,187	119,520
		5/1/2036	0	30,711	30,711	6/30/2050	102,333	13,385	115,719
		11/1/2036	102,333	30,711	133,044	6/30/2051	102,333	9,573	111,907
		5/1/2037	0	29,331	29,331	6/30/2052	102,333	5,751	108,084
		11/1/2037	102,333	29,331	131,665	6/30/2053	102,333	1,919	104,252
		5/1/2038	0	27,622	27,622	6/30/2054	0	0	0
		11/1/2038	102,333	27,622	129,956	6/30/2055	0	0	0
		5/1/2039	0	25,903	25,903				
		11/1/2039	102,333	25,903	128,236				
		5/1/2040	0	24,174	24,174				
		11/1/2040	102,333	24,174	126,507				
		5/1/2041	0	22,434	22,434				
		11/1/2041	102,333	22,434	124,767				
		5/1/2042	0	20,684	20,684				
		11/1/2042	102,333	20,684	123,017				
		5/1/2043	0	18,924	18,924				
		11/1/2043	102,333	18,924	121,257				
		5/1/2044	0	17,073	17,073				
		11/1/2044	102,333	17,073	119,406				
		5/1/2045	0	15,208	15,208				
		11/1/2045	102,333	15,208	117,541				
		5/1/2046	0	13,329	13,329				
		11/1/2046	102,333	13,329	115,662				
		5/1/2047	0	11,436	11,436				
		11/1/2047	102,333	11,436	113,769				
		5/1/2048	0	9,543	9,543				
		11/1/2048	102,333	9,543	111,876				
		5/1/2049	0	7,644	7,644				
		11/1/2049	102,333	7,644	109,978				
		5/1/2050	0	5,741	5,741				
		11/1/2050	102,333	5,741	108,074				
		5/1/2051	0	3,832	3,832				
		11/1/2051	102,333	3,832	106,166				
		5/1/2052	0	1,919	1,919				
		11/1/2052	102,333	1,919	104,252				

Rating System for Prioritizing Village Capital Project Requests

Rating Criteria	Maximum Points	Ranking	Notes	Definition/Explanation
Safety & Health	28	26	Frequency of breaks, danger of limiting water for fire protection;	Extent to which project eliminates, prevents, or reduces immediate or future threats to the safety and health of the community.
Mandates	26	-		Time line of mandate, funding for mandate, safety risk of non-compliance of mandate, etc. No Mandate = 0; Mandate with several years to comply = 13; Mandate to solve safety risk with full funding = 26. [When someone else with authority tells us we have to do this]
Remaining Life	24	24	Pipe has reached the end of its life	Assessment of the project's condition based upon input from Village staff and consultants. Urgent = 24; 1 - 5 years = 18; 5 - 10 years = 12; 10 - 15 years = 6.
Community Support	24	12	no one in attendance	With the difficulty of knowing what the community support is on every project, a score of 12 will always be entered. This allows the score to be adjusted up or down if the community makes their support known.
Financing Source	20	-		Extent to which financing is provided by non-general or enterprise funds (or non-Pay-As-You-Go) sources such as by grants, proprietary funds, donations, special revenue funds, joint ventures, development impact fees, general obligation bond financing, or other types of debt (e.g., TIF bonds, low-interest loans, leasing); local matching funds are required; capital funds become available (i.e., timing of the receipt of funds, or the schedule associated with the disbursement of such funds); inter-generational equity is considered relative to the projected life of the asset and funding source.
Timing/Linkages	16	1	Possible connection to Town project "VT15 from Athens Dr to Circ" we would want to have this project done before that multi-use path was completed so we didn't dig that new sidewalk back up	Timing and linkages refers to how the proposed project fits with other projects that are also being proposed or are on the capital plan horizon. A recent example of this was the reduction in lanes on Pearl Street along with the creation of bicycle lanes. The roadway was scheduled to be ground and repaved so the striping project was able to be done on new pavement, instead of having to grind the old stripes and repaint them. The striping project was moved ahead because of the paving opportunity. Time and linkages also occur when subsurface utilities are repaired or replaced. This work disturbs pavement and often curb and sidewalk. If Waterline is to be replaced for example due to health issues, the surface work related to the replacement may be considered for timing points.
Positive Economic Impact	12	-		Any project that will have a good or positive impact on the Village and/or surrounding areas/towns in terms of job growth, economic growth, financial benefit of residents. A project that directly or indirectly increases the tax base.
Cost of Deferral	10	10	Large water line, high pressure when it fails the damage is major and very costly	Refers to the break point between doing repair work instead of replacement work. Maximum points are gained by projects that cost the least to repair as compared to replacement costs, which usually occurs early in the item's life cycle. As repair costs approach replacement costs, the point value would be less. An example of this would be roadway paving. Overlay work may involve a thin layer of pavement over old pavement that still has a suitable crown. If not repaved early enough, potholes may form and the road crown may become deformed. At this point stripping the pavement and rebuilding the road may be required. 10 Points might be earned for the early overlay work, no points earned for the overlay just before the road needs reconstruction.
Efficiencies	8	2	if it were fixed, we wouldn't be chasing breaks	Extent to which project provides savings to the capital budget or general funds; or increases organizational output eliminating waste or duplication of services.
Service Improvements	8	4	There would be less sediment stirred up as part of flushing from the new line; fewer instances of losing water for a period of time when it breaks	Extent to which project improves the quality of current services experience by Village residents.
Alignment with Village Priorities	6	-		Any project that follows the goals of the Village Residents in terms not limited to but outlined in the "Essex Junction Comprehensive Plan" chapter III, "Community Vision and Strategies for Essex Junction". Some of these priorities include: Regional Community, and/or Neighborhood Objectives; Land Use; Downtown; Village/Town Identity; Economy; Growth.
Other	4	3	main road location, increasing number of large breaks; would be more important to the Village overall than some of the other water line projects currently on the list	The extent to which other considerations not otherwise captured by existing rubric criteria should be considered. Such considerations, on a project by project basis should be noted and recorded as part of the CIP evaluation process. The number of residents serviced and number of years the project has been considered a priority will be two of the criteria often considered.
Total	186	82		

6/30/2021 10:23		J - Densmore Drive (re-ranked Oct 2020)		SSS - Main Street Waterline (NEW Ranked May 2021)	Brickyard Culvert (NEW Ranked May 2021)	Y - Railroad Ave	Q - Lamoille Street	OOO & PPP - Iroquois	UU - Pearl Street	III - Rosewood Lane	V - Pearl Street
Rating Criteria	Max points	Upstream Culvert and partial road (became FEMA event Oct 2019)	Downstream Culvert and partial road (became FEMA event Oct 2019)	Waterline	Culvert (identified as part of Densmore study after FEMA event)	Waterline Lincoln Pl to Central	Waterline	Road and waterline rebuild - waterline loop (Cherokee)	Sidewalk and road West Street to Susie Wilson	Road and Sidewalk Replacement	Waterline 235 Pearl to Susie Wilson
Safety & Health	28	25	25	26	23	24	24	24	18	18	18
Mandates	24	0	0	0	0	0	0	0	0	0	0
Remaining Service Life	26	24	24	24	18	18	18	18	12	18	12
Community Support	24	17	17	12	12	12	22	12	17	13	12
Financing Source	20	18	18	0	0	4	0	0	0	0	0
Timing/Linkages	16	0	0	1	10	0	0	3	0	0	0
Positive Economic Impact	12	0	0	0	0	8	0	0	4	0	8
Cost of Deferral	10	10	10	10	10	0	2	2	0	0	0
Efficiencies	8	7	7	2	4	0	0	4	0	4	0
Service Improvements	8	8	8	4	0	7	2	4	4	4	6
Alignment with Village Priorities	6	1	1	0	0	4	0	2	6	3	3
Other	4	2	2	3	1	0	2	3	2	2	2
Total		112	112	82	78	77	70	72	63	62	61
Engineering		\$ 161,717	\$ 255,034	\$ 192,595	\$ 209,700	\$ 32,769	\$ 119,937	\$ 262,294	\$ 146,510	\$ 223,731	\$ 55,623
Pavement				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Roadway				\$ -	\$ -	\$ 93,946	\$ 495,940	\$ 1,321,089	\$ 266,089	\$ 1,046,402	\$ -
Waterline		\$ 129,670	\$ 112,942	\$ 2,840,772	\$ 102,999	\$ 102,488	\$ 245,590	\$ 349,804	\$ 10,220	\$ -	\$ 333,741
Sanitary Sewer			\$ 52,621	\$ -	\$ 37,229	\$ -	\$ 9,655	\$ 10,861	\$ -	\$ 49,956	\$ -
Storm Drainage		\$ 720,330	\$ 989,277	\$ -	\$ 919,731	\$ -	\$ -	\$ 27,142	\$ 56,619	\$ 13,286	\$ -
Sidewalk				\$ -	\$ 20,041	\$ -	\$ -	\$ 10,586	\$ 584,689	\$ 133,305	\$ -
Project Total		\$ 850,000	\$ 1,154,840	\$ 2,840,772	\$ 1,080,000	\$ 196,434	\$ 751,185	\$ 1,719,482	\$ 917,617	\$ 1,242,948	\$ 333,741
Enterprise Funds		\$ 129,670	\$ 165,563	\$ 2,840,772	\$ 140,228	\$ 102,488	\$ 255,245	\$ 360,665	\$ 10,220	\$ 49,956	\$ 333,741
General Fund		\$ 720,330	\$ 989,277	\$ -	\$ 939,772	\$ 93,946	\$ 495,940	\$ 1,358,817	\$ 907,397	\$ 1,192,993	\$ -
Pavement		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Priority		2	1	3	4	5	7	6	8	9	10

6/30/2021 10:23	QQQ - North Street	NNN - Pleasant Street	VV - West Street	TT - Pearl Street	BBB - West Street (12/2 minutes for ranking)	Yya - Main Street	HHH - Lincoln Hall	KK - Main Street	A - Abnaki Avenue	U - Orchard Terrace	Totals
Rating Criteria	Replace waterline, road, and storm drainage	Rebuild roadway	Sidewalk South Street to Clems Drive	Sidewalk and lighting Wileys to West Street	West St and West St Extension intersection	New sidewalk and lighting from bridge to crestview on west side	Senior bus parking	Drainage, Curb & Sidewalk Pleasant to Bridge	Road Reconstruction	Sidewalk long stretch & cul-de-sac	
Safety & Health	24	12	18	18	24	20	15	18	12	8	
Mandates	0	0	0	0	0	0	0	0	0	0	
Remaining Service Life	18	18	12	12	12	0	0	0	6	6	
Community Support	12	16	12	14	20	15	14	12	14	12	
Financing Source	0	0	0	0	0	0	0	0	0	0	
Timing/Linkages	0	0	0	0	0	0	0	0	0	0	
Positive Economic Impact	0	0	1	3	0	0	1	0	0	0	
Cost of Deferral	0	0	0	0	0	0	5	0	0	0	
Efficiencies	0	3	0	0	0	0	0	0	0	4	
Service Improvements	4	3	4	4	4	5	5	5	2	4	
Alignment with Village Priorities	0	2	6	3	4	4	3	3	2	1	
Other	2	3	2	1	2	2	2	3	3	2	
Total	60	57	55	55	54	46	45	41	39	37	
Engineering	\$ 252,458	\$ 150,590	\$ 110,302	\$ 237,329	\$ 15,971	\$ 45,238	\$ 7,015	\$ 97,435	\$ 55,365	\$ 29,154	\$ 2,660,765
Pavement	\$ -	\$ -	\$ -	\$ -	\$ 12,806	\$ -	\$ -	\$ 68,158	\$ -	\$ -	\$ 80,964
Roadway	\$ 1,009,727	\$ 1,013,656	\$ -	\$ 212,816	\$ 58,637	\$ -	\$ -	\$ 278,372	\$ 332,189	\$ -	\$ 6,128,864
Waterline	\$ 355,962	\$ 5,472	\$ 20,789	\$ 8,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,618,482
Sanitary Sewer	\$ 10,671	\$ 11,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,325	\$ -	\$ -	\$ 192,023
Storm Drainage	\$ 176,260	\$ 23,298	\$ -	\$ 20,976	\$ 19,547	\$ -	\$ -	\$ 101,794	\$ -	\$ -	\$ 3,068,260
Sidewalk	\$ 102,380	\$ -	\$ 670,049	\$ 1,313,996	\$ 4,835	\$ 271,430	\$ 42,088	\$ 126,958	\$ -	\$ 174,921	\$ 3,455,278
Project Total	\$ 1,655,000	\$ 1,054,132	\$ 690,838	\$ 1,555,820	\$ 95,825	\$ 271,430	\$ 42,088	\$ 584,607	\$ 332,189	\$ 174,921	\$ 17,543,870
Enterprise Funds	\$ 366,633	\$ 17,178	\$ 20,789	\$ 8,033	\$ -	\$ -	\$ -	\$ 9,325	\$ -	\$ -	\$ 4,810,505
General Fund	\$ 1,288,367	\$ 1,036,954	\$ 670,049	\$ 1,547,787	\$ 83,019	\$ 271,430	\$ 42,088	\$ 507,124	\$ 332,189	\$ 174,921	\$ 12,652,402
Pavement	\$ -	\$ -	\$ -	\$ -	\$ 12,806	\$ -	\$ -	\$ 68,158	\$ -	\$ -	\$ 80,964
Priority	11	12	13	14	15	16	17	18	19	20	

Memo

To: Village Trustees

From: Brad Luck, Interim Co-Manager

Date: March 8, 2022

Re: Website Redevelopment

The Village website has not been updated, in terms of back-end software and capabilities, overall layout, addition of accessibility features, for several years. Things were on hold for a while due to merger and when the Town website was updated, the Trustees were intentional about keeping the Village site separate.

Attached is a redevelopment proposal from our current service provider, Ecopixel. The redesign and redevelopment is quoted at \$18,912. There is money in the current fiscal year to accomplish this.

The questions that would be helpful for the Trustees to discuss are:

- Timing – when would you like to see this work accomplished?
- Provider – would you like to continue with the current provider or consider others in addition to Ecopixel?

