

**CITY OF ESSEX JUNCTION
CITY COUNCIL &
LOCAL CANNABIS CONTROL COMMISSION** Online & 2 Lincoln St.
Essex Junction, VT 05452
REGULAR MEETING AGENDA **Wednesday, February 22, 2023**
6:30 PM

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This meeting will be in-person at 2 Lincoln Street and available remotely. Options to watch or join the meeting remotely:

- **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. **PUBLIC HEARING**
 - a. Second public hearing on fiscal year 2024 Proposed Budget and Capital Program
6. **BUSINESS ITEMS**
 - a. Introduce Chris Yuen, Community Development Director
 - b. FY22 Audit Report, Bill Keyser
 - c. Discussion of FY24 Proposed Budget and Capital Program Budget
 - d. Department Head Conversation with Jess Morris
 - e. Discussion and Consideration of Dog Ordinance Amendments & Rules of Procedure for Dog Bite Hearings
7. **CONSENT ITEMS**
 - a. Approve Check Warrants #17339 (020623) and #17340 (021023)
 - b. Approve Minutes: February 1, 2023 and February 8, 2023
 - c. Little League Opening Day Parade Street Closure
 - d. CVE Banner Requests
 - e. Cannabis Control Board Commission Approval of Tier 1 Indoor Cultivation, VT L#S-000001517, Passion Fruit Farms, LLC
8. **READING FILE**
 - a. Council member comments
 - b. FY22 Fund Balance Assignments
 - c. Town Health Officer Report
 - d. Tree Advisory Committee Minutes: January 16, 2023
 - e. Joint Housing Commission Minutes: January 18, 2023; February 15, 2023
 - f. Board of Civil Authority Minutes: February 8, 2023
 - g. Email from Annie Cooper
9. **EXECUTIVE SESSION**
 - a. None anticipated
10. **ADJOURN**

Members of the public are encouraged to speak during the Public to Be Heard agenda item, during a Public Hearing, or, when recognized by the President, during consideration of a specific agenda item. The public will not be permitted to participate when a motion is being discussed except when specifically requested by the President. This agenda is available in alternative formats upon request. Meetings of the City Council, like all programs and activities of the City of Essex Junction, are accessible to people with disabilities. For information on accessibility or this agenda, call the City Manager's office at 802-878-6944 TTY: 7-1-1 or (800) 253-0191.



City of Essex Junction

FY2024 BUDGET PUBLIC HEARING

General Fund Highlights

- ▶ Primary budget driver is new positions:
 - ▶ Building Coordination Role & associated adjustments
 - ▶ Administrative Assistant
 - ▶ Code Enforcement Officer
 - ▶ Planner
 - ▶ EJRP Adult Program Director
- ▶ Essex Rescue increase
- ▶ Essex Junction Cemetery Association increase
- ▶ Stormwater
- ▶ Memorial Day Parade & Portion of July 4th Celebration
- ▶ Planned Capital Transfer Increase

Summary General Fund

Fund	FY22 Mock City Budget w/ Inflation	FY24 Proposed Budget	\$ Change	% Change
General Fund	\$10,691,093	\$11,428,241	\$737,149	7%
Contributing Factor	Amount	Notes		
Salaries & Benefits	\$353,924	New positions in Admin/Community Development/EJRP, regular salaries and employee benefits		
Stormwater	\$118,700	Previously included in Town budget		
Essex Rescue	\$71,620	Increased operating costs		
Essex Junction Cemetery Association	\$20,000	Requested increase for maintenance of cemeteries		
Memorial Day Parade & July 4 th Celebration	\$17,500	Memorial Day Parade previously included in Town budget; July 4 th Celebration previously covered in full by EJRP program funds		
Capital Transfer	\$79,739	Planned annual increase		

Estimated Tax impact

	FY23 Combined Rate	FY24 Proposed Rate	\$ Change	% Change
Tax Rate	\$0.9298	\$0.9432	\$0.0134	1.4%

Estimated tax increase to a \$280,000 Village property is \$37.51

One Time Expenditures

Description	Amount	Notes
Rebranding (Admin)	40,000	to be paid for with Local Option Tax (LOT) funds
Strategic Planning (Legislative)	5,000	Increased to \$30,000, to be paid for with LOT funds
Banners and Signs (Streets)	14,375	to be paid for with LOT funds
	59,375	

General Fund Highlights:

- ▶ The general fund budget is broken into 18 expenditures. The following information is a snapshot of the major changes to the proposed FY24 budget from the FY22 mock City budget.
- ▶ The budget detail is included in the City Council packet for reference.

▶ Administration:

- Added FT Administrative Assistant \$84,000 (pay and benefits).
- Communications/council/election expenditures were moved to the respective budgets.

▶ Legislative

- These expenses were previously included in the Administration budget.

▶ Clerk

- These expenses were previously included Town budget, except for the City's share of election expenses.

▶ Finance

- Added three FT staff as approved by Council (Finance Director hired FY22, Accountant I existing, Accountant II hired FY23).
- NEMRC, Kofax, and Questica services were previously shared with Town. The City is now paying the full amount of these professional services and technology subscriptions.
- Property/casualty insurance increased due to revaluations of recreation buildings/structures.

▶ Information Technology

- These expenses were previously included in the Town budget. These are rough estimates for all expenditures.

▶ Assessing

- These expenses were previously included in the Town budget.

▶ Community Development

- Added FT Code Enforcement Officer and FT Planner (\$177,639 pay and benefits). These positions will cover the Health Officer's duties.
- Added GIS services previously provided by Town staff.
- Match for Transit Oriented Development project.
- Town Meeting TV increased for DRB and Planning Commission meetings.

▶ Economic Development

- Planning on Junction Jam as the primary event for Economic Development. EJRP will cover other events.
- CCRPC/GBIC/Lake Champlain Chamber expenditures moved to the County & Regional Functions budget.

▶ Fire

- Technology subscription increased to account for new ESO subscription, which replaces a sunsetted system to track and report calls.
- Small tools and equipment increased to account for scheduled replacements of portable radios.

▶ Health and Human Services

- Health Officer duties will be covered by new Community Development staff.
- A significant increase for Essex Rescue.
- Essex Junction Cemetery Association request (\$20,000).
- Addition of Essex Police Dept. for the City's share of the Town budget.

▶ County and Regional Functions

- CCRPC/GBIC/Lake Champlain Chamber previously included in the Economic Development budget.
- GMT and Winooski Valley Park District as approved by voters in November 2022 (memberships were previously included in the Town budget).

▶ Public Works/Streets

- Increased paving by \$20,000.
- Moved storm sewer maintenance to the new stormwater department budget.
- Salt price has increased by \$10/ton.
- General increase in electricity and fuel costs.
- Planned increase in rolling stock transfer of 10%.

► Stormwater

- Town dollars previously funded this budget. We will be researching options to provide a funding mechanism in future years.
- This budget previously only included salaries/benefits for a portion of one FT employee and matching grant funds.
- Added PT salaries for summer interns previously paid by the Town.
- Added new expenditure lines to account for MS4 permit requirements.
- Moved storm sewer maintenance expenditures from the Streets budget (\$25,000).
- Increased grant match funds for UPWP and Better Roads grant opportunities.

► Brownell Library

- Removed funding from Town due to separation (\$15,000).
- Increased PT staffing by 10 hrs/wk to have four staff on each shift.
- Increased adult and juvenile collections for high-demand digital materials.
- Increased furniture to replace existing furniture with wipeable surface pieces.

▶ EJRP Administration

- Regular salary increased for staff hired in FY22 to fill a vacancy, the same number of FTEs as in the prior year.
- Technology moved to the IT budget based on the replacement schedule provided by Town IT.
- Added the Memorial Day Parade, previously in the Town budget (\$7,500).
- Added a contribution to July 4th celebration previously covered 100% by program funds (\$10,000).

▶ EJRP Parks & Facilities

- Added City wide Buildings Coordinator duties and increased PT staffing hours to support additional buildings-related work/duties (approx. increase of \$36,285).
- Added gasoline expenditure for equipment. This was previously in the buildings expenditures budget for Maple St Park.

▶ EJRP Adult Programing

- Added FT Adult Program Director (\$56,000 pay and benefits, half year only).
- Senior budget and senior van cost will be shared with the Town until December 2023, and include \$20,000 for possible increase in SSTA usage afterward.

▶ Debt

- Added transfer to the Town for police facility debt as approved by City and Town voters.

▶ Buildings - 2 Lincoln

- Cleaning services are now under one City contract and have increased in frequency as the building is now fully occupied.
- Increased communications to add internet service currently paid by the Town.
- General increases across most expenditures to account for additional use of the building with a full staff.

▶ Buildings – Brownell Library

- Cleaning services are now under one City contract.
- Increased communications expenditure to account for new Burlington Telecom service known costs.

▶ Buildings – Fire Station

- Increased electricity cost based on historical actual.
- Moved gasoline to the Fire operating budget as this is for truck fuel and not related to the building.

▶ Buildings – Park Street School

- Cleaning services are now under one City contract. This was previously paid from the Maple St budget.
- Added funds for building repairs and maintenance that were removed in prior year.

▶ Buildings – Maple Street Park and Pool

- Cleaning services are now under one City contract. This budget previously covered Park St School as well.

Summary Capital Funds

Capital Fund	Proposed Spending	Notes
Capital Reserve	\$201,976	Continue work on the Crescent Connector project, various stormwater projects, facility analysis for 2 Lincoln and fire station
Rolling Stock	\$315,420	Replacement of pickup truck, dump truck and a landscape trailer
EJRP Capital	\$112,771	Cascade playground resurfacing chips, park egresses and security cameras, drainage pool house/office, ADA lift, new concrete in pool area
Water Capital	\$646,495	Iroquois Ave waterline rebuild, debt
WWTF Capital	\$257,957	Automatic samplers, digester cleaning, service truck, PePhlo pilot, engineer evaluation, mower, oxygen reduction controller replacement, debt
Sanitation Capital	\$164,500	Manhole rehab, collection system capacity study, debt
Total	\$1,513,265	

Summary Enterprise Funds

Fund	FY23 Budget	FY24 Proposed Budget	\$ Change	% Change
EJRP Program Fund	\$2,861,834	\$3,196,846	\$335,012	12.0%
Water Fund	\$1,443,707	\$1,702,943	\$259,236	18.0%
WWTF Fund	\$2,470,209	\$2,887,800	\$417,591	16.9%
Sanitation Fund	\$591,700	\$657,262	\$66,562	11.1%

Enterprise Funds

- ▶ Wastewater treatment facility faces challenges with changing state regulations and unfunded mandates.
- ▶ Inflation impacting wastewater treatment supplies and materials (chemicals, equipment maintenance and biosolids management)
- ▶ Technical services for pump station communications
- ▶ Water debt service for new Main St water line replacement bond
- ▶ Administrative fees increase due to increased costs, and a result of FY23 rate increases being reduced by management (effectively realizing increases for two years in FY24)

Estimated Utility Rate Changes

Utility Charges Comparison		
<i>Residential Property using 120 gallons/Day</i>		
	FY23	FY24
Water		
Fixed Charge, annual	\$ 130.18	\$ 152.86
Usage (120 Gal/day, 5840 c.f./yr)	\$ 126.14	\$ 131.40
Total	\$ 256.32	\$ 284.26
<i>\$ Change</i>	<i>\$ 13.79</i>	<i>\$ 27.94</i>
<i>% Change</i>	<i>5.69%</i>	<i>10.90%</i>
WWTF		
Fixed Charge, annual	\$ 122.37	\$ 134.07
Usage (120 Gal/day, 5840 c.f./yr)	\$ 64.24	\$ 63.06
Total	\$ 186.61	\$ 197.13
<i>\$ Change</i>	<i>\$ 10.17</i>	<i>\$ 10.52</i>
<i>% Change</i>	<i>5.77%</i>	<i>5.64%</i>
Sanitation		
Fixed Charge, annual	\$ 107.35	\$ 119.10
Usage (120 Gal/day, 5840 c.f./yr)	\$ 35.62	\$ 35.04
Total	\$ 142.97	\$ 154.14
<i>\$ Change</i>	<i>\$ 2.15</i>	<i>\$ 11.17</i>
<i>% Change</i>	<i>1.53%</i>	<i>7.81%</i>
Total All Utility Rates, annual		
<i>\$ Change</i>	<i>\$ 26.11</i>	<i>\$ 49.62</i>
<i>% Change</i>	<i>4.66%</i>	<i>8.47%</i>

FY24 Budget vs FY22 Mock Budget and Mock Budget w/ Inflation

Assume 4%/year inflation per standard practice

8.00% (average inflation rate Jan-Sep 2022 is 8.32%)

	FY22 Mock Budget	FY22 Mock Budget w/ Inflation	FY24 Budget	\$ Variance	% Variance	Notes
Revenues						
Property Taxes	9,161,651	9,865,927	10,488,214	622,287	6%	
General	149,684	149,684	631,530	481,846	322%	Admin Allocation from enterprise funds
Administration	276,163	276,164	-	(276,164)	-100%	this is included in General revenue (admin allocation)
Clerk	106,865	106,865	105,008	(1,857)	-2%	
Finance	65,812	71,077	-	(71,077)	-100%	this is included in General revenue (admin allocation)
Information Technology	14,000	14,000	14,000	-	0%	revenue from Wastewater
Community Development	28,000	28,000	39,000	11,000	39%	
Economic Development	-	-	4,000	4,000	n/a	
Health and Human Services	29,856	29,856	-	(29,856)	-100%	mock included police revenue which is netted against expenditures in FY24 budget
Fire	20	20	10	(10)	-50%	
Streets	134,000	134,000	133,500	(500)	0%	
Stormwater	-	-	-	-	n/a	potential future revenue source, need to identify funding mechanism
Brownell Library	500	500	500	-	0%	
Recreation	15,000	15,000	12,479	(2,521)	-17%	
Buildings	-	-	-	-	n/a	
Total Revenues	9,981,551	10,691,093	11,428,241	737,149	7%	
Expenditures						
Administration	639,106	690,234	611,570	(78,665)	-11%	mock budget included Legislative
Legislative	-	-	67,450	67,450	n/a	
Clerk	249,363	269,312	289,250	19,938	7%	
Finance	489,989	529,188	504,300	(24,888)	-5%	
Information Technology	145,000	156,600	153,650	(2,950)	-2%	
Assessing	129,466	139,823	77,810	(62,013)	-44%	
Community Development	279,840	302,227	482,813	180,586	60%	
Economic Development	44,700	48,276	40,000	(8,276)	-17%	
Health and Human Services	2,570,151	2,775,763	2,977,293	201,530	7%	Essex Rescue, cemetery association
County/Regional Functions	314,223	339,361	346,883	7,522	2%	
Fire	460,623	497,473	545,484	48,011	10%	
Streets	1,392,627	1,504,037	1,566,556	62,519	4%	
Stormwater	127,503	137,703	195,484	57,780	42%	new costs proposed to meet MS4 requirements
Brownell Library	778,306	840,570	964,134	123,564	15%	
Recreation	941,714	1,017,051	1,112,932	95,880	9%	
Buildings	306,674	331,208	390,749	59,541	18%	increased cleaning costs, increased repairs/maintenance for Park St School
Debt	416,437	416,437	402,528	(13,909)	-3%	
Transfers and Misc.	695,828	695,828	699,356	3,528	1%	
Total Expenditures	9,981,550	10,691,093	11,428,241	737,149	7%	

Tax Rate Comparison FY22 as Village vs FY24 Proposed

	FY22 as Village	FY22 Mock	FY22 Mock Tax Rate Change from FY22 as Village	FY22 Mock Budget w/ Inflation	FY22 w/ Inflation Mock Tax Rate Change from FY22 as Village	FY24 Budget	FY24 Tax Rate Change from FY22 as Village
Grand List	\$ 11,198,316	<i>(using same grand list value for comparison purposes, actual FY24 will be based on current grand list)</i>					
Essex Junction Economic Development	0.0100	0.0100	-	0.0100	-	0.0100	-
Essex Junction Village	0.3345	0.8181	0.4836	0.8810	0.5465	0.9366	0.6021
Essex Town Capital	0.0200	-	(0.0200)	-	(0.0200)	-	(0.0200)
Essex Town General Fund	0.5285	-	(0.5285)	-	(0.5285)	-	(0.5285)
Local Agreement Rate	0.0022	0.0022	-	0.0022	-	0.0022	-
Total Municipal Rate	0.8952	0.8303	-0.0649	0.8932	-0.0020	0.9488	0.0536
			-7.2%		-0.2%		6.0%

Sample Tax Bill Increase FY23 vs FY24 on \$280,000 Property

	FY23 Rates	\$ 280,000.00	FY24 Proposed Rates	\$ 280,000.00	\$ 11,198,316	Old Grand List Value
<i>FY24 based on OLD grand list value</i>						
Town General	0.5513	\$ 1,543.64	-	\$ -		
Town Capital	0.0200	\$ 56.00	-	\$ -		
Tax Agreements	0.0021	\$ 5.88	0.0022	\$ 6.16		
City General	0.3464	\$ 969.92	0.9366	\$ 2,622.45		
City Economic Development Fund	0.0100	\$ 28.00	0.0100	\$ 28.00		
	<u>0.9298</u>	<u>\$ 2,603.44</u>	<u>0.9488</u>	<u>\$ 2,656.61</u>		
			<i>Annual Property Tax Bill Increase</i>	\$ 53.17		
				2.0%		

	FY23 Rates	\$ 280,000.00	FY24 Proposed Rates	\$ 280,000.00	\$ 11,265,569	Current Grand List Value
<i>FY24 based on CURRENT grand list value</i>						
Town General	0.5513	\$ 1,543.64	-	\$ -		
Town Capital	0.0200	\$ 56.00	-	\$ -		
Tax Agreements	0.0021	\$ 5.88	0.0022	\$ 6.16		
City General	0.3464	\$ 969.92	0.9310	\$ 2,606.79		
City Economic Development Fund	0.0100	\$ 28.00	0.0100	\$ 28.00		
	<u>0.9298</u>	<u>\$ 2,603.44</u>	<u>0.9432</u>	<u>\$ 2,640.95</u>		
			<i>Annual Property Tax Bill Increase</i>	\$ 37.51		
				1.4%		

New Expenditures FY24		
Description	Amount	Notes
Building Coordination Role & associated adjustments	36,285	
FT Adult Program Director	56,000	half year only
		mock budget included \$8,500 for health officer, these duties will be covered by
FT Code Enforcement Officer	80,315	this role
FT Planner	97,324	
FT Admin Assistant	84,000	
Essex Rescue increase	71,620	
Essex Junction Cemetery Association	20,000	
Stormwater	118,700	
Memorial Day Parade & Portion of 7/4 Celebration	17,500	
Capital Transfer Increase	79,739	amount of 15% increase over FY23 amount, to be paid for with LOT funds
	<u>661,483</u>	

One Time Expenditures FY24		
Description	Amount	Notes
Rebranding (Admin)	40,000	to be paid for with LOT funds
Strategic Planning (Legislative)	5,000	increase to \$30,000; to be paid for with LOT funds
Banners and Signs (Streets)	14,375	to be paid for with LOT funds
	<u>59,375</u>	

Economic Development Fund

	FY23	FY24	Notes
	Projection	Projection	
Beginning Balance	654,555	566,555	
Add	112,000	112,000	tax revenue
Spend	200,000	-	FY23 Main St Park
Ending Balance	566,555	678,555	*should be enough to cover Amtrak match

Notes:

1. Crescent Connector project may require an additional \$255,780 (half of \$511,560 for lighting and contaminated soil disposal).

Local Option Tax Fund			
	FY23	FY24	
	Projection	Projection	Notes
Beginning Balance	-	573,642	
Add	573,642		effective 10/1/22 (42.7% of 1% tax collected by State)
			Rebranding \$40,000; Strategic Planning \$30,000; Banners/Signs \$14,375 (50 banners for streetlights \$110/ea, 5 entrance signs \$1,775/ea); planned increase to capital
Spend	-	164,114	transfer from general fund \$79,739
Ending Balance	573,642	409,528	

to calculate revenue:

Total Receipts

1% LOT Receipts

70% of LOT

LESS: \$5.96/return

Total City LOT Revenue

30% retained for State PILOT fund

FY24 General Fund Summary

	2021		2022		2023 Budget	2024 Budget	\$ Change	% Change	Notes
	Budget	2021 Actual	2022 Budget	PRELIMINARY Actual					
Revenues									
Property Taxes	3,670,039	3,671,306	3,745,866	3,745,838	3,890,397	10,488,214	6,597,817	170%	
General	305,785	429,579	302,012	300,501	753,961	631,530	(122,431)	-16%	
Administration	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100%	
Clerk	-	-	-	-	-	105,008	105,008	n/a	
Information Technology	-	-	-	-	-	14,000	14,000	n/a	
Community Development	25,000	27,735	28,000	38,332	39,000	39,000	-	0%	
Economic Development	500	-	-	12,000	-	4,000	4,000	n/a	
Fire	20	50	20	10	20	10	(10)	-50%	
Streets	1,196,960	1,196,537	1,396,627	1,395,993	1,469,044	133,500	(1,335,544)	-91%	
Stormwater	71,851	71,851	76,253	76,553	78,018	-	(78,018)	-100%	
Brownell Library	15,500	15,000	15,500	48,368	15,500	500	(15,000)	-97%	
Recreation	32,000	22,897	27,000	20,560	12,000	12,479	479	4%	
Buildings	-	1,994	-	1,993	2,075	-	(2,075)	-100%	
Total Revenues	5,367,655	5,486,949	5,641,278	5,787,152	6,310,015	11,428,241	5,118,226	81%	
Expenditures									
Administration	486,997	485,539	514,791	616,435	722,102	611,570	(110,532)	-15%	
Legislative	-	-	-	-	-	67,450	67,450	n/a	
Clerk	-	-	-	-	-	289,250	289,250	n/a	
Finance	181,414	186,744	187,481	246,434	334,415	504,300	169,885	51%	
Information Technology	-	-	-	-	-	153,650	153,650	n/a	
Assessing	-	-	-	-	-	77,810	77,810	n/a	
Community Development	251,288	231,088	279,840	245,022	267,977	482,813	214,836	80%	
Economic Development	49,500	17,600	49,250	46,360	49,250	40,000	(9,250)	-19%	
Fire	426,880	410,849	500,623	493,366	482,738	545,484	62,746	13%	
Health and Human Services	-	-	-	-	-	2,977,293	2,977,293	n/a	
County/Regional Functions	-	-	-	-	-	346,883	346,883	n/a	
Streets	1,192,960	1,264,086	1,392,627	1,396,426	1,465,044	1,566,556	101,512	7%	
Stormwater	71,851	75,594	76,253	72,848	90,018	195,484	105,466	117%	
Brownell Library	751,850	706,684	778,306	743,380	871,455	964,134	92,679	11%	
Recreation	690,879	730,704	725,654	781,797	847,138	1,112,932	265,794	31%	
Buildings	253,191	279,754	281,300	313,583	285,200	390,749	105,549	37%	
Debt	202,734	202,734	199,325	199,363	195,550	402,528	206,978	106%	
Transfers and Misc.	808,110	958,835	655,828	682,620	699,128	699,356	228	0%	
Total Expenditures	5,367,654	5,550,211	5,641,278	5,837,633	6,310,015	11,428,241	5,118,226	81%	

	2022								Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	
Revenues									
010 000-Property Taxes	3,670,039	3,671,306	3,745,866	3,745,838	3,890,397	10,506,714	6,616,317	170.1%	
020 001-PILOT - Tax Agreements	6,700	6,772	6,700	6,773	6,700	17,600	10,900	162.7%	Whitcomb Solar Pilot-all City
020 022-Rents and Royalties	2,400	2,900	2,400	1	2,400	1	(2,399)	-100.0%	no longer receiving rent for parking lot
020 054-Admin Fee - Water	114,674	114,674	112,565	112,565	125,960	184,005	58,045	46.1%	
020 055-Admin Fee - WWTF	57,337	57,337	56,282	56,282	62,980	92,003	29,023	46.1%	
020 056-Admin Fee - Sanitation	114,674	114,674	112,565	112,565	125,960	184,005	58,045	46.1%	
042 001-PILOT Revenue	4,500	4,929	4,500	4,903	4,500	17,000	12,500	277.8%	per mock budget, no longer shared with Town
042 002-Railroad Taxes	-	-	-	-	-	4,700	4,700	n/a	
042 004-State Act 60 Revenue	-	-	-	-	-	3,436	3,436	n/a	43% of FY22 actual \$7,990 (per parcel)
042-005-State Act 68 Revenue	-	-	-	-	-	38,988	38,988	n/a	43% of FY22 actual \$90,669 (per parcel)
060 000-Interest Income	2,500	3,525	3,000	2,211	3,000	2,500	(500)	-16.7%	
080 001-State District Court Fines	1,000	5,178	2,000	3,769	2,000	2,000	-	0.0%	
NEW Cannabis Control	-	-	-	-	-	-	-	n/a	\$100/application 41.57% of FY22 actual \$162,537; add late homestead penalty as allowed by Statute \$2,800
085 000-Penalties	-	-	-	-	-	70,367	70,367	n/a	\$2,800
086 000-Interest	-	-	-	-	-	13,426	13,426	n/a	41.57% of FY22 actual \$32,298
ARPA Revenue	-	-	-	-	375,000	-	(375,000)	-100.0%	
098 000-Miscellaneous Revenue	2,000	7,199	2,000	1,433	2,000	1,500	(500)	-25.0%	
099 000-Use of Fund Balance/Reserves	-	-	-	-	43,461	-	(43,461)	-100.0%	
Total Revenues	3,975,824	3,988,494	4,047,878	4,046,339	4,644,358	11,138,244	6,493,886	139.8%	
Net General Fund	3,975,824	3,988,494	4,047,878	4,046,339	4,644,358	11,138,244	6,493,886	139.8%	

Parcel = 43%
 Grand List = 41.57%
 Population = 48%

	2022 PRELIMINARY								
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
090.000-Transfer between Town/Village	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100.0%	
Total Revenues	50,000	50,000	50,000	147,004	50,000	-	(50,000)	-100.0%	
Expenditure									
110.000-Regular Salaries	180,929	179,659	199,124	233,984	388,554	338,567	(49,987)	-12.9%	4th FT position (Admin Asst) was assumed in mock budget and included here
120.000-Part Time Salaries	4,798	-	5,200	3,649	-	-	-	n/a	
130.000-Overtime	-	3,459	-	487	-	-	-	n/a	
150.000-Shared Employee Expense	92,133	92,133	92,687	92,687	-	-	-	n/a	
190.000-Board member payments	2,500	2,500	23,800	9,500	25,000	-	(25,000)	-100.0%	moved to legislative
210.000-Group Insurance	94,089	58,184	61,951	61,739	112,564	98,127	(14,437)	-12.8%	
220.000-Social Security	14,399	14,384	15,896	18,390	30,211	26,085	(4,126)	-13.7%	
230.000-Retirement	20,022	19,461	19,911	21,151	35,060	28,897	(6,163)	-17.6%	
290.000-Other Employee Benefits	-	-	980	-	1,350	-	(1,350)	-100.0%	
320.000-Legal Services	22,000	41,332	22,000	44,866	40,000	40,000	-	0.0%	background checks \$35/ea, CPR/first aid training \$100/person-25 emp/yr, DEI initiatives \$3,000
330.000-Professional Services	1,000	7,800	1,000	23,217	6,000	6,025	25	0.4%	GoCo \$796/mo (HR and time tracking software replaces Bamboo)
340.000-Technical Services	3,824	4,791	-	8,411	4,100	9,552	5,452	133.0%	copier lease, postage machine \$210/mo
442.000-Rental of Vehicles or Equipment	4,203	2,721	4,250	2,992	4,250	4,250	-	0.0%	
500.000-Training, Conferences, Dues	6,000	1,605	1,750	1,375	1,750	4,247	2,497	142.7%	VTHRA/SHRM membership/trainings \$1500, PRSA \$332, ICMA \$1100, VLCT Town Fair \$180, VT CMA \$85, VT CMA conferences \$300, ICMA conference \$750
505.000-Technology Subscription, Licenses	-	-	10,370	2,839	9,520	10,875	1,355	14.2%	Adobe \$250/ea + \$600, Zoom \$2,000,
530.000-Communications	22,500	25,794	21,972	25,503	23,123	3,300	(19,823)	-85.7%	Manager's cell phone \$55/mo, Front Porch Forum \$2640, VT Alerts \$0, recording secretary expense was previously recorded here-moved to Legislative
540.000-Advertising	-	-	-	5,239	500	15,075	14,575	2915.0%	job ads \$975/position, RFP's \$150 annual report \$1,260, newsletters \$3,200/ea, stationary \$1,000, resident only
550.000-Printing and Binding	3,000	2,050	3,000	6,348	3,000	5,570	2,570	85.7%	parking permits \$110
560.000-Postage	500	1,130	500	1,719	1,200	2,000	800	66.7%	account for increased staff at Lincoln
570.000-Other Purchased Services	200	-	15,000	-	7,500	1,000	(6,500)	-86.7%	previously budgeted for pay study \$2000 City Manager, HR Director, Communications Director
580.000-Travel	300	-	300	53	300	6,000	5,700	1900.0%	
610.000-General Supplies	5,000	1,052	5,000	2,031	5,000	5,000	-	0.0%	
735.000-Tech: Equip/Hardware	-	-	-	1,575	-	-	-	n/a	
755.000-Furniture and Fixtures	-	-	-	-	-	1,000	1,000	n/a	
810.000-Appropriations to committees	-	-	-	-	-	-	-	n/a	
810.113-Council Expenditures	5,500	455	5,500	442	5,500	-	(5,500)	-100.0%	move to Legislative budget
820.000-Election Expenses	1,500	24,107	2,000	32,804	15,020	-	(15,020)	-100.0%	move to Clerk budget

Costing Center

210-10-10 - Administration

845.000-Employee/Volunteer Recognition	2,600	312	2,600	4,004	2,600	6,000	3,400	130.8%	quarterly recognition, annual BBQ, annual holiday party, monthly dept recognition
900.000-Transfer between Town/Village	-	2,608	-	11,430	-	-	-	n/a	
Total Expenditure	486,997	485,539	514,791	616,435	722,102	611,570	(110,532)	-15.3%	
Net General Fund	(436,997)	(435,539)	(464,791)	(469,431)	(464,791)	(611,570)	(146,779)	31.6%	

Notes:

1. addition of FT Administrative Assistant \$84,000 (pay and benefits)
2. design for rebranding \$40,000
3. DEI initiatives \$3,000
4. communications/council/election expenditures moved to respective budgets

Expenditure	2022 PRELIMINARY				2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	Actual					
190 000-Board member payments	-	-	-	-	-	13,500	13,500	n/a	add BEST and community advisory board payments
220 000-Social Security	-	-	-	-	-	574	574	n/a	
320 000-Legal Services	-	-	-	-	-	-	-	n/a	recording secretary (\$22.84/hr 3% increase over FY23, 4 hrs/mtg, 32 mts/yr), Town Meeting TV \$13,230 and \$665/ea for 24 council mtgs
330 000-Professional Services	-	-	-	-	-	32,114	32,114	n/a	
500 000-Training, Conferences, Dues	-	-	-	-	-	17,563	17,563	n/a	training \$2,500, VLCT annual dues \$15,063
540 000-Advertising	-	-	-	-	-	1,200	1,200	n/a	public hearings \$150/ea for approx 8
580 000-Travel	-	-	-	-	-	500	500	n/a	meeting refreshments, strategic planning
610 000-General Supplies	-	-	-	-	-	2,000	2,000	n/a	session supplies, budget day
Total Expenditure	-	-	-	-	-	67,450	67,450	n/a	
Net General Fund	-	-	-	-	-	(67,450)	(67,450)	n/a	

Notes:

1. previously included in Admin budget
2. strategic planning facilitator \$5,000
3. training for council members \$2,500

	2022				2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual				
Revenues								
020.003-Use of Vault	-	-	-	-	-	-	-	n/a nothing for FY24, start in FY25 as there are
020.004-Recording Fees	-	-	-	-	86,000	86,000	-	n/a Town budgeted \$132,000
020.010-Printing and Duplication Services	-	-	-	-	5,590	5,590	-	n/a Town budgeted \$10,000
020.012-Sale of Maps	-	-	-	-	-	-	-	n/a Town budgeted \$40
020.013-Sales of Certified Copy	-	-	-	-	7,200	7,200	-	n/a Town budeted \$7,500
020.014-Sale of Checklists	-	-	-	-	-	-	-	n/a
020.023-Records Preservation	-	-	-	-	-	-	-	n/a
030.001-Liquor Licenses	-	-	-	-	2,875	2,875	-	n/a Town budgeted \$3,150
030.002-Hunting and Fishing	-	-	-	-	-	-	-	n/a Town budgeted \$50
030.003-Marriage Licenses	-	-	-	-	624	624	-	n/a Town budgeted \$800
030.004-Animal Licenses	-	-	-	-	2,500	2,500	-	n/a Town budgeted \$3,150
030.005-Green Mountain Passport	-	-	-	-	120	120	-	n/a Town budgeted \$200
030.006-DMV Registrations	-	-	-	-	99	99	-	n/a Town budgeted \$175
Total Revenues	-	-	-	-	105,008	105,008	-	n/a
Expenditure								
110.000-Regular Salaries	-	-	-	-	162,764	162,764	-	n/a
120.000-Part Time Salaries	-	-	-	-	2,785	2,785	-	n/a
130.000-Overtime	-	-	-	-	434	434	-	n/a
210.000-Group Insurance	-	-	-	-	51,149	51,149	-	n/a
220.000-Social Security	-	-	-	-	12,790	12,790	-	n/a
230.000-Retirement	-	-	-	-	15,627	15,627	-	n/a
290.000-Other Employee Benefits	-	-	-	-	-	-	-	n/a
430.000-R&M Vehicles and Equipment	-	-	-	-	50	50	-	n/a office equipment repair
442.000-Rental of Vehicles or Equipment	-	-	-	-	2,664	2,664	-	n/a copier, shredding \$22/mo
500.000-Training, Conferences, Dues	-	-	-	-	3,000	3,000	-	n/a VMCTA, NEACTC, IIMC, NEMCI
505.000-Technology Subscriptions, Licenses	-	-	-	-	15,000	15,000	-	n/a Kofile
550.000-Printing and Binding	-	-	-	-	1,000	1,000	-	n/a binding grand list, bind annual reports
570.023-Records Preservation	-	-	-	-	-	-	-	n/a
580.000-Travel	-	-	-	-	1,738	1,738	-	n/a see training above
								books for recording 1/month \$300/mo, cash receipt printer \$200, wands \$100, engraved paper for certified copies 1000/yr \$350, dog tags \$500, marriage book (annual) \$500
610.000-General Supplies	-	-	-	-	5,250	5,250	-	n/a school share is coded here, but revenue is
820.000-Election Expenses	-	-	-	-	15,000	15,000	-	n/a
900.000-Transfer between Town/Village	-	-	-	-	-	-	-	n/a
Total Expenditure	-	-	-	-	289,250	289,250	-	n/a
<i>Net General Fund</i>	-	-	-	-	<i>(184,242)</i>	<i>(184,242)</i>	-	<i>n/a</i>

Notes:

1. previously under Town budget except for City share of election expenses

Expenditure	2022 PRELIMINARY								
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
110.000-Regular Salaries	56,246	61,307	59,668	103,426	147,910	225,124	77,214	52.2%	
130.000-Overtime	2,750	1,318	-	413	2,667	-	(2,667)	-100.0%	
190.000-Board Member Payments	-	-	-	-	-	750	750	n/a	capital committee \$50/mtg-3 mtgs/yr
210.000-Group Insurance	6,365	6,205	5,699	9,369	30,146	53,585	23,439	77.8%	
220.000-Social Security	4,513	5,166	4,901	5,581	11,921	17,730	5,809	48.7%	
230.000-Retirement	5,625	5,682	5,967	8,781	14,791	20,688	5,897	39.9%	
250.000-Unemployment Insurance	1,520	1,771	1,720	3,827	3,300	3,209	(91)	-2.8%	VLCT bill for CY23
260.000-Workers Comp insurance	16,500	15,310	18,500	15,060	18,500	21,182	2,682	14.5%	significant increase in Rec
290.000-Other Employee Benefits	-	-	350	-	700	-	(700)	-100.0%	
330.000-Professional Services	-	-	-	-	5,000	15,250	10,250	205.0%	bank fees \$750, NEMRC assistance with tax bills \$1,000, custom programming \$5,000, NEMRC annual fee for Questica automation (\$100), NEMRC support agreement \$5,425, NEMRC disaster recovery (\$1,085), Hamlin for capital planning work \$270/mtg (4 staff mts + 3 comm mtgs)
335.000-Audit	7,500	7,681	7,500	9,511	9,500	12,612	3,112	32.8%	annual financial audit \$21,500 and single audit \$3,000 (portion of annual audit allocated to enterprise funds)
442.000-Rental of Vehicles or Equipment	-	-	-	-	-	2,000	2,000	n/a	use admin copier
500.000-Training, Conferences, Dues	250	478	250	250	500	1,500	1,000	200.0%	GFOA, VTGFOA, VLCT, NEMRC, VT WLG
505.000-Technology Subscription, Licenses	-	-	6,901	5,920	12,500	28,640	16,140	129.1%	NEMRC \$10/user/month, Questica, Kofax,
520.000-Insurance	75,000	76,088	75,725	79,291	76,680	93,600	16,920	22.1%	significant increase in Rec
550.000-Printing and Binding	-	-	-	-	-	2,780	2,780	n/a	tax bills \$1,700, AP checks \$1,000, window envelopes \$80
560.000-Postage	-	-	-	-	-	3,400	3,400	n/a	mailing of tax bills \$1,800, AP \$1,600
570.000-Other Purchased Services	4,895	5,288	-	1,989	-	-	-	n/a	
580.000-Travel	100	-	100	-	100	1,100	1,000	1000.0%	NESGFOA, VTGFOA
610.000-General Supplies	150	453	200	932	200	1,150	950	475.0%	3 staff, property tax due signs
735.000-Tech: Equip/Hardware	-	-	-	2,083	-	-	-	n/a	will be included under IT budget
Total Expenditure	181,414	186,744	187,481	246,434	334,415	504,300	169,885	50.8%	
Net General Fund	(181,414)	(186,744)	(187,481)	(246,434)	(334,415)	(504,300)	(169,885)	50.8%	

Notes:

1. 3-FT staff as approved by Council (Finance Director-hired FY22, Accountant I-existing, Accountant II-hired FY23)
2. NEMRC, Kofax, Questica previously shared with Town, now paying full amount (professional services and technology subscriptions)
3. property/casualty increase due to revaluations of recreation buildings/structures

	2022 PRELIMINARY					\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget			
Revenues								
Contribution from WWTF	-	-	-	-	-	14,000	14,000	n/a estimate from mock budget
Total Revenues	-	-	-	-	-	14,000	14,000	n/a
Expenditure								
330.000-Professional Services	-	-	-	-	-	100,000	100,000	n/a managed service contract
432.000-R&M Technology	-	-	-	-	-	5,000	5,000	n/a
500.000-Training, Conferences, Dues	-	-	-	-	-	-	-	n/a
505.000-Technology Subscription, Licenses	-	-	-	-	-	25,000	25,000	n/a Microsoft 365, G-Suites, Password Keeper, Adobe
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	23,650	23,650	n/a computer/equipment replacements, see schedule from Rob
920.000-Transfer between funds (capital)	-	-	-	-	-	-	-	n/a
Total Expenditure	-	-	-	-	-	153,650	153,650	n/a
<i>Net General Fund</i>	-	-	-	-	-	<i>(139,650)</i>	<i>(139,650)</i>	<i>n/a</i>

Notes:

1. previously included in Town budget, rough estimates for all expenditures
2. technology based on replacement schedule provided by Town IT

	2022				2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual					
Expenditure									
330.000-Professional Services	-	-	-	-	-	-	-	-	n/a
430.000-R&M Vehicles and Equipment	-	-	-	-	-	-	-	-	n/a
500.000-Training, Conferences, Dues	-	-	-	-	-	-	-	-	n/a
505.000-Technology Subscription, Licenses	-	-	-	-	-	-	-	-	n/a do we need to include costs for CAMA, etc?
540.000-Advertising	-	-	-	-	-	-	-	-	n/a
580.000-Travel	-	-	-	-	-	-	-	-	n/a
610.000-General Supplies	-	-	-	-	-	-	-	-	n/a
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	-	n/a
900.000-Transfer between Town/City	-	-	-	-	-	77,810	77,810	-	n/a provided by Town
920.000-Transfer between funds (capital)	-	-	-	-	-	-	-	-	n/a
Total Expenditure	-	-	-	-	-	77,810	77,810	-	n/a
<i>Net General Fund</i>	-	-	-	-	-	<i>(77,810)</i>	<i>(77,810)</i>	-	<i>n/a</i>

Notes:

1. following up with State/NEMRC/Town Assessor on upcoming changes to grand list software to see if anything needs to be included for City only expenditures in this budget

	2022				Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY						
Revenues										
030.008-License and Zoning Fees	25,000	27,735	28,000	38,332	39,000	39,000	-	0.0%	adjust fee schedule, but keep budget level as fees are meant to cover costs and no way to project what new fees will bring in	
Total Revenues	25,000	27,735	28,000	38,332	39,000	39,000	-	0.0%		
Expenditure										
110.000-Regular Salaries	157,800	162,549	165,243	170,618	169,546	256,708	87,162	51.4%	add FT Code Enforcement Officer and FT Planner	
130.000-Overtime	-	109	-	135	-	-	-	n/a		
190.000-Board member payments	3,600	3,600	6,000	6,000	7,200	15,600	8,400	116.7%	PC, DRB, Bike/Walk, Housing Commission	
210.000-Group Insurance	24,636	19,447	24,260	21,166	24,518	89,186	64,668	263.8%		
220.000-Social Security	12,072	12,920	13,153	13,687	13,758	20,281	6,523	47.4%		
230.000-Retirement	15,780	15,889	16,524	17,056	16,955	23,328	6,373	37.6%		
290.000-Other Employee Benefits	-	-	700	-	700	-	(700)	-100.0%		
320.000-Legal Services	6,000	546	6,000	3,361	6,000	6,000	-	0.0%		
330.000-Professional Services	12,000	3,220	27,000	7,877	7,000	40,760	33,760	482.3%	Potential GIS services \$10,000, match for TOD project \$10,000 (Pt 1 in FY24), Town Meeting TV \$665/mtg for 12 DRB mtgs + 12 PC mtgs, add funds for recording secretaries for PC and DRB: \$200/mtg	
340.000-Technical Services	-	-	-	-	-	-	-	n/a		
500.000-Training, Conferences, Dues	4,000	1,354	3,000	421	3,000	4,700	1,700	56.7%	APA/AICP, National & Regional APA conference & a few local, \$300/committee, \$500 for VLCT in person committee training	
505.000-Technology Subscription, Licenses	-	-	-	-	-	360	360	n/a	Adobe \$15/mo/person	
530.000-Communications	600	1,301	1,260	1,528	1,300	5,660	4,360	335.4%	cell phone for director advertising for PC and DRB hearings; approx. \$60 @ 15 DRB hearings; and \$150 @ 3 PC hearings.	
540.000-Advertising	-	-	-	213	-	1,350	1,350	n/a	permits	
550.000-Printing and Binding	2,500	224	3,000	280	3,000	1,000	(2,000)	-66.7%	abutter notices; approx. 30 notices at 15 hearings	
560.000-Postage	700	-	100	-	100	280	180	180.0%		
580.000-Travel	2,600	2,440	2,600	2,501	3,900	6,600	2,700	69.2%	Conference travel: \$2,000 National APA conference, other local events & regional meetings, vehicle stipends \$100/mo/emp	
610.000-General Supplies	2,000	264	1,000	180	1,000	1,000	-	0.0%		
750.000-Machinery and Equipment	-	-	-	-	-	-	-	n/a		
810.111-Bike/Walk Committee	7,000	7,225	10,000	-	10,000	10,000	-	0.0%		
Total Expenditure	251,288	231,088	279,840	245,022	267,977	482,813	214,836	80.2%		
Net General Fund	(226,288)	(203,353)	(251,840)	(206,690)	(228,977)	(443,813)	(214,836)	93.8%		

Notes:

1. Addition of FT Code Enforcement Officer and FT Planner \$177,639 (pay and benefits) - Health Officer duties will be covered by these positions

				2022						
				PRELIMINARY						
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
2. GIS services previously provided by Town staff	\$10,000									
3. match for Transit Oriented Development project	\$10,000									
4. Town Meeting TV for DRB and Planning Commission meetings	\$15,960									

				2022		2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual	2023 Budget				
Revenues									
050.000-Event Donations	500	-	-	12,000	-	4,000	4,000	n/a	add funds for Junction Jam, do we keep Block Party?
Total Revenues	500	-	-	12,000	-	4,000	4,000	n/a	
Expenditure									
800.000-Appropriations to other agencies	9,500	7,422	9,250	7,988	9,250	-	(9,250)	-100.0%	moved to County/Regional for
800.110-Economic Development Committee	-	-	-	-	-	-	-	n/a	mock budget zero'd this out and City has no
831.000-Special or New Programs	2,500	6,229	2,500	16,939	2,500	5,000	2,500	100.0%	Out & About in fall of FY22
850.000-Community Events and Celebrations	17,500	3,291	17,500	21,434	17,500	15,000	(2,500)	-14.3%	Junction Jam in spring of FY22, Our Village if needed, unused funds to be assigned fund balance at year end for train station grant
899.000-Matching Grant Funds	20,000	658	20,000	-	20,000	20,000	-	0.0%	match in future years
Total Expenditure	49,500	17,600	49,250	46,360	49,250	40,000	(9,250)	-18.8%	
Net General Fund	(49,000)	(17,600)	(49,250)	(34,360)	(49,250)	(36,000)	13,250	-26.9%	

Notes:

1. planning on Junction Jam as primary event for Economic Development, other events will be covered by EJRP
2. CCRPC/GBIC/Lake Champlain Chamber expenditures moved to County/Regional

	2022							\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	PRELIMINARY			
Revenues										
098.000-Miscellaneous Revenue	20	50	20	10	20	10	(10)	-50.0%		
Total Revenues	20	50	20	10	20	10	(10)	-50.0%		
Expenditure										
120.000-Part Time Salaries	186,000	165,592	194,250	197,052	212,256	216,000	3,744	1.8%		
210.000-Group Insurance	3,600	3,506	3,600	2,883	3,600	3,600	-	0.0%	accident insurance-fire has their own policy	
220.000-Social Security	14,436	12,630	14,859	15,061	17,768	16,524	(1,244)	-7.0%		
260.000-Workers Comp insurance	30,050	17,878	26,000	17,547	20,000	20,000	-	0.0%		
290.000-Other Employee Benefits	864	984	864	864	2,064	1,000	(1,064)	-51.6%	Invest EAP	
330.000-Professional Services	9,500	4,772	9,000	3,960	7,000	7,000	-	0.0%		
430.000-R&M Vehicles and Equipment	32,250	16,222	32,250	26,392	32,250	26,000	(6,250)	-19.4%		
431.000-R&M Buildings and Grounds	15,480	15,808	15,000	13,241	-	-	-	n/a		
500.000-Training, Conferences, Dues	4,000	3,302	4,000	2,375	4,000	5,500	1,500	37.5%	increased offerings, use of Pittsford facility add funds for ESO subscription (incidents, personnel, training)	
505.000-Technology Subscription, licenses	-	-	-	5,125	4,000	7,000	3,000	75.0%		
530.000-Communications	2,600	2,062	2,600	4,224	2,600	2,600	-	0.0%		
570.000-Other Purchased Services	-	-	-	-	11,000	11,000	-	0.0%		
610.000-General Supplies	1,000	2,825	1,000	4,065	2,000	4,000	2,000	100.0%	upgrade, maintain portables, pagers & mobile radios (annual request)	
611.000-Small Tools and Equipment	1,500	282	1,500	820	1,500	45,000	43,500	2900.0%	turnout gear, helmets and uniforms	
612.000-Uniforms	25,000	27,762	26,000	30,527	27,000	30,000	3,000	11.1%	fire prevention and EMS supplies	
613.000-Program Supplies	3,100	6,193	3,600	3,569	4,500	6,000	1,500	33.3%	move from building fund, this is fuel for trucks and gas for equipment	
626.000-Gasoline	-	-	-	-	-	6,000	6,000	n/a		
750.000-Machinery and Equipment	97,500	131,031	57,500	57,063	18,000	20,000	2,000	11.1%	hand tools, saws, computers/iPads	
920.000-Transfer between funds (capital)	-	-	108,600	108,600	113,200	118,260	5,060	4.5%	rolling stock	
Total Expenditure	426,880	410,849	500,623	493,366	482,738	545,484	62,746	13.0%		
Net General Fund	(426,860)	(410,799)	(500,603)	(493,356)	(482,718)	(545,474)	(62,756)	13.0%		

Notes:

1. Technology subscription increase to account for new ESO subscription which replaces a sunsetted system to track and report calls
2. Small tools and equipment increase to account for scheduled replacements of portable radios

Expenditure	2022 PRELIMINARY							\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget				
120.000-Part Time Salaries	-	-	-	-	-	-	-	-	n/a	mock budget included \$8,500 for health officer, these duties will be covered by new Community Development staff
220 000-Social Security	-	-	-	-	-	-	-	-	n/a	
330 000-Professional Services	-	-	-	-	-	-	-	-	n/a	
500 000-Training, Conferences, Dues	-	-	-	-	-	2,000	2,000	2,000	n/a	specialized training for health officer
530.000-Communications	-	-	-	-	-	1,560	1,560	1,560	n/a	difference between previous Town budgets
800.100-Human Service Grants	-	-	-	-	-	-	-	-	n/a	Town does 1%=\$154,542 for FY24
800.106-Essex Rescue	-	-	-	-	-	190,620	190,620	190,620	n/a	
800.107-Essex Jct. Cemetery Association	-	-	-	-	-	20,000	20,000	20,000	n/a	per request from association
800.10X-Essex Police Dept.	-	-	-	-	-	2,763,113	2,763,113	2,763,113	n/a	contract with Town for police services
Total Expenditure	-	-	-	-	-	2,977,293	2,977,293	2,977,293	n/a	
<i>Net General Fund</i>	-	-	-	-	-	<i>(2,977,293)</i>	<i>(2,977,293)</i>	<i>(2,977,293)</i>	<i>n/a</i>	

Notes:

1. Health Officer duties will be covered by new Community Development staff
2. significant increase for Essex Rescue
3. Essex Junction Cemetery Association request of \$20,000
4. addition of Essex Police Dept for City share of Town budget

	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY		2023 Budget	2024 Budget	\$ Change	% Change	Notes
				Actual						
Expenditure										
800.101-Chittenden County Regional Planning Commission	-	-	-	-	-	-	13,225	13,225		n/a
800.102-Green Mountain Transit	-	-	-	-	-	-	244,355	244,355		n/a estimate from GMT 11/18/22
800.103-County Tax	-	-	-	-	-	-	54,553	54,553		n/a 41% of FY24 total \$133,055
800.104-Chamber of Commerce	-	-	-	-	-	-	950	950		n/a based on number of FTE's
800.105-GBIC	-	-	-	-	-	-	3,500	3,500		n/a add, currently covered by Town (ask was
800.109-Winooski Valley Park District	-	-	-	-	-	-	30,300	30,300		n/a request from WVPD
Total Expenditure	-	-	-	-	-	-	346,883	346,883		n/a
<i>Net General Fund</i>	-	-	-	-	-	-	<i>(346,883)</i>	<i>(346,883)</i>		<i>n/a</i>

Notes:

1. CCRPC/GBIC/Lake Champlain Chamber previously included in Economic Development budget
2. GMT and Winooski Valley Park District as approved by voters November, 2022 (memberships were previously included in the Town budget)

	2022								Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	
Revenues									
042.006-State Aid to Highways	-	-	-	-	-	130,000	130,000		n/a
090.000-Transfer between Town/Village	1,192,960	1,191,960	1,392,627	1,392,627	1,465,044	-	(1,465,044)		-100.0%
098.000-Miscellaneous Revenue	4,000	4,577	4,000	3,366	4,000	3,500	(500)		-12.5%
Total Revenues	1,196,960	1,196,537	1,396,627	1,395,993	1,469,044	133,500	(1,335,544)		-90.9%
Expenditure									
110.000-Regular Salaries	190,202	189,749	196,303	179,751	218,436	232,292	13,856		6.3%
120.000-Part Time Salaries	27,388	8,727	29,614	9,903	14,363	21,973	7,610		53.0%
130.000-Overtime	18,300	12,563	17,418	12,502	18,198	26,974	8,776		48.2%
190.000-Board Member Payments	-	-	-	-	-	3,000	3,000		n/a Tree Advisory 12 mtgs/yr
210.000-Group Insurance	78,989	79,651	87,740	70,524	96,660	121,401	24,741		25.6%
220.000-Social Security	18,046	16,207	18,705	15,424	19,293	21,962	2,669		13.8%
230.000-Retirement	19,020	18,691	19,632	17,718	21,604	22,855	1,251		5.8%
250.000-Unemployment Insurance	300	435	375	645	500	250	(250)		-50.0% VLCT bill for CY23
260.000-Workers Comp insurance	20,275	10,094	18,350	9,035	11,146	12,600	1,454		13.0% estimate 3% increase over 2022 actual
290.000-Other Employee Benefits	-	-	1,190	-	1,190	-	(1,190)		-100.0%
									Hamlin, stormwater previously billed here-
330.000-Professional Services	16,000	18,885	17,000	24,991	17,000	18,000	1,000		5.9% will be billed to stormwater budget directly
410.000-Water and Sewer Charges	2,500	2,389	2,500	3,216	2,500	3,500	1,000		40.0%
422.000-Snow Removal	20,000	6,894	20,000	20,943	15,000	21,000	6,000		40.0% Weston
425.000-Trash Removal	9,000	8,636	9,000	8,794	9,000	9,100	100		1.1%
430.000-R&M Vehicles and Equipment	28,000	50,358	32,000	96,744	36,000	38,000	2,000		5.6%
431.000-R&M Buildings and Grounds	10,000	7,914	10,000	5,794	10,000	10,000	-		0.0%
441.000-Rental of Land or Buildings	12,890	14,499	13,000	9,592	13,000	13,000	-		0.0%
442.000-Rental of Vehicles or Equipment	3,000	2,973	3,000	2,524	3,000	3,000	-		0.0%
451.000-Summer Construction Services	255,800	304,457	270,000	238,200	280,000	300,000	20,000		7.1% paving, need paving plan
500.000-Training, Conferences, Dues	500	1,500	1,000	1,048	1,000	2,000	1,000		100.0%
520.000-Insurance	13,750	14,137	14,000	15,376	14,650	17,800	3,150		21.5% estimate 3% increase over 2022 actual
521.000-Insurance Deductibles	1,000	300	1,000	2,000	1,000	1,000	-		0.0%
530.000-Communications	3,800	3,028	4,000	4,541	4,000	4,500	500		12.5% cell phones, iPads
540.000-Advertising	500	365	500	195	500	-	(500)		-100.0% job ads, move to Admin
571.000-Streetscape Maintenance	11,500	19,915	18,500	26,096	18,500	20,000	1,500		8.1%
572.000-Traffic Control	16,000	33,188	17,000	13,610	33,000	33,000	-		0.0%
573.000-Sidewalk and Curb Maintenance	5,500	11,299	6,000	1,298	6,000	6,000	-		0.0%
575.000-Storm Sewer Maintenance	15,000	20,512	20,000	13,433	25,000	-	(25,000)		-100.0% move to stormwater

	2022				2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	Actual					
600.000-Salt, Sand and Gravel	125,000	128,892	135,000	166,944	135,000	145,000	10,000	7.4%	salt increase around \$10/ton
605.000-Summer Construction Supplies	24,000	44,168	24,000	27,007	45,000	45,000	-	0.0%	
610.000-General Supplies	26,000	25,868	30,000	43,974	30,000	35,000	5,000	16.7%	
NEW-Safety Supplies	-	-	-	-	-	3,000	3,000	n/a	reflective vests, hard hats, safety glasses, gloves
610.200-Streetlight Supplies	12,000	20,852	12,000	6,771	15,000	15,000	-	0.0%	
612.000-Uniforms	6,500	5,364	6,500	6,585	6,500	3,510	(2,990)	-46.0%	
621.000-Natural Gas/Heating	4,000	2,986	4,000	3,928	4,104	4,200	96	2.3%	
622.000-Electricity	4,200	3,281	4,200	14,968	4,200	4,200	-	0.0%	
622.200-Streetlight Electricity	132,000	132,437	134,000	137,928	134,000	138,000	4,000	3.0%	
626.000-Gasoline/Fuel	38,000	23,777	38,000	39,999	38,000	42,000	4,000	10.5%	
750.000-Machinery and Equipment	14,000	9,971	7,000	-	7,000	7,000	-	0.0%	
810.112-Tree Advisory Committee	10,000	9,124	10,000	4,327	10,000	10,000	-	0.0%	
920.000-Transfer between funds (capital)	-	-	140,100	140,100	145,700	151,440	5,740	3.9%	rolling stock
Total Expenditure	1,192,960	1,264,086	1,392,627	1,396,426	1,465,044	1,566,556	101,512	6.9%	
Net General Fund	4,000	(67,549)	4,000	(433)	4,000	(1,433,056)	(1,437,056)	-35926.4%	

Notes:

1. increase paving by \$20,000
2. add funds for replacement of streetlight banners and City entrance signs \$14,375
3. moved storm sewer maintenance to new stormwater department budget
4. salt price has increased \$10/ton
5. add line for safety supplies separate from general supplies and uniforms \$3,000
6. general increase in electricity and fuel costs
7. planned increase in rolling stock transfer of 10%

	2022				2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual					
Revenues									
090 000-Transfer between Town/Village	71,851	71,851	76,253	76,553	78,018	- (78,018)	-100.0%	no agreements with Town after FY23	
Total Revenues	71,851	71,851	76,253	76,553	78,018	- (78,018)	-100.0%		
Expenditure									
110 000-Regular Salaries	47,232	48,938	48,979	54,383	51,159	30,247 (20,912)	-40.9%		
120 000-Part Time Salaries	-	-	-	-	-	17,760 17,760	n/a		
210 000-Group Insurance	12,815	15,696	15,144	8,948	15,319	8,302 (7,017)	-45.8%		
220 000-Social Security	3,613	3,952	3,761	2,594	3,929	3,679 (250)	-6.4%		
230 000-Retirement	4,723	4,758	4,898	4,848	5,116	2,571 (2,545)	-49.7%		
250 000-Unemployment Insurance	30	40	35	61	35	25 (10)	-28.6%	VLCT bill for CY23	
260 000-Workers Comp insurance	3,438	2,210	3,250	2,015	2,274	2,200 (74)	-3.3%	estimate 3% increase over 2022 actual	
290 000-Other Employee Benefits	-	-	186	-	186	- (186)	-100.0%		
330 000-Professional Services	-	-	-	-	-	20,000 20,000	n/a	add funds for engineering (currently billed to streets)	
451 000-Summer Construction Services	-	-	-	-	-	16,000 16,000	n/a	used for small projects not associated with grants including rental of special equip/materials or outside contractors to meet permit requirements, dry well project, drainage issues to outlets	
500 000-Training, Conferences, Dues	-	-	-	-	-	2,000 2,000	n/a	Stormwater training opportunities	
510 000-Permit/License/Registration	-	-	-	-	-	19,000 19,000	n/a	City MS4 fee of \$6466, split the Indian Brook monitoring in half (\$4900), \$7,000 dues for MM1 and MM2 compliance CCRPC dog waste bags \$3,000, storm drain markers	
570 000-Other Purchased Services	-	-	-	-	-	5,000 5,000	n/a	\$2,000	
575 000-Storm Sewer Maintenance	-	-	-	-	-	25,000 25,000	n/a	moved from Streets	
580 000-Travel	-	-	-	-	-	2,500 2,500	n/a	Summer interns vehicle costs for inspections \$1,000); storm water conferences and training events for staff \$1,500	
830 000-Regular Programs	-	-	-	-	-	1,200 1,200	n/a	printing	
899 000-Matching Grant Funds	-	-	-	-	12,000	40,000 28,000	233.3%	UPWP (TV stormwater drains for problems),	
Total Expenditure	71,851	75,594	76,253	72,848	90,018	195,484 105,466	117.2%		
Net General Fund	-	(3,743)	-	3,705	(12,000)	(195,484)	-	0.0%	

Notes:

1. this budget was previously funded by Town dollars, we will be researching options to provide a funding mechanism in future years
2. this budget previously only included salaries/benefits for portion of 1-FT employee and matching grant funds
3. added PT salaries for summer interns previously paid by Town
4. added new expenditure lines to account for MS4 permit requirements
5. moved storm sewer maintenance expenditures from Streets budget \$25,000
6. increase grant match funds for UPWP and Better Roads grant opportunities

Costing Center

210-35-10 - Brownell Library

	2022				2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual					
Revenues									
050.000-Donation Revenue	-	-	-	-	-	-	-	-	n/a
090.000-Transfer between Town/Village	15,000	15,000	15,000	15,000	15,000	-	(15,000)	-100.0%	
098.000-Miscellaneous Revenue	500	-	500	446	500	500	-	0.0%	
Total Revenues	15,500	15,000	15,500	15,446	15,500	500	(15,000)	-96.8%	
Expenditure									
110.000-Regular Salaries	328,850	335,921	335,587	343,409	395,708	463,761	68,053	17.2%	includes shift differential increase 10 hrs/wk to have 4 staff on each shift
120.000-Part Time Salaries	108,415	85,454	113,490	103,944	108,328	125,170	16,842	15.5%	
210.000-Group Insurance	134,104	118,598	134,722	111,778	160,273	138,896	(21,377)	-13.3%	
220.000-Social Security	33,451	32,178	34,622	34,314	38,720	45,552	6,832	17.6%	
230.000-Retirement	32,580	32,632	33,385	36,243	38,526	48,256	9,730	25.3%	
290.000-Other Employee Benefits	-	-	2,100	-	2,100	-	(2,100)	-100.0%	\$2,000 is moving to Technology
340.000-Technical Services	4,000	1,232	4,000	1,079	4,000	2,000	(2,000)	-50.0%	Subscriptions due to 2021 changes in how expenses are defined.
442.000-Rental of Vehicles or Equipment	1,500	2,484	1,900	2,604	2,500	3,000	500	20.0%	Budget changed to reflect actual expense of 2 staff to NELA conference, travel to meetings (includes travel as there is no separate travel line in budget)
500.000-Training, Conferences, Dues	4,000	2,007	4,000	1,960	4,000	5,500	1,500	37.5%	
505.000-Technology Subscription, Licenses	7,700	7,744	10,000	7,825	10,500	12,500	2,000	19.0%	\$2,000 is moving to Technology
530.000-Communications	-	-	-	-	600	2,640	2,040	340.0%	cell phone stipend, increase for 3 additional
540.000-Advertising	700	-	700	-	700	700	-	0.0%	
560.000-Postage	2,500	2,265	2,500	1,466	3,000	3,000	-	0.0%	
610.000-General Supplies	13,500	7,394	13,500	12,965	13,500	14,000	500	3.7%	book processing, regular office supplies Adult Collections increased to pay for high demand digital materials (adult budget is normally 2x juvenile budget)
640.201-Adult Collection	41,500	38,486	44,000	44,053	47,200	50,000	2,800	5.9%	Juvenile Collections increased to pay for high demand digital materials.
640.202-Juvenile Collection	20,750	19,619	22,000	21,662	22,500	25,000	2,500	11.1%	
651.000-Technology Supplies	-	-	-	-	-	-	-	n/a	
730.000-Buildings and Improvements	-	-	-	-	-	-	-	n/a	
735.000-Technology: Hardware, Software, Equipment	8,000	6,889	8,000	7,464	8,000	8,660	660	8.3%	public computers/devices outside of IT
750.000-Machinery and Equipment	4,000	8,200	7,500	6,258	5,000	8,000	3,000	60.0%	furniture, book drop, wipeable surfaces
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
840.201-Adult Programs	1,000	863	1,000	995	1,000	1,500	500	50.0%	Adult Programs are expanding with new FT position and art openings and etc.
840.202-Childrens Programs	4,500	4,306	4,500	4,561	4,500	4,500	-	0.0%	
845.000-Employee/Volunteer Recognition	800	412	800	800	800	1,500	700	87.5%	staff lunches, volunteer appreciation (small
Total Expenditure	751,850	706,684	778,306	743,380	871,455	964,134	92,679	10.6%	
Net General Fund	(736,350)	(691,684)	(762,806)	(727,934)	(855,955)	(963,634)	(107,679)	12.6%	

Notes:

1. removed funding from Town due to separation \$15,000
2. increase in PT staffing by 10 hrs/wk to have 4 staff on each shift
3. increase in adult and juvenile collections for high demand digital materials

Costing Center

210-35-10 - Brownell Library

2022
PRELIMINARY

	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
4. increase furniture to replace existing furniture with wipable surface pieces									

	2022				2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual					
Revenues									
020 000-Charges for Services	20,000	10,897	15,000	14,060	12,000	12,479	479	4.0%	2 year average
090 000-Transfer between Town/Village	12,000	12,000	12,000	5,000	-	-	-	-	n/a
091 000-Transfer between funds	-	-	-	1,500	-	-	-	-	
Total Revenues	32,000	22,897	27,000	20,560	12,000	12,479	479	4.0%	
Expenditure									
110 000-Regular Salaries	244,792	242,649	264,146	302,076	343,451	395,062	51,611	15.0%	
120 000-Part Time Salaries	-	13,126	-	3,647	-	-	-	-	n/a
210 000-Group Insurance	125,468	114,560	118,163	117,797	151,475	162,427	10,952	7.2%	
220 000-Social Security	18,727	19,673	20,308	23,819	26,409	30,453	4,044	15.3%	
230 000-Retirement	27,182	26,830	26,415	26,285	33,508	33,729	221	0.7%	
290 000-Other Employee Benefits	-	-	1,312	-	1,750	-	(1,750)	-100.0%	
330 000-Professional Services	21,742	12,799	18,622	18,116	5,820	1,764	(4,056)	-69.7%	Some IT & finance costs being consolidated to those budget areas (GoCo HR and time tracking)
500 000-Training, Conferences, Dues	8,453	2,348	8,147	3,355	6,098	6,068	(30)	-0.5%	Organizational memberships (i.e. NRPA, VRPA) & tuition reimbursement benefit
505 000-Technology Subscription, Licenses	6,000	27,130	4,440	13,536	4,440	10,825	6,385	143.8%	Recreation software, was in communications
530 000-Communications	9,831	5,628	9,831	7,924	9,485	1,980	(7,505)	-79.1%	Cell phone stipends
540 000-Advertising	-	-	3,000	-	3,000	3,000	-	0.0%	Advertising open positions
550 000-Printing and Binding	3,000	5,349	-	2,331	-	-	-	-	n/a
561 000-Credit Card Processing Fees	-	380	-	235	-	-	-	-	n/a
610 000-General Supplies	5,000	15,020	5,000	9,030	5,000	7,200	2,200	44.0%	
735 000-Technology: Hardware, Software, Equipment	-	-	6,000	-	6,000	-	(6,000)	-100.0%	included in IT budget
832 000-Scholarships	4,000	4,000	4,000	4,000	4,000	4,000	-	0.0%	
850 000-Community Events & Celebrations	-	-	-	-	-	17,500	17,500	n/a	\$7,500 Memorial Day Parade previously in Town budget; \$10,000 for 7/4 Celebration (total expense is around \$30K from program fund)
Total Expenditure	474,195	489,494	489,384	532,152	600,436	674,007	73,571	12.3%	
Net General Fund	(442,195)	(466,597)	(462,384)	(511,591)	(588,436)	(661,528)	(73,092)	12.4%	

Notes:

- regular salary increase for staff hired in FY22 to fill vacancy, same number of FTE's as in prior year
- technology moved to IT budget based on replacement schedule provided by Town IT
- add Memorial Day Parade which was previously in Town budget \$7,500
- add contribution to July 4th celebration previously covered 100% by program funds \$10,000

Expenditure	2022 PRELIMINARY								Notes
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	
110.000-Regular Salaries	105,360	111,666	109,856	115,583	116,177	139,627	23,450	20.2%	add Buildings Coordinator role
120.000-Part Time Salaries	22,798	27,308	25,240	29,283	25,240	46,574	21,334	84.5%	rate increase and increased hours to support EJRP when Buildings Coordinator working for City and to support City buildings
130.000-Overtime	-	14	-	2,761	-	-	-	n/a	
210.000-Group Insurance	27,076	25,976	35,851	28,719	36,266	38,170	1,904	5.3%	
220.000-Social Security	9,804	10,739	10,389	12,109	10,871	14,337	3,466	31.9%	
230.000-Retirement	10,536	10,570	10,985	11,423	11,618	14,033	2,415	20.8%	
290.000-Other Employee Benefits	-	-	700	-	700	-	(700)	-100.0%	
330.000-Professional Services	6,100	11,046	5,300	14,099	6,000	12,573	6,573	109.6%	2 year average
431.000-R&M Buildings and Grounds	11,739	3,493	12,559	5,570	12,559	4,532	(8,027)	-63.9%	2 year average
441.000-Rental of Land or Buildings	500	550	500	500	500	500	-	0.0%	GlobalFoundries lease
442.000-Rental of Vehicles or Equipment	1,980	5,694	2,160	3,791	2,178	4,743	2,565	117.8%	2 year average
500.000-Training, Conferences, Dues	4,302	607	4,098	1,837	4,098	3,902	(196)	-4.8%	
530.000-Communications	-	-	-	-	-	1,320	1,320	n/a	Cell phone stipends
610.000-General Supplies	16,489	33,547	18,632	23,970	20,495	28,759	8,264	40.3%	2 year average
626.000-Gasoline	-	-	-	-	-	1,500	1,500	n/a	moved from building-MSP budget
Total Expenditure	216,684	241,210	236,270	249,645	246,702	310,569	63,867	25.9%	
Net General Fund	(216,684)	(241,210)	(236,270)	(249,645)	(246,702)	(310,569)	(63,867)	25.9%	

Notes:

1. add City wide Buildings Coordinator duties, increase PT staffing hours to support additional buildings related work/duties - approx. increase of \$36,285
2. added gasoline expenditure for equipment, this was previously in the buildings budget for Maple St Park

	2022				2023 Budget	2024 Budget	\$ Change	% Change	Notes
	2021 Budget	2021 Actual	2022 Budget	Actual					
PRELIMINARY									
Expenditure									
110.000-Regular Salaries	-	-	-	-	-	26,167	26,167	n/a	Program Director for 1/2 FY24
120.000-Part Time Salaries	-	-	-	-	-	-	-	n/a	
130.000-Overtime	-	-	-	-	-	-	-	n/a	
210.000-Group Insurance	-	-	-	-	-	25,508	25,508	n/a	
220.000-Social Security	-	-	-	-	-	2,048	2,048	n/a	
230.000-Retirement	-	-	-	-	-	2,254	2,254	n/a	
290.000-Other Employee Benefits	-	-	-	-	-	-	-	n/a	
330.000-Professional Services	-	-	-	-	-	20,000	20,000	n/a	GMT para-transit for second half of FY
500.000-Training, Conferences, Dues	-	-	-	-	-	2,000	2,000	n/a	Annual national/regional conference
900.000-Transfer between Town/City	-	-	-	-	-	50,379	50,379	n/a	EPR Senior Activities, 1/2 year
Total Expenditure	-	-	-	-	-	128,355	128,355	n/a	
Net General Fund	-	-	-	-	-	(128,355)	(128,355)	n/a	

Notes:

1. addition of FT Adult Program Director \$56,000 (pay and benefits) HALF YEAR ONLY
2. Senior budget and senior van cost shared with Town to December 2023
3. addition of GMT para-transit for January-June \$20,000

	2022								
	PRELIMINARY								
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Expenditure									
900.000-Transfer between Town/City	-	-	-	-	-	203,203	203,203		n/a police facility debt, final payment FY34
950.902-EJRP Principal	-	-	-	-	-	-	-		n/a
950.903-Capital Imp Principal	135,135	135,135	135,135	135,135	135,135	135,135	-		0.0% final payment FY35
955.902-EJRP Interest	-	-	-	-	-	-	-		n/a
955.903-Capital Imp Interest	67,599	67,599	64,190	64,228	60,415	64,190	3,775		6.2% final payment FY35
Total Expenditure	202,734	202,734	199,325	199,363	195,550	402,528	206,978	105.8%	
Net General Fund	(202,734)	(202,734)	(199,325)	(199,363)	(195,550)	(402,528)	(206,978)	105.8%	

Notes:

1. Add transfer to Town for police facility debt as approved by City and Town voters

	2022								Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	
Revenues									
050.000-Donation Revenue	-	6,973	-	10,653	-	-	-	-	n/a
Grant Revenue	-	105,418	-	20,643	-	-	-	-	n/a
098.000-Miscellaneous Revenue	-	-	-	-	-	-	-	-	n/a
Total Revenues	-	112,391	-	31,296	-	-	-	-	n/a
Expenditure									
Grant Expenses	-	82,638	-	17,075	-	-	-	-	n/a
Donation Expenses	-	5,389	-	9,717	-	-	-	-	n/a
920.000-Transfer between funds (capital)									
Capital Transfer	401,955	401,955	462,248	462,248	531,585	531,585	-	0.0%	
Rolling Stock Transfer	238,700	238,624	-	-	-	-	-	-	n/a this is in Street and Fire budgets
Buildings Transfer	50,000	112,774	75,000	75,000	50,000	50,000	-	0.0%	
EJRP Capital Transfer	112,455	112,455	113,580	113,580	112,543	112,771	228	0.2%	
922.000-Contribution to Fund Balance/Reserves	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%	
Total Expenditure	808,110	958,835	655,828	682,620	699,128	699,356	228	0.0%	
Net General Fund	(808,110)	(846,444)	(655,828)	(651,323)	(699,128)	(699,356)	(228)	0.0%	

Notes:

	2022 PRELIMINARY								
	2021 Budget	2021 Actual	2022 Budget	Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
090.000-Transfer between Town/Village	-	1,994	-	1,993	2,075	-	(2,075)	-100.0%	
Total Revenues	-	1,994	-	1,993	2,075	-	(2,075)	-100.0%	
Expenditure									
400.000-Contracted Services	9,000	12,148	9,000	11,401	11,000	3,000	(8,000)	-72.7%	removed cleaning and trash removal, added safety services/heating system inspection and service/fire extinguishers
410.000-Water and Sewer Charges	1,000	619	500	760	600	1,500	900	150.0%	increase for additional employees and public use
420.000-Cleaning Services	-	-	-	-	-	22,000	22,000	n/a	cleaning service and supplies shared with fire and Brownell, but paid from 2 Lincoln budget
425.000-Trash Removal	-	-	600	-	-	3,600	3,600	n/a	
431.000-R&M Buildings and Grounds	11,800	11,644	20,000	7,789	20,000	20,000	-	0.0%	add internet currently paid by Town
530.000-Communications	3,700	5,371	4,500	6,619	5,000	8,968	3,968	79.4%	\$164/mo
610.000-General Supplies	2,000	631	1,700	616	1,500	5,000	3,500	233.3%	increase for additional use
621.000-Natural Gas/Heating	6,400	5,523	4,800	5,533	5,000	6,500	1,500	30.0%	increase for additional use
622.000-Electricity	7,500	5,981	7,500	6,997	11,000	11,000	-	0.0%	
755.000-Furniture and Fixtures	2,000	-	500	-	2,000	7,000	5,000	250.0%	allow for new staff to determine needs
Total Expenditure	43,400	41,917	49,100	39,715	56,100	88,568	32,468	57.9%	
Net General Fund	(43,400)	(39,923)	(49,100)	(37,722)	(54,025)	(88,568)	(34,543)	63.9%	