Brad Luck
Director, EJRP
Essex Junction, Vermont

October 1, 2021

Dear Brad and the Village Trustees:

We would be so pleased to collaborate with Essex Junction on a revitalized website that's effective, efficient, and affordable. Our solution will deliver an ADA-accessible, user-friendly, secure and fast website that will serve the Junction well into the future — sustained with our ongoing, proactive maintenance and support.

Ecopixel serves municipalities and nonprofits across Vermont, and beyond. Our newest customers include the Town of Richmond, the Martha's Vineyard Land Bank, and a county-wide land trust in Colorado. Existing customers, like the Town of Waterbury and the Addison County Solid Waste Management District, have learned that we're always here to help them make the most of their websites. You can just call us and we'll take the time to help you.

We would continue to power the website with the open-source TYPO3 CMS software that we've specialized in since 2004. It's a secure and easy-to-edit platform that is great for municipalities; it even powers the Quebec.ca government site that serves a population of 8.5 million people. TYPO3 CMS has been around for almost 25 years and remains one of the most popular CMSs on the market, used by an estimated 500,000 sites worldwide. The software's ongoing development is managed by a nonprofit organization with the support of thousands of developers. We are confident it will be around for decades to come.

TYPO3 has integrated tools for forms, calendars, news, search, photo galleries, and document downloads, so both frontend and backend work smoothly and look consistent. Editors can choose from a variety of content templates for each page. We'll provide training to every editor so they can make the most of this platform's features, and provide ongoing support by phone, email, or online meeting.

Web accessibility helps everyone use the website more easily and makes your website more inclusive of everyone in your community. We'll test the updated website to help it conform to the latest ADA accessibility standards, including WCAG 2, level AA. Web accessibility is difficult to do well; we'll dig into the details and help you maintain compliance.

Ecopixel customers appreciate that we're an experienced, long-term partner that can handle the many facets of website services under one umbrella: design and development; organizing and migrating content; ongoing support and training; and fast and secure hosting. We would be honored to continue reliably serving our hometown of Essex Junction, as we have since 2013!

Best regards,



Paul Hansen
Owner, Ecopixel

Summary of Improvements

The existing Village of Essex Junction website is eight years old in 2021. That's a long time to go without a refresh of the design and features. The website has reached this state because it didn't make sense to invest in such upgrades while awaiting the outcomes of the merger votes.

Here are the major ways the upgraded website will serve Essex Junction more effectively:

1. **New design:** The site will be redesigned to reflect our vibrant community. In addition to a fresh look with a strong sense of place, the new design will be mobile-friendly and easy to navigate.
2. **Reorganization:** We will review and update the structure of the existing content and create an efficient home for all committees and departments. Everything needs to be easy to find.
3. **ADA accessibility:** All of the new templates will be tested for conformance to WCAG 2 level AA, the standard required for municipal website (we expect to follow WCAG version 2.2 in 2022). We will also review all existing content for accessibility improvements, and train staff to add content in a way that maintains accessibility.
4. **New calendar:** accessible interface for visitors, simpler editing, and able to import other calendars for a unified view.
5. **Better document handling:** We will simplify the way agendas, packets and minutes are organized and archived on the website. We'll continue to have drag-and-drop uploading with automatic display. In addition, archived, related meeting documents must stay together while still being easy to search and browse.
6. **New search engine:** The new integrated search engine delivers fast, categorized results, such as by committee or type of document.
7. **Improved news & alerts:** We'll add a site-wide alert banner and the ability to send email message promptly.
8. **Versioning:** You'll be able to create unpublished drafts of existing live pages so you can edit and review them before publishing. A workflow can be defined so that some users can only edit draft content, while others would be able to approve and publish that content.
9. **Platform upgrades:** TYPO3 version 11 LTS, released on 10/5/2021, includes many editing improvements. Like all Long-Term Support TYPO3 releases, version 11 LTS will receive vendor support for three years. Ecopixel will automatically upgrade it to version 12 LTS in 2023.
10. **Continuous design improvements:** The site will be continuously improved for new design and accessibility best practices. There is need to wait 3 years for some redesign; the site should have benefited from regular upkeep during all that time! Every 1.5 years, in sync with upgrading the website to a new version of TYPO3 CMS, we'll also give the website a top-to-bottom review and make sure we are taking advantage of new CMS features.

Scope of Work

Ecopixel will:

1. **Commence work in July 2022**, with the goal of completing all work by the end of 2022.
2. **Collaborate with Essex Junction:**
 - a) Meet periodically throughout the project.
 - b) Work with staff to review and update the navigational structure so that everything is easy to find. We'll look at Google Analytics to determine which sections need to move.
 - c) Review drafts of design improvements together and collaborate on any design choices.
 - d) Prioritize new features for deployment during the development timeframe.
3. **Redesign the website:**
 - a) Apply current best practices in municipal website design, as seen in Ecopixel's most recent customer work. A wide variety of constituents must be able to easily find information to engage with their local government and community.
 - b) Create a custom design to give the site a special sense of place — in the whole world, there is only one Essex Junction!
 - c) Make sure all elements in the new design are mobile- and touchscreen friendly.
 - d) Design all elements with accessibility in mind, with the goal of conforming to the current WCAG 2 Level AA guidelines (expected to be WCAG 2.2). This is the level currently required for municipal entities, and will improve inclusivity and ease-of-use for all visitors.
 - e) Provide three rounds of mockup/design/discussion to produce the final new design.
 - f) Provide mockups of the new designs for approval before production.
4. **Focus on web accessibility:**
 - a) All of the new templates will be tested for conformance to WCAG 2 level AA, the standard required for municipal website (we expect to follow WCAG version 2.2 in 2022).
 - b) Review all existing content for accessibility improvements.
 - c) Remediate web page content for accessibility, such as adding alternative text to images, ensuring links do not say simply "click here," and fixing lists that use fake bullets instead of actual formatting. Review each change with staff so they learn as we go.
 - d) Provide training to staff to help them prepare and add content to the website in a way that maintains accessibility.

- e) Integrate tools for content editing that provide interactive feedback on content accessibility issues, before they accumulate over time.
- f) Provide a draft Accessibility Statement, to be linked in the footer of the website, summarizing the ways that Essex Junction provides an accessible website, and who to contact regarding accessibility issues.

5. Add website features and improve existing ones:

a) *New calendar:*

- 1. Show events in an accessible format with a prominent date and time, and a link to more details about the event. For a live example, see: <https://www.waterburyvt.com/> and <https://www.waterburyvt.com/calendars/municipal>
- 2. Highlight upcoming meetings on committee/board pages as well as the home page.
- 3. Add recurring events at flexible intervals.
- 4. Visitors can add events to their own calendars using the iCal feed.

b) *Better meeting and document management:*

- 1. We'll will simplify the way agendas, packets and minutes are created, organized and archived on the website.
- 2. We'll continue to have easy drag-and-drop uploading with automatic display.
- 3. Archived, related meeting documents will stay together while still being easy to search and browse.

c) *Improved news and alerts:*

- 1. A site-wide alert banner will create visibility for urgent news.
- 2. News will be categorized by board/committee/department, so it can be shown on each section's dashboard.
- 3. Emails will be delivered promptly when there is important news to send out.
- 4. Residents will be able to subscribe to email notifications of news bulletins, as well as board/committee documents.

d) *New search engine:*

- 1. Implement an integrated search engine that's fast to use and up-to-date with newly added documents. This would replace the current Google Custom Search Engine.
- 2. Search in pages, documents, and file metadata. Sort by relevance or date.
- 3. View results for specific sections of the site, such as a board or committee.

e) *Versioning:*

1. You'll be able to create unpublished drafts of existing live pages so you can edit and review them before publishing.
2. A workflow can be defined so that some users can only edit draft content, while others would be able to approve and publish that content.

f) *New form system:* You'll be able to create accessible, mobile-friendly website forms with drag-and-drop ease. Easily duplicate and reuse existing forms.

g) *Link Validator:* The site has many links to external websites. The Link Validator checks through these links automatically and provides a report of broken links. The report explains why it's broken (site down, page not found, etc.) and links you right to where you need to fix the broken link.

h) *Google Analytics:* Improve the integration with Google Analytics (GA), with tracking for document downloads, outgoing clicks to external websites, and form submissions.

i) *Social media improvements:* Implement TYPO3's built-in support for Facebook/Instagram OpenGraph and Twitter Card metadata. Every page and news article can be tagged with a description and image that will be used when sharing.

6. Upgrade the website backend:

- a) Upgrade the website to TYPO3 CMS version 11 LTS (Long Term Support), which will be officially released in early October 2021.
- b) All development work will be done on a copy of the live website. There will be no downtime for visitors during updates to deploy new features.
- c) Convert and re-flow existing content as needed to suit all design changes.
- d) Create redirects from old URLs to new URLs for any reorganized pages. Such redirects allow bookmarks, links in previously sent emails, and search engine results to keep working even with the reorganization.
- e) Where feasible, adjust content to suit best practices in content management.

7. Continuous design improvements:

- a) The site will be continuously improved for new design and accessibility best practices. There is need to wait 3 years for some redesign; the site should have benefited from regular upkeep during all that time.
- b) Every 1.5 years, in sync with upgrading the website to a new version of TYPO3 CMS, we'll also give the website a top-to-bottom review and make sure we are taking advantage of new CMS features.

8. Provide ongoing service and training:

- a) Continue to power the website with the state-of-the art open-source TYPO3 CMS.
- b) Upgrade the website to new Long Term Support (LTS) versions of TYPO3 shortly after they become available. They are released every 1.5 years with three total years of support so that each version overlaps in support. It is a robust software lifecycle. Please note that all security updates and minor releases are always promptly applied.
- c) Provide website editors with ongoing support and training for new features.
- d) Provide training to staff to help them prepare and add content to the website in a way that maintains accessibility.
- e) Continue to provide reliable, carbon-offset website hosting, CMS software upgrades, website administration, security updates, backups, monitoring, domain name registration, and DNS management.

Meeting Web Accessibility Requirements

Accessibility and usability are at the heart of what we do at Ecopixel; we want your website to be universally available and inclusive. Project lead Paul Hansen is a member of the TYPO3 Accessibility Team, which implements and promotes accessibility throughout the project's worldwide community. As accessibility experts and advocates, we're ready to help you bring your site up to date in this critical area. Making a more accessible website makes it better for everyone.

Ecopixel deploys sites that are accessible to those with with diverse hearing, movement, sight, and cognitive ability, which can make websites difficult to use. We'll build the site to comply with ADA and Section 508, the U.S. Federal accessibility standard, by following Web Content Accessibility Guidelines (WCAG) 2 level AA. We expect to follow WCAG 2.2 in 2022, with its additional guidelines.

Accessibility efforts span the entire project. When we kick off our work together, we'll talk about how it drives design choices and the way you'll develop your new content. Throughout template development, we'll test for accessibility using multiple testing tools and screen readers. During content review, we will examine all web page content and fix any pages that will need to be remediated before they conform to AA-level standards.

Accessibility compliance is also an ongoing content management task. We'll provide training to help you create content in a way that maintains accessibility. This extends to the way you add text and images, make PDFs, and the reading level of your writing. The reward is ensuring that all of your constituents can benefit from their local government.

PDF Remediation

PDFs are widely used, but often suffer from reduced accessibility, unless they are carefully created. As part of this project, we'll provide instructions that should help staff produce PDFs that are more accessible. However, ensuring that all existing and new PDFs are fully accessible would be a major ongoing undertaking.

For documents where the accessibility status of the document is unknown, we'll provide accessibility notices explaining that archived content may not meet current accessibility requirements.

We advocate using web pages for information unless a PDF is absolutely required.

Support and Maintenance

Technical Support

Our primary support method is direct and personal. We love talking with our customers and guiding them to make the most effective use of their websites. It's no bother — it's what we're here for.

We provide complete technical support for any problems with access to, or function of your website. We also proactively monitor, maintain and improve our platform to make sure your site is secure, available and effective. Our service includes direct ongoing support to each person with editing access to the site so they can get help when they need it without going through a central contact person or IT consultant; and so they can make the fullest use of our platform. We're just a phone call or email away.

Software Updates and Site Maintenance

Ecopixel provides all software updates and website maintenance as part of its ongoing service.

Although TYPO3 undergoes continuous improvement, a major new Long-Term Support (LTS) release of TYPO3 CMS comes out every 1.5 years on a schedule that is planned well in advance. Each version receives support and maintenance for a total of 3 years (overlapping with the previous and next versions). This means that we'll be upgrading the website backend — and updating the website frontend to match capabilities — every 1.5 years.

Software Licensing

There are no software licensing costs because our platform is built using open-source software. TYPO3 is open-source software released under the GNU General Public License, version 2. This license is intended to guarantee your freedom to share and modify this free software — to make sure the software is free for all its users. The TYPO3 project retains the copyright to the code. Ecopixel retains the copyright to all code it creates and grants its customers a perpetual, nonexclusive, irrevocable license to use it.

TYPO3 CMS Capabilities

TYPO3 has been evolving and improving for almost 25 years, making it one of the most capable CMSs at putting editors in control over their website's layout and content. You can edit all of the website's content, including the navigation, footer, documents, images, and text.

TYPO3 is known for its robust built-in core features. (Compare this with WordPress, where dozens of third-party add-ons are needed to create even a basic website.) TYPO3 also provides a rich ecosystem of thousands of plugin extensions. In addition, Ecopixel has the expertise to quickly custom-develop plugins that provide other integrations or capabilities.

Page Creation

- In TYPO3, it's easy and intuitive to manage pages in the backend because they are organized in a clear structure with pages and subpages. (You can also search for pages to jump right there.)
- The page structure in the backend is also the navigation shown in the frontend. As you add, move, hide and remove pages, the frontend menus update automatically.
- Adding a page is as simple as dragging it to the place where you'd like it in the page structure. As new pages are blank, they are hidden by default.
- You can easily drag and drop pages to new locations. If you change the URL, a redirect is automatically created so that people trying the old URL end up at the new location.
- Pages are automatically assigned structured, friendly URLs based on their page titles, like <https://www.essexjunction.org/departments/planning> — no numbers, no random gibberish.
- You're in control of all page metadata for search engine optimization (SEO), including meta description. The same metadata is used to improve the integrated search engine.