Notes:

1. cleaning now under one City contract and increased frequency as building now fully occupied
2. increase communications to add internet service currently paid by Town
3. general increases across most expenditures to account for additional use of building with full staff

Expenditure			2022						Notes
	2021 Budget	2021 Actual	2022 Budget	PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	
400.000-Contracted Services	34,000	32,247	30,000	34,574	30,000	4,750	(25,250)	-84.2%	HVAC, fire panel, sprinkler system, elevator, mats, fireplace inspection
410.000-Water and Sewer Charges	900	617	600	427	600	700	100	16.7%	Brownell has just recently opened back up to full hours, open browsing, KCR use by community groups, and pre-pandemic levels of patron visits in # and duration. We have not yet had a full year of water/sewer bills since the beginning of the pandemic. based on new cleaning service with 3% increase and supplies
420.000-Cleaning Services	-	-	-	-	-	30,000	30,000	n/a	n/a
425.000-Trash Removal	-	-	-	-	-	-	-	-	n/a
431 000-R&M Buildings and Grounds	28,625	27,548	20,000	22,768	20,000	25,175	5,175	25.9%	Average of past three years expenses, plus 3%. Aging HVAC system has components at or near the end of their lifespan.
530 000-Communications	1,500	1,465	1,500	4,626	1,500	4,090	2,590	172.7%	\$4,090 is for Burlington Telecom telephone and internet and assumes current service level and that BT rates will increase 3%.
610 000-General Supplies	-	-	-	-	-	-	-	-	n/a
621 000-Natural Gas/Heating	7,400	5,993	6,000	6,991	6,000	7,200	1,200	20.0%	Assumes 3% Vermont Gas rate hike.
622.000-Electricity	15,000	9,179	13,700	14,016	13,700	14,750	1,050	7.7%	Assumes 3% rate increase, plus additional security lights outside, plus extended hours for lights on in the front of the library once the lockers are accessible 24/7.
755 000-Furniture and Fixtures	-	-	-	-	-	-	-	-	n/a
Total Expenditure	87,425	77,049	71,800	83,402	71,800	86,665	14,865	20.7%	
Net General Fund	(87,425)	(77,049)	(71,800)	(83,402)	(71,800)	(86,665)	(14,865)	20.7%	

Notes:

1. cleaning now under one City contract
 2. increased communications expenditure to account for new Burlington Telecom service known costs
- Future - need to include funds for repair/replacement of shelving

	2021 Budget	2021 Actual	2022 Budget	2022		2023 Budget	2024 Budget	\$ Change	% Change	Notes
				PRELIMINARY	Actual					
Expenditure										
400.000-Contracted Services	-	-	500	560	500	600	100	20.0%	heating system service	
410.000-Water and Sewer Charges	500	432	500	372	500	500	-	0.0%		
420.000-Cleaning Services	-	-	-	-	-	500	500	n/a	supplies only, staff is cleaning facility	
425.000-Trash Removal	-	-	-	-	-	-	-	n/a		
431.000-R&M Buildings and Grounds	12,000	8,683	15,000	3,922	9,500	8,000	(1,500)	-15.8%		
530.000-Communications	2,115	2,743	2,200	2,378	2,200	2,400	200	9.1%		
610.000-General Supplies	2,000	1,223	1,700	391	1,500	1,100	(400)	-26.7%	3 yr avg	
621.000-Natural Gas/Heating	4,800	2,708	3,500	4,377	3,500	4,000	500	14.3%		
622.000-Electricity	7,300	6,679	7,500	6,997	4,000	7,000	3,000	75.0%		
626.000-Gasoline	6,000	2,819	5,000	5,066	5,000	-	(5,000)	-100.0%	move back to operating budget, this is fuel for trucks and gas for equipment	
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a		
Total Expenditure	34,715	25,286	35,900	24,063	26,700	24,100	(2,600)	-9.7%		
Net General Fund	(34,715)	(25,286)	(35,900)	(24,063)	(26,700)	(24,100)	2,600	-9.7%		

Notes:

1. increased electricity cost based on historical actual
2. moved gasoline to Fire operating budget as this is for truck fuel and not related to the building

	2021 Budget	2021 Actual	2022 Budget	2022		2024 Budget	\$ Change	% Change	Notes
				PRELIMINARY Actual	2023 Budget				
Expenditure									
400.000-Contracted Services	-	906	600	410	1,000	1,000	-	0.0%	Fire extinguishers, fire alarm, boiler, sprinkler inspections
410.000-Water and Sewer Charges	650	1,166	700	889	700	1,500	800	114.3%	Increased use with more preschool activity on second floor
420.000-Cleaning Services	-	-	-	-	-	32,500	32,500	n/a	All previously in Maple Street contracted services; now separated
425.000-Trash Removal	-	-	-	-	-	-	-	n/a	do not pay for dumpster-provided/shared by Handy
431.000-R&M Buildings and Grounds	600	7,241	25,000	22,392	-	15,000	15,000	n/a	door repairs, painting, floors, security, etc.
530.000-Communications	2,550	3,157	2,300	2,600	3,000	3,100	100	3.3%	
610.000-General Supplies	-	-	-	-	-	-	-	n/a	
621.000-Natural Gas/Heating	3,300	3,118	3,000	4,142	3,000	3,500	500	16.7%	2yr actual+ 23 budget average
622.000-Electricity	4,000	4,740	4,400	4,931	4,400	5,900	1,500	34.1%	AC added to building in 2023
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	n/a	
Total Expenditure	11,100	20,328	36,000	35,364	12,100	62,500	50,400	416.5%	
Net General Fund	(11,100)	(20,328)	(36,000)	(35,364)	(12,100)	(62,500)	(50,400)	416.5%	

Notes:

1. cleaning now under one City contract, this was also previously paid from Maple St budget
2. added funds for building repairs and maintenance that was removed in prior year

	2021 Budget	2021 Actual	2022 Budget	2022	2023 Budget	2024 Budget	\$ Change	% Change	Notes
				PRELIMINARY Actual					
Expenditure									
400.000-Contracted Services	21,840	52,029	30,000	71,799	30,000	1,000	(29,000)	-96.7%	Fire extinguishers, fire alarm, boiler, sprinkler inspections
410.000-Water and Sewer Charges	5,200	8,523	5,500	7,030	7,000	7,800	800	11.4%	3 yr average
420.000-Cleaning Services	-	-	-	-	-	32,500	32,500	n/a	Moved from contracted service
425.000-Trash Removal	-	-	-	-	-	4,716	4,716	n/a	Moved from contracted service
431.000-R&M Buildings and Grounds	3,600	4,423	4,000	171	30,000	30,000	-	0.0%	bldg 23 years old, several systems are at life expectancy.
530.000-Communications	5,350	9,598	6,000	9,589	6,500	8,900	2,400	36.9%	3 yr average
610.000-General Supplies	-	-	-	-	-	-	-	-	n/a
621.000-Natural Gas/Heating	6,960	6,523	4,500	5,212	6,500	6,500	-	0.0%	
622.000-Electricity	30,500	32,822	37,000	34,748	37,000	37,500	500	1.4%	
626.000-Gasoline	3,101	1,257	1,500	2,490	1,500	-	(1,500)	-100.0%	gas for equipment, move to EJP Parks
755.000-Furniture and Fixtures	-	-	-	-	-	-	-	-	n/a
Total Expenditure	76,551	115,175	88,500	131,039	118,500	128,916	10,416	8.8%	
Net General Fund	(76,551)	(115,175)	(88,500)	(131,039)	(118,500)	(128,916)	(10,416)	8.8%	

Notes:

- cleaning now under one City contract, this budget previously covered Park St School as well

FY24 City of Essex Junction - Proposed Capital Budgets

Table of Contents and Notes

Rolling Stock Fund

1-2

As of 6/30/22 the balance in the Rolling Stock Fund was \$461,342 with no planned FY23 spending and budgeted transfers from the General Fund of \$258,700. The anticipated opening balance in this fund for FY23 (6/30/22) is approximately \$720,042. The rolling stock replacement plan includes \$315,420 in expenditures for a pickup truck replacement, dumptruck replacement, and a landscape trailer in FY24. Transfers from the general fund continue to increase at a rate of 10% each year to fund anticipated replacements in future years. The attached schedule goes through FY29 but there are some large fire department expenses in years 2029-2039 that will rely on the planned annual increases to funding and will likely also require debt issuance at that time.

City Capital Fund

1-2

The proposal includes a 15% increase to the general fund contribution in line with recent years and the revised trajectory of the fund. This has not yet been reviewed by the Capital Committee. The major projects for the coming year are the continued work on the Crescent Connector project, ongoing work on various stormwater related projects. Also, a facility analysis update is proposed for the FY24 capital plan (not yet reviewed by the Capital Committee) for this building and the fire station for \$20,000. We will then have a cost estimate for a new public works building for the FY25 capital plan, and can prepare for a bond vote.

EJRP Capital Fund

3

The EJRP Capital Fund receives a transfer from the general fund of approximately 1% of the grand list. In FY24 this is budgeted at \$112,771. These dollars will go toward the cost of playground equipment installed at the end of FY21, the cost of a new truck purchased in FY23, cascade playground resurfacing chips, park egresses and buildings security cameras, drainage between the pool house and office building, new ADA lift and replacement, and new concrete in pool area.

Building Maintenance Fund

4

The building maintenance fund has an opening balance of \$247,952 going into FY23 with planned expenditures of \$175k and planned transfers in of \$50k. Bids for the library roof project were rejected in FY23. This will leave the fund with an ending balance of about \$297,952 for FY23. The FY24 general fund transfer is proposed at \$50k. The library roof and entrance is expected to be closer to \$300,000 and is planned for FY24 or later.

Economic Development Fund - Projected

5

This fund is the one penny on the tax rate for City Economic Development. This fund has an available fund balance of \$654,555 at the start of FY23. It is funded by an annual one penny on the tax rate and is anticipated to grow by \$112,000 plus interest earnings during FY23 and FY24. The FY23 fund balance also includes the transfer of \$82,555 from the Land Acquisition Fund to the Economic Development Fund that was approved by the voters at Annual Meeting 2021. Also, at Annual Meeting 2021 voters approved the continuation of this tax rate. There are two projects planned for use of this fund: 1 Main St Park, and the \$600,000 match for the \$3 million Amtrak station project. Staff is also planning to apply for grant funding for the 1 Main St Park, and if successful there should be enough to cover both projects.

General Fund Capital Reserve Fund Balance

	FY23	FY24	FY25	FY26	FY27	FY28
Beginning Fund Balance	418,370	345,556	770,510	(1,400,745)	(2,255,854)	(4,891,757)
Planned Spending	(620,000)	(201,976)	(2,798,496)	(1,574,367)	(3,460,938)	(7,036,833)
Revenue Sources						
<i>General Fund Transfer In</i>	531,586	531,585	611,323	703,021	808,474	929,745
<i>CVE Annual Contribution</i>	15,600	15,606	15,918	16,236	16,561	16,892
<i>LOT Transfer In</i>		79,739				
<i>Misc. Donations and Interest Earnings</i>						
<i>Summary Stormwater Grants</i>						
<i>Brickyard Culvert</i>						
<i>Vtrans Structures Grant-Main St. Ped Bridge</i>						
<i>Crescent Connector Grant</i>						
<i>Pearl St. Missing Link Grants</i>						
<i>FEMA - Densmore Drive (Oct 2019 event) and State 15%</i>						
Total Revenues	547,186	626,930	627,241	719,258	825,036	946,638
Ending Fund Balance	345,556	770,510	(1,400,745)	(2,255,854)	(4,891,757)	(10,981,951)

annual planned increase GF transfer in: 15%

Rolling Stock Fund Balance

	FY23	FY24	FY25	FY26	FY27	FY28
Beginning Fund Balance	461,342	720,042	674,322	601,300	509,746	337,002
Planned Spending						
<i>Streets</i>	-	(315,420)	(284,822)	(386,664)	(482,495)	(74,421)
<i>Fire</i>	-	-	(70,000)	-	-	-
Total Spending	-	(315,420)	(354,822)	(386,664)	(482,495)	(74,421)
Debt Payments (fire truck)						
Revenue Sources						
<i>Highway General Fund Transfer In</i>	145,500	151,440	157,974	165,161	173,068	181,764
<i>Fire General Fund Transfer In</i>	113,200	118,260	123,826	129,949	136,683	144,092
<i>Vac Truck Rental</i>						
<i>Sale of Assets</i>						
<i>Interest Earnings</i>						
Total Revenues	258,700	269,700	281,800	295,110	309,751	325,856
Ending Fund Balance	720,042	674,322	601,300	509,746	337,002	588,437

annual planned increase Highway GF transfer in: 10% 5,400 5,940 6,534 7,187 7,906 8,697

annual planned increase Fire GF transfer in: 10% 4,600 5,060 5,566 6,123 6,735 7,408

Fund	Dept	Project	Rank	Ref. #	Project #	FY24	FY25	FY26	FY27	FY28
GFC	Highway	Railroad Ave. Waterline So. of Lincoln Pl. to Central Ave. (HOLD)	77	W	Y					
GFC	Highway	Greenwood Ave. Drainage Course Improvements	Done		EEE					
GFC	Highway	South St. Drainage	86		MMM					
GFC	General	Facilities Assessment (Public Works, Fire Station)				20,000				
GFC	Highway	Lamoille Water Line Replacement (Finished)	70	W	Q					
GFC	Highway	Densmore Dr. Culvert & partial Road Reconstruction	112		J					
GFC	Highway	Densmore Dr. Culvert & partial Road Reconstruction	112		J					
GFC	Highway	Brickyard Culvert	78							
GFC	Multiple	Iroquois Ave Road and Waterline rebuild	72	W	PPP	111,976	1,616,658			
GFC	Highway	Rosewood Lane Sidewalk/Roadway Reconstruction	62		BB/III		127,897	1,544,367		
GFC	Multiple	North St. Roadway and Waterline	60		S				1,903,505	
GFC	Highway	Pleasant St. Road Reconstruction	57		NNN				1,557,433	
GFC	Highway	Pearl St. Lighting & Sidewalk Wiley's Ct, to West st.	55		TT					2,401,126
GFC	Highway	West St. Sidewalk South St. to Clems Dr.	55		VV					1,039,466
GFC	Highway	West St. & West St. Ext. Intersection Improvements	54		BBB					128,790
GFC	Highway	Main St. Sidewalk & Lighting Bridge to Crestview	46		Yya					421,077
GFC	Buildings	Lincoln Hall Parking Lot	45		HHH					65,292
GFC	Highway	Main St. Drainage Curb & Sidewalk Pleasant to Bridge	41		KK					786,716
GFC	Streets	Abnaki Road Reconstruction	39		A					515,334
GFC	Streets	Pearl Sidewalk West St. to Susie Wilson	63	W	UU					1,407,672
GFC	Streets	Orchard Terrace Sidewalk Replacement	39		U					271,360
GFC	Streets	Crescent Connector Park St. to Main St.								
GFC	Stormwater	Sliplining of pipes (3)					30,000	30,000		
GFC	Stormwater	Hiawatha infiltration system for phosphorus				50,000	973,940			
GFC	Streets	Public Works facility (FY24 study, FY25, final design/construction)				20,000				
GFC	Fire	Air Packs (placed in service 2020)								
GFC	Fire	SCBA Compressor (placed in service 2020)								
GFC	Fire	Thermal Cameras (placed in service 2022)								
GFC	Fire	Radio Replacement Program-antennas, dispatch modules, Bridgham Hill tower (every 5 years)					50,000			
RS	Streets	Jetter Vac Truck - 2010 Vac-On #8 (shared rolling stock/water/wastewater/sanitation)			Vac Truck					
RS	Streets	Pickup - 2013 Silverado #4				52,021				
RS	Streets	Dumptruck - 2012 International #7				248,399				
RS	Streets	Pickup - 2016 Silverado #3					36,423			
RS	Streets	Dumptruck - 2013 Freightliner #5					248,399			
RS	Streets	Sidewalk Plow/Skid Steer - 2001 Cat #12						167,704		
RS	Streets	Dumptruck - 2016 Freightliner #34						218,960		
RS	Streets	Dumptruck - 2014 Freightliner #6							261,419	
RS	Streets	Sidewalk Plow - 2017 Prinoth PW4S #10							221,076	
RS	Streets	Pickup 1 Ton - 2019 Silverado #15								51,471
RS	Streets	Compressor - 2017 Sullair #13								22,950
RS	Streets	Pickup - 2019 Silverado #1								
RS	Streets	Wheel Loader - 2019 Neuson Wacker #38								
RS	Streets	Trailer Mounted Boom Lift - 2019 #35								
RS	Streets	Sidewalk Plow - 2021 Prinoth SW50S #11								
RS	Streets	Loader - 2014 Cat #9								
RS	Streets	Vacuum Sweeper - 2013 Johnston #16								
RS	Fire	Pickup - 2019 Ford 8C9								
RS	Fire	Pumper - 2018 Pierce 8E7								
RS	Fire	Pumper - 2008 8E5								
RS	Fire	Ladder - 2012 Pierce 8L3								
RS	Streets	Landscape trailer				15,000				
RS	Fire	First Response Vehicle (addition to fleet)					70,000			

EJRP Capital Plan

Based on 1% of Village grand list with 0.50% annual growth

Category	FY24	FY25	FY26	FY27	FY28
	Amount	Amount	Amount	Amount	Amount
Resurfacing	\$ 2,350	\$ 9,300	\$ 53,692	\$ 6,500	\$ -
Playground Equipment	\$ 39,374	\$ 47,198	\$ -	\$ 30,000	\$ -
Lighting & Technology	\$ 10,800		\$ 37,709	\$ 14,762	\$ -
Maintenance Equipment	\$ 10,500	\$ 23,000	\$ 10,500	\$ 25,500	\$ 27,000
Buildings & Facilities	\$ -	\$ -	\$ -	\$ 25,709	\$ 46,043
Pedestrian Paths	\$ 15,626	\$ 15,626	\$ -	\$ -	\$ 30,000
Pool	\$ 22,121	\$ 6,211	\$ -	\$ -	\$ -
Landscaping	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
TOTAL	\$112,771	\$113,335	\$113,901	\$114,471	\$115,043

FY24 Detail

Category	Items	Amount
Resurfacing	Cascade playground chips.	\$ 2,350
Playground Equipment	New Maple Street playground paid for over 5 years (year 4).	\$ 39,374
Lighting & Technology	Park egresses and buildings security cameras.	\$ 10,800
Maintenance Equipment	New maintenance truck paid for over 5 years (year 2).	\$ 10,500
Pedestrian Paths	Drainage in between pool house and office building.	\$ 15,626
Pool	New ADA lift and replacement and new concrete in pool area.	\$ 22,121
Landscaping	Landscaping, tree, and turf maintenance.	\$ 12,000

TOTAL \$112,771

Building Maintenance Fund

	FY22 Budget	FY22 Actual	FY23 Projection	FY24 Projection	Notes
Beginning Balance	214,866	214,866	247,952	297,952	
Add	75,000	75,570	50,000	50,000	
Spend	250,000	42,484	-	300,000	FY22 budgeted projects of Brownell roof replacement and Lincoln electrical not completed; will need about \$300K for Brownell roof and entrance, Lincoln electrical removed as this will be part of renovations
Ending Balance	39,866	247,952	297,952	47,952	

Future Projects:

1. library carpet replacement
2. Park St sprinkler system

Economic Development Fund

	FY23	FY24	
	Projection	Projection	Notes
Beginning Balance	654,555	566,555	
Add	112,000	112,000	tax revenue
Spend	200,000	-	FY23 Main St Park
Ending Balance	566,555	678,555	*should be enough to cover Amtrak match

Notes:

1. Crescent Connector project may require an additional \$255,780 (half of \$511,560 for lighting and contaminated soil disposal).

FY24 City of Essex Junction - Proposed Enterprise Fund Budgets

Table of Contents and Notes

The most notable change in the Water, Wastewater and Sanitation Funds for the FY24 budget is the drastic increase in the amount each fund is charged for Administrative Fees. The formula for this charge is to take 50% of all personnel costs in the General Fund Admin and Finance budgets, add in 2 Lincoln building costs, 2 Lincoln copier usage and communication, and public officials insurance. The calculation for FY24 administrative fees results in an increase to the Water, Wastewater and Sanitation funds of \$145,113 or 46%.

It should be noted that the majority of this increase is a result of the FY23 calculated increase being reduced by management. The FY23 increase was calculated at \$439,008 (56%) but was reduced down to \$314,899 (12%). If the increase had been budgeted as calculated for FY23, the FY24 increase would only be \$21,005 (4.8%). The admin fee calculation will be looked at over the coming months, but it is not anticipated that there will be a significant reduction in the calculated amount from the existing calculation method.

The utility rates combined, result in a 8.47% increase which calculates to \$49.62 per year on an average bill (based on 120 gallons/day usage).

The preliminary rate changes calculated for water and wastewater were incorrect as there were formula errors in some of the files calculating estimated water usage and within the rate calculation file itself. These errors have been corrected and verified for accuracy. There was no change in the sanitation rates as they were calculated correctly in the preliminary draft. The wastewater budget was reviewed and minor adjustments made to some expenditure lines, but the net change was effectively zero and had no impact on the rates.

Administrative Fees Calculation (for reference) 1

Water Fund 2

Preliminary Rate Change:

Person using 120 gallons/Day	FY23	FY24		
Water			Increase	% Increase
Fixed Charge	130.15	153.84	23.69	18.20%
Usage (120 Gal/day, 5840 c.f./yr)	126.14	131.98	5.84	4.63%
Total	256.29	285.82	29.53	11.52%

Revised Rate Change:

Person using 120 gallons/Day	FY23	FY24		
Water			Increase	% Increase
Fixed Charge	130.15	152.86	22.71	17.45%
Usage (120 Gal/day, 5840 c.f./yr)	126.14	131.40	5.26	4.17%
Total	256.29	284.26	27.97	10.91%

The Water operating increase is 18.0% (\$259,236) with a 10.91% increase in user fees. This is primarily a result of the increase in administrative fees (\$58,045 or 46.1% of the increase). A 9.5% increase in the cost of water purchased has been budgeted per CWD's proposed rate increase, a \$72,155 (12.9% of the

budget) increase. The annual contribution to capital has increased by \$50,000 as planned. Lastly, this budget also includes the debt service payments of \$59,850 for the Main St. waterline project as approved by voters in April 2022.

Wastewater Fund

4

Preliminary Rate Change:

Person using 120 gallons/Day	FY23	FY24		
WWTF			Increase	% Increase
Fixed Charge	122.37	141.33	18.96	15.49%
Usage (120 Gal/day, 5840 c.f./yr)	64.24	66.47	2.23	3.47%
Total	186.61	207.80	21.19	11.35%

Revised Rate Change:

Person using 120 gallons/Day	FY23	FY24		
WWTF			Increase	% Increase
Fixed Charge	122.37	134.07	11.70	9.56%
Usage (120 Gal/day, 5840 c.f./yr)	64.24	63.06	(1.18)	-1.84%
Total	186.61	197.13	10.52	5.64%

The Wastewater Fund is proposed at a 16.9% or \$417,591 increase with a 5.64% increase in user fees. This is primarily a result of inflation impacting supplies and materials; chemicals increase of \$145,000, equipment maintenance increase of \$65,000, and biosolids disposal increase of \$75,000. The administrative fee increase in the wastewater fund is \$43,023. Lastly, the annual transfer to capital has increased by \$20,000 as planned.

Sanitation Fund

6

Preliminary Rate Change:

Person using 120 gallons/Day	FY23	FY24		
Sanitation			Increase	% Increase
Fixed Charge	107.35	119.10	11.75	10.95%
Usage (120 Gal/day, 5840 c.f./yr)	35.62	35.04	(0.58)	-1.64%
Total	142.97	154.14	11.17	7.81%

Revised Rate Change:

No Change

The Sanitation fund is proposed at a \$65,562 or 11.1% increase. This is almost entirely the increase in administrative fees with a \$58,045 increase in this fund. Technical services is increasing \$9,000 to account for the IT contract for pump station communications that began in FY23.

EJRP Programs Fund

See memo from Brad Luck, EJRP Director

Senior Center Fund

7

Costing Center	254-54-20 - Water Fund								
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
021.000-Water User Fees	1,171,588	1,167,703	1,237,418	1,215,978	1,320,757	1,550,730	229,973	17.4%	
021.001-Water Large User Fees	95,000	104,481	114,093	111,276	110,000	139,263	29,263	26.6%	
024.000-Utility Connection Fee	7,000	8,300	7,000	9,450	7,000	7,000	-	0.0%	
060.000-Interest Income	-	871	1,000	1,190	800	800	-	0.0%	
085.000-Penalties	4,500	5,232	5,000	6,308	5,000	5,000	-	0.0%	
098.000-Miscellaneous Revenue	-	5,980	150	6,523	150	150	-	0.0%	
Total Revenues	1,278,088	1,292,567	1,364,661	1,350,725	1,443,707	1,702,943	259,236	18.0%	
Expenditure									
110.000-Regular Salaries	123,321	149,853	127,344	130,113	140,268	143,158	2,890	2.1%	
120.000-Part Time Salaries	9,507	3,340	9,906	3,342	1,382	-	(1,382)	-100.0%	
130.000-Overtime	15,000	9,245	14,408	9,409	15,082	19,970	4,888	32.4%	
210.000-Group Insurance	68,513	69,942	77,998	77,286	82,964	84,631	1,667	2.0%	
220.000-Social Security	11,309	10,618	11,672	10,823	12,056	12,717	661	5.5%	
230.000-Retirement	12,332	12,294	12,734	12,377	13,902	14,778	876	6.3%	
250.000-Unemployment Insurance	75	197	175	239	190	135	(55)	-28.9%	VLCT bill for CY23
260.000-Workers Comp insurance	10,500	5,754	10,300	6,126	7,101	7,200	99	1.4%	estimate 3% increase over 2022 actual
290.000-Other Employee Benefits	-	-	875	-	875	-	(875)	-100.0%	
330.000-Professional Services	1,000	387	1,000	621	1,000	1,000	-	0.0%	
335.000-Audit	4,200	4,635	4,500	5,581	4,750	4,806	56	1.2%	
410.000-Water and Sewer Charges	200	94	200	160	200	200	-	0.0%	
411.000-Water Purchase - CWD	522,331	589,597	540,613	582,557	559,534	631,689	72,155	12.9%	
430.000-R&M Vehicles and Equipment	2,500	4,999	2,500	27,901	4,000	4,000	-	0.0%	no need to increase as new equipment will be in service (truck and backhoe)
433.000-R&M Infrastructure	16,000	14,109	16,000	25,103	16,000	20,000	4,000	25.0%	
441.000-Rental of Land or Buildings	150	192	150	100	150	150	-	0.0%	
491.000-Administrative Fees	122,860	125,532	123,556	120,808	125,960	184,005	58,045	46.1%	
500.000-Training, Conferences, Dues	2,000	525	3,000	693	3,000	3,000	-	0.0%	
505.000-Technology Subscription, Licenses	-	-	955	955	1,000	1,000	-	0.0%	
520.000-Insurance	6,540	2,019	6,225	2,212	5,765	6,300	535	9.3%	estimate 3% increase over 2022 actual
521.000-Insurance Deductibles	-	-	-	-	-	1,000	1,000	n/a	
530.000-Communications	2,500	2,010	2,500	2,422	2,500	2,500	-	0.0%	
550.000-Printing and Binding	2,000	1,293	2,000	1,456	2,000	2,500	500	25.0%	
560.000-Postage	3,100	2,838	3,500	2,659	3,500	3,500	-	0.0%	\$200 tri annually for delinquent notices, need to allocate between W/WW
610.000-General Supplies	7,000	4,552	7,500	3,652	7,000	7,000	-	0.0%	add safety supplies line
NEW-Safety Supplies	-	-	-	-	-	3,000	3,000	n/a	reflective vests, hard hats, safety glasses, gloves
612.000-Uniforms	1,500	321	1,350	1,370	1,350	1,755	405	30.0%	
614.000-Meters and Parts	8,000	4,593	8,000	-	6,000	6,000	-	0.0%	
621.000-Natural Gas/Heating	3,000	2,417	3,000	2,830	3,078	3,000	(78)	-2.5%	
622.000-Electricity	1,000	1,429	1,000	1,053	1,400	1,400	-	0.0%	
626.000-Gasoline	3,000	1,523	3,000	1,908	3,000	3,000	-	0.0%	

Costing Center	254-54-20 - Water Fund									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
735.000-Technology: Hardware, Software, Equipme	2,650	1,083	2,700	1,416	2,700	2,700	-	0.0%		
750.000-Machinery and Equipment	6,000	-	6,000	-	6,000	7,000	1,000	16.7%		
920.000-Transfer between funds (capital)	310,000	310,000	360,000	360,000	410,000	460,000	50,000	12.2%		
955.000-Interest on Long Term Debt	-	-	-	-	-	59,850	59,850	n/a	add for Main St water line	
Total Expenditure	1,278,088	1,335,391	1,364,661	1,395,172	1,443,707	1,702,943	259,236	18.0%		
<i>Net Water Fund</i>	-	42,824	-	44,447	-	-	-	n/a		

Costing Center	255-55-30 - WWTF								
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
022.000-Tri-Town: WWTF Charge - Village Users	860,898	856,932	775,461	852,940	921,161	1,010,719	89,558	9.7%	
022.001-Village: Septage Discharge	16,000	73,017	20,000	64,790	20,000	50,000	30,000	150.0%	
022.002-Village: Leachate Revenues	-	5,581	500	1,031	500	500	-	0.0%	
025.001-Tri-Town: WWTF Charge - Essex	536,828	536,828	560,055	560,055	649,661	756,558	106,897	16.5%	
025.002-Tri-Town: WWTF Charge - Williston	730,086	730,086	818,542	818,542	853,286	1,014,411	161,125	18.9%	
025.003-Tri-Town: Shared Septage	8,000	36,509	20,000	32,395	10,000	20,000	10,000	100.0%	
025.004-Tri-Town: Shared Leachate	-	2,791	100	516	100	100	-	0.0%	
025.005-Tri-Town: Village Pump Station Inspection Fees	32,000	32,000	34,300	34,300	36,000	36,000	-	0.0%	
060.000-Interest Income	-	7,398	-	5,320	-	-	-	n/a	
085.000-Penalties	3,500	3,627	3,500	4,537	3,500	3,500	-	0.0%	
098.000-Miscellaneous Revenue	-	556	-	4,338	-	-	-	n/a	
Total Revenues	2,187,312	2,285,325	2,232,458	2,378,764	2,494,208	2,891,788	397,580	15.9%	
Expenditure									
110.000-Regular Salaries	338,203	369,257	355,183	375,309	445,885	493,026	47,141	10.6%	
120.000-Part Time Salaries	33,158	6,455	34,193	9,586	-	-	-	n/a	
130.000-Overtime	48,000	43,450	50,000	39,797	50,000	55,881	5,881	11.8%	
210.000-Group Insurance	128,644	130,912	135,055	120,011	178,057	159,290	(18,767)	-10.5%	
220.000-Social Security	32,081	31,026	29,924	37,113	38,102	43,689	5,587	14.7%	
230.000-Retirement	33,620	34,088	35,519	39,951	44,364	48,687	4,323	9.7%	
250.000-Unemployment Insurance	175	455	450	626	720	527	(193)	-26.8%	VLCT bill for CY23
260.000-Workers Comp insurance	30,000	16,257	27,800	17,449	22,462	25,400	2,938	13.1%	estimate 3% increase over 2022 actual
290.000-Other Employee Benefits	-	-	1,809	-	2,159	-	(2,159)	-100.0%	
320.000-Legal Services	4,000	2,139	4,000	14,649	3,000	3,000	-	0.0%	return to prior years budgets
330.000-Professional Services	4,000	10,108	4,000	5,164	5,500	7,000	1,500	27.3%	rodent control/glass/door repair/alliance mechanical
335.000-Audit	4,400	5,441	4,500	5,556	4,500	4,553	53	1.2%	
340.000-Technical Services	22,000	12,875	36,000	29,722	40,000	40,000	-	0.0%	lab testing, open approach, engineering support, electrician
340.001-Lab Testing	-	-	-	-	-	-	-	n/a	add subaccount for lab testing
410.000-Water and Sewer Charges	3,500	6,689	4,000	3,926	4,000	4,000	-	0.0%	
421.000-Grit Disposal	14,980	12,047	16,000	15,970	16,000	16,500	500	3.1%	
430.000-R&M Vehicles and Equipment	4,000	2,026	4,000	1,121	4,000	4,000	-	0.0%	
431.00-R&M Buildings	-	-	-	-	-	3,000	3,000	n/a	Mowing by Parks & Rec (\$1500)/miscellaneous building maintenance
442.000-Rental of Vehicles or Equipment	-	1,445	-	1,301	-	1,500	1,500	n/a	
491.000-Administrative Fees	61,430	62,390	61,778	60,404	62,980	106,003	43,023	68.3%	admin allocation and IT support
500.000-Training, Conferences, Dues	7,500	4,533	7,500	4,793	7,500	8,500	1,000	13.3%	In person training starting causing training costs to go up, also more people on staff now, maintain licenses
505.000-Technology Subscription, Licenses	-	-	1,737	1,837	1,925	3,000	1,075	55.8%	Hippo Maintenance program (online)
510.000-Permits, Licenses, Registrations	9,900	11,340	9,900	10,425	9,900	11,000	1,100	11.1%	NPDES permit fee ANR \$9,900, all operators up for license renewal July 2023 (\$150*5)
520.000-Insurance	30,221	37,479	36,610	41,765	38,605	39,800	1,195	3.1%	estimate 3% increase over 2022 actual

Costing Center	255-55-30 - WWTF								
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
530.000-Communications	6,000	7,508	6,000	11,225	6,400	8,000	1,600	25.0%	
540.000-Advertising	-	44	-	-	-	-	-	n/a	
567.000-Biosolids Land Application	150,000	166,078	165,000	187,759	190,000	190,000	-	0.0%	What we pay Whitcomb to take material
568.000-Biosolids Subcontractor	170,000	81,403	160,000	117,921	150,000	225,000	75,000	50.0%	Sampling for PFAS, consultant hiring, polymer for dewater, disposal costs of sludge to grasslands increased significantly
570.000-Other Purchased Services	130,000	199,491	130,000	173,405	130,000	195,000	65,000	50.0%	Based off of FY22 overage-This is our equipment maintenance fund for the facility
610.000-General Supplies	8,500	11,921	9,000	20,204	10,000	12,000	2,000	20.0%	Based off of FY22 overage and need to purchase AED (\$2,500)
NEW-Safety Supplies	-	-	-	-	-	3,000	3,000	n/a	reflective vests, hard hats, safety glasses, gloves
612.000-Uniforms	5,500	5,323	5,000	4,462	5,000	7,898	2,898	58.0%	
618.000-Laboratory Supplies	18,000	20,036	18,000	20,373	20,000	22,000	2,000	10.0%	Based off of FY22 overage, new tabletop centrifuge, fridge for samples
619.000-Chemicals	330,000	330,436	300,000	332,648	355,000	500,000	145,000	40.8%	Chemical costs are skyrocketing, Moved dewater polymer cost(60K to Acct 568)
621.000-Natural Gas/Heating	25,000	17,176	25,000	21,395	25,650	25,650	-	0.0%	
622.000-Electricity	150,000	163,650	150,000	149,299	175,000	170,000	(5,000)	-2.9%	
626.000-Gasoline	4,500	2,176	4,500	4,386	3,500	4,500	1,000	28.6%	
735.000-Technology: Hardware, Software, Equipment	-	-	-	-	-	6,396	6,396	n/a	see detail from Rob
910.000-Transfer between funds (non-capital)	-	-	-	1,500	-	-	-	n/a	
920.000-Transfer between funds (capital)	380,000	380,000	400,000	400,000	420,000	440,000	20,000	4.8%	
Total Expenditure	2,187,312	2,185,654	2,232,458	2,281,051	2,470,209	2,887,800	417,591	16.9%	
<i>Net Wastewater Fund</i>	-	99,671	-	97,712	23,999	3,988	(20,011)	-83.4%	

Costing Center		256-56-40 - Sanitation								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
023.000-Sanitation User Fees		672,048	670,215	685,061	680,777	700,325	778,137	77,812	11.1%	
023.001-Essex Pump Station Fees		28,750	95,268	30,123	27,591	35,625	33,125	(2,500)	-7.0%	
023.002-Two Party Agreement Revenue		15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%	
024.000-Utility Connection Fee		30,000	108,100	30,000	121,000	30,000	30,000	-	0.0%	
060.000-Interest Income		1,000	6,736	8,000	4,275	5,000	5,000	-	0.0%	
085.000-Penalties		2,500	2,805	2,500	3,597	2,500	3,000	500	20.0%	
098.000-Miscellaneous Revenue		3,000	-	3,000	393	3,000	500	(2,500)	-83.3%	
Total Revenues		752,298	898,124	773,684	852,633	791,450	864,762	73,312	9.3%	
Expenditure										
110.000-Regular Salaries		108,563	122,072	113,186	102,089	124,788	126,885	2,097	1.7%	
120.000-Part Time Salaries		9,564	3,340	9,906	3,342	1,382	-	(1,382)	-100.0%	
130.000-Overtime		15,000	9,305	16,977	11,362	13,574	19,369	5,795	42.7%	
210.000-Group Insurance		55,470	58,241	58,478	58,416	63,266	40,894	(22,372)	-35.4%	
220.000-Social Security		10,184	9,537	10,482	9,667	10,755	11,792	1,037	9.6%	
230.000-Retirement		10,858	10,454	11,318	9,928	12,356	13,798	1,442	11.7%	
250.000-Unemployment Insurance		85	197	175	247	190	135	(55)	-28.9%	VLCT bill for CY23
260.000-Workers Comp insurance		9,400	4,955	8,850	5,545	6,330	6,100	(230)	-3.6%	estimate 3% increase over 2022 actual
290.000-Other Employee Benefits		-	-	840	-	840	-	(840)	-100.0%	
330.000-Professional Services		1,000	130	1,000	3,030	1,000	4,000	3,000	300.0%	add Hamlin Engineering support collection system questions \$2,000, general engineering support \$2,500
335.000-Audit		2,000	2,394	2,500	2,852	2,500	2,529	29	1.2%	
340.000-Technical Services		-	-	-	-	-	9,000	9,000	n/a	Open Approach monthly fee for PS COMM IT support (\$560/month; 6720 yr), Hamlin Engineering support collection system questions (2,000)
410.000-Water and Sewer Charges		500	276	500	452	500	500	-	0.0%	
430.000-R&M Vehicles and Equipment		2,000	25,031	2,000	4,629	2,000	2,000	-	0.0%	
433.000-R&M Infrastructure		6,000	5,435	6,000	6,437	6,000	6,000	-	0.0%	
434.000-R&M Pump Stations		14,000	10,536	14,000	2,828	14,000	16,000	2,000	14.3%	Should we add cleaning of drying beds to this cost? Currently not included
434.001-Susie Wilson PS Costs		12,000	14,928	12,480	10,037	15,000	14,000	(1,000)	-6.7%	Is this only for comms and electric or also parts?
434.002-West Street PS Costs		13,000	17,650	13,520	12,010	17,000	15,000	(2,000)	-11.8%	Is this only for comms and electric or also parts?
441.000-Rental of Land or Buildings		1,700	1,961	1,700	1,779	1,700	1,800	100	5.9%	
491.000-Administrative Fees		154,860	157,532	157,856	155,108	161,960	220,005	58,045	35.8%	
500.000-Training, Conferences, Dues		200	-	200	410	200	4,500	4,300	2150.0%	\$4,000 for CDL training for new employee
505.000-Technology Subscription, Licenses		-	-	616	616	750	750	-	0.0%	
520.000-Insurance		6,014	6,430	5,750	1,712	3,457	5,700	2,243	64.9%	estimate 3% increase over 2022 actual
521.000-Insurance Deductibles		1,000	-	1,000	-	1,000	1,000	-	0.0%	
550.000-Printing and Binding		1,500	-	1,500	-	-	1,500	1,500	n/a	
560.000-Postage		5,500	5,677	5,500	4,847	5,750	5,750	-	0.0%	

Costing Center	256-56-40 - Sanitation								
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
610.000-General Supplies	1,000	773	1,000	31	1,000	1,000	-	0.0%	
NEW-Safety Supplies	-	-	-	-	-	3,000	3,000	n/a	reflective vests, hard hats, safety glasses, gloves
612.000-Uniforms	1,500	1,268	1,350	661	1,350	1,755	405	30.0%	
621.000-Natural Gas/Heating	1,800	926	2,000	1,123	2,052	2,000	(52)	-2.5%	
622.000-Electricity	14,000	8,643	14,000	10,216	14,000	13,000	(1,000)	-7.1%	
626.000-Gasoline	4,000	2,846	4,000	3,603	4,000	4,500	500	12.5%	
735.000-Technology: Hardware, Software, Equipment	5,350	2,198	3,000	2,487	3,000	3,000	-	0.0%	maintenance of probes?
750.000-Machinery and Equipment	5,000	-	5,000	-	5,000	5,000	-	0.0%	
920.000-Transfer between funds (capital)	95,000	95,000	95,000	95,000	95,000	95,000	-	0.0%	
Total Expenditure	568,048	577,735	581,684	520,464	591,700	657,262	65,562	11.1%	
<i>Net Sanitation Fund</i>	<i>184,250</i>	<i>320,389</i>	<i>192,000</i>	<i>332,169</i>	<i>199,750</i>	<i>207,500</i>	<i>7,750</i>	<i>3.9%</i>	

Costing Center Summary

258-33-13 - Senior Center

Previous Costing Center	258-33-13 - Senior Center	Budget Year	2024
Entity	Village	Accounting Reference	258-33-13
Department	33 - Senior Center - Village	Approved	No
Stage	Board Review	Manager	Ally Vile (avile)

Narrative

Description

Senior center enterprise fund budget. Funded through membership fees, donations, and fundraisers. The following budget is based on a six-month membership due to the shared service agreement between the Town of Essex and City of Essex Junction. This agreement secures space for programming 50+ members through December 31, 2023.

Revenues are primarily received through membership dues and program and luncheon fees. The current 2023 fiscal year has brought changes to our meal provisions for members as we partnered with Age Well for sit-down and grab 'n go meals. When it is an Age Well meal, there is a donation requested, which goes directly to the agency. Although this has decreased our anticipated meal revenue, there is no cost to the center to provide to those with food insecurities.

Donations are anticipated but never guaranteed. In 2023, the Senior Center received an unanticipated programming donation from the Hoehl Foundation. Aside from that large donation, additional contributions were received throughout the year.

New Initiatives

Goals and Priorities

The goal of the Senior Center is to continue to maintain an active membership and low-cost meal provision services. Enrichment programs and activity-based wellness programs are a priority among the members.

FY23 saw the development of a fitness series with a certified instructor. This model of programming has been highly successful and is based on a punch pass system to be self-sustaining. In FY24 we look to expand upon the current fitness offerings to meet a broader range of abilities and mobility.

It is a goal of the Senior Center in FY24 to continue and expand upon the collaboration with Age Well to increase the frequency of the Grab and Go program from one to two days a week.

Budget Prior Year Comparison

Object	Changes	2023 Amount	
		Estimated	Actuals
		2023 Amount	2024 Amount
Revenues			
020.310-Senior Center Payments	Decreased	5,900	3,000
050.000-Donation Revenue	Decreased	6,000	2,000
050.002-Fund Raising Revenue	Decreased	600	300
Total Revenues		12,500	5,300
Expenditure			
330.000-Professional Services	Decreased	3,600	1,500
431.000-R&M Buildings and Grounds	Decreased	1,000	500
442.000-Rental of Vehicles or Equipment	Decreased	1,230	600
610.000-General Supplies	Decreased	1,000	500
830.000-Regular Programs	Decreased	4,000	2,000
Total Expenditure		10,830	5,100

Costing Center Budget with Notes

258-33-13 - Senior Center

Objects	Comments	Object Subtotals	2024 Budget
Revenues			
020 Charges for Services			
020.310-Senior Center Payments	Memberships. Approximately 120 members with \$10/6months Essex Resident and \$15/6months Non-Resident	1,280	
020.310-Senior Center Payments	Activity Fees. Fees paid for activities that happen on site that is not a meal and addition to membership dues	910	
020.310-Senior Center Payments	Luncheons. Weekly luncheons \$2 - \$5 per meal/person, offered six months a year	810	
		<hr/>	3,000
Total 020 Charges for Services			<hr/> 3,000
050 Donations			
050.000-Donation Revenue	Misc. private donations		2,000
050.002-Fund Raising Revenue			300
Total 050 Donations			<hr/> 2,300
Total Revenues			<hr/> 5,300
Expenditure			
300-699 Operating Expenses			
330.000-Professional Services	Cleaning service including mats in the winter		1,500
431.000-R&M Buildings and Grounds			500
442.000-Rental of Vehicles or Equipment	Copier rental and usage		600
610.000-General Supplies			500
Total 300-699 Operating Expenses			<hr/> 3,100
820-850 Program & Event Expenses			
830.000-Regular Programs			2,000
Total 820-850 Program & Event Expenses			<hr/> 2,000
Total Expenditure			<hr/> 5,100
Net Total			<hr/> <hr/> 200

Memo

To: Essex Junction City Council

From: Brad Luck, Recreation Director

Meeting Date: January 25, 2023

Agenda Item: FY24 EJP Program Fund Budget

The FY24 EJP Program Fund budget represents the planned revenues and expenses for FY24. Based on our experiences, past participation, and anticipated new programs, staff generate program pricing, participation estimates, and expected staffing and program related expenses. Items in the Program Fund include administration, Maple Street Pool, parks, programs and events, preschool, and licensed childcare after school care, vacation camps, and summer day camps. The Program Fund is an enterprise fund whereby all revenues cover the expenses. The Fund is self-sufficient without tax revenue support.

Seventeen of EJP's full-time staff are paid for from the Program Fund. The Maple Street Pool is self-sustaining for its direct costs. Community events like the July 4th Celebration, Construction Junction, the Egg Hunt, Essex Has Talent, Movie Nights, Picnic in the Park, Winter Carnival, and Pumpkin Palooza are paid for out of the Program Fund.

EJP's General Fund Budget (tax supported) is 89% salary and benefits. The FY24 EJP General Fund proposed budget is \$1.4M and the Program Fund budget is \$3.2M, representing 30% and 70% respectively of total recreation spending.

Attachments

- FY24 EJP Program Fund Budget

FY24 EJRP Program Summary									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues									
Admin	-	120,390	-	413,783	-	-	-	n/a	grants
Pool	166,830	94,428	128,273	134,538	167,664	158,339	(9,325)	-6%	
Parks	13,074	12,618	12,549	36,393	12,549	18,379	5,830	46%	
Programs	287,071	151,898	321,197	351,789	359,368	435,210	75,842	21%	
After School	767,229	1,135,937	1,258,603	1,273,714	1,386,548	1,510,734	124,186	9%	
Preschool	373,037	357,159	390,475	358,082	397,508	438,868	41,360	10%	
Summer Day Camp	338,010	343,522	478,920	494,133	538,825	618,635	79,810	15%	
Total Revenues	1,945,251	2,215,952	2,590,017	3,062,432	2,862,462	3,180,165	317,703	11%	
Expenditures									
Admin	74,059	117,412	79,235	129,596	177,329	88,020	(89,309)	-50%	
Pool	136,424	148,247	150,803	151,993	157,818	155,939	(1,879)	-1%	
Parks	21,173	10,608	27,363	19,598	34,158	36,648	2,490	7%	
Programs	277,788	142,594	313,371	348,333	294,954	496,069	201,115	68%	
After School	765,082	984,774	1,266,141	1,096,527	1,285,454	1,382,302	96,848	8%	
Preschool	369,824	363,279	390,242	390,599	407,409	450,933	43,524	11%	
Summer Day Camp	302,812	349,190	462,126	519,903	504,712	586,935	82,223	16%	
Total Expenditures	1,947,162	2,116,104	2,689,281	2,656,549	2,861,834	3,196,846	335,012	12%	

Costing Center	259-30-10 - EJRP Programs Admin									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues										
040.000-Intergov: Federal Grant	-	120,002	-	183,458	-	-	-	n/a		
040.832-Federal Grant ARPA	-	-	-	209,942	-	-	-	n/a		
060.000-Interest Income	-	388	-	1,013	-	-	-	n/a		
098.000-Miscellaneous Revenue	-	-	-	19,370	-	-	-	n/a		
Total Revenues	-	120,390	-	413,783	-	-	-	n/a		
Expenditure										
110.000-Regular Salaries	-	-	-	4,258	51,064	-	(51,064)	-100.0%	moved to programs	
120.000-Part Time Salaries	4,840	242	4,840	453	-	-	-	n/a		
210.000-Group Insurance	-	-	-	-	24,865	-	(24,865)	-100.0%		
220.000-Social Security	370	29	370	258	3,906	-	(3,906)	-100.0%		
230.000-Retirement	-	-	-	224	4,085	-	(4,085)	-100.0%		
250.000-Unemployment Insurance	-	3,230	-	2,048	-	4,282	4,282	n/a	VLCT bill for CY23	
260.000-Workers Comp insurance	35,376	33,509	40,552	35,570	40,552	50,000	9,448	23.3%	estimate 3% increase over 2022 actual	
330.000-Professional Services	3,750	4,419	3,750	2,413	6,000	4,500	(1,500)	-25.0%		
442.000-Rental of Vehicles or Equipment	2,135	5,165	2,135	3,973	2,135	2,135	-	0.0%		
500.000-Training, Conferences, Dues	10,250	4,439	10,250	10,523	15,549	9,500	(6,049)	-38.9%		
530.000-Communications	-	157	-	-	-	-	-	n/a		
550.000-Printing and Binding	12,860	2,968	12,860	6,901	22,220	10,500	(11,720)	-52.7%		
560.000-Postage	4,478	2,025	4,478	1,956	6,953	7,103	150	2.2%		
561.000-Credit Card Processing Fees	-	44,627	-	61,018	-	-	-	n/a		
790.000-Depreciation Expense	-	16,602	-	-	-	-	-	n/a		
Total Expenditure	74,059	117,412	79,235	129,596	177,329	88,020	(89,309)	-50.4%		
Net EJRP Program Fund	(74,059)	2,978	(79,235)	284,187	(177,329)	(88,020)				

Costing Center	259-30-11 - EJRP Pool									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues										
020.304-Pool Day Admissions	71,727	40,157	53,795	55,396	72,444	68,444	(4,000)	-5.5%		
020.305-Pool Memberships	42,868	27,282	32,151	35,496	43,296	40,843	(2,453)	-5.7%		
020.306-Swim Lessons	52,235	26,989	42,327	43,646	51,924	49,052	(2,872)	-5.5%		
Total Revenues	166,830	94,428	128,273	134,538	167,664	158,339	(9,325)	-5.6%		
Expenditure										
120.000-Part Time Salaries	93,462	109,494	105,427	98,634	108,694	108,972	278	0.3%		
130.000-Overtime	-	1,065	-	6,729	-	-	-	n/a		
220.000-Social Security	7,150	8,489	8,065	8,086	8,316	8,336	20	0.2%		
330.000-Professional Services	5,812	3,614	6,046	3,280	6,580	5,080	(1,500)	-22.8%		
410.000-Water and Sewer Charges	2,749	-	3,428	-	2,701	-	(2,701)	-100.0%		
431.000-R&M Buildings and Grounds	21,130	20,143	21,887	22,738	25,887	29,189	3,302	12.8%		
610.000-General Supplies	6,121	5,442	5,950	12,528	5,640	4,362	(1,278)	-22.7%		
Total Expenditure	136,424	148,247	150,803	151,993	157,818	155,939	(1,879)	-1.2%		
Net EJRP Program Fund	30,406	(53,819)	(22,530)	(17,455)	9,846	2,400				

Costing Center	259-30-12 - EJRP Programs Parks and Facilities								
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change Notes	
Revenues									
020.308-Facility & Field Rental	13,074	12,618	12,549	35,293	12,549	18,379	5,830	46.5%	
050.000-Donations	-	-	-	1,100	-	-	-		
Total Revenues	13,074	12,618	12,549	36,393	12,549	18,379	5,830	46.5%	
Expenditure									
120.000-Part Time Salaries	7,225	8,639	7,922	6,139	7,922	7,922	-	0.0% park patrol	
220.000-Social Security	553	661	606	470	606	606	0	0.0%	
330.000-Professional Services	2,500	-	2,500	7,181	13,110	9,000	(4,110)	-31.4%	
442.000-Rental of Vehicles or Equipment	4,800	-	7,200	1,089	7,200	13,800	6,600	91.7%	
500.000-Training, Conferences, Dues	3,500	20	3,500	3,925	4,000	4,000	-	0.0%	
530.000-Communications	1,320	1,288	1,320	636	1,320	1,320	-	0.0%	
610.000-General Supplies	1,275	-	4,315	157	-	-	-	n/a	
Total Expenditure	21,173	10,608	27,363	19,598	34,158	36,648	2,490	7.3%	
Net EJRP Program Fund	(8,099)	2,010	(14,814)	16,796	(21,609)	(18,269)			

Costing Center	259-30-14 - EJRP Recreation Programs									
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues										
020.311-Youth Programs	185,451	66,611	226,662	213,643	203,155	250,040	46,885	23.1%		
020.312-Adult Programs	74,070	84,122	87,585	124,096	129,663	146,320	16,657	12.8%		
050.000-Donation Revenue	7,550	875	6,950	950	26,550	38,850	12,300	46.3%		
050.150-Donations - Memorial Day Parade	20,000	290	-	13,100	-	-	-	n/a		
Total Revenues	287,071	151,898	321,197	351,789	359,368	435,210	75,842	21.1%		
Expenditure										
110.000-Regular Salaries	27,028	26,172	13,820	14,203	-	53,745	53,745	n/a		
120.000-Part Time Salaries	19,877	-	4,369	6,974	14,400	30,968	16,568	115.1%		
210.000-Group Insurance	-	-	7,877	-	-	25,158	25,158	n/a		
220.000-Social Security	2,837	1,998	1,398	1,611	1,102	6,507	5,405	490.5%		
230.000-Retirement	-	-	1,382	-	-	4,434	4,434	n/a		
290.000-Other Employee Benefits	-	-	88	-	-	350	350	n/a		
330.000-Professional Services	180,077	103,974	256,513	275,899	241,880	329,262	87,382	36.1%		
410.000-Water and Sewer Charges	800	904	800	-	800	800	-	0.0%		
431.000-R&M Buildings and Grounds	250	-	200	-	800	1,300	500	62.5%		
441.000-Rental of Land or Buildings	600	-	600	-	600	-	(600)	-100.0%		
442.000-Rental of Vehicles or Equipment	1,400	-	1,400	-	900	2,000	1,100	122.2%		
500.000-Training, Conferences, Dues	700	449	700	2,401	750	6,784	6,034	804.5%		
540.000-Advertising	200	-	200	-	200	-	(200)	-100.0%		
560.000-Postage	-	-	-	-	-	-	-	n/a		
580.000-Travel	-	600	-	-	-	-	-	n/a		
610.000-General Supplies	24,519	8,497	24,024	37,929	30,610	34,761	4,151	13.6%		
831.000-Special or New Programs	-	-	-	-	2,912	-	(2,912)	-100.0%		
850.150-Memorial Day Parade	19,500	-	-	9,318	-	-	-	n/a		
Total Expenditure	277,788	142,594	313,371	348,333	294,954	496,069	201,115	68.2%		
Net EJRP Program Fund	9,283	9,304	7,826	3,455	64,414	(60,859)				

Costing Center		259-30-15 - EJRP After School Care								
	2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes	
Revenues										
020.311-Youth Programs	40,500	35,634	66,500	10,547	-	-	-		n/a	
020.313-Childcare	676,683	1,021,451	1,087,910	1,141,154	1,247,624	1,369,027	121,403		9.7%	
020.315-Shared Staffing Contract	50,046	78,852	104,193	122,012	138,924	141,707	2,783		2.0%	
Total Revenues	767,229	1,135,937	1,258,603	1,273,714	1,386,548	1,510,734	124,186		9.0%	
Expenditure										
110.000-Regular Salaries	265,037	424,079	462,544	412,007	483,791	561,969	78,178		16.2%	
120.000-Part Time Salaries	187,302	297,948	354,015	274,151	390,955	379,133	(11,822)		-3.0%	
130.000-Overtime	-	-	6,115	4,646	-	-	-		n/a	
150.000-Shared Employee Expense	-	-	-	-	-	-	-		n/a	
210.000-Group Insurance	95,318	66,809	128,041	76,741	95,989	135,435	39,446		41.1%	
220.000-Social Security	34,605	55,289	64,003	52,866	64,612	72,289	7,677		11.9%	
230.000-Retirement	32,142	36,675	46,289	41,025	44,165	43,846	(319)		-0.7%	
290.000-Other Employee Benefits	-	-	3,620	-	4,200	3,850	(350)		-8.3%	
330.000-Professional Services	40,960	36,459	32,524	25,888	31,480	51,917	20,437		64.9%	
500.000-Training, Conferences, Dues	19,155	3,191	21,146	9,186	36,940	25,045	(11,895)		-32.2%	
530.000-Communications	4,620	14,867	7,260	8,331	5,700	7,920	2,220		38.9%	
580.000-Travel	34,109	6,395	67,412	8,029	54,380	20,100	(34,280)		-63.0%	
610.000-General Supplies	37,296	41,727	58,634	82,024	53,286	57,792	4,506		8.5%	
626.000-Gasoline	1,900	965	1,900	2,951	2,650	5,500	2,850		107.5%	
750.000-Machinery & Equipment	-	-	-	14,151	-	-	-		n/a	
751.000-Vehicle Purchase	-	-	-	84,530	-	17,506	17,506		n/a	
975.000-Interest Expense - Leases	12,638	71	12,638	-	17,306	-	(17,306)		-100.0%	
995.000-Interest on Cash	-	299	-	-	-	-	-		n/a	
Total Expenditure	765,082	984,774	1,266,141	1,096,527	1,285,454	1,382,302	96,848		7.5%	
Net EJRP Program Fund	2,147	151,163	(7,538)	177,187	101,094	128,432				

Costing Center		259-30-16 - EJRP Preschool								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2024 Budget	\$ Change	% Change	Notes
Revenues										
020.313-Childcare		373,037	357,159	390,475	358,082	397,508	438,868	41,360	10.4%	
Total Revenues		373,037	357,159	390,475	358,082	397,508	438,868	41,360	10.4%	
Expenditure										
110.000-Regular Salaries		202,888	203,956	193,272	206,516	203,065	249,948	46,883	23.1%	
120.000-Part Time Salaries		24,970	31,751	41,109	41,520	37,480	12,186	(25,294)	-67.5%	
130.000-Overtime		-	77	-	311	-	-	-	n/a	
210.000-Group Insurance		87,370	76,393	98,852	87,030	112,206	126,922	14,716	13.1%	
220.000-Social Security		17,431	17,613	18,038	18,920	18,509	20,187	1,678	9.1%	
230.000-Retirement		18,921	18,306	19,327	20,535	20,307	23,098	2,791	13.7%	
290.000-Other Employee Benefits		-	-	1,400	-	1,400	1,750	350	25.0%	
330.000-Professional Services		3,114	1,158	3,114	2,376	3,114	3,114	-	0.0%	
431.000-R&M Buildings and Grounds		-	-	-	-	-	-	-	n/a	
500.000-Training, Conferences, Dues		8,902	5,636	8,902	2,768	5,100	7,500	2,400	47.1%	
530.000-Communications		-	-	-	-	-	-	-	n/a	
580.000-Travel		1,728	-	1,728	-	1,728	1,728	-	0.0%	
610.000-General Supplies		4,500	8,389	4,500	10,623	4,500	4,500	-	0.0%	
Total Expenditure		369,824	363,279	390,242	390,599	407,409	450,933	43,524	10.7%	
Net EJRP Program Fund		3,213	(6,120)	233	(32,517)	(9,901)	(12,065)			

Costing Center		259-30-17 - EJRP Summer Day Camps								
		2021 Budget	2021 Actual	2022 Budget	2022 PRELIMINARY Actual	2023 Budget	2023 Budget	\$ Change	% Change	Notes
Revenues										
020.313-Childcare		338,010	343,522	478,920	494,133	538,825	618,635	79,810	14.8%	
Total Revenues		338,010	343,522	478,920	494,133	538,825	618,635	79,810	14.8%	
Expenditure										
110.000-Regular Salaries		42,714	31,367	50,310	24,023	60,195	73,501	13,306	22.1%	
120.000-Part Time Salaries		182,169	224,030	293,123	317,369	308,642	355,071	46,429	15.0%	
130.000-Overtime		-	5,626	-	22,518	-	-	-	n/a	
220.000-Social Security		17,204	19,872	26,273	27,706	28,215	32,786	4,571	16.2%	
330.000-Professional Services		6,495	16,779	9,290	21,898	8,905	64,585	55,680	625.3%	
580.000-Travel		36,654	21,944	51,399	78,163	72,240	34,300	(37,940)	-52.5%	
610.000-General Supplies		17,476	29,530	31,631	28,228	26,515	26,692	177	0.7%	
626.000-Gasoline		100	42	100	-	-	-	-	n/a	
Total Expenditure		302,812	349,190	462,126	519,903	504,712	586,935	82,223	16.3%	
Net EJRP Program Fund		35,198	(5,668)	16,794	(25,770)	34,113	31,700			



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

January 20, 2023

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

We have audited the 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 for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 6, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Village of Essex Junction, Vermont are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by Village of Essex Junction, Vermont during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Village of Essex Junction, Vermont's financial statements was:

Management's estimate of the allowance for uncollectible accounts is based on individual uncollectible balances of accounts for water, wastewater and sanitation. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 20, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Village of Essex Junction, Vermont's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Village of Essex Junction, Vermont's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

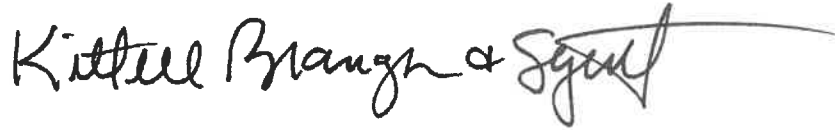
We applied certain limited procedures to the Budgetary Comparison Schedule, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and the budgetary comparison schedules of the enterprise funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Trustees and management of Village of Essex Junction, Vermont and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Kitell Branagan & Sargent". The signature is written in a cursive style with a long horizontal flourish extending to the right.

KITTELL, BRANAGAN & SARGENT

Village of Essex Junction, Vermont

BASIC FINANCIAL STATEMENTS

June 30, 2022

Village of Essex Junction, Vermont
TABLE OF CONTENTS
June 30, 2022

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	
MANAGEMENT'S DISCUSSION AND ANALYSIS	
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet – Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	5
Statement of Net Position – Proprietary Funds	7
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	8
Statement of Cash Flows – Proprietary Funds	9
Notes to the Financial Statements	10
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule – General Fund	33

Village of Essex Junction, Vermont
TABLE OF CONTENTS
June 30, 2022

	<u>Page</u>
OTHER SUPPLEMENTARY INFORMATION	
Combining Balance Sheet – Non-Major Governmental Funds	34
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Non-Major Governmental Funds	35
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Water Fund	36
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Sanitation Fund	38
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Wastewater Fund	40
Statement of Revenue and Expenses Budget (Non-GAAP Budgetary Basis) and Actual – Essex Junction Recreation and Parks	42



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

Opinions

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 the Village of Essex Junction, Vermont as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Village of Essex Junction, Vermont's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Essex Junction, Vermont, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Essex Junction, Vermont's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Village of Essex Junction, Vermont's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Essex Junction, Vermont's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Essex Junction, Vermont's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison schedules of the enterprise funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

A handwritten signature in black ink, reading "Kittell Branagan Synt". The signature is written in a cursive style with a long horizontal flourish extending to the right.

St. Albans, Vermont
January 20, 2023

Village of Essex Junction, Vermont
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
June 30, 2022

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Cash	\$ 1,181	\$ -	\$ 1,181
Other accounts receivable	239,256	1,557,609	1,796,865
Due from other funds	-	5,509,595	5,509,595
Due from Town of Essex	10,356,576	-	10,356,576
Inventory	118,010	93,340	211,350
Prepaid expenses	90,242	92,172	182,414
Total Current Assets	<u>10,805,265</u>	<u>7,252,716</u>	<u>18,057,981</u>
Capital assets not being depreciated:			
Land	127,876	118,077	245,953
Construction in progress	4,053,873	226,566	4,280,439
Antiques and works of art	7,550	-	7,550
Capital assets, net of accumulated depreciation			
Buildings	2,920,359	8,480,491	11,400,850
Infrastructure	11,313,083	73,984	11,387,067
Machinery, equipment, and vehicles	5,741,726	2,441,822	8,183,548
Water and sewer infrastructure	-	7,577,394	7,577,394
Capital assets, net	<u>24,164,467</u>	<u>18,918,334</u>	<u>43,082,801</u>
Total Assets	<u>34,969,732</u>	<u>26,171,050</u>	<u>61,140,782</u>
CURRENT LIABILITIES			
Accounts payable	304,492	479,683	784,175
Due to other funds	5,509,595	-	5,509,595
Accrued payroll and benefits payable	83,788	151,693	235,481
Unearned revenue	1,626,271	648,524	2,274,795
Accrued interest	7,799	4,764	12,563
Current portion compensated absences	10,855	1,641	12,496
Current portion notes and bonds payable	135,135	751,357	886,492
Total Current Liabilities	<u>7,677,935</u>	<u>2,037,662</u>	<u>9,715,597</u>
NONCURRENT LIABILITIES			
Accrued compensated absences	293,462	191,913	485,375
Notes and bonds payable	1,621,786	11,102,426	12,724,212
Total Noncurrent Liabilities	<u>1,915,248</u>	<u>11,294,339</u>	<u>13,209,587</u>
Total Liabilities	<u>9,593,183</u>	<u>13,332,001</u>	<u>22,925,184</u>
NET POSITION			
Net investment in capital assets	22,407,546	7,064,551	29,472,097
Restricted	23,633	-	23,633
Unrestricted - designated	-	5,774,498	5,774,498
Unrestricted	2,945,370	-	2,945,370
Total Net Position	<u>\$ 25,376,549</u>	<u>\$ 12,839,049</u>	<u>\$ 38,215,598</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, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		Business-Type Activities
Functions/Programs							
Governmental activities							
General government	\$ 1,214,378	\$ 468,752	\$ 10,538	\$ 15,606	\$ (719,482)	\$ -	\$ (719,482)
Public safety	482,014	-	-	-	(482,014)	-	(482,014)
Highways and Stre	1,965,645	3,366	1,469,180	272,228	(220,871)	-	(220,871)
Culture and Recreation	1,986,161	26,894	46,296	1,626	(1,911,345)	-	(1,911,345)
Interest on long-term debt	64,801	-	-	-	(64,801)	-	(64,801)
Total governmental activities	<u>5,712,999</u>	<u>499,012</u>	<u>1,526,014</u>	<u>289,460</u>	<u>(3,398,513)</u>	<u>-</u>	<u>(3,398,513)</u>
Business-type activities:							
Water	4,072,405	4,330,798	-	-	-	258,393	258,393
Sanitation	590,029	849,257	-	-	-	259,228	259,228
Wastewater	3,093,934	2,373,519	-	587,748	-	(132,667)	(132,667)
Recreation	2,581,569	2,668,017	393,400	-	-	479,848	479,848
Total business-type activities	<u>\$ 10,337,937</u>	<u>\$ 10,221,591</u>	<u>\$ 393,400</u>	<u>\$ 587,748</u>	<u>-</u>	<u>864,802</u>	<u>864,802</u>
General Revenues:							
Property taxes, levied for general purposes					3,869,496	-	3,869,496
Unrestricted investment earnings					10,258	11,798	22,056
Transfers					1,500	(1,500)	-
Loss on disposal of equipment					-	(7,000)	(7,000)
Donations					12,000	-	12,000
Other revenues					5,657	-	5,657
Total general revenues and transfers					<u>3,898,911</u>	<u>3,298</u>	<u>3,902,209</u>
Change in Net Position					500,398	868,100	1,368,498
Net position, beginning					<u>24,876,151</u>	<u>11,970,949</u>	<u>36,847,100</u>
Net position, ending					<u>\$ 25,376,549</u>	<u>\$ 12,839,049</u>	<u>\$ 38,215,598</u>

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
 FUND FINANCIAL STATEMENTS
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2022

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Rolling Stock Reserve Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash	\$ 1,081	\$ -	\$ -	\$ 100	\$ 1,181
Other receivables	22,627	216,629	-	-	239,256
Inventory	118,010	-	-	-	118,010
Due from Town of Essex	10,356,576	-	-	-	10,356,576
Due from other funds	-	936,295	599,941	932,356	2,468,592
Prepaid expenses	<u>90,242</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,242</u>
 Total Assets	 <u>\$ 10,588,536</u>	 <u>\$ 1,152,924</u>	 <u>\$ 599,941</u>	 <u>\$ 932,456</u>	 <u>\$ 13,273,857</u>
LIABILITIES					
Accounts payable	\$ 193,523	\$ 81,975	\$ -	\$ 28,994	\$ 304,492
Accrued payroll and benefits	83,788	-	-	-	83,788
Due to other funds	7,862,543	-	-	115,644	7,978,187
Unearned Revenue	<u>1,626,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,626,271</u>
 Total Liabilities	 <u>9,766,125</u>	 <u>81,975</u>	 <u>-</u>	 <u>144,638</u>	 <u>9,992,738</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable grant revenue	<u>-</u>	<u>216,629</u>	<u>-</u>	<u>-</u>	<u>216,629</u>
FUND BALANCE					
Nonspendable	208,252	-	-	-	208,252
Restricted	-	-	-	23,633	23,633
Committed	-	854,320	599,941	82,748	1,537,009
Assigned	156,208	-	-	802,214	958,422
Unassigned	<u>457,951</u>	<u>-</u>	<u>-</u>	<u>(120,777)</u>	<u>337,174</u>
 Total Fund Balances	 <u>822,411</u>	 <u>854,320</u>	 <u>599,941</u>	 <u>787,818</u>	 <u>3,064,490</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 10,588,536</u>	 <u>\$ 1,152,924</u>	 <u>\$ 599,941</u>	 <u>\$ 932,456</u>	 <u>\$ 13,273,857</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, 2022

Total fund balances - governmental funds	\$ 3,064,490
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.	24,164,467
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Unavailable grant revenue	216,629
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	(304,317)
Accrued interest on long-term debt	(7,799)
Notes payable	<u>(1,756,921)</u>
Total net position - governmental activities	<u>\$ 25,376,549</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, 2022

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property tax	\$ 3,745,838	\$ -	\$ -	\$ 111,983	\$ 3,857,821
Licenses and permits	38,332	-	-	-	38,332
Intergovernmental revenues	1,638,079	13,795	-	-	1,651,874
Charges for services	300,473	-	-	4,098	304,571
Fines and forfeits	3,769	-	-	-	3,769
Interest income	5,532	1,949	1,098	1,679	10,258
Grant income	31,181	427,922	-	-	459,103
Donations	22,653	15,606	450	-	38,709
Miscellaneous income	13,654	-	-	3,290	16,944
Total Revenues	<u>5,799,511</u>	<u>459,272</u>	<u>1,548</u>	<u>121,050</u>	<u>6,381,381</u>
EXPENDITURES					
Current expenditures:					
General government	902,843	-	-	-	902,843
Public safety	368,093	-	-	-	368,093
Public works	1,107,374	18,397	-	-	1,125,771
Community development	291,583	-	-	10,846	302,429
Culture and recreation	1,707,664	-	-	55,436	1,763,100
Capital Outlay					
General government	-	-	-	30,497	30,497
Public safety	40,736	-	-	-	40,736
Public works	221,800	674,184	-	20,231	916,215
Culture and recreation	93,649	-	-	5,193	98,842
Debt Service					
Principal	135,135	-	30,000	-	165,135
Interest expense	64,228	-	1,023	-	65,251
Total Expenditures	<u>4,933,105</u>	<u>692,581</u>	<u>31,023</u>	<u>122,203</u>	<u>5,778,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>866,406</u>	<u>(233,309)</u>	<u>(29,475)</u>	<u>(1,153)</u>	<u>602,469</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,500	462,248	248,700	199,118	911,566
Operating transfers out	(910,066)	-	-	-	(910,066)
Total Other Financing Sources (Uses)	<u>(908,566)</u>	<u>462,248</u>	<u>248,700</u>	<u>199,118</u>	<u>1,500</u>
Net Change in Fund Balance	(42,160)	228,939	219,225	197,965	603,969
Fund Balance - July 1, 2021	<u>864,571</u>	<u>625,381</u>	<u>380,716</u>	<u>589,853</u>	<u>2,460,521</u>
Fund Balance - June 30, 2022	<u>\$ 822,411</u>	<u>\$ 854,320</u>	<u>\$ 599,941</u>	<u>\$ 787,818</u>	<u>\$ 3,064,490</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, 2022

Net change in fund balances - governmental funds \$ 603,969

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 (1,188,523)

Capital Outlay 1,079,813

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

decrease in unavailable grant revenue (169,489)

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

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 450

Accrued compensated absences 9,043

Change in net position of governmental activities \$ 500,398

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
 FUND FINANCIAL STATEMENTS
 STATEMENT OF NET POSITION - PROPRIETARY FUNDS
 June 30, 2022