Multilingual Support

- TYPO3 has robust multilingual capabilities, making it easy to edit and display your content in English as well as many other languages.
- This is a true multilingual function — not just a Google Translate add-on.
- Visitors can easily switch between languages. Once they switch the language, they'll continue to browse the website in that language.
- If a translation is unavailable in the visitor's selected languages, the default content in English would be shown to the visitor instead.
- Translated pages are indexed by search engines because they are at distinct URLs (such as /boards/selectboard for English, /fr/board/selectboard for French).

- In the backend, automated translation can be processed through DeepL or Google Translate. The text can then be edited to correct the automatic translation. You can review translations with side-by-side editing of original and translated text.

Page Content Templates

- TYPO3's Fluid templating system lets us build any sort of layout. It's fast and secure.
- The frontend layout is also used while editing in the backend, so you can tell what's going into each area of the page.
- We provide several accessible, mobile-friendly page content templates, including: one column; sidebar on the left; sidebar on the right; and 2, 3, 4, 5 and 6 equal-width columns.
- Templates can be set for any individual page or applied automatically to all subpages.
- When you switch layouts, content is automatically remapped to the equivalent region of the new template. Content with no spot in the new layout is held in a list of "unused content" to be dragged into the appropriate region.
- A section-specific header and footer can be set, as well. It automatically applies on subpages throughout the section.
- Every piece of content can also be assigned its own layout. You can place images or videos to the left or right of the text, for example. The default layouts look good without extra effort, and you can vary the design of each page to keep your content interesting.

Content Scheduling and Versioning

- TYPO3 has enterprise-level scheduling, versioning and workflow controls.
- Pages, news, individual content elements, and many other elements can be scheduled to automatically publish and unpublish at the times you set.
- You can create multiple versions of any page and work internally on it before publishing.
- Share draft versions with special review links.
- Workflows can be used to require review and approval before content is published live.

Backend User Permission Levels

- TYPO3 provides enterprise-level backend user permission control and security.
- Different user groups can be limited to editing of their own section's pages, content and files. They can have read-only access to other areas (so they can link to pages or browse shared files).
- Ecopixel provides complete administration of the backend user groups and privilege levels, so we'll set it up and modify access to meet your needs.
- TYPO3's audit log shows who made a change, what the change was, when it was made, and allows you to undo each change — even if it was made weeks ago.

More Highlights

- **Automatic navigation:** As you add, move, and remove pages, the navigation updates automatically. Links within the website are monitored and updated when you make changes so that internal links are never broken.
- **Embed anything:** It's easy to integrate or link to external content wherever you need to put it.
- **Staff directory:** Easily maintain a staff directory with contact information. From a central database of people, contacts specific to departments, boards or committees can be listed on their specific dashboards.
- **Image cropping and mobile image optimization:** TYPO3 generates images optimized for each placement and device, and lets you crop images while leaving the original intact.
- **No limits:** The site can scale to support virtually unlimited pages, files, and editors.
- **Fantastic text editor:** Richly format text and add highlight boxes, bullet lists, headers, and links. A built-in spell check helps keep information accurate.
- **Printer-friendly pages:** All pages print in a nice way, without extraneous navigation or background colors.
- **Drag-and-drop file upload:** Drag one document — or dozens — into a folder to quickly upload.
- **Manage uploaded files:** A web-based file manager lets you organize uploaded documents and images so you can easily link to them. Enter and reuse captions, alternative text, and copyright with every file you upload.
- **Dynamic widgets:** Using the flexibility of plugins to place dynamic content wherever you need it, without editing the templates or themes.
- **Easy to share URLs:** All pages have friendly URLs without numbers of random gibberish.
- **Email address spam protection:** Email addresses on web pages in TYPO3 are encoded so they're harder for spammers to pick up. They work fine for real people, though.
- **Reusable content elements/blocks:** Easily manage and reuse content throughout the site.
- **Table content block:** Paste in a spreadsheet file and it will render a nice table in the frontend.

Customer Profiles

Town of Waterbury, Vermont

www.waterburyvt.com

Customer since: 2010

Ecopixel was selected in 2010 to create a website for the Town and Village of Waterbury — a site that the staff could edit on their own, with easy access to Ecopixel’s support. The staff have commented at how pleased they have been with the ongoing support that Ecopixel provides — helping the staff make the most of their content management system (TYPO3 CMS) website.

Ecopixel also reached out to the town the day after Irene hit and provided extra assistance in online communications during an extremely difficult time. Ecopixel quickly implemented a community bulletin board for donations. It handled hundreds of postings.

In 2015, the website was updated with a Responsive Web Design template to improve information access for those on smart phones and tablets.

Ecopixel launched a redesign of the website in 2021, including an accessibility review, and updating the website with a fresh design, new calendar, and mobile-optimized layout. We used data from Google Analytics to guide which sections we should feature as icons and how we best to structure the content flow on both mobile and desktop.

**“We are so pleased that we chose Ecopixel to help us with our website needs.
You have far exceeded our expectations.”**

— Carla Lawrence, Town Clerk & Treasurer, Waterbury, Vermont
Ecopixel customer since 2010

Addison County Solid Waste Management District

www.addisoncountyrecycles.org

Customer since: 2018

In early 2019, we were pleased to create a new website for a busy solid waste management district serving 21 member towns. The new mobile-friendly, responsive web design site features a search tool so the public can learn where to dispose of hundreds of items — from A to Z. Importantly, the new site conforms to WCAG 2.0 level AA guidelines for web accessibility, so that everyone can access the website’s content.

The design features the standard icons and colors representing types of solid waste, including recycling, food scraps, hazardous waste, and trash. The website’s banner image changes automatically to reflect Vermont’s seasons. Colorful background photos give featured content a vibrant feel.

Staff post details about programs and services, district news and publications, and practical information to help people properly recycle or dispose of household and business wastes. Even though the site has hundreds of pages, it’s easy for staff to edit thanks to the editor-friendly TYPO3 CMS platform.

The website features online forms so that people can sign up for composting workshops, report illegal dumping and burning, and preregister for business hazardous waste disposal.

In 2020, Ecopixel added a prominent alert banner on all pages of their website, allowing them to broadcast important coronavirus-related updates. When in-person composting events were canceled, staff used the website’s built-in forms to allow participants to preregister for Zoom meetings. Meeting links and passwords are automatically emailed to each participant when they sign up.

Mount Grace Land Conservation Trust

www.mountgrace.org

Customer since: 2020

Mount Grace’s conservation efforts across 23 towns in northern and central Massachusetts were not well-supported by its 10-year-old Drupal website. In early 2020, the land trust turned to Ecopixel to create a modern website that provides a coherent way to share their work, events, resources and fundraising efforts with partners and the community.

Ecopixel launched the new website on time and on budget, despite staff changes and the start of the COVID-19 lockdown. All of the news articles and thousands of files were smoothly migrated from the old Drupal website. The new site is powered by TYPO3 CMS, a nonprofit-run platform whose open-source ethos aligns with conservation and transparent governance.

Features of the new site include a mobile-friendly responsive design; an integrated donation form that helped to jump-start the land trust’s spring fundraising campaign; an embedded ArcGIS map; visually appealing news and events; and easy navigation to the site’s deep content.

Ecopixel worked with Mount Grace to reorganize all of their website content, and designed a new section for discovering recreational opportunities on many of the area’s conserved lands. Ecopixel alleviated the staff workload by handling the initial entry, migration and layout of much of the site’s content. Ecopixel also created a new e-newsletter template to match the new website design.

**“The website looks fabulous and even more importantly — it works!!!!
It’s so easy to navigate. Donors and community are raving about it.”**

— Emma Ellsworth, Executive Director, Mount Grace Land Conservation Trust, Massachusetts
Ecopixel customer since 2020

Why Ecopixel?

- We focus on serving municipalities and nonprofits — the services and organizations at the heart of our communities. We help them get their jobs done. Our support includes help with anything you need to get the most out of your website.
- As the local municipal websites experts — Ecopixel’s owner lives in the Village — we’ll give Essex Junction the attention it deserves.
- Ecopixel is a small business that has been around since 2002. This means you’ll work with an expert, not a junior developer from a big company. Even so, we have the capacity to handle several complex projects at a time. As an experienced agency, we’re pros at project management.
- We strive for a collaborative approach. We’re on the same team and working together, through the website development and on down the road. If you’d like, we’ll invite you into our project management tool so you can see our progress on various aspects of the project. Prefer to just pick up the phone? That’s great, too! We’ll prepare meeting agendas and minutes to ensure we are on the same page. We’ll always be available to you.
- Accessibility is a real priority for us. Municipal websites must be ADA compliant, but unfortunately, many fall short. We design and develop templates that are mobile-first and conform to WCAG 2 level AA. We’ll help you format your content so it is accessible to your website visitors, and providing training so you can add new content in an accessible, inclusive way.
- We’re an all-in-one provider of design, development, hosting, and maintenance. This means there’s no finger-pointing if there’s a technical issue; we’re on it and we’ll make it right. Our cloud-based hosting is optimized for TYPO3 CMS and includes software updates, monitoring, firewall and other security measures, and backups.
- Our clients tend to stick with us. They find it’s easy to work with us to do design updates as needed — without losing the valuable content they’ve put into their websites. Ongoing maintenance work is as important to us as making the initial website. We’re here to support your website over the long haul.
- Website projects can be complex. The project lead, Paul Hansen, has more than 25 years of experience serving clients. Paul is a member of the TYPO3 Accessibility Team, loves interface design, and has worked in every area of websites, from programming and server management to content development and marketing.
- We’re committed to conservation. For example, we offset the energy usage of our web servers by supporting Native Energy projects. Our home office uses renewable “Cow Power,” a program where local farmers use biogas generators to supply energy back to our local power company.
- We’re Business Alliance Partners of VLCT and longtime members of Vermont Businesses for Social Responsibility.

Proposed FY23 Website Budget

This estimate is based on the scope of work and what we know as of October 1, 2021. Project time will be billed per minute at our discounted governmental/nonprofit rates. Ecopixel will not exceed any project budget without written client approval.

Website Design & Development

- Website design & development (scope of work): \$18,912
- No content migration is necessary because the site is already on the Ecopixel platform.

Ongoing Service

- Ongoing service: \$5,648/year (includes 5 editors and 8,000 records)
- Managed enterprise DNS service with domain registration: \$19.95/year/domain

Scalability

- Additional 1,000 records, as needed: \$180/year
- Additional editor accounts, if needed: \$120/year/person (includes direct support for each)

Continuous Design Improvements

The site will be continuously improved for new design and accessibility best practices. There is need to wait 3 years for some redesign; the site should have benefited from regular upkeep during all that time! Every 1.5 years, in sync with upgrading the website to a new version of TYPO3 CMS, we'll also give the website a top-to-bottom review and make sure we are taking advantage of new CMS features.

Training

There's no charge for training sessions. We're always here to help you make the most of your website — it wouldn't be an effective service for residents if you held back on training or support over cost concerns. We provide instructor-led training for each content editor, individually or in groups, typically in an online meeting with screen sharing.

Storage Space

Records are all the significant pieces of information that make up the website, including web pages, contacts, blog posts, events, content elements, forms, documents, and images. The number of records in this budget covers all of the existing Essex Junction website, with some room to grow into. There are no other charges related to site size, such as traffic to the site (bandwidth) or the disk space used by files. There is no practical limit to the number of records the site can scale to.

Memo

To: Village Trustees

From: Brad Luck, Interim Co-Manager

Date: March 8, 2022

Re: Contracts with Town of Essex

In this packet are agreements with the Town of Essex that have been reviewed and discussed by the Selectboard and reflect their current thoughts. The outstanding agreements still in negotiation include:

- Finance
- Clerk
- Recreation, Indian Brook, Senior Center, Senior Bus
- Share Boards, Commissions, and Committees

The Trustees should review and discuss the proposed edits and consider how they would like to respond. Both the Trustees and Selectboard have another meeting prior to the next joint meeting on March 28. The goal is to have these agreements as close to finalized prior to the joint meeting.

Should the Trustees want, executive session could be used to discuss the negotiation of contracts. Below are the motions for executive session.

1st Motion: "I move to find that premature general public knowledge regarding the Village's contracts with the Town of Essex would clearly place the Village at a substantial disadvantage, because the Trustees risk disclosing its negotiation strategy if it discusses the proposed contract terms in public."

2nd Motion: "I move that we go into executive session to discuss potential contracts with the Town of Essex under the provisions of Title 1, Section 313(a)(1) of the Vermont Statutes, and include the Interim Co-Managers."

From: [Gregory Duggan](#)
To: [Andrew Brown](#); [Brad Luck](#)
Cc: [Andy Watts](#); [Tammy Getchell](#); [Marguerite Ladd](#); [Gregory Duggan](#)
Subject: Selectboard proposed edits to shared service agreements
Date: Thursday, March 3, 2022 5:38:55 PM
Attachments: [ClerkTreasurer Agreement 20220223 SB edits.docx](#)
[ClerkTreasurer Agreement 20220223 SB edits.pdf](#)
[Finance Contract 20220223 SB edits.docx](#)
[Finance Contract 20220223 SB edits.pdf](#)
[Recreation IB Senior Center Senior Bus Agreement 20220223 SB edits.docx](#)
[Recreation IB Senior Center Senior Bus Agreement 20220223 SB edits.pdf](#)

Brad and Andrew,

Attached are the Selectboard's proposed edits to the shared service agreements for Clerk, Finance, and Rec services. The edits are highlighted in green to make them easier to see amongst the other track changes.

Regarding sharing boards/commissions/committees, the Selectboard has the following feedback:

- Essex BEST is important to continue, and the Selectboard would like to discuss staffing and resources beyond FY23. Essex BEST is also not at this point a Selectboard-appointed group, so that component should be part of discussions going forward and based on feedback from BEST.
- The Selectboard wants to wait for a recommendation from the Housing Commission before making a decision.
- The Selectboard wants to separate all other boards/commissions/committees.

Please let Andy and/or me know if you have any questions.

I'm copying Tammy so she can include the materials in the Trustee packet if they're part of the agenda.

Thanks,
Greg

Greg Duggan, Town Manager
Town of Essex, 81 Main St.
Essex Junction, VT 05452
802-878-1341
gduggan@essex.org

Sent from the copier

Shared Financial Services Agreement

THIS AGREEMENT, (“Agreement”) made this ____ day of _____, 2022, by and between the Town of Essex, a Vermont municipality located in Chittenden County, (“Essex” or the “Town”) and the Village of Essex Junction, a Vermont municipality located in Chittenden County, (“Essex Junction” or the “Village” and together the Village and Town are collectively referred to herein as the “Municipalities” or the “Parties”).

WHEREAS, the duly elected Town Selectboard and Village Trustees have general supervisory authority over affairs of their respective Municipalities;

WHEREAS, the Municipalities each desire to ultimately have independent finance departments (“Finance Departments”);

WHEREAS, until the Finance Departments are independent, the Municipalities may continue to have shared finance non-personnel related expenses, and ~~with the exception of any separation related costs, which are different from costs of disentangling a consolidated Finance Department,~~ the Town and Village shall each be responsible for the costs of those shared finance non-personnel related expenses based on the nature of the expenses as agreed upon by the finance directors;

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WHEREAS, each municipality shall employ and manage its own Finance Department personnel, and fund its Finance Department’s budget;

WHEREAS, the Finance Departments will each operate from 81 Main Street during the term of this Agreement;

WHEREAS, the Municipalities desire that the Finance Departments shall work together, helping to accomplish the finance needs of each municipality, as determined by the finance director for each municipality;

WHEREAS, during the term of this Agreement, the Finance Departments shall work together to separate the currently shared finances to create independent finance departments for each municipality;

NOW THEREFORE, based on the foregoing premises, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Town and the Village hereby agree as follows:

1. Term.

This Agreement shall commence ~~upon execution of this Agreement and terminate 2022 and~~ expire on June 30, 2025, unless earlier terminated pursuant to Section 6 herein. If this contract requires an extension, the Parties shall not unreasonably

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deny the extension, with any modifications deemed necessary mutually agreed to by the Parties.

2. Finance Departments

Each municipality shall employ its own Finance Department and the Finance Departments shall both operate from 81 Main Street during the term of this Agreement. The Finance Departments shall work together, helping to accomplish the finance needs of both municipalities, as determined by the finance director for each municipality. The Finance Departments shall work toward separating the currently shared finances to ultimately create independent finance departments for each municipality.

3. Cost and Payment.

Each municipality shall pay all costs associated with its respective Finance Department. If there are shared finance non-personnel related expenses, including without limitation consultant fees after fiscal year 2024, each municipality is responsible for its portion of the costs, which shall be allocated based on the nature of the expense as agreed upon by the finance directors (i.e. number of users, number of FTEs, amount of time, number of invoices, etc.). Examples of expenses that may be addressed in this matter include: Questica, ReadSoft, NEMRC, professional services fees (NEMRC custom programming or tax billing assistance), office supplies, group trainings, copier rental and usage, and printing and mailing costs. ~~All costs for re-organization, which are different from costs of dismantling a consolidated Finance Department, shall be borne by the Village/City.~~ In the event the finance directors cannot reach agreement as to the expense allocation, the Town Manager and Village Manager shall work together to reach agreement. If the Managers cannot reach agreement, the issue will be brought before the Town Selectboard and the Village Trustees. Should the Town Selectboard and Village Trustees not come to an agreement, the dispute will be addressed pursuant to Section 10 of this Agreement.

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4. Personnel Management

Each municipality shall employ and manage its own Finance Department personnel, and fund its Finance Department's budget.

5. Necessary Actions.

The Town and the Village hereby agree to take or cause to be taken such further actions, if any, and to execute, deliver and record, or cause to be executed, delivered and recorded, such further documents and instruments that may be

reasonably necessary to fully effectuate the purposes, terms and conditions of this Agreement.

6. Termination.

In the event the finance directors for both municipalities identify that the Finance Departments are able to operate independently prior to the expiration date of this agreement identified in Section 1 herein, the finance directors shall inform their respective municipal managers. The finance directors and municipal managers shall set out a timeline for the transition of the Village finance department out of 81 Main Street and a date for termination of this Agreement. The Town Selectboard and the Village Trustees shall review and consider the transition timeline. If each board approves, the boards shall execute a written agreement terminating this Agreement.

This Agreement may also automatically terminate upon any of the following events:

- a. The dissolution or insolvency of either of the Municipalities; or
- b. The Parties enter into a new written agreement which expressly supersedes this Agreement.

7. Amendment.

This Agreement may be amended or modified by mutual written agreement of the Parties.

8. Notice.

Any notice required to be given under this Agreement shall be in writing and mailed to the addresses listed below (or such other address as a party may designate) or hand delivered to the other party at a duly warned meeting of the Town Selectboard or the Village Trustees.

To the Town of Essex: Town of Essex Selectboard
81 Main Street
Essex Junction, VT 05452-3209

To Village of Essex Junction: Village of Essex Junction Trustees
2 Lincoln Street
Essex Junction, VT 05452

9. Governing Law; Severability

This Agreement shall be governed by the laws of the State of Vermont. All rights and remedies provided by this Agreement or by law or in equity or by statute shall be cumulative and concurrent and shall be in addition to every other right, power, or remedy now or hereafter existing to enforce this Agreement. If any provision of this Agreement shall be deemed to be invalid or unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and shall continue in full force and effect and shall be enforceable to the fullest extent permitted by law.

10. Disputes.

In the event of any dispute arising out of this Agreement, the Municipalities shall first agree to mediate the dispute. The Municipalities may also agree to submit any dispute not resolved in mediation to binding arbitration. Otherwise all disputes arising out of or related to this Agreement shall be heard in the Vermont Superior Court, Chittenden Civil Division or, when applicable, the United States District Court for the State District of Vermont.

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11. Entire Agreement.

This Agreement represents the entire agreement between the Parties. All prior agreements, offers, negotiations and representations not herein expressly contained shall be of no force and effect.

12. Assignment; Binding Agreement.

Neither party shall assign this Agreement or any interest hereunder without the written approval of all of the Parties. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns. Shall the Village of Essex Junction become the City of Essex Junction at any time prior to the expiration of this agreement, this agreement shall remain in effect between the City of Essex Junction and Town of Essex.

13. No Waiver.

No failure by either party to insist upon the strict performance of any term hereunder or to exercise any right, power, or remedy consequent upon a breach thereof shall constitute a waiver of any breach of any such term. No waiver of any breach shall affect or alter this Agreement, which shall continue in full force and effect, or the rights of either party with respect to any other existing or subsequent breach.

14. Captions.

The captions or marginal words are inserted only as a matter of convenience and reference and in no way define, limit, or describe the scope of this Agreement nor the intent of any provisions hereof.

DATED this ____ day of _____, 2022.

TOWN OF ESSEX

By: _____
Its Duly Authorized Agent

VILLAGE OF ESSEX JUNCTION

By: _____
Its Duly Authorized Agent

Clerk/Treasurer Agreement

THIS AGREEMENT, (“Agreement”) made this ____ day of _____, 2022, by and between the Town of Essex, a Vermont municipality located in Chittenden County, (“Essex” or the “Town”) and the Village of Essex Junction, a Vermont municipality located in Chittenden County, (“Essex Junction” or the “Village” and together the Village and Town are collectively referred to herein as the “Municipalities” or the “Parties”).

WHEREAS, the duly elected Town Selectboard and Village Trustees have general supervisory authority over affairs of their respective Municipalities;

WHEREAS, the Municipalities each desire to ultimately have independent Offices of the Clerk/Treasurer (“Clerk/Treasurer’s Office”) but desire to set forth terms for working together from the date of the execution of this Agreement until the end of the fiscal year following the establishment of an independent City of Essex Junction or **June 30, 2023**, if the City of Essex Junction is not established;

WHEREAS, until the termination of this Agreement, the Municipalities shall continue to share the Clerk/Treasurer’s Office;

WHEREAS, the Village shall employ one employee and the Town shall employ **the other** employees of the Clerk/Treasurer’s Office and the Town shall compensate the Village for the shared services;

WHEREAS, the Clerk/Treasurer’s office will operate from 81 Main Street during the term of this Agreement; and

[WHEREAS, the Town and Village/City Managers will have shared oversight of the Clerk; and](#)

WHEREAS, the Municipalities desire that the Office of the Clerk/Treasurer shall serve the needs of each municipality and, if the City of Essex Junction is established, will continue to serve each municipality, distinguishing business by municipality as needed and required, and work to prepare the Office to operate as two independent offices, one for each municipality;

NOW THEREFORE, based on the foregoing premises, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Town and the Village hereby agree as follows:

1. Term.

The term of this Agreement shall be from the date of the execution of this Agreement until the end of the fiscal year following the establishment of the City

of Essex Junction, or ~~June 30, 2023~~, if the City of Essex Junction is not established. ~~Continuation of the~~ a shared relationship thereafter will be pursuant to a new mutually acceptable agreement.

2. Office of the Clerk/Treasurer.

The Village shall employ one employee and the Town shall employ ~~the other~~ employees of the Clerk/Treasurer's Office. The Town shall compensate the Village Fifty Thousand Dollars per year (\$50,000.00) payable in four equal payments at the end of each quarter of the fiscal year.

The Office of the Clerk/Treasurer shall operate from 81 Main Street during the term of this Agreement. The Office of the Clerk/Treasurer shall perform the work customarily required of this office to serve both municipalities. If the City of Essex Junction is established, staff shall continue to serve both municipalities, providing all of the necessary services at 81 Main Street, yet distinguishing business by municipality as needed and required. At the conclusion of ~~this Agreement~~ fiscal year following the establishment of the City, both offices shall function independently, at their respective City and Town offices, ~~unless otherwise mutually agreed by the Parties.~~

~~Until both offices function independently, the Clerk(s) and Finance Directors shall determine the allocation of revenue and expenses to the appropriate municipality. In the event the Clerk(s) are uncertain of where to allocate revenue and expenses, the Town Manager and Village Manager shall work together to reach agreement. If the Managers cannot reach agreement, the issue will be brought before the Town Selectboard and the Village Trustees. Should the Town Selectboard and Village Trustees not come to an agreement, the dispute will be addressed pursuant to Section 8 of this Agreement.~~

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3. Necessary Actions.

The Town and the Village hereby agree to take or cause to be taken such further actions, if any, and to execute, deliver and record, or cause to be executed, delivered and recorded, such further documents and instruments that may be reasonably necessary to fully effectuate the purposes, terms and conditions of this Agreement.

4. Termination.

This Agreement ~~shall terminate at the end of the fiscal year following the establishment of the independent City of Essex Junction on~~ ~~June 30, 2023,~~ unless otherwise mutually agreed by the Parties, if the City of Essex Junction is

~~not established or it and~~ may also automatically terminate upon any of the following events:

- a. The dissolution or insolvency of either of the Municipalities; or
- b. The Parties enter into a new written agreement which expressly supersedes this Agreement.

5. Amendment.

This Agreement may be amended or modified by mutual written agreement of the Parties.

6. Notice.

Any notice required to be given under this Agreement shall be in writing and mailed to the addresses listed below (or such other address as a party may designate) or hand delivered to the other party at a duly warned meeting of the Town Selectboard or the Village Trustees.

To the Town of Essex: Town of Essex Selectboard
81 Main Street
Essex Junction, VT 05452-3209

To Village of Essex Junction: Village of Essex Junction Trustees
2 Lincoln Street
Essex Junction, VT 05452

7. Governing Law; Severability

This Agreement shall be governed by the laws of the State of Vermont. All rights and remedies provided by this Agreement or by law or in equity or by statute shall be cumulative and concurrent and shall be in addition to every other right, power, or remedy now or hereafter existing to enforce this Agreement. If any provision of this Agreement shall be deemed to be invalid or unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and shall continue in full force and effect and shall be enforceable to the fullest extent permitted by law.

8. Disputes.

In the event of any dispute arising out of this Agreement, the Municipalities shall first agree to mediate the dispute. The Municipalities may also agree to submit any dispute not resolved in mediation to binding arbitration. Otherwise all disputes arising out of or related to this Agreement shall be heard in the Vermont

Superior Court, Chittenden Civil Division or when applicable United States
District Court for the ~~State~~ District of Vermont.

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9. Entire Agreement.

This Agreement represents the entire agreement between the Parties. All prior agreements, offers, negotiations and representations not herein expressly contained shall be of no force and effect.

10. Assignment; Binding Agreement.

Neither party shall assign this Agreement or any interest hereunder without the written approval of all of the Parties. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns. Should the Village of Essex Junction become the City of Essex Junction at any time prior to the expiration of this Agreement, this Agreement shall remain in effect between the City of Essex Junction and Town of Essex.

11. No Waiver.

No failure by either party to insist upon the strict performance of any term hereunder or to exercise any right, power, or remedy consequent upon a breach thereof shall constitute a waiver of any breach of any such term. No waiver of any breach shall affect or alter this Agreement, which shall continue in full force and effect, or the rights of either party with respect to any other existing or subsequent breach.

12. Captions.

The captions or marginal words are inserted only as a matter of convenience and reference and in no way define, limit, or describe the scope of this Agreement nor the intent of any provisions hereof.

DATED this ____ day of _____, 2022.

TOWN OF ESSEX

By: _____
Its Duly Authorized Agent

VILLAGE OF ESSEX JUNCTION

By: _____
Its Duly Authorized Agent

Recreation, Indian Brook, Senior Center, and Senior Bus Agreement

THIS AGREEMENT, (“Agreement”) made this ____ day of _____, 2022, by and between the Town of Essex, a Vermont municipality located in Chittenden County, (“Essex” or the “Town”) and the City of Essex Junction, a Vermont municipality located in Chittenden County, (“Essex Junction” or the “City” and together the City and Town are collectively referred to herein as the “Municipalities” or the “Parties”).