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
ASSETS					
Current Assets:					
Accounts receivable, net of allowance	\$ 792,905	\$ 284,001	\$ 377,542	\$ 103,161	\$ 1,557,609
Due from other funds	558,331	1,883,204	2,083,482	984,578	5,509,595
Inventory	-	-	93,340	-	93,340
Prepaid expenses	8,014	8,700	27,198	48,260	92,172
Total Current Assets	<u>1,359,250</u>	<u>2,175,905</u>	<u>2,581,562</u>	<u>1,135,999</u>	<u>7,252,716</u>
Noncurrent Assets:					
Capital assets not being depreciated:					
Land	-	-	118,077	-	118,077
Construction in progress	62,044	-	164,522	-	226,566
Capital assets					
Machinery, equipment, and vehicles	556,995	895,531	19,371,118	224,741	21,048,385
Water and sewer infrastructure	9,374,484	8,503,169	4,714,335	-	22,591,988
Accumulated depreciation	<u>(7,651,098)</u>	<u>(6,507,652)</u>	<u>(10,796,698)</u>	<u>(111,234)</u>	<u>(25,066,682)</u>
Capital assets, net	<u>2,342,425</u>	<u>2,891,048</u>	<u>13,571,354</u>	<u>113,507</u>	<u>18,918,334</u>
Total Noncurrent Assets	<u>2,342,425</u>	<u>2,891,048</u>	<u>13,571,354</u>	<u>113,507</u>	<u>18,918,334</u>
Total Assets	<u>\$ 3,701,675</u>	<u>\$ 5,066,953</u>	<u>\$ 16,152,916</u>	<u>\$ 1,249,506</u>	<u>\$ 26,171,050</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ 341,442	\$ 6,128	\$ 84,099	\$ 48,014	\$ 479,683
Accrued payroll	5,312	5,365	22,386	118,630	151,693
Accrued interest	1,724	-	3,040	-	4,764
Unearned Revenue	-	-	-	648,524	648,524
Current portion compensated absences	-	-	-	1,641	1,641
Current portion long-term debt	29,865	65,373	656,119	-	751,357
Total Current Liabilities	<u>378,343</u>	<u>76,866</u>	<u>765,644</u>	<u>816,809</u>	<u>2,037,662</u>
Noncurrent Liabilities:					
Accrued compensated absences	41,732	23,890	76,364	49,927	191,913
Notes and bonds payable	358,214	765,885	9,978,327	-	11,102,426
Total Noncurrent Liabilities	<u>399,946</u>	<u>789,775</u>	<u>10,054,691</u>	<u>49,927</u>	<u>11,294,339</u>
Total Liabilities	<u>778,289</u>	<u>866,641</u>	<u>10,820,335</u>	<u>866,736</u>	<u>13,332,001</u>
NET POSITION					
Net investment in capital assets	1,954,346	2,059,790	2,936,908	113,507	7,064,551
Unrestricted - designated	969,040	2,140,522	2,395,673	269,263	5,774,498
Total Net Position	<u>2,923,386</u>	<u>4,200,312</u>	<u>5,332,581</u>	<u>382,770</u>	<u>12,839,049</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 3,701,675</u>	<u>\$ 5,066,953</u>	<u>\$ 16,152,916</u>	<u>\$ 1,249,506</u>	<u>\$ 26,171,050</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, 2022

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
OPERATING REVENUES					
Charges for services	\$ 4,324,200	\$ 848,864	\$ 2,369,181	\$ 2,665,966	\$ 10,208,211
Other income	<u>6,598</u>	<u>393</u>	<u>4,338</u>	<u>2,051</u>	<u>13,380</u>
Total Operating Revenues	<u>4,330,798</u>	<u>849,257</u>	<u>2,373,519</u>	<u>2,668,017</u>	<u>10,221,591</u>
OPERATING EXPENSES					
Operating, maintenance and general and administrative expenses	4,003,573	468,670	1,896,135	2,557,870	8,926,248
Depreciation	<u>54,783</u>	<u>103,452</u>	<u>955,118</u>	<u>23,699</u>	<u>1,137,052</u>
Total Operating Expenses	<u>4,058,356</u>	<u>572,122</u>	<u>2,851,253</u>	<u>2,581,569</u>	<u>10,063,300</u>
Operating Income Gain (Loss)	<u>272,442</u>	<u>277,135</u>	<u>(477,734)</u>	<u>86,448</u>	<u>158,291</u>
NONOPERATING REVENUES (EXPENSES)					
Investment income	1,190	4,275	5,320	1,013	11,798
Interest expense	(14,049)	(17,907)	(242,681)	-	(274,637)
Capital contributions	-	-	587,748	-	587,748
Federal grant revenue	-	-	-	393,400	393,400
Loss on asset disposal	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>(7,000)</u>
Total Nonoperating Revenues (Expenses)	<u>(12,859)</u>	<u>(20,632)</u>	<u>350,387</u>	<u>394,413</u>	<u>711,309</u>
Net Income Gain (Loss) Before Transfers	259,583	256,503	(127,347)	480,861	869,600
Transfers	<u>-</u>	<u>(178,126)</u>	<u>176,626</u>	<u>-</u>	<u>(1,500)</u>
Change in Net Position	259,583	78,377	49,279	480,861	868,100
Net Position - July 1, 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>
Net Position - June 30, 2022	<u>\$ 2,923,386</u>	<u>\$ 4,200,312</u>	<u>\$ 5,332,581</u>	<u>\$ 382,770</u>	<u>\$ 12,839,049</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, 2022

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 4,522,066	\$ 847,590	\$ 2,400,380	\$ 2,684,648	\$ 10,454,684
Payments to suppliers	(4,184,910)	(355,915)	(1,387,546)	(891,260)	(6,819,631)
Payments for employees and benefits	(246,389)	(203,047)	(669,241)	(2,089,120)	(3,207,797)
Net Cash Provided/(Used) by Operating Activities	90,767	288,628	343,593	(295,732)	427,256
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchases of property, plant and equipment	(47,944)	(33,778)	(221,120)	(98,681)	(401,523)
Proceeds from sale of assets	-	1,000	-	-	1,000
Capital Contributions	-	-	587,748	-	587,748
Interest payments on debt	(14,148)	(17,907)	(242,835)	-	(274,890)
Proceeds from state and federal grants	-	-	-	393,400	393,400
Principal payments on debt	(29,865)	(64,092)	(649,332)	-	(743,289)
Net Cash Provided (Used) by Capital and Related Financing Activities	(91,957)	(114,777)	(525,539)	294,719	(437,554)
CASH FLOWS FROM INVESTING ACTIVITIES					
Operating transfers in/(out)	-	(178,126)	176,626	-	(1,500)
Interest income	1,190	4,275	5,320	1,013	11,798
Net Cash Provided (Used) by Investing Activities	\$ 1,190	\$ (173,851)	\$ 181,946	\$ 1,013	\$ 10,298
Reconciliation of operating income to net cash provided by operating activities:					
Operating income gain (loss)	\$ 272,442	\$ 277,135	\$ (477,734)	\$ 86,448	\$ 158,291
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	54,783	103,452	955,118	23,699	1,137,052
Change in net assets and liabilities:					
Receivables, net	191,268	(1,667)	26,861	(90,400)	126,062
Inventory	-	-	(49,410)	-	(49,410)
Due from other funds	(433,195)	(75,040)	(84,574)	(425,791)	(1,018,600)
Prepaid expenses	(752)	(1,172)	(9,832)	(1,897)	(13,653)
Accounts payable	2,895	(11,629)	12,563	4,222	8,051
Unearned Revenue	-	-	-	107,031	107,031
Accrued payroll	1,392	2,719	6,798	(1,985)	8,924
Accrued compensated absences	1,934	(5,170)	(36,197)	2,941	(36,492)
Net cash provided (used) by operating activities	\$ 90,767	\$ 288,628	\$ 343,593	\$ (295,732)	\$ 427,256

See Accompanying Notes to Basic Financial Statements.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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.

Unrestricted – all other net position reported in this category

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2022

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, 2022 consisted of the following:

	Book Balance	Bank Balance
Insured by the FDIC	\$ 1,031	\$ 1,031
Petty Cash	150	-
Total Deposits	\$ 1,181	\$ 1,031

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, 2022

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, 2022, the Village is not exposed to concentration of credit risk.

NOTE 5 RECEIVABLES

Receivables at June 30, 2022, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-Type Activities	Total
Billed Services	\$ -	\$ 400,143	\$ 400,143
Unbilled Services	-	1,157,466	1,157,466
Grants	216,629	-	216,629
Other	22,627	-	22,627
	\$ 239,256	\$ 1,557,609	\$ 1,796,865

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, 2022

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, 2022 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	4,721,985	777,099	(1,445,211)	4,053,873
Antiques and Works of Art	<u>7,550</u>	<u>-</u>	<u>-</u>	<u>7,550</u>
Total capital assets not being depreciated	<u>4,857,411</u>	<u>777,099</u>	<u>(1,445,211)</u>	<u>4,189,299</u>
Other capital assets:				
Buildings and Improvements	4,681,637	-	-	4,681,637
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	8,510,443	17,726	-	8,528,169
Library Books	810,258	69,665	(69,140)	810,783
Parks	1,788,059	249,572	-	2,037,631
Roads, Curbs, Sidewalks, and Storm Sewers	<u>15,172,457</u>	<u>1,410,962</u>	<u>-</u>	<u>16,583,419</u>
Total other capital assets	<u>30,962,854</u>	<u>1,747,925</u>	<u>(69,140)</u>	<u>32,641,639</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

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	(1,643,187)	(118,091)	-	(1,761,278)
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	(3,384,509)	(390,570)	-	(3,775,079)
Library Books	(601,239)	(58,614)	69,140	(590,713)
Parks	(1,217,352)	(51,713)	-	(1,269,065)
Roads, Curbs, Sidewalks, and Storm Sewers	(4,700,801)	(569,535)	-	(5,270,336)
 Total accumulated depreciation	<u>(11,547,088)</u>	<u>(1,188,523)</u>	<u>69,140</u>	<u>(12,666,471)</u>
 Total capital assets being depreciated, net	<u>19,415,766</u>	<u>559,402</u>	<u>-</u>	<u>19,975,168</u>
 Governmental Activities - Capital Assets, Net	<u>\$ 24,273,177</u>	<u>\$ 1,336,501</u>	<u>\$ (1,445,211)</u>	<u>\$ 24,164,467</u>

Depreciation expense was charged to functions, as follows:

General Government	\$ 23,410
Public Safety	113,720
Highways and Streets	833,399
Culture and Recreation	216,817
Community Development	<u>1,177</u>
 TOTAL	 <u>\$ 1,188,523</u>

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 118,077	\$ -	\$ -	\$ 118,077
Construction in progress	102,405	191,081	(66,920)	226,566
 Total capital assets not being depreciated	<u>220,482</u>	<u>191,081</u>	<u>(66,920)</u>	<u>344,643</u>
 Capital assets being depreciated:				
Buildings and Improvements	15,171,806	-	-	15,171,806
Vehicles, Machinery, Equipment and Furniture	5,633,679	277,361	(34,461)	5,876,579
Infrastructure	164,182	-	-	164,182
Distribution and Collection Systems	22,427,806	-	-	22,427,806
 Total Capital assets being depreciated	<u>43,397,473</u>	<u>277,361</u>	<u>(34,461)</u>	<u>43,640,373</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

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	(6,179,535)	(511,780)		(6,691,315)
Vehicles, Machinery, Equipment and Furniture	(3,109,205)	(352,014)	26,462	(3,434,757)
Infrastructure	(81,989)	(8,209)		(90,198)
Distribution and Collection Systems	<u>(14,585,363)</u>	<u>(265,049)</u>	<u>-</u>	<u>(14,850,412)</u>
 Total accumulated depreciation	 <u>(23,956,092)</u>	 <u>(1,137,052)</u>	 <u>26,462</u>	 <u>(25,066,682)</u>
 Total capital assets being depreciated, net	 <u>19,441,381</u>	 <u>(859,691)</u>	 <u>(7,999)</u>	 <u>18,573,691</u>
 Business-Type Activities - Capital Assets, Net	 <u>\$ 19,661,863</u>	 <u>\$ (668,610)</u>	 <u>\$ (74,919)</u>	 <u>\$ 18,918,334</u>

Depreciation expense was charged as follows:

Water Fund	\$ 54,783
Sanitation Fund	103,452
Wastewater Fund	955,118
Recreation Fund	<u>23,699</u>
TOTAL	<u>\$ 1,137,052</u>

NOTE 8 INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances at June 30, 2022 is as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 7,862,543
Capital Projects Fund	936,295	-
Rolling Stock Reserve Fund	599,941	-
Water Fund	558,331	-
Sanitation Fund	1,883,204	-
Wastewater Fund	2,083,482	-
Recreation Fund	984,578	-
Memorial Park Fund	3,674	-
Senior Center Fund	19,966	-
EJRP Capital Reserve Fund	-	115,644
Building Maintenance Fund	253,992	-

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 8 INTERFUND BALANCES AND ACTIVITY (continued)

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Economic Development Fund	571,976	-
Land Acquisition Reserve Fund	<u>82,748</u>	<u>-</u>
	<u>\$ 7,978,187</u>	<u>\$ 7,978,187</u>

NOTE 9 TRANSFERS

The interfund transfers during the year ended June 30, 2022 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Rolling Stock Reserve Fund	\$ 248,700	Annual Appropriation
General Fund	Capital Reserve	462,248	Annual Appropriation
General Fund	Building Maintenance Fund	75,000	Annual Appropriation
General Fund	Building Maintenance Fund	10,538	2 Lincoln St. Renovation
Wastewater Fund	General Fund	(1,500)	Mowing
EJRP	EJRP Capital Reserve Fund	<u>113,580</u>	Annual Appropriation
	Total Governmental Activities	<u>\$ 908,566</u>	

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Sanitation Fund	Wastewater Fund	\$ 301,963	Bond Debt Service
Wastewater Fund	Sanitation Fund	123,837	WWTF Upgrade
Wastewater Fund	General Fund	<u>1,500</u>	Mowing
	Total Proprietary Funds	<u>\$ 427,300</u>	

NOTE 10 UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES

Unearned Revenue in the General Fund consists of \$8,124 in recreation fees paid in advance a \$200 grant that was paid in advance and \$1,032 in donation revenue received in advance and \$1,616,815 in ARPA grant funding 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 \$216,629. 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, 2022

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 Service	Max Hours	Years of Service	Max Hours
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, 2022

NOTE 11 LONG -TERM LIABILITIES (continued)

<u>Governmental Activities</u>	Beginning Balance	Additions	Principal Reduction	Ending Balance
<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				
	\$ 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.				
	1,892,056	-	(135,135)	1,756,921
TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,922,056	\$ -	\$ (165,135)	\$ 1,756,921

Year Ending June 30,	Principal	Interest	Total
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	135,135	43,082	178,217
2028-2032	675,675	142,874	818,549
2033-2035	405,571	24,106	429,677
TOTAL	\$ 1,756,921	\$ 426,537	\$ 2,183,458

<u>Business-Type Funds</u>	Beginning Balance	Additions	Principal Reduction	Ending Balance
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.				
	\$ 155,723	\$ -	\$ (14,222)	\$ 141,501

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

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.	10,156,708	-	(587,317)	9,569,391
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.	761,697	-	(51,885)	709,812
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.	417,944	-	(29,865)	388,079
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>1,105,000</u>	<u>-</u>	<u>(60,000)</u>	<u>1,045,000</u>
	<u>\$ 12,597,072</u>	<u>\$ -</u>	<u>\$ (743,289)</u>	<u>\$ 11,853,783</u>

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 11 LONG-TERM LIABILITIES (continued)

Additionally, in April 2022 the Village voted to approve a bond in the amount of \$3,070,000 for improvements relating to the Main St. Water Line. The construction for this project has not yet begun and no funds have been drawn down on this bond as of January 20, 2023.

Year Ending June 30,	Principal	Interest	Total
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	806,298	191,505	997,803
2028-2032	4,236,440	686,947	4,923,387
2033-2037	3,504,733	225,735	3,730,468
2038-2041	219,833	15,968	235,801
	<u>\$ 11,853,783</u>	<u>\$ 2,052,747</u>	<u>\$ 13,906,530</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, 2022

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, 2022 are as follows:

GENERAL FUND

Nonspendable for:

Inventories	\$ 118,010
Prepaid Expenses	<u>90,242</u>
Total Nonspendable Fund Balance	<u><u>\$ 208,252</u></u>

Assigned for:

Library Book Replacement	\$ 7,938
Termination Benefits	76,809
Health Reimbursement Arrangement Expenses	10,000
Salary Study	15,000
FY 2023 Tax Reduction	43,461
Conservation	<u>3,000</u>
Total Assigned Fund Balance	<u><u>\$ 156,208</u></u>

CAPITAL RESERVE FUND

Committed for:

Capital Reserve Fund Expenditures	<u><u>\$ 854,320</u></u>
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ROLLING STOCK RESERVE FUND

Committed for:

Rolling Stock Reserve Fund Expenditures	<u><u>\$ 599,941</u></u>
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Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 12 NET POSITION/FUND BALANCES (continued)

NON MAJOR FUNDS

Restricted for:

Veterans Memorial Park by Donation	\$ 3,674
Senior Center	<u>19,959</u>
Total Restricted Fund Balance	<u><u>\$ 23,633</u></u>

Committed for:

Land Acquisition Capital Reserve Fund Expenditures	<u>\$ 82,748</u>
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Assigned for:

Economic Development	\$ 554,263
Building Maintenance	<u>247,951</u>
Total Assigned Fund Balance	<u><u>\$ 802,214</u></u>

WATER, SANITATION, WASTEWATER AND RECREATION PROGRAMS FUNDS

Designated for:

Water Fund Expenses	\$ 235,160
Water Fund Capital Expenses	<u>733,880</u>
Total Water Designated Fund Balance	<u><u>\$ 969,040</u></u>

Sanitation Fund Expenses	\$ 594,541
Sanitation Fund Capital Expenses	553,878
Sanitation Wastewater Treatment Facility Upgrades	<u>992,103</u>

Total Sanitation Designated Fund Balance	<u><u>\$ 2,140,522</u></u>
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Wastewater Fund Capital Expenses	\$ 1,680,910
Wastewater Expenses- Attributable to the Village of Essex Juncti	383,010
Wastewater Expenses- Attributable to the Town of Essex	158,029
Wastewater Expenses- Attributable to the Town of Williston	84,928
Wastewater Fund Expenses- General	<u>88,796</u>

Total Wastewater Designated Fund Balance	<u><u>\$ 2,395,673</u></u>
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Recreation Programs Fund - General	<u><u>\$ 269,263</u></u>
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Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 13 BENEFIT PLANS

The Village offers a 401(a) pension plan to all full time employees hired before October 2021 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 \$3,991,805 while the covered payroll was \$1,916,476. Pension expenses for the years ended June 30, 2022, 2021 and 2020 were \$191,648, \$246,028 and \$232,480 respectively. Forfeiture funds in the amount of \$8,948 were used in FY22.

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, 2022 was \$764,904.

The Village began participating in the Vermont Municipal Employees' Retirement System (VMERS) in October 2021 for all full time employees hired October 2021 or after. For the year ended June 30, 2022, the covered payroll totaled \$1,142,836 and pension expense totaled \$70,206.

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, 2022, the Village received 7.12% of total property taxes from GlobalFoundries and received 85% 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, 2022. The Village purchased \$3,461,933 in water from CWD.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

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 2022 included Village General Fund \$0.3345 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, 2022

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 2022, 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, 2022.

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, 2022 \$10,356,576 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 agreements 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 farmland in exchange for the land to continue to be open to residents for non-motorized recreational purposes. In FY2022, the amount of taxes abated totaled \$1,883.

Village of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 21 TAX ABATEMENT (continued)

The Village has two active agreements in FY2022 under the authority of the Village of Essex Junction Commercial Tax Stabilization Policy. One is a standard commercial tax stabilization where the Village has agreed to abate 70% of the municipal taxes for the first year of the agreement. The percentage of abated taxes decreases to 50% in year 2, and 30% in year 3. For FY2022 \$5,535 was abated. The second falls under the historic building stabilization schedule where the Village has agreed to abate 70% of the municipal taxes for the first year of the agreement. The percentage of abated taxes decreases by 10% annually until year 6 when the property is fully taxable. For FY2022 \$384 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 \$191,355. 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

The charter for the City of Essex Junction, VT was approved by the state legislature in May 2022, and became effective July 1, 2022. Formerly the Village of Essex Junction, VT, the municipality effective July 1, 2022 will be known as the City of Essex Junction, VT. The City is in the process of working towards full separation from the Town in fiscal year 2023.

In accordance with professional accounting standards, the Village has evaluated subsequent events through January 20, 2023, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2022, have been incorporated into the financial statements herein.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Essex Junction, Vermont
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
BUDGETARY BASIS - GENERAL FUND
For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES				
Property tax	\$ 3,745,866	\$ 3,745,866	\$ 3,745,838	\$ (28)
Licenses and permits	28,000	28,000	38,332	10,332
Intergovernmental revenues	1,538,380	1,538,380	1,638,079	99,699
Charges for services	310,812	310,812	300,473	(10,339)
Fines and forfeits	2,000	2,000	3,769	1,769
Interest income	3,000	3,000	5,532	2,532
Grant revenues	-	-	31,181	31,181
Donations	-	-	22,653	22,653
Other income	13,220	13,220	13,654	434
	<u>5,641,278</u>	<u>5,641,278</u>	<u>5,799,511</u>	<u>158,233</u>
Total Revenues				
EXPENDITURES				
Current:				
General government	756,372	756,372	902,843	(146,471)
Public safety	427,923	427,923	408,829	19,094
Public works	1,328,780	1,328,780	1,329,174	(394)
Community development	329,090	329,090	291,583	37,507
Culture and recreation	1,700,260	1,700,260	1,801,313	(101,053)
Debt Service:				
Principal	135,135	135,135	135,135	-
Interest expense	64,190	64,190	64,228	(38)
	<u>4,741,750</u>	<u>4,741,750</u>	<u>4,933,105</u>	<u>(191,355)</u>
Total Expenditures				
Excess of Revenues Over Expenditures	<u>899,528</u>	<u>899,528</u>	<u>866,406</u>	<u>(33,122)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	1,500	1,500
Operating transfers out	(899,528)	(899,528)	(910,066)	(10,538)
	<u>(899,528)</u>	<u>(899,528)</u>	<u>(908,566)</u>	<u>(9,038)</u>
Total Other Financing Sources (Uses)				
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (42,160)</u>	<u>\$ (42,160)</u>

See Accompanying Notes to Basic Financial Statements.

OTHER SUPPLEMENTARY INFORMATION

Village of Essex Junction, Vermont
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2022

	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>3,674</u>	<u>19,966</u>	<u>82,748</u>	<u>571,976</u>	<u>-</u>	<u>253,992</u>	<u>932,356</u>
Total Assets	<u>\$ 3,674</u>	<u>\$ 20,066</u>	<u>\$ 82,748</u>	<u>\$ 571,976</u>	<u>\$ -</u>	<u>\$ 253,992</u>	<u>\$ 932,456</u>
LIABILITIES							
Accounts Payable	\$ -	\$ 107	\$ -	\$ 17,713	\$ 5,133	\$ 6,041	\$ 28,994
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,644</u>	<u>-</u>	<u>115,644</u>
Total Liabilities	<u>-</u>	<u>107</u>	<u>-</u>	<u>17,713</u>	<u>120,777</u>	<u>6,041</u>	<u>144,638</u>
FUND BALANCE							
Restricted	3,674	19,959	-	-	-	-	23,633
Committed	-	-	82,748	-	-	-	82,748
Assigned	-	-	-	554,263	-	247,951	802,214
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(120,777)</u>	<u>-</u>	<u>(120,777)</u>
Total Fund Balances	<u>3,674</u>	<u>19,959</u>	<u>82,748</u>	<u>554,263</u>	<u>(120,777)</u>	<u>247,951</u>	<u>787,818</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,674</u>	<u>\$ 20,066</u>	<u>\$ 82,748</u>	<u>\$ 571,976</u>	<u>\$ -</u>	<u>\$ 253,992</u>	<u>\$ 932,456</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, 2022

	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	\$ -	\$ 4,098	\$ -	\$ -	\$ -	\$ -	\$ 4,098
Property Tax	-	-	-	111,983	-	-	111,983
Miscellaneous Income	-	3,290	-	-	-	-	3,290
Interest	5	51	193	1,237	(377)	570	1,679
Total Revenue	<u>5</u>	<u>7,439</u>	<u>193</u>	<u>113,220</u>	<u>(377)</u>	<u>570</u>	<u>121,050</u>
EXPENDITURES							
Program Expense	-	10,846	-	-	38,104	17,332	66,282
Capital Outlay	-	-	-	20,231	-	35,690	55,921
Total Expenditures	<u>-</u>	<u>10,846</u>	<u>-</u>	<u>20,231</u>	<u>38,104</u>	<u>53,022</u>	<u>122,203</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5</u>	<u>(3,407)</u>	<u>193</u>	<u>92,989</u>	<u>(38,481)</u>	<u>(52,452)</u>	<u>(1,153)</u>
OTHER FINANCING SOURCES							
Transfer	-	-	-	-	113,580	85,538	199,118
Net Change in Fund Balance	5	(3,407)	193	92,989	75,099	33,086	197,965
Fund Balance - July 1, 2021	3,669	23,366	82,555	461,274	(195,876)	214,865	589,853
Fund Balance - June 30, 2022	<u>\$ 3,674</u>	<u>\$ 19,959</u>	<u>\$ 82,748</u>	<u>\$ 554,263</u>	<u>\$ (120,777)</u>	<u>\$ 247,951</u>	<u>\$ 787,818</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Water Sales - Village	\$ 1,237,418	\$ 1,215,984	\$ (21,434)
Water Sales - GF	2,865,970	2,981,182	115,212
Water Sales - Large Users	114,093	111,276	(2,817)
Penalties	5,000	6,308	1,308
Hook on Fees	7,000	9,450	2,450
Vac-Truck rental	-	75	75
Interest Earnings	1,000	1,190	190
Miscellaneous	150	6,523	6,373
	<u>4,230,631</u>	<u>4,331,988</u>	<u>101,357</u>
Total Operating Revenues			
OPERATING EXPENSES			
Salaries - Regular	127,344	130,113	(2,769)
Salaries - Overtime	14,408	9,409	4,999
Salaries - Part time	9,906	3,342	6,564
Social security	11,672	10,823	849
Unemployment insurance	175	239	(64)
Workers compensation insurance	10,300	6,126	4,174
Health insurance	77,998	77,286	712
Other employee benefits	875	-	875
Retirement	12,734	12,377	357
Liability and property insurance	6,225	2,212	4,013
Supplies	13,500	3,652	9,848
Telephone	2,500	2,422	78
Postage	3,500	2,659	841
Gas, oil and grease	3,000	1,908	1,092
Meters and parts	8,000	-	8,000
Computer expenses	3,655	2,371	1,284
Water and sewer charges	200	160	40
Training and conferences	3,000	693	2,307
Electrical services	1,000	1,053	(53)
Heat	3,000	2,830	170
Maintenance	2,500	27,901	(25,401)
Water line maintenance - breaks	16,000	25,103	(9,103)
Uniforms and boots	1,350	1,370	(20)

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, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (CONTINUED)			
Contracted services	123,556	120,808	2,748
Other professional services	1,000	621	379
Audit services	4,500	5,581	(1,081)
Right of way agreements	150	100	50
Water purchases - Village	540,613	582,557	(41,944)
Water purchases - GF	2,865,970	2,948,533	(82,563)
Printing and advertising	2,000	1,456	544
Transfer to capital reserve	360,000	360,000	-
Capital outlay	-	19,868	(19,868)
	<u>4,230,631</u>	<u>4,363,573</u>	<u>(132,942)</u>
Total Operating Expenses			
Operating Income (loss)	<u>\$ -</u>	<u>\$ (31,585)</u>	<u>\$ (31,585)</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	<u>\$ (31,585)</u>
Adjustments for non-budget:	
Bond Interest	(14,049)
Capital Contributions	360,000
Depreciation	(54,783)
Change in Net Position - Budgetary Basis	<u>\$ 259,583</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Sanitation billing	\$ 685,061	\$ 680,776	\$ (4,285)
Sanitation penalty	2,500	3,597	1,097
Essex pump station fees	30,123	27,591	(2,532)
Two party agreement revenue	15,000	15,000	-
Hook on fees	30,000	121,000	91,000
Interest earnings	8,000	4,275	(3,725)
Vac-Truck rental	-	900	900
Miscellaneous	3,000	393	(2,607)
	<u>773,684</u>	<u>853,532</u>	<u>79,848</u>
Total Operating Revenues			
OPERATING EXPENSES			
Salaries - Regular	113,186	102,089	11,097
Salaries - Overtime	16,977	11,362	5,615
Salaries - Part time	9,906	3,342	6,564
Social security	10,482	9,667	815
Unemployment insurance	175	247	(72)
Workers compensation insurance	8,850	5,545	3,305
Health insurance	58,478	58,416	62
Other employee benefits	840	-	840
Retirement	11,318	9,928	1,390
Liability and property insurance	5,750	1,712	4,038
Insurance Deductibles	1,000	-	1,000
Supplies	1,000	31	969
Tech Subs & Licenses	616	616	-
Postage	5,500	4,847	653
Gas, oil and grease	4,000	3,603	397
Computer expenses	3,000	2,487	513
Water and sewer charges	500	452	48
Training and conferences	200	410	(210)
Electrical services	14,000	10,216	3,784
Heating/natural gas	2,000	1,123	877
Maintenance	2,000	4,629	(2,629)
Pump station maintenance	14,000	6,437	7,563
Sanitation line maintenance	6,000	2,828	3,172
Meter Replacement Program	-	39,735	(39,735)

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, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Susie Wilson pump station costs	12,480	10,037	2,443
West St. pump station costs	13,520	12,010	1,510
Uniforms and boots	1,350	661	689
Contracted services	157,856	155,108	2,748
Right-Of-Way Agreements	1,700	1,779	(79)
Other professional services	1,000	3,030	(2,030)
Audit services	2,500	2,852	(352)
Printing and advertising	1,500	-	1,500
Machinery and Equipment	5,000	-	5,000
Capital reserve fund contributions	95,000	95,000	-
Capital outlay	-	3,471	(3,471)
	<u>581,684</u>	<u>563,670</u>	<u>18,014</u>
Total Operating Expenses	<u>581,684</u>	<u>563,670</u>	<u>18,014</u>
Operating Income	<u>\$ 192,000</u>	<u>289,862</u>	<u>\$ 97,862</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$	289,862
Adjustments for non-budget:		
Admin Fee on ARRA Loan		(2,673)
RF1-157 Loan Admin Fee		(15,234)
Capital Reserve Fund Transfer		95,000
Transfers from WWTF Fund for Debt		123,837
Transfer to WWTF for Upgrade		(301,963)
Loss on sale of Fixed Assets		(7,000)
Depreciation		(103,452)
Change in Net Position - Budgetary Basis	<u>\$</u>	<u>78,377</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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Village user charges	\$ 775,461	\$ 852,940	\$ 77,479
Village user penalties	3,500	4,537	1,037
Wastewater charge - Essex	560,055	560,055	-
Wastewater charge - Williston	818,542	818,542	-
Pump station maintenance fee	34,300	34,300	-
Village septage discharge income	20,000	64,790	44,790
Shared septage revenue	20,000	32,395	12,395
Village leachate revenues	500	1,031	531
Share leachate revenues	100	516	416
Interest Earnings	-	5,320	5,320
Vac-Truck rental	-	75	75
Miscellaneous	-	4,338	4,338
	<u>2,232,458</u>	<u>2,378,839</u>	<u>146,381</u>
Total Operating Revenues	<u>2,232,458</u>	<u>2,378,839</u>	<u>146,381</u>
OPERATING EXPENSES			
Salaries - Regular	355,183	375,309	(20,126)
Salaries - Overtime	50,000	39,797	10,203
Salaries - Part-time	34,193	9,586	24,607
Social security	29,924	37,113	(7,189)
Workers comp insurance	27,800	17,449	10,351
Unemployment insurance	450	626	(176)
Health insurance	135,055	120,011	15,044
Other employee benefits	1,809	-	1,809
Retirement	35,519	39,951	(4,432)
Liability and property insurance	36,610	41,765	(5,155)
Supplies	9,000	20,204	(11,204)
Supplies - Laboratory	18,000	20,373	(2,373)
Chemicals	300,000	332,648	(32,648)
Gas, grease and oil	4,500	4,386	114
Water and sewer charge	4,000	3,926	74
Training and conference	7,500	4,793	2,707
Techs, Subs and Licenses	1,737	4,510	(2,773)
Telephone services	6,000	11,225	(5,225)
Electrical service	150,000	149,299	701
Heating	25,000	21,395	3,605

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, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Maintenance - other	130,000	110,079	19,921
Rental of Equipment	-	1,301	(1,301)
Vehicles maintenance - travel	4,000	1,121	2,879
Uniforms, boots, etc.	5,000	4,462	538
Contract laboratory services	36,000	29,722	6,278
Contract services	61,778	60,404	1,374
Legal services	4,000	14,649	(10,649)
Grit Disposal	16,000	15,970	30
Sludge dewatering	165,000	187,759	(22,759)
Sludge management	160,000	154,921	5,079
Other professional services	4,000	5,163	(1,163)
Audit	4,500	5,556	(1,056)
WWTF Annual permit fee	9,900	10,425	(525)
Capital reserve fund contributions	400,000	400,000	-
Total Operating Expenses	2,232,458	2,255,898	(23,440)
Operating Income	\$ -	122,941	\$ 122,941

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$ 122,941
Adjustments for non-budget:	
Bond Interest	(39,106)
Admin Fee on Bonds	(203,575)
Capital Reserve Fund Transfer	400,000
Town of Essex Bond Contribution	296,567
Town of Williston Bond Contribution	291,181
Essex Junction Debt Payment	301,963
Capital Outlay	(40,237)
Transfer to General Fund	(1,500)
Transfer to Sanitation Fund	(123,837)
Depreciation	(955,118)
Change in Net Position - Budgetary Basis	\$ 49,279

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, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Pool day admission	\$ 53,795	\$ 55,394	\$ 1,599
Pool memberships	32,151	35,496	3,345
Swim lessons	42,327	43,646	1,319
Concession sales	-	19,370	19,370
Facility and field rental	12,549	35,293	22,744
Youth programs	293,162	224,190	(68,972)
Adult programs	87,585	124,096	36,511
Childcare - AS	1,087,910	1,141,154	53,244
Childcare- PS	390,475	358,082	(32,393)
Childcare- DC	478,920	494,133	15,213
Shared staffing contract	104,193	122,012	17,819
Memorial day parade	-	13,100	13,100
Interest earnings	-	1,013	1,013
Sponsorship	6,950	2,051	(4,899)
	<u>2,590,017</u>	<u>2,669,030</u>	<u>79,013</u>
OPERATING EXPENSES			
Administration			
Salaries - Regular	-	4,258	(4,258)
Salaries - Part-time	4,840	453	4,387
Health insurance and other benefits	-	2,048	(2,048)
Social security	370	258	112
Workers compensation insurance	40,552	35,570	4,982
Retirement	-	224	(224)
Other professional services	3,750	2,413	1,337
Equipment rentals	2,135	3,973	(1,838)
Training, conferences, dues	10,250	10,523	(273)
Postage	4,478	1,956	2,522
Printing and advertising	12,860	6,901	5,959
Credit card processing fees	-	61,018	(61,018)
Recreation Programs			
Salaries - Regular	13,820	14,203	(383)
Salaries- Part-time	4,369	6,974	(2,605)
Health insurance and other benefits	7,965	-	7,965
Social security	1,398	1,611	(213)

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, 2022

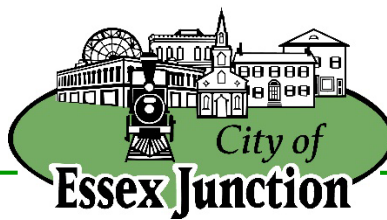
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Retirement	1,382	-	1,382
Other professional services	256,513	275,899	(19,386)
Water and sewer charges	800	-	800
Maintenance- buildings/grounds	200	-	200
Rental	600	-	600
Equipment rentals	1,400	-	1,400
Training, conferences, dues	700	2,401	(1,701)
Printing and advertising	200	-	200
Supplies	24,024	37,929	(13,905)
Memorial Day parade	-	9,318	(9,318)
After School Care			
Salaries - Regular	462,544	412,007	50,537
Salaries- Part-time	354,015	274,151	79,864
Overtime wages	6,115	4,646	1,469
Health insurance and other benefits	131,661	76,741	54,920
Social security	64,003	52,866	11,137
Retirement	46,289	41,025	5,264
Other professional services	32,524	25,888	6,636
Interest Expense	12,638	-	12,638
Training, conferences, dues	21,146	9,186	11,960
Telephone	7,260	8,331	(1,071)
Travel	67,412	8,029	59,383
Supplies	58,634	82,024	(23,390)
Gas, grease, oil	1,900	2,951	(1,051)
Preschool			
Salaries- Regular	193,272	206,516	(13,244)
Salaries- Part-time	41,109	41,520	(411)
Salaries - Overtime	-	311	(311)
Health insurance and other benefits	100,252	87,030	13,222
Social security	18,038	18,920	(882)
Retirement	19,327	20,535	(1,208)
Other professional services	3,114	2,376	738
Training, conferences, dues	8,902	2,768	6,134
Travel	1,728	-	1,728
Supplies	4,500	10,623	(6,123)

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, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Summer Day Camps			
Salaries- Regular	50,310	24,023	26,287
Salaries- Part-time	293,123	317,369	(24,246)
Salaries - Overtime	-	22,518	(22,518)
Social security	26,273	27,706	(1,433)
Other professional services	9,290	21,898	(12,608)
Travel	51,399	78,163	(26,764)
Supplies	31,631	28,228	3,403
Gas, grease and oil	100	-	100
Pool			
Maintenance- buildings/grounds	25,315	22,738	2,577
Supplies	5,950	12,528	(6,578)
Aquatics			
Salaries- Part-time	105,427	105,363	64
Social security	8,065	8,086	(21)
Other professional services	6,046	3,280	2,766
Communications	1,320	636	684
Parks & Facilities			
Salaries- Part-time	7,922	6,139	1,783
Social security	606	470	136
Other professional services	2,500	7,181	(4,681)
Equipment rental	7,200	1,089	6,111
Training, conferences, dues	3,500	3,925	(425)
Parks and facilities supplies	4,315	156	4,159
 Total Operating Expenses	 2,689,281	 2,557,870	 131,411
 Operating Income Gain (loss)	 \$ (99,264)	 \$ 111,160	 \$ 210,424

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$ 111,160
Adjustments for non-budget:	
Federal Grant Revenue	393,400
Depreciation	(23,699)



MEMORANDUM

To: City Council
From: Regina Mahony, City Manager
Meeting Date: 2/22/2023
Subject: FY24 Preliminary Proposed Budget

Issue

The issue is to continue working on the proposed budget following the second public hearing. The budget will need to be finalized on March 8, 2023, for the ballot.