WHEREAS, the duly elected Town Selectboard and City Council have general supervisory authority over affairs of their respective Municipalities;

WHEREAS, the Municipalities value the current access residents have to services, facilities, and parks that enhance their quality of life;

WHEREAS, each Municipality desires to continue to share certain services, parks, and facilities;

WHEREAS, the residents of each Municipality shall be treated equally with respect to the recreation programs of Essex Junction Recreation & Parks and Essex Parks & Recreation, access to Indian Brook, access and membership to the Essex Area Senior Center, and eligibility to ride the Senior Bus;

WHEREAS, with certain exceptions defined below, the residents of each Municipality shall have the same access, be charged the same fees, and have the same ability to register for programs for the recreation programs of Essex Junction Recreation & Parks and Essex Parks & Recreation, access to Indian Brook, access and membership to the Essex Area Senior Center, and eligibility to ride the Senior Bus;

WHEREAS, the Municipalities will not share equal access to Essex Junction Recreation & Parks Preschool, or the Maple Street and Sandhill public outdoor pools and their programs, or for park and facility rentals, for which the Municipality in which each is located may create its own residency requirements, fees, or other requirements; and

WHEREAS, the Town shall employ the employees of the Essex Area Senior Center and the Senior Bus, and the City shall share in these expenses on a per capita basis at such time as the residents of the City are not paying Town taxes;

WHEREAS, the Essex Area Senior Center is currently located at 2 Lincoln Street and the City Village agrees to continue to provide space for the Senior Center at 2 Lincoln Street;

NOW THEREFORE, based on the foregoing premises, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Town and the City hereby agree as follows:

1. Essex Junction Recreation & Parks and Essex Parks & Recreation.

City and Town residents shall share equal access to the recreation programs of Essex Junction Recreation & Parks and Essex Parks & Recreation, with the limited exceptions provided herein. City and Town residents shall be charged the same fees for use, and have the ability to register at the same time for recreation programs.

The City and Town will not share equal access to Essex Junction Recreation & Parks Preschool, or the Maple Street and Sandhill public outdoor pools, or for park and facility rentals. The Municipality controlling these programs and facilities may create its own residency requirements, fees, or other requirements for usage.

2. Indian Brook.

City and Town residents shall share equal access, be charged the same fees for use, and have the same ability to use Indian Brook.

~~The City shall share in the maintenance, operational, and capital expenses of Indian Brook on a per capita basis at such time when the City residents no longer pay Town taxes.~~

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3. Senior Center and Senior Bus.

City and Town residents shall share the same access, be charged the same fees, and have the ability to register at the same time for programming for the Senior Center and the Senior Bus, so long as the Town's contract for the Senior Bus permits such access.

The Town shall employ the employees of, manage and fund the Senior Center and the Senior Bus. The City shall share in these expenses on a per capita basis at such time when the City residents no longer pay Town taxes.

~~The City's share of the expenses shall include be assessed an additional 0.5% of the direct costs to support indirect Senior Center and Senior Bus related expenses. The intention is to support administration costs, human resources costs, Information Technology (IT) costs, finance costs and other mutually agreed upon costs related to the operations of the Senior Center and Senior Bus.~~

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~~The City shall continue to provide the existing space. The Village shall provide space at 2 Lincoln Street, rent free and shall continue to pay the cost of any repairs, maintenance or improvements to be for the Senior Center.~~

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2 Lincoln Street
Essex Junction, VT 05452

8. Governing Law; Severability

This Agreement shall be governed by the laws of the State of Vermont. All rights and remedies provided by this Agreement or by law or in equity or by statute shall be cumulative and concurrent and shall be in addition to every other right, power, or remedy now or hereafter existing to enforce this Agreement. If any provision of this Agreement shall be deemed to be invalid or unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and shall continue in full force and effect and shall be enforceable to the fullest extent permitted by law.

9. Disputes.

In the event of any dispute arising out of this Agreement, the Municipalities shall first agree to mediate the dispute. The Municipalities may also agree to submit any dispute not resolved in mediation to binding arbitration. Otherwise all disputes arising out of or related to this Agreement shall be heard in the Vermont Superior Court, Chittenden Civil Division or when applicable, the United States District Court for the State District of Vermont.

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10. Entire Agreement.

This Agreement represents the entire agreement between the Parties. All prior agreements, offers, negotiations and representations not herein expressly contained shall be of no force and effect.

11. Assignment; Binding Agreement.

Neither party shall assign this Agreement or any interest hereunder without the written approval of all of the Parties. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns.

12. No Waiver.

No failure by either party to insist upon the strict performance of any term hereunder or to exercise any right, power, or remedy consequent upon a breach thereof shall constitute a waiver of any breach of any such term. No waiver of any breach shall affect or alter this Agreement, which shall continue in full force and effect, or the rights of either party with respect to any other existing or subsequent breach.

13. Captions.

The captions or marginal words are inserted only as a matter of convenience and reference and in no way define, limit, or describe the scope of this Agreement nor the intent of any provisions hereof.

DATED this ____ day of _____, 2022.

TOWN OF ESSEX

By: _____
Its Duly Authorized Agent

CITY OF ESSEX JUNCTION

By: _____
Its Duly Authorized Agent

VILLAGE OF ESSEX JUNCTION
TRUSTEES MEETING MINUTES
February 22, 2022

TRUSTEES PRESENT: Andrew Brown; George Tyler; Raj Chawla; Amber Thibeault. (Dan Kerin not in attendance)

ADMINISTRATION and STAFF: Evan Teich, Unified Manager; Maureen Gillard, School Age Childcare Director; Brad Luck, Essex Junction Recreation and Parks (EJRP) Director

OTHERS PRESENT: Diane Clemens; Kevin Collins; Annie Cooper; Christopher Kline; Paul Hansen; Sarah Macy; Jess Morris; Roseanne Prestipino; Laura Taylor; Irene Wrenner; Teri

1. **CALL TO ORDER**

Mr. Brown called the meeting to order at 6:30 PM.

2. **AGENDA ADDITIONS/ CHANGES**

Mr. Brown requested that item 6e Discuss Contracts with the Town of Essex, and item 6f Consider appointments to City Manager Recruitment & Hiring Planning Committee, be reversed on the agenda.

Mr. Tyler added a document of his notes on proposed building renovations to the 2 Lincoln building, for item 6c.

3. **APPROVE AGENDA**

RAJ CHAWLA made a motion, seconded by AMBER THIBEAULT, to amend the agenda as discussed. The motion passed 4-0.

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. **PUBLIC HEARING**

a. **Public hearing on Fiscal Year 2023 Proposed Budget and Capital Program**

Mr. Brown called the public hearing to order at 6:35 PM. Ms. Macy shared slides and provided an overview of the general fund, capital funds, enterprise funds, and estimated utility rate changes. General Fund highlights and contributing factors included new staff positions; a planned increase in capital transfer; legal services; paving/ traffic control; elections and grant matching funds. The estimated tax increase to a \$280,000 Village property is \$32.20. She also noted that \$375K in ARPA funds are being used to offset a higher tax increase. Ms. Macy discussed proposed spending from the Village's six capital funds for: road work, playground equipment, public works equipment, roofing, landscaping, vehicles, debt, waterline, wastewater pump station, and manhole rehab. Ms. Macy described impacts and strategies regarding the Village's enterprise funds. She said utility rates, to be set later in the year, are estimated to increase 6%.

There were no comments or questions from the public and the public hearing closed a 6:47 PM.

6. **BUSINESS ITEMS**

a. **Consider adoption of FY23 Budget and Capital Program Budget**

Ms. Macy and the Trustees explained that the budget process began in the fall and there had been many meetings and three public hearings prior to this vote to adopt.

55 **GEORGE TYLER made a motion, seconded by RAJ CHAWLA that the Trustees adopt the**
56 **various items on the FY23 budget in the amounts listed above [in the memo]. The motion**
57 **passed 4-0.**
58

59 **b. Discuss annual meeting ballot initiatives – local option tax, cannabis, fund balance**
60 **threshold increase to 15%**

61 Mr. Luck introduced the issue and asked if the Trustees had anything to add to the ballot other
62 than the three items listed. The Trustees did not add anything to the ballot at this time. They
63 pointed out that cannabis legislation prohibits retail marijuana stores within 500 feet walking
64 distance from a school. Mr. Luck spoke with the Trustees about his legal counsel request to help
65 determine whether the Village can include the Local Options Tax (LOT) on the ballot and said they
66 may want to consider voting on this question in November instead of this Spring if a charter change
67 is necessary instead. Mr. Teich and Mr. Tyler recalled from past research that, because the Village
68 is designated as a “Gold Town” by Act 68, due to above average student spending, which could
69 allow the LOT to be on the ballot. The Trustees requested that the ballot only have one question
70 about LOT, inclusive of all types being proposed instead of separating them out.
71

72 **c. Discuss 2 Lincoln renovations**

73 Mr. Luck introduced the summary of options for renovations at 2 Lincoln Street and requested
74 feedback from the Trustees. Mr. Brown said that the Senior Center and Essex CHIPS should not
75 be disrupted more than necessary and requested that as much space as is needed be preserved
76 for these users of the facility. Mr. Chawla agreed that renovations should take place in one
77 timeframe. Mr. Tyler suggested that less space be used for the public to review files outside of the
78 vault. He suggested a clear separation of workspaces from public spaces with, perhaps, two
79 separate doors. He requested that the basement not be used for offices and that they remove all
80 carpeting, for health reasons. He said, with an elevator, the second floor could include offices and
81 the basement could be used for storage or a breakroom. The Trustees agreed that an elevator be
82 included in the renovations. Mr. Chawla agreed that there should be separate staff/ public spaces
83 and a repurposed basement. Mr. Brown and Mr. Tyler talked about not wanting the conference
84 room to be smaller than it currently is. Ms. Thibeault supported this and pointed out that options
85 three and four made the conference room smaller but a large conference room could be on the
86 third floor. She agreed that the basement is not a good workspace and wondered how that would
87 change the cost estimates. Mr. Tyler requested more information about what the Building Needs
88 Assessment meant by “substandard conditions”. Ms. Thibeault requested that some funds be left
89 over to address public works facilities needs assessment. Trustees suggested that other funds
90 may be available for the public works renovations. Mr. Luck said he would reconnect with staff,
91 stakeholders, and the engineer to get designs for final approval.
92

93 **d. Update on mask purchase initiative**

94 Mr. Luck said that, so far, the bulk N95 masks sourcing through Project N95 has been
95 unsuccessful. Sources identified have not had enough inventory. He said 4000 single-use blue
96 masks have been secured and are on-site. He requested direction on how to proceed with
97 sourcing N95s and distributing blue masks. The Trustees said the effort to source the N95 masks
98 should continue and the blue masks should be available at the Senior Center, senior housing
99 facilities, and to Village employees. Mr. Brown suggested masks be distributed to the community
100 like the Out And About vouchers had been. Ms. Cooper said that she could connect with three
101 masking sources she knows of to see if they could provide 10,000 N95s, and would forward this
102 information to Mr. Luck and Mr. Chawla.
103

104 **e. **Consider appointments to City Manager Recruitment & Hiring Planning Committee**

105 Mr. Luck said that Mr. Chawla and Ms. Thibeault interviewed eleven applicants for the committee
106 and the Trustees would discuss this in executive session.

107 **RAJ CHAWLA made a motion, seconded by GEORGE TYLER, that the Trustees go into**
108 **executive session to discuss the appointment of public officers under the provisions of Title 1,**
109 **Section 313(a)(3) of the Vermont Statutes, and include the Recreation Director. The motion**
110 **passed 4-0 at 7:31 PM.**

111
112 **RAJ CHAWLA made a motion, seconded by AMBER THIBEAULT that the Trustees exit**
113 **executive session. The motion passed 4-0 at 7:31 PM.**

114
115 Mr. Brown said that, during the executive session discussion, they found all 11 candidates
116 appropriate for a committee and next steps would be to split the committee into two, a Manager
117 Recruitment Committee and a Manager Hiring Committee, with a Trustee to serve on each.
118

119 **RAJ CHAWLA made a motion, seconded by GEORGE TYLER, to empower Trustees Chawla**
120 **and Thibeault to select which of the eleven community volunteers would be appointed to the**
121 **Recruitment Committee and to the separate Hiring/Planning Committee.**
122 **The motion passed 4-0**
123

124 f. *** Discuss contracts with the Town of Essex**
125 This agenda item took place as 9a.
126

127 **7. CONSENT ITEMS**

128
129 **RAJ CHAWLA made a motion, seconded by GEORGE TYLER, to approve the consent agenda:**

- 130 a. **Approve minutes: February 8, 2022**
131 b. **Approve Check Warrants: # 17288—02/07/2022; #17289—02/11/2022**

132 **The motion passed 4-0.**
133

134 **8. READING FILE**

135 a. **Board member comments**

- 136 • Mr. Brown gave the update that the City Charter, legislation H0491, passed in the VT House of
137 Representatives. He thanked representatives Houghton and Dolan for their support. Next steps
138 will take place in the VT Senate.
- 139 • Mr. Brown requested that the approved resolution for Evan Teich be provided for the Trustees
140 to sign prior to Mr. Teich's last day with the Village.
- 141 • Mr. Brown said this was the last Trustees meeting that Mr. Teich would attend as Unified
142 Manager. The Trustees shared resounding appreciation with Mr. Teich for his work since he
143 began in the position. They noted his patience, guidance, and extensive work done for the
144 community.