Discussion

At the February 8, 2023 Council meeting Staff identified a few items that need to be adjusted since the January 25th budget was prepared. These are included here again for reference:

1. Increase the election budget to include mailing ballots and to reflect actual expenses from last two years. *Increase of \$17,000*
2. Put other committee stipends on a separate line from the Council stipends in the Legislative budget.
3. Add committee stipends for 3 additional city committees to be determined through the strategic planning process. *Estimated increase of \$10,500*
4. Need a postage line for the Clerk's Office. *Increase of \$500*
5. Potential need for rent for additional multi-functional indoor space. *Increase of \$6,000 to \$12,000*

Also, the City's first quarter's revenue from the Local Option Tax was \$240,799.90. After confirming with the State, we think we are safe to assume that our annual revenue could be around \$745,000. This is factoring in a 30% reduction in revenues for the other 3 quarters as the first quarter includes holiday sales.

The budget can either be approved tonight or on March 8, 2023.

Recommendation

Authorize staff to make changes as discussed tonight, or table any decisions to March 8, 2023.

From: George Tyler, Essex Junction City Council

To: Andrew Brown, President, Essex Junction City Council

15 Feb. 2023

Re: The Recent Proposal to Increase the Council's Annual Stipend

Regarding the current debate over increasing the City Council stipends, I wish to state clearly for the record that I oppose any addition to the proposed FY24 general fund budget for this purpose. Giving ourselves a raise that voters can only deny by voting down the entire municipal budget is unethical practice for the board and offensive to our taxpayers, and risks tarnishing the good will that the City Council and Government accrued in the process of separating from Essex Town.

I would support adding a proposal for a Council raise in the FY25 budget as a separate question on the upcoming ballot, but only if it is for a reasonable increase – something in the \$500 range. I would not personally vote in favor of this question, but I recognize and support the right of other Councilors to advocate for a stipend increase.

Lastly, I do not agree that the current stipend for the Council represents a systemic barrier to people from perceived marginalized segments of the community running for Council. People from all walks of life choose to run for elected office, or choose not to run for elected office, for many different reasons. There's no clear evidence that the current Council stipend is the overarching reason why people in marginalized segments of the community choose not to run. This is purely conjectural and does not justify adding more money to a budget that is already spending too much on non-essential services. The claim that has been referenced in the course of making this argument – that members of this Council (i.e., people in "leadership positions") are not qualified to identify systemic barriers due to their life experiences – is also conjectural, and seeks to deny the Council's authority and capacity to legislate a question of municipal expenditure (Council stipends) that is obviously within its jurisdiction.

Memo

To: City Councilors
From: Jess Morris, Finance Director
Meeting Date: February 22, 2023
Agenda Item: Department Head Conversation - Finance

This is intended to be an opportunity for the Trustees to engage with the Department Head and to have a conversation that is not driven by a business item or budget need, but an honest look into their operations, staff, and services. The Department Head will begin with a few highlights from each of the three sections below before opening it up to a dialogue with the Trustees. The intention is for this conversation to be 10-15 minutes.

Six-Month Department Look Back (celebrations, accomplishments, mistakes, challenges, staff, volunteers, community members, partnerships, budgets, programs, initiatives, efforts, etc.)

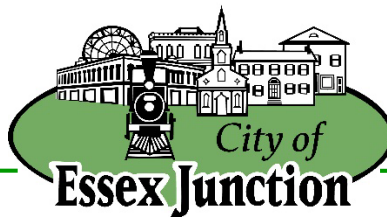
- Separation from Town: NEMRC modules separated 7/1/22 (marriage and animal licensing)
- FY22 audit complete (final audit as Village)
- Filled Accountant II position
- Implemented bi-weekly payroll in October 2022
- Implemented Local Option Tax in coordination with State of VT
- Successful bond application for Main St Water Line Replacement project
- Set up new bank accounts and notified Town of intent to cancel shared bank account MOU
- Move City finance staff from Main St to 2 Lincoln
- FY24 budget process coordination, and presentation to Council

Six-Month Department Look Ahead (celebrations, accomplishments, mistakes, challenges, staff, volunteers, community members, partnerships, budgets, programs, initiatives, efforts, etc.)

- Work with State and NEMRC to test grand list/tax billing separation from Town and process of producing tax bills
- Continue time tracking system development and implementation
- Continue separation from Town: NEMRC modules in process for 7/1/23 separation include grand list, tax billing, cash receipts, accounts payable and general ledger
- Complete project of migrating all cell phone accounts currently shared with the Town
- Complete setup of Kofax (AP processing system) and Qwestica (budgeting program) for City as part of separation from Town's accounts
- Continue capital planning work and get committee together to begin reviewing/ranking projects
- Implement grant tracking process City wide
- Implement identified system improvements within Finance, document procedures, share knowledge, cross train on duties

Anything you think the Councilors should know

- Thanks and appreciation for your support this past year, and as we continue to move through separation



MEMORANDUM

To: City Council

From: Regina Mahony, City Manager

CC: Rick Garey, Essex Police Department

Meeting Date: 2/22/2023

Subject: Discussion and Consideration of the City's Dog Ordinance

Issue: The City Council held its first vicious dog bite hearing on January 11th. On January 25th the Council reached a consensus on establishing rules of procedure for these meetings; and to have further discussions on policy level changes.

Discussion:

Rules of Procedure: The City Attorney has provided a draft Rules of Procedure for Vicious and Potentially Vicious Dog Hearings for the Council's consideration. These draft rules are attached.

Ordinance: The City Attorney has reviewed the Town's dog ordinance and has recommended edits. This draft ordinance is attached. The proposal includes the definition of a "potentially vicious dog" which would allow the Council to issue an order in an incident where a vicious dog bites another dog. In this circumstance the Council may order any protective measures be taken absent the dog being humanely destroyed.

Ordinance Change Process: A public hearing is warned and held. Fourteen days after the public hearing, a notice of the amendments to the ordinance will be placed in the Seven Days newspaper and posted in five places. The ordinance changes shall become effective on passage unless 5 percent of the qualified voters of the City of Essex Junction, by a written petition filed with the City Clerk no later than 44 days after the public hearing, request that the voters of the City disapprove the amendment at a duly warned annual meeting or special meeting.

Recommendation:

Either:

1. Direct staff to seek further information or make edits to the draft rules of procedure and/or ordinance; or
2. Warn a public hearing for March 8, 2023, or later a date, for the ordinance if the Council is comfortable with the documents as drafted.

Recommended Motion:

Should the Council decide to move forward with the public hearing, here is a recommended motion:

"I move that the City Council warn a public hearing on March 8, 2023 at 6:30pm to receive comment on the following changes to the Essex Junction Municipal Ordinances: to replace the existing Chapter 5: Regulation of Dogs in its entirety with the proposed Chapter 5: Regulation of Dogs."

Attachments:

Draft Rules of Procedure

Draft proposed Municipal Ordinance Chapter 5: Regulation of Dogs

Existing Municipal Ordinance Chapter 5: Regulation of Dogs

RULES OF PROCEDURE FOR VICIOUS AND POTENTIALLY VICIOUS DOG HEARINGS

APPLICATION. The following rules shall apply when the City of Essex Junction City Council conducts a hearing pursuant to Chapter 5 of the City of Essex Junction Municipal Code and/or Title 20 Vermont Statutes Annotated Chapter 193. A copy of these rules shall be provided to the complainant/victim, the dog/domestic pet owner/keeper, anyone offering evidence in the proceeding, and any member of the public upon request.

PROCEDURE. The City of Essex Junction City Council shall hold vicious and potentially vicious dog hearings at a special meeting separate from a regular business meeting if time allows.

The City of Essex Junction City Council Chair or, in the Chair's absence, the Vice-Chair will preside over all hearings held pursuant to Chapter 5. If both the Chair and the Vice-Chair are absent, a member will be selected to Chair the hearing by a quorum of the City Council prior to the start of the hearing. The Chair may make motions and vote on all questions before the City Council. The Chair rules on all questions of order and procedure.

The Chair and/or the City Council by majority vote, may exclude any irrelevant, unreliable, or unnecessarily repetitive evidence. Relevant evidence is any verbal testimony or document that tends to demonstrate the innocence or guilt of the dog and/or owner/keeper subject to complaint. Reliable evidence is any relevant evidence commonly relied upon by reasonably prudent people in the conduct of their affairs.

The complainant/victim, the dog owner/keeper, and all people offering written evidence shall submit three copies of any documentary evidence to the City Council. The Chair will mark all documents submitted with appropriate identifying information.

The City Council will conduct any hearing pursuant to Chapter 5 of the City of Essex Junction Municipal Code in the following sequence:

1. Open the hearing by reading the warning/notice of the hearing.
2. Read the complaint received and remind all present that the hearing is (1) being commenced and conducted pursuant to Chapter 5 of the City of Essex Junction Municipal Code, (2) will be conducted in an orderly manner pursuant to these rules of procedure, and (3) that all statements must be directed to the Chair.
3. Direct the complainant/victim, the dog owner/keeper (if available), and all others providing evidence thereafter to step forward and take the following oath:
"Under the pains and penalties of perjury, do you solemnly swear that the evidence you give in the cause under consideration shall be the whole truth and nothing but the truth?"

4. Ask the complainant/victim if they have received a copy of these rules of procedure and whether they have any questions about how the hearing will proceed.
5. Request disclosure of any potential conflicts of interest and/or ex parte communications.
6. Accept written information from the complainant/victim presented to the City Council.
7. Invite the complainant/victim to present oral testimony to the City Council.
8. Invite the City Council members to ask questions of the complainant/victim.
9. Invite the dog owner/keeper to respond to evidence presented; followed by any written information/oral testimony they would like to present.
10. Invite City Council members to ask questions of the dog owner/keeper.
11. Invite anyone else to submit any relevant evidence/testimony regarding the complaint.
12. Invite more questions or comments from members of the City Council.
13. Allow final comments or questions from the complainant, dog owner/keeper, or members of the City Council.
14. Upon motion and majority approval, the Chair shall either: adjourn (recess and continue) the hearing to a time and date certain (e.g. to obtain additional evidence); or close the proceedings by stating that the evidence is closed and the City Council will enter into deliberative session and issue its written decision to the dog owner/keeper and complainant/victim.

DELIBERATIONS The City Council will then conduct deliberations in private. Following deliberations, the decision of the City Council will set forth in writing its findings of facts and conclusion of law, and orders, which will be sent to the complainant/victim and dog owner/keeper within 30 days.

These rules may be amended by a majority vote the members of the City Council.

Adopted by the City of Essex Junction City Council at its meeting held _____.

Signed,

Andrew Brown

Raj Chawla

Amber Thibeault

Dan Kerin

George Tyler

Chapter 5

Regulation of Dogs

Sections:

501	Authority
502	Purpose
503	Definitions
504	License Requirements
505	Falsifying Documents
506	Investigation of Vicious Dogs
507	Potentially Vicious Dogs
508	Dog Bites
509	Disturbance by sound
510	Running at Large
511	Dog Waste
512	Impoundment—Contracting for services
513	Impoundment—Authorized when—Notice to owner
514	Impoundment—Release conditions
515	Unclaimed Dogs—Disposition
516	Unclaimed Dogs—Owner responsible for costs
5167	Interference with Impoundment
5178	Confinement of Animals
5189	Enforcement
51929	Violations - Penalties
5204	Severability
521	Appeal Rights

501 Authority

- A. This ordinance is enacted pursuant to 24 V.S.A. §§ ~~1971~~; 2291(10), ~~et seq.~~ and 20 V.S.A. § 3549. It shall constitute a civil ordinance within the meaning of 24 V.S.A., Chapter 59.

502 Purpose

- A. The purpose of this ordinance is to regulate the licensing, keeping, leashing, muzzling, restraint, impoundment and destruction of dogs and wolf-hybrids and their running at large ~~and to provide for their leashing, muzzling, restraint, impoundment and destruction,~~ in order to protect the public health and safety of the City and preserve the quiet enjoyment of its residents' homes and properties.

502 Definitions

Used in this chapter, unless the context indicates otherwise:

A. **Dog:** shall mean an animal of the canine species (*Canis familiaris*), and for the purposes of this ordinance shall include any wolf-hybrid as defined in 20 V.S.A. § 3541(8).

B. **At large:** means off the premises of the owner except for those areas as defined in subsection B of 510, and not under the control of the owner, a member of their immediate family, or an agent of the owner, by leash, cord or chain so that at all times the dog may be prevented from causing any damage, disturbance, nuisance or annoyance.

C. **Municipal official:** shall mean Animal Control Warden of the City of Essex Junction or any police officer; deputy sheriff; or any person designated by the City of Essex Junction for the control of dogs.

D. **Owner:** means any person who has actual or constructive possession of a dog. The term also includes those persons who provide food and shelter to a dog.

E. **Premises:** means the home and/or real property of the dog owner.

F. **Potentially Vicious Dog:** shall mean a dog running at large that inflicts minor injuries on a person not necessitating medical attention; chases in a menacing manner, threatens to attack or attacks another domestic pet or domestic animal; causes damage to personal property; chases a person; or causes any person to reasonably fear attack or bodily injury from such dog. ~~This definition shall not apply.~~ A dog shall not be deemed a "potentially vicious dog" if the dog was protecting or defending itself, its offspring, another domestic pet or animal or a person from attack or assault or the person attacked or threatened by the dog was engaged in teasing, tormenting, battering, assaulting, injuring or otherwise provoking the dog.

G. **Vicious Dog:** shall mean a dog, which causes or has previously caused bodily injury which has necessitated medical attention by attacking, biting ~~or previously bitten~~ or endangering the safety of a person or other domestic animal on any public or private property, unless the person is trespassing on the property of another animal, was protecting or defending itself, its offspring, another domestic pet or animal or a person from attack or assault or the person attacked or threatened by the dog was engaged in teasing, tormenting, battering, assaulting, injuring or otherwise provoking the dog.

Commented [c1]: Do we have one?

Commented [RM2R1]: Yes, by way of the Essex Police Department. Do we need to appoint this person as such on our end. Or can I just swap out "City of Essex Junction" with "Essex Police Department"?

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Commented [c3]: The state statute 20 VSA 3546 requires that the person injured seek medical attention. Do we want to define "bodily injury"? Just thinking about the dog that jumps up on a person or kid because it's a puppy. Maybe poorly trained and could knock the kid over, but clearly not vicious. Scratching? Etc?

Commented [RM4R3]: I think we should just add the medical attention piece.

504 License requirements

A. Dogs must be registered and licensed annually ~~in accordance~~ with the City Clerk's Office, pursuant to 20 V.S.A. § 3581.

B. All dog owners shall obtain and be required to demonstrate proof of current rabies vaccinations, a certificate or a certified copy thereof signed by a duly licensed veterinarian as a requirement of the annual license application.

C. All dogs must wear a collar or harness with current license attached. Any dogs visiting from another town, city or state must wear a collar or harness with current license of said jurisdiction.-- A dog that is found to be without a collar or harness and license shall be in violation of this ordinance.

505 Falsifying documents

- A. No owner shall knowingly present false documentation presented to the City Clerk's Office with the purpose of misleading either the breed of the dog or ~~This shall also apply to~~ proof of rabies vaccination certificates.

506 Investigation of vicious dogs

- A. When a dog has either bitten or inflicted bodily injury to a person while the dog is off the premises of the owner or keeper, and the person bitten requires medical attention for the attack, such person may file a written complaint with the Legislative Body for the City of Essex Junction. The complaint shall contain the time, date and place where the attack occurred, the name and address of the victim or victims, and any other facts that may assist the legislative body in conducting its investigation required by subsection (B) of this section.
- B. The legislative body, within seven (7) days from receipt of the complaint, may request the police department to investigate the charges and hold a hearing on the matter. If the owner of the ~~domestic pet or wolf hybrid dog that~~ which is the subject of the complaint can be ascertained with due diligence, said owner shall be provided with a written notice of the time, date and place of hearing and the facts of the complaint.
- C. If the dog is found to have bitten or inflicted bodily injury on the victim without provocation, the legislative body for the City of Essex Junction shall make such order for the protection of persons as the facts and circumstances of the case may require, including, without limitation, that the vicious dog~~domestic pet or wolf hybrid~~ may be disposed of in a humane way, muzzled, chained, or confined. The order shall be sent by certified mail, return receipt requested. A person who, after receiving notice, fails to comply with the terms of the order shall be subject to the penalties provided in 20 V.S.A. § 3550.
- D. The procedures provided in this section shall apply if the dog is not a rabies suspect. If a member of the legislative body or a municipal official designated by the legislative body determines that the animal is a rabies suspect, the provisions of 20 V.S.A. Chapter 193, Subchapter 5, and the rules of the department of health shall apply, and the terms and conditions set forth in the legislative body's order shall be enforced.

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*Cross reference. General Provisions,
See 20 V.S.A. § 3546; Penalties,
See 20 V.S.A. § 2550; Control of Rabies,
See 20 V.S.A. § 3801-3813.*

507 Potentially Vicious Dogs

- A. A person claiming a dog is a “potentially vicious dog” may file a written complaint with the legislative body. The complaint shall contain the time, date and place where the alleged behavior occurred, an identification of the domestic pet or animal threatened or attacked; the name and address of any victim or victims, and any other facts that may assist the legislative body in conducting its hearing.
- B. A municipal official upon discovery of a potentially vicious dog may also file a written complaint with the legislative body ~~of the legislative body~~. Upon receipt of a “potentially vicious dog” complaint the legislative body may proceed as in the case of a “vicious dog” complaint with the exception that if the legislative body determines that the behavior classifies the dog as “potentially vicious” the legislative body may order any protective measures be taken absent the dog being humanely destroyed.

508 Dog Bites

- A. No person shall permit or cause any dog to cause bodily injury to a person or other domestic animal.

509 Disturbance by sound

- A. No person shall keep or harbor a dog that disturbs the quiet, comfort and repose of others by frequent or long continued barking, whining, calling, or howling that disturbs the comfort or repose of persons in the vicinity for a continuous period of 15 minutes or more. *“This regulation shall not apply to dogs in a kennel or boarding facility which has received a zoning permit under the City of Essex Junction- [Zoning-Land Development Code Regulations](#). The zoning permit will govern the use of the kennel or boarding facility.”*

510 Running at large

- ~~A.~~ ~~A.~~ No owner shall permit or cause any dog to go at large off the premises on any public or private property within the City of Essex Junction. Dogs shall be restrained by leash, cord or chain. All dogs using a city sidewalk, recreational or bicycle path, and parking areas must be leashed on a leash that is no longer than six (6) feet. This Ordinance shall not apply to the barking or running at large of a working farm dog when it is on the property being farmed by the person who registered the working farm dog, pursuant to subsection 3581(a) of 20 V.S.A., in the following circumstances:

(1) if the working farm dog is barking in order to herd or protect livestock or poultry or to protect crops; or

(2) if the working farm dog is running at large in order to herd or protect livestock or poultry or to protect crops.

- B. Exemptions - Dogs shall be under control of the owner, but may be unrestrained by leash, cord or chain:

1. In the dog park located at 111 West Street, according to the regulations for use of the park.

511 Dog Waste

- A. A dog that defecates in any public area or on the private premises of another person and whose owner does not immediately remove the fecal material and dispose of it in a sanitary manner is in violation of this ordinance.

512 Impounding—Contracting for services

- A. The legislative body may enter into a contract or contracts with persons or firms for impoundment services and enforcement of this chapter.

513 Impounding—Authorized when—Notice to owner

- A. Any dog may be immediately impounded if the dog:
 1. Has been determined by a municipal official to be a “potentially vicious dog” which presents an imminent danger to people or other animals.
 2. Has reportedly bitten a person off or on the premises of the owner.
 3. Is in violation of state licensing law.
 4. Has an unknown rabies vaccination history or is suspected of having been exposed to rabies.
 5. Is running at large.
 6. Is found without a collar or a harness.
- B. A municipal official who impounds a dog shall, within twenty-four hours, give notice to the owner thereof either personally, by telephone, email or by regular mail postage to the owner’s last known address. Such notice shall inform the owner of the violations, the dog’s location, and the necessary steps to have it returned to the owner.

514 Impoundment—Release conditions

- A. Impounded dogs shall be released to the owner only after payment of all penalties and impoundment fees (including, but not limited to, boarding, food, and veterinary expenses), the final disposition of a potentially vicious dog or vicious dog hearing if applicable, and after all necessary remedial action, as determined by the enforcement officer and or legislative body in consideration of the violation committed, is taken by the owner. Remedial action shall include, but is not limited to, such actions as providing a collar and current license; verification of certification of current vaccination against rabies; payment of all applicable fines or waiver fees; and proof of satisfactory successful completion of a program designed to improve the owner’s understanding and execution of dog ownership responsibilities.
- B. If the owner of a dog impounded under the provisions of this ordinance refuses to take the remedial action necessary to secure the dog’s release within ten (10) calendar days following

notice of impoundment or gives notice either personally, by telephone call, or in writing to the municipality of forfeiture of ownership before that time, the dog may be placed in an adoptive home, transferred to a humane society or rescue organization; or, if the City is unable to transfer the dog, it may be humanely destroyed. The owner of a dog transferred or humanely destroyed shall remain liable for all expenses incurred by the City for treatment, boarding and care of the dog for the duration of its impoundment, and any expenses associated with its transfer or humane disposal.

- C. The procedures provided in this section shall only apply if the dog is not a rabies suspect. If an official designated by the legislative body to enforce the provisions of this ordinance determines that the dog is a rabies suspect, the municipal official shall immediately notify the City Health Officer who shall proceed in accordance with the Vermont Department of Health's rules.

515 Unclaimed dogs—Disposition

~~Unless sooner redeemed by payment, it shall be the duty of the pound keeper or other official designated by the legislative body to keep all dogs so impounded for a period of seven days. If, at the expiration of seven (7) days from the initial date of impoundment, such dog shall not have been redeemed, it may be sold, given away or destroyed. Any proceeds from the sale of the impounded dog, over and above impoundment fees, license fees and other charges required under this chapter, shall be paid over to the owner, if any is found.~~

516 Unclaimed dogs—Owner responsible for costs

- A. Any owner, if known, who elects not to redeem their dog and does not pay the boarding fees and impoundment fees within thirty (30) days of initial impoundment, may be assessed all of such fees and charges in a civil action brought under this chapter.

5167 Interference with impoundment prohibited

- A. Any person who interferes with the impounding of a dog under provision of this chapter, or releases or who attempts to release an impounded dog contrary to this chapter, shall be punished by fees not to exceed eight hundred dollars (\$800.00) in an action brought under this chapter.

5178 Confinement of Animals

- A. An owner shall not leave an animal unattended in a standing or parked motor vehicle in a manner that would endanger the health or safety of the animal.

Commented [c6]: This section I deleted was basically already covered above

- B. Any municipal official may use reasonable force to remove any such animal from a motor vehicle. The municipal official removing an animal shall deliver the animal to a humane society, veterinarian or municipal pound. If the owner of the animal cannot be found, the municipal official shall place a written notice in the vehicle, bearing the name of the officer and the department and address where the animal may be claimed. The owner shall be liable for reasonable expenses, and a lien may be placed on the animal for these expenses. The officer may not be held liable for criminal or civil liability for any damage resulting from actions taken under this section.

*Cross reference. Humane and Proper Treatment of Animals,
See 13 V.S.A. § 386.*

51~~89~~ Enforcement

- A. This is a civil ordinance and shall be enforced in accordance with 24 V.S.A. § 1974a et seq.

51~~920~~ Violations – Penalties

- A. Any person in violation of any provisions of this chapter shall be fined a civil penalty of up to \$800 dollars per violation and may be subject to enforcement pursuant to ~~pursuant to~~ Chapter 9 Section ~~§ 902-905~~ and 24 V.S.A. §1974a(d).

5204.04.200 Severability

- A. If any portion of this ordinance and any amendments made hereto are held unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance and amendments made hereto shall not be affected and shall remain in full force and effect. If any statute referred to in this ordinance shall be amended this ordinance shall be deemed to refer to such statute as amended.

521 Appeal Rights

- A. A respondent aggrieved by a decision made following a hearing before the legislative body or hearing officer may appeal within 30 days of receipt of the decision to the Civil Division of the Superior Court, which shall consider the matter de novo.

Commented [c7]: This Chapter has some internal inconsistencies that would be good to fix. On the one hand it allows for 800/day but the latter section provides a graduated scale that never gets above 400. In this instance, if it's a bad bite, the city can only fine 50 dollars for it and that seems absurd and not much of a fine.

**VILLAGE OF ESSEX JUNCTION
MUNICIPAL CODE
CHAPTER 5.
REGULATION OF DOGS**

SECTION 501:

No person shall keep a dog that becomes a public nuisance by excessive barking, howls, or any other manner. No person who owns a dog or is responsible for the keeping or control of a dog shall permit the dog to roam freely out of such person's control. "Control" is defined as being on the owner's property or being on a leash of the owner, agent or guardian of the dog. (Amended Sept. 8, 1998)

SECTION 502:

A person who owns a dog or is responsible for the keeping or control of a dog shall be responsible for cleaning up after the dog when the dog is off such person's property.

SECTION 503:

A person whose dog defecates off the owner's property or in the public right-of-way shall be required to pick up any fecal matter and properly dispose of it in a trash container. (*Amended 6/24/03*)

SECTION 504:

Dogs accompanied by an owner, agent or guardian shall be permitted to be off-leash within the confines of the fenced-in dog park located at 111 West Street, according to the regulations for use of the park as adopted and enforced by the Essex Junction Recreation Department. (*New Section 504 adopted 1/31/12*)

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
05290	ADVANCE AUTO PARTS	01/19/23	Simple Green Degreaser 552301955231	210-5-40-12-610.000 General Supplies	54.72	44366	02/06/23
05290	ADVANCE AUTO PARTS	01/19/23	HYDRAULIC FITTING HOSES 552301955268	210-5-40-12-610.000 General Supplies	149.03	44366	02/06/23
05290	ADVANCE AUTO PARTS	01/21/23	V-BELT-UTILITY 1 EA CQDA 552302199842	210-5-40-12-610.000 General Supplies	19.12	44366	02/06/23
05290	ADVANCE AUTO PARTS	01/24/23	GREASE GUN NEEDLE 1 552302455416	210-5-40-12-610.000 General Supplies	11.02	44366	02/06/23
05290	ADVANCE AUTO PARTS	01/24/23	INTERIOR DETAILER 12 552302455418	210-5-40-12-610.000 General Supplies	6.89	44366	02/06/23
05290	ADVANCE AUTO PARTS	01/30/23	Elec. Tape, Heat Shrink, 552303026876	210-5-40-12-610.000 General Supplies	24.88	44366	02/06/23
05290	ADVANCE AUTO PARTS	01/31/23	FUSED ACCESSORY 1 PC M 22 552303126930	210-5-40-12-610.000 General Supplies	8.51	44366	02/06/23
05290	ADVANCE AUTO PARTS	02/02/23	brake job truck 40000000 552303356912	210-5-40-12-430.000 R&M Vehicles & Equipment	52.02	44366	02/06/23
28555	ALLEGIANCE TRUCKS	01/20/23	DEF Fluid X12201494601	210-5-40-12-626.000 Gasoline	89.94	44367	02/06/23
19815	AMAZON CAPITAL SERVICES	01/16/23	J Programs (J Coll is PO 13K1JYW43WYC	210-5-35-10-840.202 Childrens Programs	179.49	44368	02/06/23
19815	AMAZON CAPITAL SERVICES	01/27/23	Office Supplies 1D91W1GDNHJV	210-5-30-10-610.000 General Supplies	7.89	44368	02/06/23
19815	AMAZON CAPITAL SERVICES	01/25/23	Office Supplies 1MXTX6T47C93	210-5-30-10-610.000 General Supplies	41.94	44370	02/06/23
42665	AMAZON/SYNCB	01/10/23	EJRP Amazon January 0432266 0123	210-5-30-10-610.000 General Supplies	79.99	44375	02/06/23
23190	BAILEY SPRING & CHASSIS	01/19/23	Truck 34 ST W 19501	210-5-40-12-430.000 R&M Vehicles & Equipment	220.00	44377	02/06/23
29380	BALLARD KATIE L	01/18/23	HOUSING COMMISSION STIPEN HC TM 010423	210-5-10-10-190.000 Board member Payments	25.00	44378	02/06/23
29380	BALLARD KATIE L	01/30/23	HOUSING COMMISSION STIPEND HC TM 011823	210-5-10-10-190.000 Board member Payments	25.00	44378	02/06/23
29380	BALLARD KATIE L	01/18/23	HOUSING COMMISSION 12.7.22 HC TM 120722	210-5-10-10-190.000 Board member Payments	25.00	44378	02/06/23
24475	BOND O'REILLY AUTO-ESSEX	01/24/23	QtAdditive, ULT WK DTLR 5677393105	210-5-40-12-610.000 General Supplies	32.98	44382	02/06/23
02235	BOUND TREE MEDICAL LLC	01/17/23	Baby Aspirin, first aid s 84827848	210-5-25-10-613.000 Program Supplies	543.54	44383	02/06/23
29405	BURLINGTON COMMUNICATIONS	01/13/23	Connect Station Intercom BCS12112	210-5-41-22-431.000 R&M Buildings & Grounds	265.00	44384	02/06/23
29405	BURLINGTON COMMUNICATIONS	01/16/23	Connect Dash Cameras BCS12132	210-5-25-10-430.000 R&M Vehicles & Equipment	367.50	44384	02/06/23
03000	CARGILL SALT EASTERN INC	01/18/23	DEICER SALT ICE CNTRL BLK 2907891263	210-5-40-12-600.000 Salt, Sand and Gravel	6460.32	44385	02/06/23
03000	CARGILL SALT EASTERN INC	01/19/23	DEICER SALT ICE CNTRL BLK 2907895371	210-5-40-12-600.000 Salt, Sand and Gravel	2740.82	44385	02/06/23
21120	CHAMPLAIN MEDICAL URGENT	01/14/23	Physicals 0005753800	210-5-25-10-330.000 Professional Services	1139.00	44388	02/06/23
23455	CHITTENDEN SOLID WASTE DI	01/24/23	2 Lincoln Trash Removal 3443836	210-5-41-20-431.000 R&M Buildings & Grounds	90.00	44389	02/06/23

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
21210	01/30/23	CINTAS LOC # 68M 71 M bandages and antacids 5142958852	210-5-40-12-610.000 General Supplies	41.59	44390	02/06/23
04940	01/17/23	COMCAST Communications IT 0109571 0123	210-5-25-10-530.000 Communications	255.88	44392	02/06/23
04940	01/23/23	COMCAST MSP Internet 0176315 0123	210-5-41-26-530.000 Communications	404.45	44394	02/06/23
04940	01/27/23	COMCAST Internet EJFD 2/4-3/3/23 0179210 0123	210-5-25-10-530.000 Communications	172.90	44395	02/06/23
04940	01/23/23	COMCAST Park St Internet 0210908 0123	210-5-41-23-530.000 Communications	250.53	44396	02/06/23
38280	01/31/23	CRYSTAL ROCK BOTTLED WATE Bottled Water 2 Lincoln 772227701312	210-5-41-20-610.000 General Supplies	40.97	44399	02/06/23
29545	01/27/23	DALY EDMUND J HOUSING COMMISSION STIPEN HC TM 110222	210-5-10-10-190.000 Board member Payments	25.00	44400	02/06/23
29545	01/04/23	DALY EDMUND J HOUSING COMMISSION STIPEN HC TM010423	210-5-10-10-190.000 Board member Payments	25.00	44400	02/06/23
29545	01/18/23	DALY EDMUND J HOUSING COMMISSION STIPEN HC TM120722	210-5-10-10-190.000 Board member Payments	25.00	44400	02/06/23
29785	01/20/23	DAVIS JAMES AARON J Programs DAVIS JAN23	210-5-35-10-840.202 Childrens Programs	50.00	44401	02/06/23
V10576	02/01/23	ECOPIXEL LLC Website Hosting and Suppo 3240	210-5-10-10-530.000 Communications	416.92	44403	02/06/23
21835	01/09/23	FIRST NATIONAL BANK OMAHA Department Dinner 2261	210-5-25-10-750.000 Machinery & Equipment	830.00	44412	02/06/23
34895	02/01/23	GAUTHIER TRUCKING, INC. 11 JACKSON ST 1694335	210-5-40-12-425.000 Trash Removal	122.51	44415	02/06/23
34895	02/01/23	GAUTHIER TRUCKING, INC. Garbage Removal 2 Lincoln 1694336	210-5-41-20-400.000 Contracted Services	289.95	44415	02/06/23
34895	02/01/23	GAUTHIER TRUCKING, INC. Railroad Ave 1694337	210-5-40-12-425.000 Trash Removal	533.21	44415	02/06/23
34895	02/01/23	GAUTHIER TRUCKING, INC. BEECH ST 1694486	210-5-40-12-425.000 Trash Removal	76.19	44415	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-10-10-210.000 Group Insurance	180.00	44422	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-13-10-210.000 Group Insurance	90.00	44422	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-40-12-210.000 Group Insurance	122.85	44422	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-40-13-210.000 Group Insurance	9.00	44422	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-35-10-210.000 Group Insurance	270.00	44422	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-16-10-210.000 Group Insurance	45.00	44422	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-30-10-210.000 Group Insurance	225.00	44422	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	210-5-30-12-210.000 Group Insurance	90.00	44422	02/06/23
03525	01/26/23	KITTELL BRANAGAN & SARGEN City audit services 87442	210-5-13-10-335.000 Audit	1575.00	44431	02/06/23

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
26920	01/27/23	MAYVILLE DARBY Recording Secretary 48	210-5-10-10-530.000 Communications	99.77	44435	02/06/23
V9970	01/13/23	MIDWEST TAPE Youth Materials 503229204	210-5-35-10-640.202 Juvenile Collection	8.99	44437	02/06/23
V10462	12/20/22	MONAGHAN SAFAR DUCHAM PL City legal Dec 2022 Dec 2022	210-5-10-10-320.000 Legal Services	665.00	44439	02/06/23
V10462	12/20/22	MONAGHAN SAFAR DUCHAM PL City legal Dec 2022 Dec 2022	210-5-10-10-320.000 Legal Services	227.50	44439	02/06/23
V10462	12/20/22	MONAGHAN SAFAR DUCHAM PL City legal Dec 2022 Dec 2022	210-5-16-10-320.000 Legal Services	357.50	44439	02/06/23
V10462	12/20/22	MONAGHAN SAFAR DUCHAM PL City legal Dec 2022 Dec 2022	210-5-16-10-320.000 Legal Services	122.50	44439	02/06/23
V10462	12/20/22	MONAGHAN SAFAR DUCHAM PL City legal Dec 2022 Dec 2022	210-5-16-10-320.000 Legal Services	1862.90	44439	02/06/23
V10462	12/20/22	MONAGHAN SAFAR DUCHAM PL City legal Dec 2022 Dec 2022	210-5-30-10-330.000 Professional Services	52.50	44439	02/06/23
13475	01/18/23	NEEDHAM ELECTRIC SUPPLY () MSP Lights Project S5973303002	210-5-30-12-431.000 R&M Buildings & Grounds	198.83	44440	02/06/23
13475	01/18/23	NEEDHAM ELECTRIC SUPPLY () MSP Lighting Project S5979686001	210-5-30-12-431.000 R&M Buildings & Grounds	17.62	44440	02/06/23
13475	01/19/23	NEEDHAM ELECTRIC SUPPLY () MSP Lights Project S5979686002	210-5-30-12-431.000 R&M Buildings & Grounds	8.40	44440	02/06/23
V10729	01/03/23	OVERDRIVE INC J Collection 59DA23002615	210-5-35-10-640.202 Juvenile Collection	470.22	44443	02/06/23
V10729	01/10/23	OVERDRIVE INC AdultCollection 59DA23010064	210-5-35-10-640.201 Adult Collection	742.41	44443	02/06/23
24100	01/24/23	PERMA-LINE CORP OF NEW EN FINISHED TRAFFIC 196805	210-5-40-12-572.000 Traffic Control	110.80	44446	02/06/23
V10554	01/24/23	PHOENIX BOOKS BURLINGTON J Collection 710734	210-5-35-10-640.202 Juvenile Collection	14.39	44448	02/06/23
22680	01/30/23	REDDITTA TA TANISHA M HOUSING COMMISSION STIPEND HC TM 011823	210-5-10-10-190.000 Board member Payments	25.00	44449	02/06/23
22680	01/27/23	REDDITTA TA TANISHA M HOUSING COMMISSION STIPEN HC TM 110222	210-5-10-10-190.000 Board member Payments	25.00	44449	02/06/23
22680	01/18/23	REDDITTA TA TANISHA M HOUSING COMMISSION 12.7.22 HC TM120722	210-5-10-10-190.000 Board member Payments	25.00	44449	02/06/23
02320	01/30/23	REDMOND MARK HOUSING COMMISSION STIPEND HC TM 011823	210-5-10-10-190.000 Board member Payments	25.00	44450	02/06/23
02320	01/27/23	REDMOND MARK HOUSING COMMISSION STIPEN HC TM 110222	210-5-10-10-190.000 Board member Payments	25.00	44450	02/06/23
02320	01/18/23	REDMOND MARK HOUSING COMMISSION STIPEN HC TM010423	210-5-10-10-190.000 Board member Payments	25.00	44450	02/06/23
02320	01/18/23	REDMOND MARK HOUSING COMMISSION 12.7.22 HC TM120722	210-5-10-10-190.000 Board member Payments	25.00	44450	02/06/23
22840	01/27/23	RIES DANIEL 2 Lincoln Door Locks I230127503	210-5-41-20-431.000 R&M Buildings & Grounds	579.00	44451	02/06/23
02050	01/11/23	RON BUSHEY'S SUNOCO EJRP Truck Repair 12037	210-5-30-12-330.000 Professional Services	166.89	44452	02/06/23
09105	01/24/23	SECURE SHRED Shredding Service Jan. PD 415429	210-5-30-10-330.000 Professional Services	22.00	44457	02/06/23

01:38 pm

Check Warrant Report # 17339 Current Prior Next FY Invoices For Fund (GENERAL FUND)

smaynard

For Check Acct 01 (GENERAL FUND) All check #s 02/06/23 To 02/06/23 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
29835	01/19/23	Paint Supplies aspire 16345	210-5-30-12-431.000 R&M Buildings & Grounds	39.72	44458	02/06/23
29835	01/13/23	MSP Aspire Paint 99076	210-5-30-12-431.000 R&M Buildings & Grounds	71.19	44458	02/06/23
12130	01/30/23	HOUSING COMMISSION STIPEND HC TM 011823	210-5-10-10-190.000 Board member Payments	25.00	44462	02/06/23
12130	01/27/23	HOUSING COMMISSION STIPEN HC TM 110222	210-5-10-10-190.000 Board member Payments	25.00	44462	02/06/23
12130	01/18/23	HOUSING COMMISSION STIPEN HC TM010423	210-5-10-10-190.000 Board member Payments	25.00	44462	02/06/23
12130	01/18/22	HOUSING COMMISSION 12.7.22 HC TM120722	210-5-10-10-190.000 Board member Payments	25.00	44462	02/06/23
23855	01/11/23	Total Labor-PARTS SCINV690975	210-5-40-12-430.000 R&M Vehicles & Equipment	1181.24	44463	02/06/23
19350	02/01/23	VEH TRACKING SUB 620000035268	210-5-40-12-442.000 Rental Vehicles/Equip	151.60	44467	02/06/23
36130	01/17/23	CM cell phone Dec 22-Jan 9925567266	210-5-10-10-530.000 Communications	50.42	44468	02/06/23
36130	01/18/23	CELL PHONE SERVICE PD 9925595144	210-5-40-12-530.000 Communications	35.01	44469	02/06/23
36130	01/18/23	Shared inv. 01/19 thru 02 9925598934	210-5-25-10-530.000 Communications	160.04	44470	02/06/23
36130	01/19/23	Cell Phones 12/20 - 01/19 9925688037	210-5-40-12-530.000 Communications	192.61	44471	02/06/23
11935	01/16/23	1B924F BUYERS SPILL PLATE 4521265	210-5-40-12-430.000 R&M Vehicles & Equipment	144.53	44473	02/06/23
11935	01/16/23	IB88923 STROBE LIGHT, REC 4521283	210-5-40-12-430.000 R&M Vehicles & Equipment	128.60	44473	02/06/23
11935	01/23/23	Description: LIGHT WORK L 4521721	210-5-40-12-430.000 R&M Vehicles & Equipment	93.84	44473	02/06/23
23395	01/19/23	5PK SM Clip Organizer 516053	210-5-40-12-610.000 General Supplies	5.69	44474	02/06/23
30210	01/24/23	MAC Zoning Admin 101 Trai MAC20220804	210-5-16-10-500.000 Training, Conf, Dues	28.00	44475	02/06/23
30210	01/24/23	MAC Finance Friday MAC20220888	210-5-13-10-500.000 Training, Conf, Dues	20.00	44477	02/06/23
30210	01/24/23	Town Mtg Warning Model A MAC20230065	210-5-10-10-500.000 Training, Conf, Dues	10.00	44480	02/06/23
30210	01/24/23	MAC Town Mtg Australian B MAC20230077	210-5-10-10-500.000 Training, Conf, Dues	10.00	44482	02/06/23
28470	01/06/23	Payroll Transfer PR-01/06/23	210-2-00-00-210.004 Retirement Payable	17059.14	44484	02/06/23
28470	01/20/23	Payroll Transfer PR-01/20/23	210-2-00-00-210.004 Retirement Payable	18151.24	44484	02/06/23
07565	01/16/23	Office Supplies 235588032	210-5-30-10-610.000 General Supplies	69.55	44488	02/06/23
07565	01/17/23	Brownell cleaning Supplie 235618952	210-5-41-21-431.000 R&M Buildings & Grounds	41.79	44488	02/06/23
07565	01/23/23	MSP Cleaning Products 235759681	210-5-30-12-610.000 General Supplies	423.38	44488	02/06/23

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
07565	01/25/23	Preschool Office Supplie	235828914	210-5-30-10-610.000 General Supplies	20.48	44488	02/06/23
07565	01/31/23	wastebaskets 2 Lincoln	235965218	210-5-41-20-610.000 General Supplies	23.38	44488	02/06/23
29915	01/31/23	Design Services for 1 Mai	1109	220-5-00-00-720.002 1 Main; Road Res-Q	577.50	44417	02/06/23
V10462	12/20/22	City legal Dec 2022		230-5-16-10-890.824 Cres. Connector	402.50	44439	02/06/23
21240	01/27/23	FY23 Q2 City	26652	254-5-54-20-210.000 Group Insurance	120.15	44422	02/06/23
03525	01/26/23	City audit services	87442	254-5-54-20-335.000 Audit	770.00	44431	02/06/23
36130	01/19/23	Cell Phones 12/20 - 01/19	9925688037	254-5-54-20-530.000 Communications	176.86	44471	02/06/23
V10609	12/21/22	50% down cogen engineer re	400082200976	255-5-55-70-722.013 Cogen	52714.37	44364	02/06/23
06870	01/26/23	Metals, 2301-01276	436065	255-5-55-30-340.000 Technical Services	85.00	44404	02/06/23
38955	01/26/23	gaskets for valve	79259866	255-5-55-30-570.000 Other Purchased Services	375.86	44407	02/06/23
38955	01/19/23	chem pumps #3 supplies	79311373	255-5-55-30-570.000 Other Purchased Services	129.42	44407	02/06/23
04640	01/10/23	Heads work Gas Sensor	VTBUR316483	255-5-55-30-570.000 Other Purchased Services	1022.97	44408	02/06/23
32035	01/26/23	Membership Renewal	8758	255-5-55-30-500.000 Training, Conf, Dues	410.00	44419	02/06/23
07010	01/17/23	39 Cascade St 12/16-01/17	0123Cascade	255-5-55-30-622.000 Electricity	13954.21	44420	02/06/23
21240	01/27/23	FY23 Q2 City	26652	255-5-55-30-210.000 Group Insurance	217.35	44422	02/06/23
V10347	12/14/22	Pest Control	29609114	255-5-55-30-570.000 Other Purchased Services	79.92	44427	02/06/23
V10347	01/09/23	Pest Control WWTF	30338947	255-5-55-30-570.000 Other Purchased Services	79.92	44427	02/06/23
03525	01/26/23	City audit services	87442	255-5-55-30-335.000 Audit	735.00	44431	02/06/23
V10462	12/20/22	City legal Dec 2022		255-5-55-30-320.000 Legal Services	227.50	44439	02/06/23
24100	01/24/23	Employee only signs for e	196807	255-5-55-30-570.000 Other Purchased Services	95.90	44446	02/06/23
03180	10/01/22	Central Station Monitorin	22159	255-5-55-30-330.000 Professional Services	370.00	44455	02/06/23
V2093	11/17/22	5,004 G Bleach 15%- EXP 6	447745	255-5-55-30-619.000 Chemicals	9402.52	44461	02/06/23
V2093	12/08/22	3,500 G Caustic 50% 6/30/	448510	255-5-55-30-619.000 Chemicals	16709.00	44461	02/06/23
02970	01/17/23	GasAlertQuattro Detectors	237127	255-5-55-30-570.000 Other Purchased Services	2312.67	44466	02/06/23
02970	01/19/23	Demand Flow Regulator, an	240855	255-5-55-30-570.000 Other Purchased Services	1790.02	44466	02/06/23

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
02970	01/19/23	USA BLUE BOOK INC 0.5 LPM Regulator gas met 241048	255-5-55-30-570.000 Other Purchased Services	158.61	44466	02/06/23
36130	01/18/23	VERIZON WIRELESS VSAT CELL PHONE SERVICE PD 9925595144	255-5-55-30-530.000 Communications	80.60	44469	02/06/23
36130	01/18/23	VERIZON WIRELESS VSAT CELL PHONE SERVICE PD 9925595144	255-5-55-30-570.000 Other Purchased Services	40.01	44469	02/06/23
36130	01/18/23	VERIZON WIRELESS VSAT Shared inv. 01/19 thru 02 9925598934	255-5-55-30-530.000 Communications	55.70	44470	02/06/23
40025	01/10/23	E J PRESCOTT INC MANHOLE INSERT 26OD 23.75 6119920	256-5-56-40-433.000 R&M Infrastructure	850.62	44402	02/06/23
21240	01/27/23	HICKOK & BOARDMAN HRI FY23 Q2 City 26652	256-5-56-40-210.000 Group Insurance	115.65	44422	02/06/23
03525	01/26/23	KITTELL BRANAGAN & SARGEN City audit services 87442	256-5-56-40-335.000 Audit	420.00	44431	02/06/23
36130	01/23/23	VERIZON WIRELESS VSAT PS Communication 12/24 - 9926108987	256-5-56-40-434.001 Susie Wilson PS Costs	78.03	44472	02/06/23
36130	01/23/23	VERIZON WIRELESS VSAT PS Communication 12/24 - 9926108987	256-5-56-40-434.002 West Street PS Costs	78.03	44472	02/06/23
36130	01/23/23	VERIZON WIRELESS VSAT PS Communication 12/24 - 9926108987	256-5-56-40-431.000 R&M Buildings & Grounds	302.94	44472	02/06/23
19815	01/28/23	AMAZON CAPITAL SERVICES Senior Center Supplies 1T61P1FLT47F	258-5-33-13-830.000 Regular Programs	46.35	44372	02/06/23
40565	01/03/23	BARTLETT DEANNA Strength Yoga Classes 010323	258-5-33-13-830.000 Regular Programs	400.00	44380	02/06/23
21570	01/25/23	PETTY CASH - NICOLE MONE PETTY CASH 012523D	258-5-33-13-830.000 Regular Programs	16.98	44447	02/06/23
21000	01/18/23	UNIFIRST CORPORATION Senior Center 1080126043	258-5-33-13-330.000 Professional Services	63.47	44465	02/06/23
21000	01/18/23	UNIFIRST CORPORATION Sr. Center 1080126044	258-5-33-13-330.000 Professional Services	51.98	44465	02/06/23
37985	01/23/28	A T & T MOBILITY CELL PHONE SERVICE PD 869X02012023	259-5-30-14-330.000 Professional Services	43.23	44365	02/06/23
19815	01/23/23	AMAZON CAPITAL SERVICES RK FMS Supplies 11TX73TG3111	259-5-30-15-610.000 General Supplies	31.97	44368	02/06/23
19815	01/24/23	AMAZON CAPITAL SERVICES RK S/H MSP Supplies 1D6N7TT31MKH	259-5-30-15-610.000 General Supplies	19.99	44368	02/06/23
19815	01/27/23	AMAZON CAPITAL SERVICES Egg Hunt Supplies 1DKTW67ML6CD	259-5-30-14-610.000 General Supplies	23.95	44368	02/06/23
19815	01/22/23	AMAZON CAPITAL SERVICES RK Westford Supplies 1HDGXXWCK1L3	259-5-30-15-610.000 General Supplies	36.38	44368	02/06/23
19815	01/21/23	AMAZON CAPITAL SERVICES RK Fleming Supplies 1MWP7DRJGL9N	259-5-30-15-610.000 General Supplies	16.52	44370	02/06/23
19815	01/20/23	AMAZON CAPITAL SERVICES RK FMS Supplies 1V6CPFLV6XKT	259-5-30-15-610.000 General Supplies	127.29	44372	02/06/23
19815	01/25/23	AMAZON CAPITAL SERVICES RK Summit Supplies 1V6HXX7QC6DW	259-5-30-15-610.000 General Supplies	90.51	44372	02/06/23
19815	01/28/23	AMAZON CAPITAL SERVICES RK MSP EES Supplies 1VVVF1VY7X1K	259-5-30-15-610.000 General Supplies	37.89	44372	02/06/23
19815	01/22/23	AMAZON CAPITAL SERVICES RK MSP S/H Supplies 1YOXRT93JPWK	259-5-30-15-610.000 General Supplies	53.97	44374	02/06/23

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
27590	CATAMOUNT COLOR (OFFSET H	01/13/23	Summer Camp Brochure 28097	259-5-30-17-330.000 Professional Services	1530.00	44386	02/06/23
04640	FASTENAL INDUSTRIAL & CON	01/17/23	First Aid Supplies VTBUR316707	259-5-30-15-610.000 General Supplies	0.48	44408	02/06/23
40955	GETCHELL ALEXIS	02/01/23	RK Logo Design 020123D	259-5-30-15-330.000 Professional Services	200.00	44416	02/06/23
21240	HICKOK & BOARDMAN HRI	01/27/23	FY23 Q2 City 26652	259-5-30-15-210.000 Group Insurance	405.00	44422	02/06/23
21240	HICKOK & BOARDMAN HRI	01/27/23	FY23 Q2 City 26652	259-5-30-16-210.000 Group Insurance	180.00	44422	02/06/23
28895	KINDERMUSIK WITH RACHEL L	01/27/23	EJRP Winter Kindermusik 1010	259-5-30-14-330.000 Professional Services	792.00	44429	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/18/23	RK Fleming Snack 794194	259-5-30-15-610.000 General Supplies	114.34	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/18/23	RK MSP EES Snack 794517	259-5-30-15-610.000 General Supplies	131.25	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/18/23	RK Snack 794565	259-5-30-15-610.000 General Supplies	115.41	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/23/23	RK Westford Snack 795878	259-5-30-15-610.000 General Supplies	174.34	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/19/23	RK S/H K Snack 795970	259-5-30-15-610.000 General Supplies	147.28	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/23/23	RK Summit Snack 796511	259-5-30-15-610.000 General Supplies	177.26	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/23/23	RK FMS Snack 796760	259-5-30-15-610.000 General Supplies	135.33	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/24/23	RK Hiawatha Snack 797521	259-5-30-15-610.000 General Supplies	161.64	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/25/23	RK EES Snack 798148	259-5-30-15-610.000 General Supplies	91.14	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/25/23	RK S/H K Snack 798158	259-5-30-15-610.000 General Supplies	95.23	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/26/23	RK Fleming Snack 798614	259-5-30-15-610.000 General Supplies	298.41	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/30/23	RK EES MSP Snack 799647	259-5-30-15-610.000 General Supplies	152.47	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/30/23	RK FMS Snack 799737	259-5-30-15-610.000 General Supplies	221.17	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/30/23	RK Summit Snack 800242	259-5-30-15-610.000 General Supplies	205.67	44444	02/06/23
29425	PERFORMANCE FOOD SERVICE	01/30/23	RK Hiawatha Snack 800414	259-5-30-15-610.000 General Supplies	88.83	44444	02/06/23
36130	VERIZON WIRELESS VSAT	01/18/23	CELL PHONE SERVICE PD 9925595144	259-5-30-16-610.000 General Supplies	40.30	44469	02/06/23
07565	W B MASON CO INC	01/25/23	Preschool Office Supplie 235828914	259-5-30-16-610.000 General Supplies	36.99	44488	02/06/23

02/06/23

Town of Essex Accounts Payable

Page 8 of 8

01:38 pm

Check Warrant Report # 17339 Current Prior Next FY Invoices For Fund (GENERAL FUND)

smaynard

For Check Acct 01 (GENERAL FUND) All check #s 02/06/23 To 02/06/23 & Fund 2

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

174434.07

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Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
05290	01/19/23	grease and oil 552301960263	210-5-40-12-626.000 Gasoline	1245.22	44492	02/10/23
05290	02/01/23	DIESEL FUEL SUPLEMNT 26 1 552303256839	210-5-40-12-610.000 General Supplies	44.67	44492	02/10/23
05290	02/02/23	wiper blades truck 4 552303330059	210-5-40-12-430.000 R&M Vehicles & Equipment	34.82	44492	02/10/23
05290	02/02/23	EVC FG RPR KT 32OZ 1 EA 1 552303356926	210-5-40-12-610.000 General Supplies	33.61	44492	02/10/23
19815	01/31/23	Office Supplies 1767NPKG11RK	210-5-30-10-610.000 General Supplies	18.62	44495	02/10/23
19815	02/06/23	Office Supplies 1HWVCPHN7XP	210-5-30-10-610.000 General Supplies	241.44	44495	02/10/23
19815	02/01/23	Adult Replacement 1NVNX41H779R	210-5-90-00-640.201 Adult Collection replacem	25.94	44497	02/10/23
04310	01/30/23	Salt 67437	210-5-40-12-600.000 Salt, Sand and Gravel	3481.01	44498	02/10/23
02420	01/31/23	DEF 3236259949	210-5-25-10-430.000 R&M Vehicles & Equipment	20.49	44499	02/10/23
23190	02/02/23	Truck 5 parts and repair W 19523	210-5-40-12-430.000 R&M Vehicles & Equipment	1472.64	44500	02/10/23
24475	02/01/23	Water Find paste 5677394293	210-5-40-12-610.000 General Supplies	11.99	44504	02/10/23
00530	01/19/23	J Collection, Supplies B6549374	210-5-35-10-640.202 Juvenile Collection	73.49	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549374	210-5-35-10-610.000 General Supplies	1.60	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549480	210-5-35-10-640.202 Juvenile Collection	295.19	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549480	210-5-35-10-610.000 General Supplies	26.40	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549481	210-5-35-10-640.202 Juvenile Collection	49.99	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549481	210-5-35-10-610.000 General Supplies	0.80	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549482	210-5-35-10-640.202 Juvenile Collection	13.34	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549482	210-5-35-10-610.000 General Supplies	0.80	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549483	210-5-35-10-640.202 Juvenile Collection	27.79	44505	02/10/23
00530	01/19/23	J Collection, Supplies B6549483	210-5-35-10-610.000 General Supplies	1.60	44505	02/10/23
30360	02/01/23	Communications Brownell 0201232BT	210-5-41-21-530.000 Communications	333.58	44507	02/10/23
03000	01/20/23	DEICER SALT ICE CNTRL BLK 2907899474	210-5-40-12-600.000 Salt, Sand and Gravel	2654.82	44508	02/10/23
03000	01/24/23	DEICER SALT ICE CNTRL BLK 2907910379	210-5-40-12-600.000 Salt, Sand and Gravel	2738.24	44509	02/10/23
03000	01/26/23	DEICER SALT ICE CNTRL BLK 2907919383	210-5-40-12-600.000 Salt, Sand and Gravel	6480.96	44510	02/10/23

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
03000	01/27/23	CARGILL SALT EASTERN INC DEICER SALT ICE CNTRL BLK 2907923637	210-5-40-12-600.000 Salt, Sand and Gravel	2916.26	44511	02/10/23
33850	01/30/23	CENTRAL VERMONT PROPRTIE ROW rent 2023 9500247461	210-5-40-12-441.000 Rental Land/Buildings	50.00	44516	02/10/23
33850	01/30/23	CENTRAL VERMONT PROPRTIE ROW rent 2023 9500247476	210-5-40-12-441.000 Rental Land/Buildings	50.00	44516	02/10/23
25120	02/02/23	CLICKTIME.COM EJRP Timesheets Jan 393891	210-5-30-10-330.000 Professional Services	742.00	44520	02/10/23
25120	02/02/23	CLICKTIME.COM Clicktime 394179	210-5-13-10-505.000 Tech. Subs, Licenses	64.00	44521	02/10/23
04940	01/19/23	COMCAST 2 Lincoln Jan 2023 6343 0203202	210-5-41-20-530.000 Communications	168.39	44525	02/10/23
01420	01/31/23	EASTERN SALES INC City checks 16367	210-5-13-10-610.000 General Supplies	190.00	44538	02/10/23
19005	02/01/23	FIRSTLIGHT FIBER communication 13457663	210-5-25-10-530.000 Communications	163.04	44547	02/10/23
37875	02/02/23	FLEETPRIDE parts for Truck 6 105412021	210-5-40-12-430.000 R&M Vehicles & Equipment	287.44	44548	02/10/23
34895	02/01/23	GAUTHIER TRUCKING, INC. XmastREEcleanup 1694341	210-5-40-12-425.000 Trash Removal	750.00	44550	02/10/23
20470	01/31/23	GLOBAL MONTELLO GROUP Jan Vehicle fuel 296478	210-5-41-22-626.000 Gasoline	327.28	44551	02/10/23
20470	01/31/23	GLOBAL MONTELLO GROUP Jan Vehicle fuel 296478	210-5-40-12-626.000 Gasoline	6346.29	44551	02/10/23
27150	01/03/23	HINESBURG SAND & GRAVEL C WIN SAND 629059	210-5-40-12-600.000 Salt, Sand and Gravel	357.19	44557	02/10/23
24250	01/26/23	IMPACT FIRE Annual Extinguisher Check 25016852	210-5-41-22-431.000 R&M Buildings & Grounds	664.25	44559	02/10/23
V10130	01/06/23	LOWE'S BUSINESS ACCOUNT DBL END HGLN 02105	210-5-40-12-610.000 General Supplies	9.96	44568	02/10/23
V10130	01/24/23	LOWE'S BUSINESS ACCOUNT wrenches 02298	210-5-30-12-610.000 General Supplies	40.34	44568	02/10/23
V10130	01/05/23	LOWE'S BUSINESS ACCOUNT AIR TOOL OIL 02854	210-5-40-12-610.000 General Supplies	13.27	44568	02/10/23
22665	12/20/22	MARTIN NICK ZBA 11.3.22 STIPENDS ZBA TM 11322	210-5-10-10-190.000 Board member Payments	50.00	44571	02/10/23
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-10-10-210.000 Group Insurance	10.00	44577	02/10/23
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-13-10-210.000 Group Insurance	2.50	44577	02/10/23
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-40-12-210.000 Group Insurance	6.83	44577	02/10/23
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-40-13-210.000 Group Insurance	0.50	44577	02/10/23
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-35-10-210.000 Group Insurance	15.00	44577	02/10/23
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-16-10-210.000 Group Insurance	5.00	44577	02/10/23
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-30-10-210.000 Group Insurance	12.50	44577	02/10/23

10:31 am

Check Warrant Report # 17340 Current Prior Next FY Invoices For Fund (GENERAL FUND)

smaynard

For Check Acct 01 (GENERAL FUND) All check #s 02/10/23 To 02/10/23 & Fund 2

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
44275	02/06/23	MVP SELECT CARE INC. City Admin Fee - RO Month 202301 0	210-5-30-12-210.000 Group Insurance	5.00	44577	02/10/23
05485	02/07/23	NATIONAL BUSINESS LEASING Copier leases 2/15-3/14/2 78934798	210-5-35-10-442.000 Rental Vehicles/Equip	80.72	44579	02/10/23
05485	02/07/23	NATIONAL BUSINESS LEASING Copier leases 2/15-3/14/2 78934798	210-5-35-10-442.000 Rental Vehicles/Equip	80.74	44579	02/10/23
05485	02/07/23	NATIONAL BUSINESS LEASING Copier leases 2/15-3/14/2 78934798	210-5-40-12-442.000 Rental Vehicles/Equip	72.59	44579	02/10/23
05485	02/07/23	NATIONAL BUSINESS LEASING Copier leases 2/15-3/14/2 78934798	210-5-10-10-442.000 Rental Vehicles/Equip	138.97	44579	02/10/23
29265	11/03/22	NORTON HUBERT WAYNE ZBA 11.3.22 STIPENDS ZBA TM 11322	210-5-10-10-190.000 Board member Payments	50.00	44582	02/10/23
23420	01/03/23	P & P SEPTIC SERVICE INC. Portolet MSP Jan T591612	210-5-30-12-330.000 Professional Services	210.00	44587	02/10/23
27365	11/08/22	PETTY CASH-TOWN CLERK Election Expenses 20221108	210-5-10-10-820.000 Elections	32.98	44590	02/10/23
V10554	01/31/23	PHOENIX BOOKS BURLINGTON Adult Collection 715968	210-5-35-10-640.201 Adult Collection	28.80	44591	02/10/23
37965	11/08/22	S D IRELAND CONCRETE 11/08/22 COMM 3500 EXTERI 991401	210-5-40-12-605.000 Summer Construction Suppl	500.00	44600	02/10/23
14800	02/01/23	TECH GROUP INC Anti-Virus Contract Feb 101323	210-5-25-10-505.000 Tech. Subs, Licenses	40.00	44609	02/10/23
32720	02/02/23	UVM MEDICAL CENTER Assorted Medications 41055	210-5-25-10-613.000 Program Supplies	434.58	44614	02/10/23
11935	01/25/23	VIKING-CIVES USA Trk 6 Blades 4521835	210-5-40-12-610.000 General Supplies	1740.00	44617	02/10/23
11935	01/30/23	VIKING-CIVES USA truck 7 parts and Repair 4522029	210-5-40-12-430.000 R&M Vehicles & Equipment	4558.11	44617	02/10/23
11935	01/31/23	VIKING-CIVES USA part for truck 14 sweeper 4522091	210-5-40-12-430.000 R&M Vehicles & Equipment	2152.24	44617	02/10/23
11935	02/03/23	VIKING-CIVES USA Backup alarm / cyl air ta 4522368	210-5-40-12-430.000 R&M Vehicles & Equipment	169.17	44619	02/10/23
23395	01/05/23	VILLAGE HARDWARE - WILLIS 125' Hose wall butler 516002	210-5-40-12-610.000 General Supplies	14.24	44620	02/10/23
23395	01/24/23	VILLAGE HARDWARE - WILLIS TORCH 516067	210-5-30-12-610.000 General Supplies	64.59	44620	02/10/23
23395	01/24/23	VILLAGE HARDWARE - WILLIS MISC TOOLS 516072	210-5-30-12-610.000 General Supplies	50.68	44620	02/10/23
29825	01/25/23	VT GAS SYSTEMS 12/19/22 to 01/19/23 22956	210-5-40-12-621.000 Natural Gas/Heating	662.18	44622	02/10/23
29825	01/25/23	VT GAS SYSTEMS 12/19/22 to 01/19/23 22956	210-5-41-21-621.000 Natrual Gas/Heating	1335.97	44622	02/10/23
29825	01/25/23	VT GAS SYSTEMS 12/19/22 to 01/19/23 22956	210-5-41-20-621.000 Natrual Gas/Heating	946.89	44622	02/10/23
29825	01/25/23	VT GAS SYSTEMS 12/19/22 to 01/19/23 22956	210-5-41-22-621.000 Natrual Gas/Heating	855.15	44622	02/10/23
29825	01/25/23	VT GAS SYSTEMS 12/19/22 to 01/19/23 22956	210-5-41-23-621.000 Natrual Gas/Heating	579.94	44622	02/10/23
36240	01/31/23	DUBOIS & KING INC Crescent Connector Essex 96	230-5-16-10-890.824 Cres. Connector	7879.58	44533	02/10/23

For Check Acct 01 (GENERAL FUND) All check #s 02/10/23 To 02/10/23 & Fund 2

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
20470	01/31/23	Jan Vehicle fuel	296478	254-5-54-20-626.000 Gasoline	179.24	44551	02/10/23
44275	02/06/23	City Admin Fee - RO Month	202301 0	254-5-54-20-210.000 Group Insurance	6.68	44577	02/10/23
38760	02/07/23	2" neptune t-10 meter, 2"	INV0153457	254-5-54-70-750.001 Meter Replacement Program	380.39	44611	02/10/23
29825	01/25/23	12/19/22 to 01/19/23	22956	254-5-54-20-621.000 Natural Gas/Heating	352.88	44622	02/10/23
23455	12/31/22	Biosolids Dec 22	INV15654	255-5-55-30-568.000 Biosolids Subcontractor	8762.81	44518	02/10/23
04940	01/23/23	Communication 01/30-02/28	0316028 0123	255-5-55-30-530.000 Communications	273.34	44524	02/10/23
40025	01/30/23	6 FLG FULL FACE GASKET RE	6132290	255-5-55-30-570.000 Other Purchased Services	31.72	44535	02/10/23
38955	01/27/23	GAS112FF150	79417227	255-5-55-30-570.000 Other Purchased Services	36.34	44541	02/10/23
38955	01/30/23	Gaskets returned	79417312	255-5-55-30-570.000 Other Purchased Services	-26.17	44541	02/10/23
04640	01/17/23	HCS 1/2-13 x 2 Z5 for WWT	VTBUR316706	255-5-55-30-570.000 Other Purchased Services	8.06	44542	02/10/23
04640	01/24/23	1 Ton Beam Trolley	VTBUR316874	255-5-55-30-570.000 Other Purchased Services	198.20	44542	02/10/23
19005	02/01/23	Communications/telephone	13457649	255-5-55-30-530.000 Communications	550.84	44547	02/10/23
20470	01/31/23	Jan Vehicle fuel	296478	255-5-55-30-626.000 Gasoline	207.49	44551	02/10/23
V10347	02/07/23	Pest Control WWTP	31378546	255-5-55-30-330.000 Professional Services	79.92	44561	02/10/23
41005	01/29/23	Permits required for conf	1198	255-5-55-30-510.000 Permits, Licenses, Reg	1275.00	44566	02/10/23
44275	02/06/23	City Admin Fee - RO Month	202301 0	255-5-55-30-210.000 Group Insurance	14.58	44577	02/10/23
05485	02/07/23	Copier leases 2/15-3/14/2	78934798	255-5-55-30-442.000 Rental Vehicles/Equip	80.74	44579	02/10/23
03160	01/27/23	POLYMER FOR DEWATERING	20419	255-5-55-30-619.000 Chemicals	18216.00	44586	02/10/23
25480	01/30/23	misc Nuts	57651	255-5-55-30-570.000 Other Purchased Services	51.20	44601	02/10/23
29825	01/25/23	12/19/22 to 01/19/23	22956	255-5-55-30-621.000 Natural Gas/Heating	4309.72	44622	02/10/23
07565	12/10/22	office supplies for break	234120236	255-5-55-30-610.000 General Supplies	81.34	44624	02/10/23
24310	01/23/23	Connections for Chemical	158538500	255-5-55-30-570.000 Other Purchased Services	144.37	44626	02/10/23
V10409	01/30/23	GORMAN RUPP COMPLETE	140772	255-5-55-30-570.000 Other Purchased Services	9631.00	44627	02/10/23
35260	01/24/23	Jeff's Uniform /sanatatio	01032362	256-5-56-40-612.000 Uniforms	218.10	44537	02/10/23
20470	01/31/23	Jan Vehicle fuel	296478	256-5-56-40-626.000 Gasoline	304.44	44551	02/10/23

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
V9454	01/22/23	LENNY'S SHOE & APP	60138	Ron Bundy Sanitatio	256-5-56-40-612.000	165.00	44567 02/10/23
			3477822	Uniforms			
44275	02/06/23	MVP SELECT CARE INC.	City Admin Fee - RO Month	256-5-56-40-210.000	8.93	44577 02/10/23	
			202301 0	Group Insurance			
12235	02/01/23	NEW ENGLAND CENTRAL RAILR	ROW rent 2023	256-5-56-40-441.000	2130.00	44580 02/10/23	
			195399	Rental Land/Buildings			
11555	10/07/22	RUSSELL RESOURCES INC	4" WAFER CHECK VALVE RIGH	256-5-56-40-431.000	1096.13	44598 02/10/23	
			225123	R&M Buildings & Grounds			
38760	02/07/23	TI-SALES INC	2" neptune t-10 meter, 2"	256-5-56-70-750.001	760.78	44611 02/10/23	
			INV0153457	Meter Replacement Program			
29825	01/25/23	VT GAS SYSTEMS	12/19/22 to 01/19/23	256-5-56-40-434.001	47.01	44622 02/10/23	
			22956	Susie Wilson PS Costs			
29825	01/25/23	VT GAS SYSTEMS	12/19/22 to 01/19/23	256-5-56-40-434.002	48.08	44622 02/10/23	
			22956	West Street PS Costs			
29825	01/25/23	VT GAS SYSTEMS	12/19/22 to 01/19/23	256-5-56-40-621.000	210.83	44622 02/10/23	
			22956	Natural Gas/Heating			
01930	01/31/23	CENTER FOR TECHNOLOGY	Essex sr Luncheon	258-5-33-13-830.000	97.00	44515 02/10/23	
			6229405	Regular Programs			
27295	02/01/23	MAPLEHURST FLORIST	Senior Center Flowers	258-5-33-13-830.000	13.75	44570 02/10/23	
			98648	Regular Programs			
05485	02/07/23	NATIONAL BUSINESS LEASING	Copier leases 2/15-3/14/2	258-5-33-13-442.000	94.15	44579 02/10/23	
			78934798	Rental Vehicles/Equip			
07565	01/27/23	W B MASON CO INC	Jan office supplies	258-5-33-13-610.000	123.77	44625 02/10/23	
			C1305527 012	General Supplies			
07565	01/27/23	W B MASON CO INC	Jan office supplies	258-5-33-13-830.000	24.71	44625 02/10/23	
			C1305527 012	Regular Programs			
25445	01/31/23	802 REPTILES	Vac Camp 2/28	259-5-30-15-580.000	650.00	44490 02/10/23	
			000511	Travel			
37985	01/27/23	A T & T MOBILITY	RK Cell Phones Feb	259-5-30-15-530.000	798.93	44491 02/10/23	
			8730181 0223	Communications			
19815	01/31/23	AMAZON CAPITAL SERVICES	RK MSP EES Supplies	259-5-30-15-610.000	55.30	44495 02/10/23	
			14K9VRPF6R4F	General Supplies			
19815	02/05/23	AMAZON CAPITAL SERVICES	RK Fleming Supplies	259-5-30-15-610.000	5.26	44495 02/10/23	
			1FPKMR1NH6JF	General Supplies			
19815	02/04/23	AMAZON CAPITAL SERVICES	RK Fleming Supplies	259-5-30-15-610.000	90.95	44495 02/10/23	
			1H9X7MRPD4LF	General Supplies			
19815	01/31/23	AMAZON CAPITAL SERVICES	Egg Hunt Supplies	259-5-30-14-610.000	179.70	44497 02/10/23	
			1VQDD6XL4YTL	General Supplies			
04330	01/31/23	EWSD CHILD NUTRITION	Vac Camp Lunch	259-5-30-15-610.000	1113.60	44540 02/10/23	
			3160	General Supplies			
20470	01/31/23	GLOBAL MONTELO GROUP	Jan Vehicle fuel	259-5-30-15-626.000	104.83	44551 02/10/23	
			296478	Gasoline			
44275	02/06/23	MVP SELECT CARE INC.	City Admin Fee - RO Month	259-5-30-15-210.000	25.00	44577 02/10/23	
			202301 0	Group Insurance			
44275	02/06/23	MVP SELECT CARE INC.	City Admin Fee - RO Month	259-5-30-16-210.000	9.98	44577 02/10/23	
			202301 0	Group Insurance			
05485	02/07/23	NATIONAL BUSINESS LEASING	Copier leases 2/15-3/14/2	259-5-30-10-442.000	177.89	44579 02/10/23	
			78934798	Rental Vehicles/Equip			
05485	02/07/23	NATIONAL BUSINESS LEASING	Copier leases 2/15-3/14/2	259-5-30-10-442.000	177.90	44579 02/10/23	
			78934798	Rental Vehicles/Equip			

For Check Acct 01 (GENERAL FUND) All check #s 02/10/23 To 02/10/23 & Fund 2

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
29425	PERFORMANCE FOOD SERVICE	02/01/23	RK EES Snack 801895	259-5-30-15-610.000 General Supplies	207.00	44589	02/10/23
29425	PERFORMANCE FOOD SERVICE	02/02/23	RK S/H K Snack 802903	259-5-30-15-610.000 General Supplies	121.91	44589	02/10/23
29425	PERFORMANCE FOOD SERVICE	02/06/23	RK MSP EES Snack 803630	259-5-30-15-610.000 General Supplies	90.48	44589	02/10/23
29425	PERFORMANCE FOOD SERVICE	02/06/23	RK Summit Snack 804061	259-5-30-15-610.000 General Supplies	185.22	44589	02/10/23
29425	PERFORMANCE FOOD SERVICE	02/06/23	RK FMS Snack 804125	259-5-30-15-610.000 General Supplies	191.88	44589	02/10/23
29425	PERFORMANCE FOOD SERVICE	02/06/23	RK Hiawatha Snack 804138	259-5-30-15-610.000 General Supplies	192.73	44589	02/10/23
23495	STUDENT TRANSPORTATION OF	12/31/22	Vac Camp Trip 12/30 70189304	259-5-30-15-580.000 Travel	1152.16	44608	02/10/23
25315	VESPA'S PIZZA PASTA & DEL	01/31/23	RK Training Pizza 013123D	259-5-30-15-610.000 General Supplies	168.99	44615	02/10/23
07565	W B MASON CO INC	01/27/23	RK Summit Supplies 235899993	259-5-30-15-610.000 General Supplies	75.99	44624	02/10/23
Report Total					----- 111218.28 =====		

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**CITY OF ESSEX JUNCTION
CITY COUNCIL
SPECIAL MEETING
DRAFT MINUTES OF MEETING
February 1, 2023**

COUNCILORS PRESENT: Andrew Brown, President; Raj Chawla, Vice President; Dan Kerin; Amber Thibeault; George Tyler.

ADMINISTRATION: Regina Mahony, City Manager; Susan McNamara-Hill, City Clerk.

OTHERS PRESENT: Steven Eustis, Janelle Racine, Ken Signorello, Kate Vanni.

1. **CALL TO ORDER**

Councilor Brown called the meeting to order at 11:30 A.M.

2. **AGENDA ADDITIONS/CHANGES**

None.

3. **APPROVE AGENDA**

No approval needed as no changes were made.

4. **PUBLIC TO BE HEARD**

a. Comments from public on items not on the agenda

No public comment.