145 b. **Approval Monthly report from Brownell Library Trustees**

146 c. **Upcoming meeting schedule**

147 148 **9. EXECUTIVE SESSION**

- 149 a. ***An executive session may be necessary to discuss potential contracts**
150

151 **RAJ CHAWLA made a motion, seconded by GEORGE TYLER, that the Trustees find that**
152 **premature general public knowledge regarding the Village's contracts with the Town of Essex**
153 **would clearly place the Village at a substantial disadvantage, because the Trustees risk**
154 **disclosing its negotiation strategy if it discusses the proposed contract terms in public. The**
155 **motion passed 4-0.**
156

157 **RAJ CHAWLA made a motion, seconded by GEORGE TYLER, that the Trustees go into**
158 **executive session to discuss potential contracts with the Town of Essex under the provisions**
159 **of Title 1, Section 313(a)(1) of the Vermont Statutes, and include the recreation director. The**
160 **motion passed 4-0 at 8:07 PM.**

161
162 **RAJ CHAWLA** made a motion, seconded by **GEORGE TYLER** to exit executive session. The
163 motion passed 4-0 at 8:45 PM.
164

165 b. ****An executive session may be necessary to discuss the appointment of a public official**
166 This executive session took place earlier in the meeting as item 6e.
167

168 **10. ADJOURN**
169

170 **RAJ CHAWLA** made a motion, and **AMBER THIBEAULT** seconded, that the Trustees adjourn
171 the meeting. The motion passed 4-0 at 8:46 PM.
172

173
174 Respectfully Submitted,
175 Cathy Ainsworth

DRAFT

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
14400	ABOVE AND BEYOND	02/16/22	cleaning services 2/6-3/5 6839	210-5-41-20-400.000 Contracted Services	600.00	38384	02/28/22
14400	ABOVE AND BEYOND	02/16/22	cleaning services 2/6-3/5 6839	210-5-41-21-400.000 Contracted Services	2212.75	38384	02/28/22
05290	ADVANCE AUTO PARTS	02/22/22	Trico Ice Winter 20" 1 E 552205356917	210-5-40-12-610.000 General Supplies	25.44	38386	02/28/22
V10340	ALL SYSTEMS REPAIR, INC.	02/05/22	Buildings RM: Cabling, wi 5426	210-5-41-21-431.000 R&M Buildings & Grounds	209.00	38387	02/28/22
28555	ALLEGIANCE TRUCKS	02/17/22	Truck 7 repairs R122000534	210-5-40-12-430.000 R&M Vehicles & Equipment	722.50	38389	02/28/22
42665	AMAZON/SYNCB	02/10/22	J Col, J Prog, A Prog, Fo 0069852 0222	210-5-35-10-640.202 Juvenile Collection	33.81	38391	02/28/22
42665	AMAZON/SYNCB	02/10/22	J Col, J Prog, A Prog, Fo 0069852 0222	210-5-35-10-840.202 Childrens Programs	209.11	38391	02/28/22
42665	AMAZON/SYNCB	02/10/22	J Col, J Prog, A Prog, Fo 0069852 0222	210-5-35-10-840.201 Adult Programs	38.94	38391	02/28/22
42665	AMAZON/SYNCB	02/10/22	J Col, J Prog, A Prog, Fo 0069852 0222	210-5-90-00-991.000 Library Donation Expense	39.95	38391	02/28/22
42665	AMAZON/SYNCB	02/10/22	J Col, J Prog, A Prog, Fo 0069852 0222	210-5-35-10-610.000 General Supplies	213.00	38391	02/28/22
07155	AMERICAN ROCK SALT CO LLC	02/08/22	salt 0701878	210-5-40-12-600.000 Salt, Sand and Gravel	3382.08	38392	02/28/22
07465	BIBENS ACE HARDWARE INC	02/10/22	BATTERY ALKALINE AA 10PK 43638	210-5-40-12-610.000 General Supplies	12.99	38395	02/28/22
07465	BIBENS ACE HARDWARE INC	02/17/22	Quick Connect 43697	210-5-25-10-431.000 R&M Buildings & Grounds	35.97	38395	02/28/22
07465	BIBENS ACE HARDWARE INC	02/18/22	MINWAX POLY SPRY SEMIGLS 43698	210-5-40-12-610.000 General Supplies	19.98	38395	02/28/22
00530	BRODART CO	12/13/21	J Collection; Supplies B6333171	210-5-35-10-640.202 Juvenile Collection	43.18	38396	02/28/22
00530	BRODART CO	12/13/21	J Collection; Supplies B6333171	210-5-35-10-610.000 General Supplies	3.20	38396	02/28/22
00530	BRODART CO	01/20/22	J Collectn B6353140	210-5-35-10-640.202 Juvenile Collection	18.00	38396	02/28/22
00530	BRODART CO	01/28/22	Adult Collectn B6358362	210-5-35-10-640.201 Adult Collection	89.19	38396	02/28/22
16030	BROWN ELECTRIC	02/16/22	Provide labor and materia 36538	210-5-40-12-622.000 Electricity	1564.89	38397	02/28/22
03000	CARGILL SALT EASTERN INC	02/09/22	Salt 2906895897	210-5-40-12-600.000 Salt, Sand and Gravel	4510.67	38399	02/28/22
03000	CARGILL SALT EASTERN INC	02/13/22	Salt 2906905334	210-5-40-12-600.000 Salt, Sand and Gravel	2290.01	38399	02/28/22
03000	CARGILL SALT EASTERN INC	02/15/22	Salt 2906914317	210-5-40-12-600.000 Salt, Sand and Gravel	1654.18	38399	02/28/22
26395	CCRPC	12/31/21	Land Development Code Upd 20201092	210-5-16-10-330.000 Professional Services	200.00	38402	02/28/22
V04609	CENTER POINT LARGE PRINT	02/01/22	Adult Collection 1909234	210-5-35-10-640.201 Adult Collection	95.88	38403	02/28/22
V10617	CHADWICK-BAROSS	02/10/22	air filters for sidewalk C22334	210-5-40-12-610.000 General Supplies	301.26	38404	02/28/22

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
21120	02/14/22	CHAMPLAIN MEDICAL URGENT	Physicals EJFD 05077100	210-5-25-10-330.000 Professional Services	725.00	38405	02/28/22
21210	02/17/22	CINTAS LOC # 68M 71 M	SM SHOP TWL-RED- 4110936635	210-5-40-12-610.000 General Supplies	90.36	38406	02/28/22
04940	02/12/22	COMCAST	TV Internet 2/19-3/18/22 0091811 0222	210-5-40-12-600.000 Salt, Sand and Gravel	62.90	38409	02/28/22
04940	02/12/22	COMCAST	TV Internet 2/19-3/18/22 0091811 0222	210-5-40-12-610.000 General Supplies	181.41	38409	02/28/22
17025	02/07/22	COONRADT AMY	Village Planning Commissi 0082	210-5-10-10-530.000 Communications	106.60	38411	02/28/22
14265	02/18/22	EARTH WATER SPECIALISTS I	OSHA 10 Hour General Indu EWS21822	210-5-40-12-500.000 Training, Conf, Dues	1048.00	38412	02/28/22
35260	02/15/22	EAST COAST PRINTERS INC	Jackets/hats 01142218	210-5-25-10-612.000 Uniforms	787.00	38413	02/28/22
35260	02/08/22	EAST COAST PRINTERS INC	uniforms 01282215	210-5-40-12-612.000 Uniforms	382.65	38413	02/28/22
35260	01/20/22	EAST COAST PRINTERS INC	Jackets 12302115	210-5-25-10-612.000 Uniforms	3298.00	38413	02/28/22
38955	02/16/22	F W WEBB COMPANY	supplies 75032839	210-5-40-12-610.000 General Supplies	6.93	38414	02/28/22
29280	02/17/22	FIRST NATIONAL BANK OMAH	WW Visa 2/8 to 2/11/22 0481 0222	210-5-40-12-610.000 General Supplies	199.00	38417	02/28/22
21845	02/17/22	FIRST NATIONAL BANK OMAHA	Tech Subs/Lic; Supplies; 0017 0222	210-5-35-10-505.000 Tech. Subs, Licenses	324.66	38418	02/28/22
21845	02/17/22	FIRST NATIONAL BANK OMAHA	Tech Subs/Lic; Supplies; 0017 0222	210-5-35-10-610.000 General Supplies	407.71	38418	02/28/22
21845	02/17/22	FIRST NATIONAL BANK OMAHA	Tech Subs/Lic; Supplies; 0017 0222	210-5-35-10-500.000 Training, Conf, Dues	173.66	38418	02/28/22
04035	02/10/22	GOT THAT RENTAL & SALES I	PAINT, MARKING BLUE/Rust- 95625	210-5-40-12-610.000 General Supplies	29.57	38423	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	Solar Accts 01/06/2022 to 0222 Solar V	210-5-41-20-622.000 Electricity	556.71	38427	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	Solar Accts 01/06/2022 to 0222 Solar V	210-5-40-12-622.200 Streetlight Electricity	325.97	38427	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	Solar Accts 01/06/2022 to 0222 Solar V	210-5-41-21-622.000 Electricity	1004.20	38427	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	Solar Accts 01/06/2022 to 0222 Solar V	210-5-40-12-622.200 Streetlight Electricity	555.51	38427	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	Solar Accts 01/06/2022 to 0222 Solar V	210-5-41-23-622.000 Electricity	253.60	38427	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	Solar Accts 01/06/2022 to 0222 Solar V	210-5-41-22-622.000 Electricity	556.71	38427	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	MSP Power Jan 022275Maple	210-5-41-26-622.000 Electricity	210.94	38428	02/28/22
07010	02/08/22	GREEN MOUNTAIN POWER CORP	MSP Power Jan 022275MapleA	210-5-41-26-622.000 Electricity	1153.30	38429	02/28/22
33495	02/07/22	INGRAM LIBRARY SERVICES I	Adult Collection, Supplie 57643088	210-5-35-10-640.201 Adult Collection	15.85	38432	02/28/22
33495	02/07/22	INGRAM LIBRARY SERVICES I	Adult Collection, Supplie 57643088	210-5-35-10-610.000 General Supplies	0.45	38432	02/28/22

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
33495	INGRAM LIBRARY SERVICES I	02/07/22	Adult Collection, Supplie 57643089	210-5-35-10-640.201 Adult Collection	15.24	38433	02/28/22
33495	INGRAM LIBRARY SERVICES I	02/07/22	Adult Collection, Supplie 57643089	210-5-35-10-610.000 General Supplies	0.45	38433	02/28/22
17240	KOFAX, INC.	01/11/22	Readsoft Subscription 010MR098601	210-5-13-10-570.000 Other Purchased Services	413.23	38438	02/28/22
17240	KOFAX, INC.	01/11/22	Readsoft Subscription 010MR098601	210-1-00-00-120.000 Prepaid Expenses	2066.14	38438	02/28/22
33195	LIMOGES & SONS GARAGE DOOR	02/14/22	SERVICE CALL opener issue 75456TE	210-5-40-12-431.000 R&M Buildings & Grounds	145.50	38442	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-10-10-210.000 Group Insurance	73.20	38445	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-13-10-210.000 Group Insurance	109.80	38445	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-40-12-210.000 Group Insurance	86.31	38445	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-40-13-210.000 Group Insurance	-16.84	38445	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-35-10-210.000 Group Insurance	219.60	38445	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-16-10-210.000 Group Insurance	73.20	38445	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-30-10-210.000 Group Insurance	183.00	38445	02/28/22
27840	MADISON NATIONAL LIFE INS	02/18/22	March Life Vill 1484795	210-5-30-12-210.000 Group Insurance	72.86	38445	02/28/22
24620	MILTON RENTAL AND SALES	02/11/22	MISC / PARTS 1622603	210-5-40-12-610.000 General Supplies	226.93	38449	02/28/22
26630	MINUTEMAN / ALLEGIANCE TR	02/12/22	Light X20104883702	210-5-25-10-430.000 R&M Vehicles & Equipment	54.33	38450	02/28/22
V10462	MONAGHAN SAFAR DUCHAM PL	02/18/22	legal invoices Jan2022	210-5-10-10-320.000 Legal Services	105.00	38452	02/28/22
V10462	MONAGHAN SAFAR DUCHAM PL	02/18/22	legal invoices Jan2022	210-5-10-10-320.000 Legal Services	2115.00	38452	02/28/22
V10462	MONAGHAN SAFAR DUCHAM PL	02/18/22	legal invoices Jan2022	210-5-10-10-320.000 Legal Services	140.00	38452	02/28/22
V10462	MONAGHAN SAFAR DUCHAM PL	02/18/22	legal invoices Jan2022	210-5-16-10-320.000 Legal Services	52.50	38452	02/28/22
24960	NORTHEAST DELTA DENTAL	02/15/22	Mar 2022 Dental Vill 03012022V	210-5-10-10-210.000 Group Insurance	197.99	38459	02/28/22
24960	NORTHEAST DELTA DENTAL	02/15/22	Mar 2022 Dental Vill 03012022V	210-5-13-10-210.000 Group Insurance	197.99	38459	02/28/22
24960	NORTHEAST DELTA DENTAL	02/15/22	Mar 2022 Dental Vill 03012022V	210-5-40-12-210.000 Group Insurance	310.66	38459	02/28/22
24960	NORTHEAST DELTA DENTAL	02/15/22	Mar 2022 Dental Vill 03012022V	210-5-40-13-210.000 Group Insurance	-29.01	38459	02/28/22
24960	NORTHEAST DELTA DENTAL	02/15/22	Mar 2022 Dental Vill 03012022V	210-5-35-10-210.000 Group Insurance	496.26	38459	02/28/22
24960	NORTHEAST DELTA DENTAL	02/15/22	Mar 2022 Dental Vill 03012022V	210-5-16-10-210.000 Group Insurance	71.96	38459	02/28/22

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
24960	02/15/22	NORTHEAST DELTA DENTAL Mar 2022 Dental Vill 03012022V	210-5-30-10-210.000 Group Insurance	647.20	38459	02/28/22
24960	02/15/22	NORTHEAST DELTA DENTAL Mar 2022 Dental Vill 03012022V	210-5-30-12-210.000 Group Insurance	104.53	38459	02/28/22
27240	02/14/22	OTIS ELEVATOR COMPANY Maintenance Service BL 3/ 100400693218	210-5-41-21-400.000 Contracted Services	329.18	38461	02/28/22
V10729	12/27/21	OVERDRIVE INC J Collection 21505834	210-5-35-10-640.202 Juvenile Collection	37.50	38462	02/28/22
V10729	12/30/21	OVERDRIVE INC J Collection 21509350	210-5-35-10-640.202 Juvenile Collection	307.16	38462	02/28/22
V10729	02/03/22	OVERDRIVE INC J Collection 22042209	210-5-35-10-640.202 Juvenile Collection	670.94	38462	02/28/22
02050	01/19/22	RON BUSHEY'S SUNOCO DIESL CA #05 17.160G 1018900	210-5-40-12-626.000 Gasoline	65.69	38469	02/28/22
02050	01/19/22	RON BUSHEY'S SUNOCO OIESL CA #06 20.5466 1018902	210-5-40-12-626.000 Gasoline	76.00	38469	02/28/22
02050	01/19/22	RON BUSHEY'S SUNOCO DIESL CA #06 16.1630 1018904	210-5-40-12-626.000 Gasoline	59.79	38469	02/28/22
02050	01/20/22	RON BUSHEY'S SUNOCO DIESL CA #06 16.9726 1018949	210-5-40-12-626.000 Gasoline	62.78	38469	02/28/22
02050	01/21/22	RON BUSHEY'S SUNOCO DIESL CA #06 14.444G 1018977	210-5-40-12-626.000 Gasoline	53.43	38469	02/28/22
02050	01/24/22	RON BUSHEY'S SUNOCO DIESL CA #06 9.737G 1019039	210-5-40-12-626.000 Gasoline	36.02	38469	02/28/22
02050	01/27/22	RON BUSHEY'S SUNOCO SKIDSTEER TIRE 1019149	210-5-40-12-430.000 R&M Vehicles & Equipment	201.39	38469	02/28/22
23855	02/23/22	SOUTHWORTH-MILTON, INC. Lamp -Halogen INV2520417	210-5-40-12-430.000 R&M Vehicles & Equipment	80.37	38475	02/28/22
23855	02/17/22	SOUTHWORTH-MILTON, INC. TROUBLESHOOT track belt SCINV616229	210-5-40-12-430.000 R&M Vehicles & Equipment	876.83	38475	02/28/22
29090	02/16/22	SUNBELT RENTALS rental generator 122734377000	210-5-30-12-442.000 Rental Vehicles/Equip	90.85	38478	02/28/22
29090	02/16/22	SUNBELT RENTALS GENERATORHONDA FOR MIXING 122766941000	210-5-40-12-610.000 General Supplies	2499.00	38478	02/28/22
21000	02/16/22	UNIFIRST CORPORATION Contracted Services: Mats 1080067209	210-5-41-21-400.000 Contracted Services	36.40	38480	02/28/22
36130	01/18/22	VERIZON WIRELESS Verizon Shared 9897558050	210-5-25-10-530.000 Communications	160.04	38483	02/28/22
36130	01/18/22	VERIZON WIRELESS Verizon Shared 9897558050	210-5-16-10-530.000 Communications	40.01	38483	02/28/22
11935	02/08/22	VIKING-CIVES USA BLADE SABRE HD 36" CARBID 4513379	210-5-40-12-610.000 General Supplies	1396.67	38484	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-10-10-210.000 Group Insurance	48.81	38486	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-13-10-210.000 Group Insurance	38.01	38486	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-40-12-210.000 Group Insurance	58.56	38486	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-40-13-210.000 Group Insurance	-5.41	38486	02/28/22

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-35-10-210.000 Group Insurance	90.55	38486	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-16-10-210.000 Group Insurance	18.76	38486	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-30-10-210.000 Group Insurance	111.21	38486	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	210-5-30-12-210.000 Group Insurance	22.99	38486	02/28/22
07565	02/11/22	W B MASON CO INC Supplies - Fire Village 227480533	210-5-41-20-610.000 General Supplies	199.34	38495	02/28/22
07565	02/11/22	W B MASON CO INC Supplies - Fire Village 227480533	210-5-41-22-610.000 General Supplies	331.55	38495	02/28/22
V10462	02/18/22	MONAGHAN SAFAR DUCHAM PL legal invoices Jan2022	230-5-16-10-890.824 Cres. Connector	727.50	38452	02/28/22
17240	01/11/22	KOFAX, INC. Readsoft Subscription 010MR098601	254-5-54-20-505.000 Tech. Subs, Licenses	21.75	38438	02/28/22
17240	01/11/22	KOFAX, INC. Readsoft Subscription 010MR098601	254-1-00-00-120.000 Prepaid Expenses	108.74	38438	02/28/22
27840	02/18/22	MADISON NATIONAL LIFE INS March Life Vill 1484795	254-5-54-20-210.000 Group Insurance	91.50	38445	02/28/22
24960	02/15/22	NORTHEAST DELTA DENTAL Mar 2022 Dental Vill 03012022V	254-5-54-20-210.000 Group Insurance	317.51	38459	02/28/22
23395	02/10/22	VILLAGE HARDWARE - WILLIS PROPANE REFILL 514323	254-5-54-20-610.000 General Supplies	14.99	38485	02/28/22
21230	02/19/22	VISION SERVICE PLAN (CT) March VSP Village` 814461458	254-5-54-20-210.000 Group Insurance	59.92	38486	02/28/22
05290	02/14/22	ADVANCE AUTO PARTS 22" LATITUDE 1 EA RXLAT 1 552204549008	255-5-55-30-430.000 R&M Vehicles & Equipment	38.84	38386	02/28/22
11375	02/01/22	CASELLA WASTE MANAGEMENT service grit recycles 3259530	255-5-55-30-421.000 Grit Disposal	1056.83	38400	02/28/22
11375	02/01/22	CASELLA WASTE MANAGEMENT service grit recycles 3259530	255-5-55-30-570.000 Other Purchased Services	40.81	38400	02/28/22
29280	02/17/22	FIRST NATIONAL BANK OMAH WW Visa 2/8 to 2/11/22 0481 0222	255-5-55-30-610.000 General Supplies	187.12	38417	02/28/22
07010	02/17/22	GREEN MOUNTAIN POWER CORP 39 Cascade St Elec WWTF 0222 Cascade	255-5-55-30-622.000 Electricity	8196.17	38424	02/28/22
17240	01/11/22	KOFAX, INC. Readsoft Subscription 010MR098601	255-5-55-30-505.000 Tech. Subs, Licenses	54.37	38438	02/28/22
17240	01/11/22	KOFAX, INC. Readsoft Subscription 010MR098601	255-1-00-00-120.000 Prepaid Expenses	271.86	38438	02/28/22
V9454	02/22/22	LENNY'S SHOE & APP uniforms Boutin 3429451	255-5-55-30-612.000 Uniforms	175.00	38440	02/28/22
27840	02/18/22	MADISON NATIONAL LIFE INS March Life Vill 1484795	255-5-55-30-210.000 Group Insurance	115.66	38445	02/28/22
V10462	02/18/22	MONAGHAN SAFAR DUCHAM PL legal invoices Jan2022	255-5-55-30-320.000 Legal Services	945.00	38452	02/28/22
24960	02/15/22	NORTHEAST DELTA DENTAL Mar 2022 Dental Vill 03012022V	255-5-55-30-210.000 Group Insurance	282.64	38459	02/28/22
V2159	02/15/22	SURPASS CHEMICAL CO INC Sodium Hydroxide Membrane 365379	255-5-55-30-619.000 Chemicals	13881.67	38479	02/28/22

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
01020	01/27/22	Pilot-Scale PePhlo System	255-5-55-70-722.012	45576.71	38482	02/28/22
		GCAS115392	Phlo Final Phase			
36130	01/18/22	Verizon Shared	255-5-55-30-530.000	55.15	38483	02/28/22
		9897558050	Communications			
23395	02/17/22	Air Duster	255-5-55-30-610.000	18.98	38485	02/28/22
		514334	General Supplies			
21230	02/19/22	March VSP Village`	255-5-55-30-210.000	66.56	38486	02/28/22
		814461458	Group Insurance			
07010	02/08/22	Solar Accts 01/06/2022 to	256-5-56-40-622.000	857.06	38427	02/28/22
		0222 Solar V	Electricity			
07010	02/08/22	Solar Accts 01/06/2022 to	256-5-56-40-434.001	625.81	38427	02/28/22
		0222 Solar V	Susie Wilson PS Costs			
07010	02/08/22	Solar Accts 01/06/2022 to	256-5-56-40-434.002	697.89	38427	02/28/22
		0222 Solar V	West Street PS Costs			
04115	02/04/22	HS pump station generator	256-5-56-40-431.000	1045.00	38437	02/28/22
		SVC000162250	R&M Buildings & Grounds			
17240	01/11/22	Readsoft Subscription	256-5-56-40-505.000	21.75	38438	02/28/22
		010MR098601	Tech. Subs, Licenses			
17240	01/11/22	Readsoft Subscription	256-1-00-00-120.000	108.74	38438	02/28/22
		010MR098601	Prepaid Expenses			
27840	02/18/22	March Life Vill	256-5-56-40-210.000	86.48	38445	02/28/22
		1484795	Group Insurance			
24960	02/15/22	Mar 2022 Dental Vill	256-5-56-40-210.000	176.70	38459	02/28/22
		03012022V	Group Insurance			
21230	02/19/22	March VSP Village`	256-5-56-40-210.000	34.82	38486	02/28/22
		814461458	Group Insurance			
27840	02/18/22	March Life Vill	259-5-30-15-210.000	326.51	38445	02/28/22
		1484795	Group Insurance			
27840	02/18/22	March Life Vill	259-5-30-16-210.000	143.85	38445	02/28/22
		1484795	Group Insurance			
24960	02/15/22	Mar 2022 Dental Vill	259-5-30-15-210.000	323.82	38459	02/28/22
		03012022V	Group Insurance			
24960	02/15/22	Mar 2022 Dental Vill	259-5-30-16-210.000	363.41	38459	02/28/22
		03012022V	Group Insurance			
00275	12/17/21	EJRP Canopy Tents	259-5-30-14-610.000	2278.20	38472	02/28/22
		25760	General Supplies			
21230	02/19/22	March VSP Village`	259-5-30-15-210.000	84.42	38486	02/28/22
		814461458	Group Insurance			
21230	02/19/22	March VSP Village`	259-5-30-16-210.000	71.78	38486	02/28/22
		814461458	Group Insurance			

02/28/22

Town of Essex / Village of EJ Accounts Payable

10:48 am

Check Warrant Report # 17291 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01 (GENERAL FUND) All check #s 02/28/22 To 02/28/22 & Fund 2

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

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11:06 am

Check Warrant Report # 17290 Current Prior Next FY Invoices For Fund (GENERAL FUND)

HPackard

For Check Acct 01 (GENERAL FUND) All check #s 02/22/22 To 02/22/22 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
05290	02/02/22	ADVANCE AUTO PARTS REFLECTIVE TAPE KIT 4 PA 552203328732	210-5-40-12-610.000 General Supplies	15.19	38266	02/22/22
05290	02/02/22	ADVANCE AUTO PARTS Fastener 06480 1 EA 3M 10 552203356156	210-5-40-12-610.000 General Supplies	5.84	38266	02/22/22
05290	02/04/22	ADVANCE AUTO PARTS DUAL HEAD CHUCK W/GA M 22 552203528804	210-5-40-12-610.000 General Supplies	59.39	38266	02/22/22
05290	02/07/22	ADVANCE AUTO PARTS V -BELT -UTILITY 1 EA CQD 552203856351	210-5-40-12-610.000 General Supplies	25.71	38266	02/22/22
V10340	02/05/22	ALL SYSTEMS REPAIR, INC. Internet Cabling 5427	210-5-41-21-431.000 R&M Buildings & Grounds	451.50	38267	02/22/22
19815	01/21/22	AMAZON CAPITAL SERVICES Cleaning Supplies 14NGTC6QHD39	210-5-30-10-610.000 General Supplies	25.78	38269	02/22/22
19815	01/30/22	AMAZON CAPITAL SERVICES Office Supplies 1KR3JQ1MGTVJ	210-5-30-10-610.000 General Supplies	39.87	38269	02/22/22
19815	01/13/22	AMAZON CAPITAL SERVICES Office Supplies CREDIT 1PNCXPXMYMK99	210-5-30-10-610.000 General Supplies	-14.99	38269	02/22/22
19815	01/23/22	AMAZON CAPITAL SERVICES Office Supplies 1T4WYQVWDD7Q	210-5-30-10-610.000 General Supplies	17.77	38269	02/22/22
25595	02/09/22	AMERICAN RED CROSS CPR/First Aid Certs (RK,O 22402508	210-5-30-10-330.000 Professional Services	70.00	38270	02/22/22
29380	02/09/22	BALLARD KATIE L HC Stipend Jan HC1522	210-5-10-10-190.000 Board member Payments	50.00	38272	02/22/22
22670	02/11/22	CAPITAL ONE CREDIT CARD - EJRP CC January 6508 0222	210-5-30-10-505.000 Tech. Subs, Licenses	14.99	38275	02/22/22
03000	01/24/22	CARGILL SALT EASTERN INC Salt 2906845801	210-5-40-12-600.000 Salt, Sand and Gravel	2282.71	38276	02/22/22
03000	01/28/22	CARGILL SALT EASTERN INC Salt 2906859687	210-5-40-12-600.000 Salt, Sand and Gravel	4044.93	38276	02/22/22
21210	02/01/22	CINTAS LOC # 68M 71 M earplugs rubber gloves 5093841702	210-5-40-12-610.000 General Supplies	260.56	38279	02/22/22
21210	02/01/22	CINTAS LOC # 68M 71 M WATERBREAK COOLER LEASE 9163686014	210-5-40-12-610.000 General Supplies	50.00	38279	02/22/22
17895	01/31/22	CLEAN NEST MSP Cleaning January 12086	210-5-41-26-400.000 Contracted Services	2537.00	38280	02/22/22
25120	02/03/22	CLICKTIME.COM EJRP Timesheets January 365357	210-5-30-10-330.000 Professional Services	623.00	38281	02/22/22
04940	01/23/22	COMCAST MSP Internet February 0176315 0122	210-5-41-26-530.000 Communications	359.45	38282	02/22/22
04940	01/23/22	COMCAST Park St Internet Feb 0210908 0122	210-5-41-23-530.000 Communications	217.57	38283	02/22/22
V9941	01/12/22	COMMERCIAL CARD SVCS Employee farewell party Amaz0113B	210-5-10-10-845.000 Employee/Volunteer Recogn	21.45	38284	02/22/22
V9941	02/02/22	COMMERCIAL CARD SVCS Com Dev Supplies Amaz0203 C	210-5-16-10-610.000 General Supplies	18.51	38284	02/22/22
17025	02/13/22	COONRADT AMY Village Trustees 2/8 0081	210-5-10-10-530.000 Communications	170.56	38285	02/22/22
24305	06/26/20	DEMCO INC C23005 7092020 6814414	210-5-35-10-610.000 General Supplies	-68.91	38287	02/22/22
24305	02/04/22	DEMCO INC Supplies BL 7076288	210-5-35-10-610.000 General Supplies	75.92	38287	02/22/22

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
00600	01/28/22	DION SECURITY ENTRY LOCKSET 64710	210-5-40-12-610.000 General Supplies	144.00	38288	02/22/22
38955	02/02/22	F W WEBB COMPANY ELL TECTITE 207 3/4 LF 74846744	210-5-40-12-610.000 General Supplies	111.80	38297	02/22/22
19005	02/01/22	FIRSTLIGHT FIBER EJRP MSP Internet Feb. 10797247	210-5-41-26-530.000 Communications	365.40	38301	02/22/22
28135	02/04/22	JOURNYX, INC EJRP Timesheets January 1011	210-5-30-10-330.000 Professional Services	600.00	38316	02/22/22
V9454	02/03/22	LENNY'S SHOE & APP uniforms R Jones 3427486	210-5-40-12-612.000 Uniforms	135.00	38318	02/22/22
V9454	02/08/22	LENNY'S SHOE & APP uniforms J McMahon 3427925	210-5-40-12-612.000 Uniforms	149.97	38318	02/22/22
V10130	01/31/22	LOWE'S BUSINESS ACCOUNT soap 02907	210-5-40-12-610.000 General Supplies	12.18	38321	02/22/22
V9970	01/24/22	MIDWEST TAPE Adult Collection 501587973	210-5-35-10-640.201 Adult Collection	17.99	38327	02/22/22
26630	02/08/22	MINUTEMAN / ALLEGIANCE TR Light X20104883701	210-5-25-10-430.000 R&M Vehicles & Equipment	102.01	38329	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	210-5-10-10-210.000 Group Insurance	5173.44	38331	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	210-5-40-12-210.000 Group Insurance	4561.68	38331	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	210-5-40-13-210.000 Group Insurance	-375.80	38331	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	210-5-35-10-210.000 Group Insurance	6588.23	38331	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	210-5-16-10-210.000 Group Insurance	1352.80	38331	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	210-5-30-10-210.000 Group Insurance	7602.80	38331	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	210-5-30-12-210.000 Group Insurance	2029.24	38331	02/22/22
23465	02/16/22	PITNEY BOWES, INC. Lease 3/20/22 to 6/19/22 3315224921	210-5-10-10-442.000 Rental Vehicles/Equip	209.97	38342	02/22/22
02320	02/09/22	REDMOND MARK HC Stipend Jan HC1522	210-5-10-10-190.000 Board member Payments	50.00	38347	02/22/22
18010	02/11/22	REYNOLDS & SON, INC. n95s and gowns Dan M. 3403255	210-5-25-10-613.000 Program Supplies	92.20	38348	02/22/22
18010	02/11/22	REYNOLDS & SON, INC. Axe 3403256	210-5-25-10-750.000 Machinery & Equipment	94.42	38348	02/22/22
05280	02/09/22	S & D LANDSCAPES LLC snow removal 220127	210-5-40-12-422.000 Snow Removal	803.93	38349	02/22/22
22025	02/10/22	SAINT MICHAELS COLLEGE CPR Training 100	210-5-25-10-500.000 Training, Conf, Dues	95.20	38351	02/22/22
17505	02/10/22	SAND HILL SOLAR LLC Village Solar Jan 22 238	210-5-41-26-622.000 Electricity	655.02	38352	02/22/22
17505	02/10/22	SAND HILL SOLAR LLC Village Solar Jan 22 238	210-5-41-23-622.000 Electricity	86.89	38352	02/22/22
17505	02/10/22	SAND HILL SOLAR LLC Village Solar Jan 22 238	210-5-41-21-622.000 Electricity	169.08	38352	02/22/22

11:06 am

Check Warrant Report # 17290 Current Prior Next FY Invoices For Fund (GENERAL FUND)

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For Check Acct 01 (GENERAL FUND) All check #s 02/22/22 To 02/22/22 & Fund 2

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
17505	02/10/22	Village Solar Jan 22	238	210-5-41-22-622.000 Electricity	106.34	38352	02/22/22
17505	02/10/22	Village Solar Jan 22	238	210-5-41-20-622.000 Electricity	106.34	38352	02/22/22
17505	02/10/22	Village Solar Jan 22	238	210-5-40-12-622.000 Electricity	209.90	38352	02/22/22
17505	02/10/22	Village Solar Jan 22	238	210-5-40-12-622.000 Electricity	59.16	38352	02/22/22
09105	01/25/22	MSP Shredding Service Jan	384040	210-5-30-10-330.000 Professional Services	22.00	38354	02/22/22
29455	02/09/22	HC Stipend Jan	HC1522	210-5-10-10-190.000 Board member Payments	50.00	38359	02/22/22
25315	02/07/22	Staff Meeting Food	020722D	210-5-30-10-610.000 General Supplies	78.45	38363	02/22/22
11935	01/31/22	PIN 1 1/4x4 3/8 UH TO CH	4513079	210-5-40-12-430.000 R&M Vehicles & Equipment	70.54	38364	02/22/22
24520	01/31/22	Updated RecTrac Contract	VS002752	210-5-30-10-530.000 Communications	108.50	38370	02/22/22
07565	01/26/22	Supplies	227019934	210-5-35-10-610.000 General Supplies	98.64	38371	02/22/22
29395	02/09/22	HC Stipend Jan	HC1522	210-5-10-10-190.000 Board member Payments	50.00	38372	02/22/22
23485	02/11/22	8C9 Repair	268	210-5-25-10-430.000 R&M Vehicles & Equipment	141.00	38375	02/22/22
V9632	02/15/22	Brickyard Road over India	0066393	230-5-40-13-895.830 BC2058 Brickyard Culvert	12376.35	38308	02/22/22
V9632	02/16/22	Densmore Drive Culvert #2	0066404	230-5-40-13-722.801 Densmore Dr non-FEMA	2278.50	38308	02/22/22
V10130	02/01/22	boards 2-4-16 TOP CHOICE	02100	254-5-54-20-433.000 R&M Infrastructure	39.24	38321	02/22/22
27395	02/09/22	March MVP Premium	16343807	254-5-54-20-210.000 Group Insurance	4696.96	38331	02/22/22
05290	02/10/22	AW32 HYDRAULIC FLUID 5 C	552204129073	255-5-55-30-610.000 General Supplies	151.77	38266	02/22/22
22645	02/10/22	Aquatic Toxicity Testing	1474	255-5-55-30-340.000 Technical Services	2325.00	38271	02/22/22
V10734	01/18/22	Fixed Monthly Payment Jan	2201WWTP	255-5-55-30-622.000 Electricity	2969.11	38294	02/22/22
06870	02/15/22	Monthly Copper	400239	255-5-55-30-340.000 Technical Services	35.00	38295	02/22/22
V9961	02/10/22	snow blower repair	78997	255-5-55-30-570.000 Other Purchased Services	76.50	38296	02/22/22
04640	01/25/22	38 Comb Sensor	VTBUR304694	255-5-55-30-570.000 Other Purchased Services	6900.00	38298	02/22/22
04640	02/04/22	Carbon Monoxide Sens	VTBUR305158	255-5-55-30-570.000 Other Purchased Services	966.67	38298	02/22/22
27395	02/09/22	March MVP Premium	16343807	255-5-55-30-210.000 Group Insurance	5295.56	38331	02/22/22
29475	01/26/22	belt for GBT	ME104680	255-5-55-30-570.000 Other Purchased Services	1143.23	38332	02/22/22

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
V2124	02/12/22	STAPLES ADVANTAGE supplies 3499925246	255-5-55-30-610.000 General Supplies	36.12	38357	02/22/22
V2124	02/12/22	STAPLES ADVANTAGE supplies 3499925250	255-5-55-30-610.000 General Supplies	24.29	38357	02/22/22
V2159	02/14/22	SURPASS CHEMICAL CO INC Sodium Hypochlorite 15% T 365350	255-5-55-30-619.000 Chemicals	5053.37	38358	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	256-5-56-40-210.000 Group Insurance	3356.39	38331	02/22/22
17505	02/10/22	SAND HILL SOLAR LLC Village Solar Jan 22 238	256-5-56-40-434.002 West Street PS Costs	146.69	38352	02/22/22
17505	02/10/22	SAND HILL SOLAR LLC Village Solar Jan 22 238	256-5-56-40-434.001 Susie Wilson PS Costs	99.20	38352	02/22/22
17505	02/10/22	SAND HILL SOLAR LLC Village Solar Jan 22 238	256-5-56-40-622.000 Electricity	34.21	38352	02/22/22
37985	01/27/22	A T & T MOBILITY RK Cell Phones Jan. 28730 28730181252C	259-5-30-15-530.000 Communications	381.68	38263	02/22/22
37985	01/23/22	A T & T MOBILITY EJRP Cell Phones Jan 2872 8727992 0122	259-5-30-15-530.000 Communications	263.10	38264	02/22/22
19815	01/27/22	AMAZON CAPITAL SERVICES Trash/Recycle Cabinet 11MPFTMFP699	259-5-30-15-610.000 General Supplies	305.88	38269	02/22/22
19815	02/14/22	AMAZON CAPITAL SERVICES RK Fleming 1CHLC19394CH	259-5-30-15-610.000 General Supplies	141.76	38269	02/22/22
19815	02/10/22	AMAZON CAPITAL SERVICES Upstream Book 1L3MWKG9DH4G	259-5-30-14-610.000 General Supplies	15.29	38269	02/22/22
19815	02/13/22	AMAZON CAPITAL SERVICES RK EES 1LXJTHHTGVPK	259-5-30-15-610.000 General Supplies	184.50	38269	02/22/22
25595	02/09/22	AMERICAN RED CROSS CPR/First Aid Certs (RK,O 22402508	259-5-30-14-330.000 Professional Services	140.00	38270	02/22/22
25595	02/09/22	AMERICAN RED CROSS CPR/First Aid Certs (RK,O 22402508	259-5-30-15-330.000 Professional Services	245.00	38270	02/22/22
22670	02/11/22	CAPITAL ONE CREDIT CARD - EJRP CC January 6508 0222	259-5-30-15-500.000 Training, Conf, Dues	105.00	38275	02/22/22
02800	08/16/21	DISCOUNT SCHOOL SUPPLY IN Preschool Supplies P40701370002	259-5-30-16-610.000 General Supplies	119.96	38289	02/22/22
25035	02/14/22	LIQUID STUDIO Camp Brochure Design 22113	259-5-30-17-330.000 Professional Services	500.00	38320	02/22/22
22650	02/14/22	MCNEIL EDWARD Youth BBall Referee 021422D	259-5-30-14-330.000 Professional Services	70.00	38325	02/22/22
22655	02/14/22	MEILLEUR NORMAN R Youth BBall Referee 021422D	259-5-30-14-330.000 Professional Services	245.00	38326	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	259-5-30-15-210.000 Group Insurance	4592.62	38331	02/22/22
27395	02/09/22	MVP HEALTH CARE INC 43118 March MVP Premium 16343807	259-5-30-16-210.000 Group Insurance	5837.44	38331	02/22/22
17565	02/10/22	PARVANOV DRAGOMIR Soccer Sparks Jan-Feb 021022D	259-5-30-14-330.000 Professional Services	1000.00	38337	02/22/22
22660	02/14/22	PASKIET KEVIN Youth BBall Referee 021422D	259-5-30-14-330.000 Professional Services	140.00	38338	02/22/22
29425	02/08/22	PERFORMANCE FOOD SERVICE RK EES Snack 613446	259-5-30-15-610.000 General Supplies	166.45	38339	02/22/22

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
29425	PERFORMANCE FOOD SERVICE	02/14/22	RK FMS Snack 616281	259-5-30-15-610.000 General Supplies	107.68	38339	02/22/22
29425	PERFORMANCE FOOD SERVICE	02/14/22	RK Fleming Snack 616645	259-5-30-15-610.000 General Supplies	88.83	38339	02/22/22
29425	PERFORMANCE FOOD SERVICE	02/14/22	RK Summit Snack 616767	259-5-30-15-610.000 General Supplies	96.72	38339	02/22/22
29425	PERFORMANCE FOOD SERVICE	02/14/22	RK EES Snack 616777	259-5-30-15-610.000 General Supplies	240.74	38339	02/22/22
29425	PERFORMANCE FOOD SERVICE	02/14/22	RK Hiawatha Snack 617054	259-5-30-15-610.000 General Supplies	66.21	38339	02/22/22
24855	PETTY CASH - CAITLIN FAY	01/26/22	Petty Cash Reimbursement 012622D	259-5-30-15-330.000 Professional Services	32.00	38340	02/22/22
20620	RASCO LAURA	02/16/22	Preschool Playgroup Janua 021622D	259-5-30-16-330.000 Professional Services	240.00	38346	02/22/22
29070	SADOWSKY STACEY JEAN	02/10/22	Gentle Yoga 1/17-2/9 031522D	259-5-30-14-330.000 Professional Services	245.00	38350	02/22/22
25945	VT AFTERSCHOOL	01/31/22	1/25 RecKids Workshop 6003	259-5-30-15-500.000 Training, Conf, Dues	100.00	38366	02/22/22
38200	VT RECREATION & PARKS ASS	02/07/22	VRPA Meeting K. Santor 02034	259-5-30-14-500.000 Training, Conf, Dues	15.00	38369	02/22/22
07565	W B MASON CO INC	02/09/22	RK Office Mail Box 227410354	259-5-30-15-610.000 General Supplies	291.98	38371	02/22/22
Report Total					----- 107264.12 =====		

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**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 _____ Approved by: _____
Comment: _____

Police Dept. Date approved _____ Approved by: _____
Comment: _____

Fire Dept. Date approved _____ Approved by: _____
Comment: _____

Municipal Manager: _____ Date approved _____

MEETING SCHEDULES

03/02/2022

TOWN SELECTBOARD MEETINGS 	VILLAGE TRUSTEES MEETINGS 	JOINT MEETINGS 
Meeting Date/Time	Meeting/Location	Recording Secretary
March 7, 2022—6:30 PM	SB Regular	Darby
March 8, 2022—6:30 PM	VB Regular	Amy
March 21, 2022—6:30 PM	SB Regular	Darby
March 22, 2022—6:30 PM	VB Regular	Cathy
March 28, 2022—6:30 PM	Joint Meeting – location TBD (added 1/24)	Darby
April 4, 2022—6:30 PM	SB Regular	Darby
April 6, 2022—7:00 PM	Village Informational Hearing	Cathy
April 12, 2022	Village Australian Ballot Voting	N/A
April 13, 2022—6:30 PM	VB Regular	Darby
April 25, 2022—6:30 PM	Joint Meeting – location TBD (added 1/24)	Darby