5. **BUSINESS ITEMS**

a. Discussion and Consideration of Warning the Public Hearings for Charter Changes

Councilor Brown noted that two public hearings are required to have the charter changes move forward. He said that Monday, March 6th, is proposed to be the first public hearing, and Monday, March 13th, is proposed to be the second public hearing for those charter changes. He said they would only be able to make changes at the March 6th public hearing and that the second public hearing would be more of a formality. He noted that City Clerk McNamara-Hill has reviewed the timeline and deemed it aligned with the required charter changes process.

DAN KERIN made a motion, seconded by GEORGE TYLER, that the City Council warn the first public hearing for the proposed charter changes on Monday, March 6th, 2023, at 6:30 P.M. and a second public hearing for the proposed charter changes on Monday, March 13th at 6:30 P.M. with both meetings taking place at 2 Lincoln Street and on Zoom. The motion passed 5-0.

6. **CONSENT AGENDA** - None

7. **READING FILE** - None

8. **EXECUTIVE SESSION**

a. *An executive session is not anticipated

9. **ADJOURN**

DAN KERIN made a motion, seconded by RAJ CHAWLA, to adjourn the meeting. The motion passed 5-0 at 11:38 A.M.

Respectfully Submitted,
Amy Coonradt

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**CITY OF ESSEX JUNCTION
CITY COUNCIL
MINUTES OF MEETING
February 8, 2023**

COUNCILORS PRESENT: Andrew Brown, President; Raj Chawla, Vice President; Dan Kerin; Amber Thibeault; George Tyler.

ADMINISTRATION: Regina Mahony, City Manager; Wendy Hysko, Library Director; Brad Luck, EJRP Director; Susan McNamara-Hill, City Clerk, Jess Morris, Financial Director;

OTHERS PRESENT: Dorothy Bergdal, Danielle Brown, Alise Certa, Annie Cooper, Cheri Davis, Helen Donahey, Rick Hamlin, Tamara Jacques, Resa Merritt, Toni Morgan, Bridget Myer, Nick Myer, Ken Signorello, Harlan Smith, Jason Struthers, Andy Suntup, Linda Suntup, Carmon Verasamy, Marlon Verasamy, John Willey, Heidi.

1. **CALL TO ORDER**

Councilor Brown called the meeting to order at 6:30 P.M.

2. **AGENDA ADDITIONS/CHANGES**

Councilor Chawla requested moving the minutes of January 25, 2023, from the Consent Agenda to be Business Item #6d. Councilor Brown requested adding emails from Elaine Haney and Harlan Smith to the Reading File.

3. **APPROVE AGENDA**

GEORGE TYLER made a motion, seconded by DAN KERIN, to approve the agenda as amended. The motion passed 5-0.

4. **PUBLIC TO BE HEARD**

a. Comments from public on items not on the agenda

Harlan Smith spoke about the difficulty of absentee ballot voting for overseas, deployed military, noting that he is planning to testify on potential legislation around this at the State level.

Resa Merritt asked about the process for voters to weigh in on any proposed changes in stipend for City Councilors that Councilors may propose. Councilor Brown replied that as part of the next fiscal year's budget, he advised that public comment be submitted during the public hearing portion of the agenda. He said that once the City Council approves the budget for voter consideration, voters may only vote yes or no on the budget in its entirety.

5. **PUBLIC HEARING**

a. Public hearing on Fiscal Year 2024 Proposed Budget and Capital Program

City Manager Mahony began the summary of the General Fund budget by noting that there is not a good past budget for the City to compare the FY24 budget to, given that this is the City's first budget as a separate entity from the Town. She said that for a baseline, staff prepared a FY22 mock City budget with adjustments for inflation. She noted that the FY24 budget is proposed at \$11,428,241, which is a 7% or \$737,149 change from the FY22 mock budget. She noted that the tax rate would increase by 1.4% or \$27.51 on a \$280,000 City property. She noted contributing factors to this increase, which include new positions in administration, Community Development, and EJRP, increases for stormwater, Essex Rescue, the Essex Junction Cemetery Association, an annual capital transfer increase, and a line item for Memorial Day/4th of July celebrations. She noted one-time expenditures, including rebranding, strategic planning, and banners and signs (all of which will be paid for through local option

54 tax revenues). She then walked through each department's budget, changes, and reasons for each
55 change.

56
57 Finance Director Morris then provided a summary of the Capital Program and its funds for FY24. She
58 noted that funding would total \$1,513,265 for FY24 and would consist of funds within the capital reserve,
59 rolling stock, EJRP capital, water capital, wastewater treatment facility capital, and sanitation capital.
60 She noted that the water, wastewater, and sanitation funds are enterprise funds and do not influence
61 the tax rate or use tax dollars. She provided a summary of estimated utility rate changes for water,
62 wastewater, and sanitation, noting that the total increase between FY23 and FY24 is \$49.62 or 8.47%.

63
64 Harlan Smith asked if rates and fees are increased based on inflation indexes like the budget does or if
65 they remain static. Councilor Brown replied that certain fees, like dog licensing fees, are set in State
66 statute, and the municipality does not have control to set that rate. He said that building fees are under
67 the control of the municipality and can be looked at and changed.

68
69 Diane Clemens noted that adding an additional planning FTE is of interest and would like more
70 information. Councilor Brown replied that the Community Development Department had traditionally
71 been overseen by two staff with different duties (planning versus enforcing), and this would provide the
72 link between that, and that an additional staff could help staff more municipal committees.

73
74 John Willey spoke about the importance of the senior van and the senior center, encouraging the City
75 to take care of its seniors. Councilor Brown clarified the City's intent and rationale around discontinuing
76 the senior van service after the end of its current term. City Manager Mahony clarified points around
77 how one qualifies for Special Services Transportation Agency (SSTA) services (which could, in certain
78 circumstances, be used in lieu of the senior van).

79
80 Andy Suntup asked if the budget is in the parameters of that which was discussed when the Village was
81 contemplating separation, and asked how much money is being saved on taxes when compared to what
82 the budget would have looked like had separation not occurred. Councilor Brown said that there is no
83 comparison to what the Village budget would have been had it not separated from the Town. He
84 additionally replied that there are several items in the current budget that are new or have arisen due to
85 separation (which could be one aspect of quantifying the cost of separation). Councilor Kerin added that
86 by separating, the City is only paying for services for residents of the City.

87
88 Councilor Brown closed the public hearing.

89
90 **6. BUSINESS ITEMS**

91 a. **Discussion of FY24 Proposed Budget and Capital Program Budget**

92 City Manager Mahony began by noting that there will be a second public hearing on February 22, 2023,
93 and that the budget and ballot items must be set on March 8, 2023.

94
95 City Manager Mahony noted several items that have been adjusted since the January 25, 2023, budget
96 was prepared. These include an increase in the election budget of \$17,000 to include mailing ballots
97 and reflecting actual expenses from the last two years, separating committee stipends from Council
98 stipends in the legislative budget, and adding committee stipends for three additional City committees
99 at a cost of \$10,500. Councilor Chawla expressed support for the flexibility in the budget for additional
100 committees or community outreach, as needs arise. Councilor Tyler urged the creation of a recreation
101 oversight committee to obtain community input and guidance on future budgets, given the significant
102 increase in EJRP's budget over the last three years.

104 Councilor Brown spoke about the proposed stipend change for Councilors. He proposed a stipend of
105 \$5,000 per Councilmember. Councilor Chawla noted that his original proposal was for \$6,500 per
106 Councilmember. He discussed his rationale for putting this proposal together, saying that it would
107 decrease barriers to serving on the Council and increase the diversity of candidates and perspectives.
108 Councilor Kerin said that he disagreed about increasing the stipend. He said that there is no guarantee
109 that an increased stipend would lead to a more diverse Council. Councilor Tyler said that it seems
110 unethical for any municipal board in charge of a municipal budget to give itself a raise, since anyone
111 who disagrees with this would have to vote down the entire budget in order to oppose this one section
112 of it. He proposed putting a question on the ballot regarding whether the FY2025 budget should include
113 a proposal to increase City Council stipends to \$5,000. He said that this would also distance the current
114 City Council from the pay increase that would occur. Councilor Thibeault said that she is struggling with
115 a larger increase in the stipend. She noted that another barrier for Council participation is the time
116 commitment, in addition to the financial component.
117

118 Members of the public made the following comments:

- 119 ▪ Marlon Verasamy said that from the equity lens, an increased stipend would lower barriers
120 for everyone to have a seat at the table.
- 121 ▪ Bridget Myer said that putting this on the ballot may not have the effect that the Council wants,
122 unless there is education that goes along with it. She additionally asked about Councilor
123 Tyler’s comment about establishing an oversight board for recreation. He clarified his
124 recommendation.
- 125 ▪ Alise Certa spoke in support of the budget and Marlon’s position regarding the increased
126 stipend for Councilors. She added that it would also be important to reduce other barriers
127 (such as lack of childcare) to serving on the Council and other roles. She said that she could
128 support an advisory committee for EJRP, but would need more details on the role and level
129 of oversight that body would hold.
- 130 ▪ Annie Cooper said that having a thriving recreation department is great, and that having more
131 community input on individual departments’ budgets is important.
- 132 ▪ Harlan Smith said that community input regarding a stipend is important, but placing an
133 advisory question on the ballot may not be the best way to obtain that input.
- 134 ▪ Resa Merritt said that \$6,500 with an additional inflation increase is too much for a stipend,
135 given how much higher of a wage that is than what the average person makes. She said that
136 this is a question that should go to the community for more input prior to including it in the
137 budget. Councilor Brown clarified that any inflationary increase associated with this would
138 need to go into the charter and be debated every year.
139

140 b. Discussion and consideration of moving the Annual Meeting date and discussion on the Annual
141 Meeting Election/Preparation Schedule

142 Councilor Brown said that in the future, the City would be using a more inclusive calendar when setting
143 the preparation schedule, in order to take more holidays and significant dates into account.
144

145 City Manager Mahony said that staff are recommending changing the Annual Meeting date to April 11th
146 (actual voting day) and that the informational meeting take place the night prior on April 10th. She said
147 that staff are recommending having an online informational meeting, given that the high school will be
148 holding the School Board informational meeting in their physical space.
149

150 **GEORGE TYLER made a motion, seconded by DAN KERIN, that the City Council move the Annual**
151 **Meeting from Wednesday, April 5, 2023, to Tuesday, April 11, 2023, to vote for the City Officers**
152 **and transact any business involving voting by Australian ballot. The motion passed 5-0.**
153

c. Discussion and consideration of the Crescent Connector Bid Award
City Manager Mahony said that the City is ready to award the bid for Phase 2 for the actual construction of the roadway itself. She said that they have identified a low bid and are recommending that the Council move forward on that award. She said that they have also identified a number of non-participating items that the City will need to cover but that they do not yet know the full extent of the cost of those (such as contaminated soils).

Rick Hamlin said that this project is funded entirely by State/federal funds (except for the non-participating costs). He said that the bid has been analyzed based on VTrans standards through a rigorous process and that they have determined that there is no disadvantage to selecting this bid. He spoke briefly about the contaminated soils along the railroad tracks and noted that VTrans is currently analyzing the soils and how the City has handled mitigating contamination in the past. He said that staff hope that the State or federal funding will cover more than half of the costs related to contaminated soil remediation, given how diligent the City has been about handling those areas in the past. He noted that Phase 1 of the work was completed this summer.

Councilors spoke about how exciting it is that this project is moving into a second phase.

GEORGE TYLER made a motion, seconded by DAN KERIN, that the City Council award the Crescent Connector Phase 2 Project to the lowest bidder, Engineers Construction, Inc., and authorize Hamlin Engineering to manage the construction phase of the project and authorize the City Manager to execute the contracts. The motion passed 5-0.

d. Approve Minutes: January 25, 2023

Councilor Chawla requested the following amendments to the January 25, 2023 meeting minutes:

- Line 115 – correct the spelling of Bridget Myer’s name
- Line 104 – change “vision” to “appearance.”

RAJ CHAWLA made a motion, seconded by GEORGE TYLER, to approve the minutes from January 25, 2023, with the proposed amendments. The motion passed 5-0.

7. **CONSENT AGENDA**

- a. Approve Check Warrants #17338 (1/27/2023)
- b. Approve Minutes: January 25, 2023, **now Business Item #5d**
- c. Approve mailing of ballots
- d. Approve Certificate of Highway Mileage for Year Ending February 10, 2023

RAJ CHAWLA made a motion, seconded by DAN KERIN, to approve the consent agenda. The motion passed 5-0.

8. **READING FILE**

- a. Council member comments: Councilor Brown noted that the Board of Civil Authority met tonight and made the decision that voting will no longer occur in 2023 or 2024 at the high school but at Champlain Valley Expo, which will have increased access, better climate conditions, and won’t disrupt school.
- b. Restorative Justice in Essex Report – first half of FY23
- c. Planning Commission Minutes: January 19, 2023
- d. Bike/Walk Advisory Committee Minutes: January 23, 2023
- e. Tree Advisory Committee Minutes: December 20, 2022

9. **EXECUTIVE SESSION**

204 a. *An executive session is not anticipated

205
206 10. **ADJOURN**

207
208 **DAN KERIN made a motion, seconded by GEORGE TYLER, to adjourn the meeting. The motion**
209 **passed 5-0 at 9:07 P.M.**

210
211 Respectfully Submitted,
212 Amy Coonradt

**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 6, 2023

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

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

Essex Junction Little League
Organization/Event Name

15 Hayden Street, Essex Jct. Phone: Home (802) 879-1646 Work (802) 860-4166
Address

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


Signature

FOR COMPLETION BY VILLAGE STAFF

Public Works Date approved Feb 6, 2023 Approved by: *Ricky Jones*
Comment: I'm good with this
Ricky Jones (Feb 6, 2023 11:26 EST)

Police Dept. Date approved Feb 6, 2023 Approved by: *Ron Hoague*
Comment: No comments

Fire Dept. Date approved 2/15/23 Approved by: *McGilbert*
Comment: _____

Municipal Manager: *Regina Melony* Date approved 2/16/2023

**APPLICATION TO HANG STREET BANNERS, GAS LAMP BANNERS OR EVENT
FLAGS IN THE VILLAGE OF ESSEX JUNCTION**

Please Print

Applicant's Name: Brenna Deavitt

Organization: Champlain Valley Exposition

Tax Exempt #: SUT-10007637 Non-Profit: Yes No

Address: 105 Pearl St., Essex Jct., VT 05452


Phone: 802-878-5545 Email: bdeavitt@cvexpo.org

Application for: Street Banner Gas Lamp Banners Event Flags

Message and dimensions: "Champlain Valley Fair"
w/dates 30ft x 3ft

Locations you would like the event flags displayed: over 2A

I certify that the above-described banner(s) or event flags have been constructed in accordance with the specifications noted.

Signed:  Date: 2/14/2023

Please return completed application to the Manager, Village of Essex Junction,
2 Lincoln Street, Essex Junction, VT 05452.

OFFICE USE ONLY

Insurance Certificate received: Yes No
Liability Waiver received: Yes No Waiver signed: Yes No
\$250 fee received: Yes No
Application complete: Yes No

Trustees= approval (date): _____

LIABILITY WAIVER

The Village of Essex Junction has agreed to hang a banner(s) or event flags for (print organization name) Champlain Valley Exposition, hereinafter known as "Owner."

To the extent permitted by law, the "Owner" agrees to indemnify and hold harmless the Village of Essex Junction and its subsidiaries, its agents, employees or any other persons against loss or expense including attorney's fees, by reason of the liability imposed by law upon the Village except in cases of the Village's sole negligence, for damage because of bodily injury including death at any time resulting therefrom, sustained by any person or persons, or on account of damaged property arising out of the hung banner or in consequence of the performance of hanging the banner, whether such injuries to persons or damage to property are due, or claim to be due, to any passive negligence of the Village employees or agents or any other person.

This indemnification and hold harmless agreement shall be insured by liability insurance naming the Village as an additional insured in the "Owner's" policy, and a certificate of insurance must be provided prior to hanging the banner(s) or event flags.

Event: Champlain Valley Fair

The banner(s)/event flags will be hung from Aug 18th to Sept 4th
date date

OWNER'S ACKNOWLEDGMENT:

By: [Signature] Date: 2/14/2023

VILLAGE OF ESSEX JUNCTION ACKNOWLEDGMENT:

By: Ashley Sullenberger Date: 2/14/23

**APPLICATION TO HANG STREET BANNERS, GAS LAMP BANNERS OR EVENT
FLAGS IN THE VILLAGE OF ESSEX JUNCTION**

Please Print

Applicant's Name: Brenna Deavitt

Organization: Champlain Valley Exposition

Tax Exempt #: SUT-10007637 Non-Profit: Yes No

Address: 105 Pearl St., Essex Jct., VT 05452

Phone: 802-878-5545 Email: bdeavitt@cvexpo.org

Application for: Street Banner Gas Lamp Banners Event Flags

Message and dimensions: "National Street Rod Association"
w/dates 30ft x 3ft

Locations you would like the event flags displayed: over 2A

I certify that the above-described banner(s) or event flags have been constructed in accordance with the specifications noted.

Signed:  Date: 2/14/2023

Please return completed application to the Manager, Village of Essex Junction,
2 Lincoln Street, Essex Junction, VT 05452.

OFFICE USE ONLY

Insurance Certificate received: Yes No
Liability Waiver received: Yes No Waiver signed: Yes No
\$250 fee received: Yes No
Application complete: Yes No

Trustees= approval (date): _____

LIABILITY WAIVER

The Village of Essex Junction has agreed to hang a banner(s) or event flags for (print organization name) Champlain Valley Exposition, hereinafter known as "Owner."


To the extent permitted by law, the "Owner" agrees to indemnify and hold harmless the Village of Essex Junction and its subsidiaries, its agents, employees or any other persons against loss or expense including attorney's fees, by reason of the liability imposed by law upon the Village except in cases of the Village's sole negligence, for damage because of bodily injury including death at any time resulting therefrom, sustained by any person or persons, or on account of damaged property arising out of the hung banner or in consequence of the performance of hanging the banner, whether such injuries to persons or damage to property are due, or claim to be due, to any passive negligence of the Village employees or agents or any other person.

This indemnification and hold harmless agreement shall be insured by liability insurance naming the Village as an additional insured in the "Owner's" policy, and a certificate of insurance must be provided prior to hanging the banner(s) or event flags.


Event: NSRA

The banner(s)/event flags will be hung from Sept 5th to Sept 18th
date date

OWNER'S ACKNOWLEDGMENT:

By:  Date: 2/14/2023

VILLAGE OF ESSEX JUNCTION ACKNOWLEDGMENT:

By:  Date: 2/14/23

**APPLICATION TO HANG STREET BANNERS, GAS LAMP BANNERS OR EVENT
FLAGS IN THE VILLAGE OF ESSEX JUNCTION**

Please Print

Applicant's Name: Brenna Deavitt

Organization: Champlain Valley Exposition

Tax Exempt #: SUT-10007637 Non-Profit: Yes No

Address: 105 Pearl St. Essex Jct. VT 05452

Phone: 802-878-5545 Email: bdeavitt@cvexpo.org


Application for: Street Banner Gas Lamp Banners Event Flags

Message and dimensions: 30ft x 3ft

"Champlain Valley Craft & Antique Expo" with date

Locations you would like the event flags displayed: Over 2A

I certify that the above-described banner(s) or event flags have been constructed in accordance with the specifications noted.

Signed:  Date: 1/31/23

Please return completed application to the Manager, Village of Essex Junction,
2 Lincoln Street, Essex Junction, VT 05452.

OFFICE USE ONLY

Insurance Certificate received: Yes No
Liability Waiver received: Yes No Waiver signed: Yes No
\$250 fee received: Yes No
Application complete: Yes No

Trustees= approval (date): _____

LIABILITY WAIVER

The Village of Essex Junction has agreed to hang a banner(s) or event flags for (print organization name) Champlain Valley Exposition, hereinafter known as "Owner."

To the extent permitted by law, the "Owner" agrees to indemnify and hold harmless the Village of Essex Junction and its subsidiaries, its agents, employees or any other persons against loss or expense including attorney's fees, by reason of the liability imposed by law upon the Village except in cases of the Village's sole negligence, for damage because of bodily injury including death at any time resulting therefrom, sustained by any person or persons, or on account of damaged property arising out of the hung banner or in consequence of the performance of hanging the banner, whether such injuries to persons or damage to property are due, or claim to be due, to any passive negligence of the Village employees or agents or any other person.

This indemnification and hold harmless agreement shall be insured by liability insurance naming the Village as an additional insured in the "Owner's" policy, and a certificate of insurance must be provided prior to hanging the banner(s) or event flags.

Event: Champlain Valley Craft Show

The banner(s)/event flags will be hung from 10/6/23 to 10/22/23
date date

OWNER'S ACKNOWLEDGMENT:

By: [Signature] Date: 1/31/23

VILLAGE OF ESSEX JUNCTION ACKNOWLEDGMENT:

By: [Signature] Date: 2/14/23



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

08/04/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER K&K INSURANCE GROUP, INC. P.O. BOX 2338 FORT WAYNE, IN 46801	CONTACT NAME: EVENTS & ATTRACTIONS PHONE (A/C, No, Ext): 800-553-8368 FAX (A/C, No): 260-459-5624 E-MAIL ADDRESS:																				
	<table border="1"> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A:</td> <td>NATIONAL CASUALTY COMPANY</td> <td>11991</td> </tr> <tr> <td>INSURER B:</td> <td>SCOTTSDALE INSURANCE COMPANY</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	NATIONAL CASUALTY COMPANY	11991	INSURER B:	SCOTTSDALE INSURANCE COMPANY		INSURER C:			INSURER D:			INSURER E:			INSURER F:	
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INSURER E:																					
INSURER F:																					
INSURED CHAMPLAIN VALLEY EXPOSITION, INC. P.O. BOX 209 ESSEX JUNCTION, VT 05453																					

COVERAGES

CERTIFICATE NUMBER: C145298

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR _____ _____ GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	Y		KKO0000026725400	7/1/2022 12:01 AM	7/1/2023 12:01 AM	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea Occurrence) \$300,000 MED EXP (Any one person) EXCLUDED PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE UNLIMITED PRODUCTS - COMP/OP AGG \$5,000,000 LEGAL LIAB TO PARTICIPANTS PROFESSIONAL LIABILITY
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			KKO0000026725500	7/1/2022 12:01 AM	7/1/2023 12:01 AM	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
B	<input type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION			XKS0000009222400	7/1/2022 12:01 AM	7/1/2023 12:01 AM	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below <input type="checkbox"/> Y/N	N/A					<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT
							AD&D Primary Medical Excess Medical Weekly Indemnity

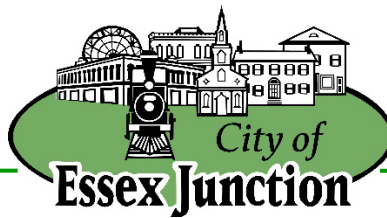
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

PROOF OF INSURANCE

CERTIFICATE HOLDER
 CHAMPLAIN VALLEY EXPOSITION INC.
 PO BOX 209
 ESSEX JUNCTION VT 05453
CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



MEMORANDUM

To: City Council, acting as the Local Cannabis Control Commission

From: Regina Mahony, City Manager

Meeting Date: February 22, 2022

Subject: Tier 1 Indoor Cultivator Cannabis license application – Passion Fruit Farms, LLC

Issue

The issue is whether the City Council, acting as the Local Cannabis Control Commission, will approve the Tier 1 Indoor Cultivation, VT L#S-000001517, for Passion Fruit Farms, LLC on Shawns Way.

Discussion

The Essex Junction Local Cannabis Control Commission denied this application on November 9, 2022, due to the lack of a local land use approval at that time. However, on January 12, 2023 the Development Review Board reversed the Zoning Administrator's denial and granted the Appellant approval for a Home Occupation Permit.

Following the November 9, 2022 denial the applicant appealed that decision to the Environmental Court. This was subsequently moved to the Civil Division. That appeal took this case out of the jurisdiction of the Local Cannabis Control Commission. The court has now remanded this case back to the Local Cannabis Control Commission, and you may now act on this case.

The authority of the Local Cannabis Control Commission is limited to zoning; and now that this application has zoning approval, staff recommends approval of this license.

Recommendation

Staff recommends that the Essex Junction Local Cannabis Control Commission APPROVE this license application because the use has been approved by the Development Review Board as a home occupation and is therefore in compliance with the Land Development Code.

Recommended Motion

"I move that the Essex Junction Local Cannabis Control Commission APPROVE the Tier 1 Indoor Cultivation license for Adrian Lanza, Passion Fruit Farms, LLC."

Attachments

Remand to Essex Junction Local Cannabis Control Commission (dated 2/13/23)

Motion to Remand (dated 1/25/23)

Development Review Board Home Occupation approval (dated 1/12/23)

Local Cannabis Control Commission application denied (dated 11/9/2022)

VERMONT SUPERIOR COURT
Chittenden Unit
175 Main Street, PO Box 187
Burlington VT 05402
802-863-3467
www.vermontjudiciary.org



CIVIL DIVISION
Case No. 22-CV-04337

Adrian Lanza dba Passion Fruit Farms, LLC v. City of Essex Junction

ENTRY REGARDING MOTION

Title: Motion to Remand (Motion: 1)
Filer: Claudine C. Safar
Filed Date: January 25, 2023

By agreement of the parties, this case is dismissed without prejudice and remanded to the Essex Junction Cannabis Control Commission.

Electronically signed on February 13, 2023 pursuant to V.R.E.F. 9(d).

A handwritten signature in black ink, appearing to read "Helen M. Toor".

Helen M. Toor
Superior Court Judge

STATE OF VERMONT

SUPERIOR COURT
CHITTENDEN UNIT

CIVIL DIVISION
DOCKET NO. 22-CV-04337

ADRIAN LANZA dba)
PASSION FRUIT FARMS, LLC,)
Plaintiff,)
)
v.)
)
CITY OF ESSEX JUNCTION,)
Defendant.)

DEFENDANT’S MOTION TO REMAND

NOW COMES the City of Essex Junction (“City”), by and through its attorneys, Monaghan Safar Ducham, PLLC and hereby requests this Court remand this matter back to the Essex Junction Cannabis Control Commission (“Commission”) for further consideration. In support thereof, the City states the following:

I. Facts.

Appellant Adrian Lanza (“Appellant” or “Lanza”), doing business as Passion Fruit Farms, LLC received approval from the Vermont Cannabis Control Board for a Tier 1 Indoor Cultivation License, pending local approval. Appellant then applied with the City for a local land use permit. The City’s Zoning Administrator (“ZA”) denied the application for local land use approval, because the 5 Shawn’s Way property is not within the Planned Agriculture zoning district, the only district where a Cannabis Cultivator Establishment is permitted. The Appellant argued that the application should be approved as a home occupation. The Appellant then appealed the ZA’s denial to the City’s Development Review Board (“DRB”).



At the same time, Appellant was required to proceed to the Essex Junction Local Cannabis Control Commission (“Commission”) for a permit. At a November 9, 2022 meeting of the Commission, Appellant was denied his local approval based on lack of local land use approval. Appellant filed the instant appeal and the City filed an appearance in the case.

Subsequent to the Appellant’s filing with this Court, on January 12, 2023, the DRB reversed the ZA’s denial and granted the Appellant approval for a Home Occupation Permit. DRB Decision attached as Exhibit 1. The City now seeks remand of this appeal back to the Commission, because the basis of its determination to deny the Appellant a Local permit approval has been reversed by the DRB. Remand will allow the Commission to amend its decision, conserve judicial resources and possibly moot this appeal. Appellant assents to the remand.

II. Law.

Courts have been amicable to granting motions to remand in administrative and environmental cases. For example, Vermont Rule of Environmental Procedure 5(i) provides that “at the request of the tribunal appealed from, the court, at any time prior to judgment, may remand the case to that tribunal for its reconsideration.” A remand under Rule 5(i) “simply returns municipal panel's proceedings on the application to the point before it would have voted on the merits of the application.” In re: Woodstock Community Trust, Inc., and Housing Vermont - Planned Development. Nos. 263-11-06 Vtec, 126-6-07 Vtec. (2007).

The Parties here are asking this Court to do what is essentially permitted by the E-Court’s Rule (5)(i). While this is a Rule 75 appeal and the Environmental Rules do not apply, the logic is the same.



In the context of administrative law, Vermont courts have acknowledged that “trial courts reviewing administrative decisions have the inherent or implied authority to remand the matter to the administrative agency in the interest of justice.” In re Maple Tree Place, 156 Vt. 494, 498 (1991). The Vermont Supreme Court in In re Maple Tree Place, affirmed a Chittenden County Superior Court’s grant of remand back to a local planning commission for presentation of additional evidence. In making its decision, the Court explained that:

“Although we have never faced the question [whether the court has inherent authority to remand to the commission] directly, most courts have found that trial courts reviewing administrative decisions have the inherent or implied authority to remand the matter to the administrative agency in the interests of justice. (Citations omitted) The common-sense approach to remand is described by the Washington Supreme Court in State ex rel. Gunstone v. Washington State Highway Comm'n, 72 Wash.2d 673, 674–75, 434 P.2d 734, 735 (1967):

‘The provision for such a remand would seem to be intended as a safety valve, permitting the reviewing court to require a second look at situations and conditions which might not warrant a reversal, but which, to the court reviewing the record, would indicate to it that the ... Commission may have acted on incomplete or inadequate information; or may have failed to give adequate consideration to an alternate route; or may have weighted its evaluation of the matter under consideration with the theory of the complete infallibility of its own engineers...’”

The facts are simple here. The Commission based its local permit denial on the ZA’s determination that the Appellant was not entitled to a zoning permit. The ZA’s denial was overturned by the DRB in its granting of a Home Occupation Permit subsequent to Appellant’s appeal to this Court. The DRB’s reversal and grant of the zoning permit is new evidence that the Commission did not have when it made its initial denial.

While a local cannabis commission is not the same thing as a municipal zoning board, the Essex Junction Cannabis Control Commission is essentially charged with



making similar approvals on the municipal level and now seeks the opportunity to consider the application in light of the DRB's reversal. Remand would ultimately be in the interest of judicial economy, because reconsideration by the local Commission may moot this appeal and end further litigation. The Appellant assents to the remand.

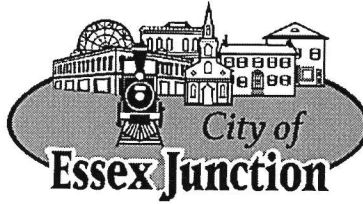
WHEREFORE, the City respectfully requests that this Court remand this matter to the Essex Junction Cannabis Control Commission.

Dated in Burlington, Vermont this 25th day of January, 2023.

CITY OF ESSEX JUNCTION



Claudine C. Safar, Esq.
Carly E. Rippel, Esq.
Monaghan Safar Ducham PLLC
156 Battery Street
Burlington, VT 05401
csafar@msdvt.com
cerippel@msdvt.com



Department of Community Development

Appeal of Administrative Officer's decision to deny a Home Occupation Permit SP 4.2022 Findings of Fact and Decision

The City of Essex Junction Development Review Board held a Public Hearing on December 15, 2022 to review the Appeal of Administrative Officer's decision to deny a Home Occupation permit for the cultivation of cannabis at 5 Shawn's Way in the R-1 District, by Adrian Lanza, Passionfruit Farms, LLC, owner.

Project Location: 5 Shawn's Way

Existing Land Use: Residential

Surrounding Land Use: Residential

Zoning District: Residential 1

Total Sq. Ft. of Dwelling Space (with garage): 2,600 sq.ft.

Total Sq. Ft. of proposed home occupation: 400 sq.ft.

Proposed Home Occupation % of Existing Dwelling Space: 18.7%

Appeal Description: Adrian Lanza (appellant), owner of 5 Shawn's Way is appealing the denial of a Home Occupation permit for indoor Tier 1 cannabis cultivation at 5 Shawn's Way. The home occupation permit application was submitted on November 3, 2022. The home occupation permit was denied on November 4, 2022 by Regina Mahony, Acting Zoning Administrator. The permit was denied because, in accordance with Section 620 of the Land Development Code regulations (as most recently adopted by the City Council on September 14, 2022 and effective October 5, 2022), cannabis cultivation is only allowed in the Planned Agriculture zoning district. 5 Shawns Way is located in the Residential 1 Zoning District. Cannabis cultivation is not allowed in the Residential 1 Zoning District. The appeal was filed in a timely manner on November 7, 2022.

Public Hearing: In accordance with Section 1702.C, the DRB held and closed the public hearing on December 15, 2022. The DRB entered deliberative session; and continued deliberative session on January 12, 2023.

Evidence:

1. Denied home occupation application – dated 11/4/2022
2. Appeal application – submitted 11/7/2022

3. Letter from Malachi T. Brennan, Esq. dated 12/15/22
4. Verbal testimony – see December 15, 2022 DRB minutes
5. Confidential Letter of opinion from City Attorney, dated 12/29/22

Findings of Fact and Decision

Based on the testimony provided at the above-mentioned public hearing, the supporting materials contained in the document file for this application, the Development Review Board finds, concludes and decides the following:

Section 1702: Appeals of Staff Decision:

Section 1702.D. Standards of Review. The Board shall review any appeal in accordance with the following:

1. Review is restricted to Staff decision appealed.

The appeal is limited to the denial of the home occupation permit.

2. Any interpretation shall fully consider the intent of the provision or sections of Code upon which the Appeal is based.

The Land Development Code was recently amended to establish where cannabis establishments shall be permitted within the City. The cannabis establishments are defined in Chapter 2, and the Land Use Table in Section 620 defines where each establishment is permitted. Cannabis cultivation is only permitted in the Planned Agriculture zoning district.

Also, in Land Development Code Section 201.C.38 the definition of cannabis manufacturing establishment Tier 1 states that this use must be a home occupancy business; and this is not included in the cannabis cultivator definition (Section 201.C.37).

Therefore the intent is clear, cannabis cultivation establishments are allowed in the City, but only in the Planned Agriculture zoning district.

However, while the DRB agrees with that intent, Section 711 of the LDCs states that “nothing in this code shall infringe upon the right of any resident to use a minor portion of a dwelling for an occupation which is customary in residential areas and which does not change the character thereof.” Therefore, a home occupation may be permitted to an otherwise non-permitted use in a district as a home occupation if the proposed home occupation is customary in residential areas; it won’t change the character of the area in an undue manner; and it complies with the review criteria in Section 711(B).

3. Any interpretation shall fully consider the intent of all applicable provisions of the Village Plan.

Goal 2 of the Land Use Chapter calls for maintenance of quality residential areas. The Land Development Code is consistent with this goal.

Section 711: Home Occupation:

Therefore, the DRB reviewed the following two questions and the review criteria in Section 711(B):

- 1) is the proposed home occupation customary in residential areas, and
- 2) will it change the character of the area in an undue manner.

Regarding the question of whether the proposed home occupation is customary in residential areas, the DRB reviewed the evidence provided at the hearing, summarized in the following sections of the minutes:

Mr. Brennan asked a number of questions of Mr. Lanza around whether the occupation is one that is customary in that area. He asked how long Mr. Lanza has resided in Vermont (48 years), whether Mr. Lanza knows others with a home occupation (Mr. Lanza listed a number of individuals), whether Mr. Lanza knows others who grow plants as a home occupation (Mr. Lanza noted a number of individuals who grow vegetables on their property), whether Mr. Lanza's cannabis equipment could be used to grow other plants (yes, it could, for a variety of plants). Chair Alden asked how someone could tell that Mr. Lanza has a home occupation by looking at the exterior of the house. Mr. Lanza replied that he will post the state-issued cannabis permit on the window of his garage, but there is no other indication of the home occupation.

Acting Zoning Administrator Mahony said that the State has laid out a process for municipalities to use zoning to regulate cannabis. She said that regulations define the zoning districts and each of their allowed uses. She said that the City has allowed each of the cannabis establishments in districts throughout the City, and that the intent of the Council in its LDC updates was to allow cannabis cultivation only in the Planned Agricultural District. She acknowledged that home occupations are allowed a level of consideration within zoning, but said that cannabis is not customary in residential areas because it is a brand new use and a controlled substance (and therefore does not meet the definition of a home occupation).

The DRB found that while cannabis cultivation is new because the state just started to allow it at this proposed scale, and while it is regulated, there have been other home occupations permitted in the Village/City for uses that require other state and federal permits. The DRB further found that growing plants (including now legal cannabis plants) is customary in residential areas.

Regarding the question of whether the proposed home occupation will change the character of the area in an undue manner, the DRB reviewed the evidence provided at the hearing, summarized in the following sections of the minutes:

Chair Alden asked how the community character would be harmed if there are very few visible exterior signs of Mr. Lanza's home occupation. Cannabis Regulation Liaison

Hysko replied that when the City developed its cannabis code requirements, smell was a significant concern that other states had raised when they legalized this form of cultivation. Chair Alden noted that smell does not seem to be an issue, and Mr. Lanza confirmed that he does not want smells outside of the house indicating that he is cultivating cannabis. He described the carbon filters he uses to scrub the air of odors.

The DRB found that based on the testimony provided odor would not be an issue, and there would be no outward signs of this use particularly on this property on a dead end street with relatively minimal neighbors immediately adjacent to the garage.

Regarding the question of whether the proposed home occupation meets the review criteria in Section 711(B), the DRB reviewed the evidence provided at the hearing, summarized in the following sections of the minutes (note the appellant provided testimony on the 14 questions in the application; these roughly mimic the 11 criteria in Section 711(B)):

Mr. Brennan reviewed the definition and requirements around home occupations and asked the Appellant how they met each of the 14 criteria:

1. Use shall be conducted within the dwelling and by residents of dwelling and no outside employees: Mr. Lanza confirmed that the use would be conducted within the dwelling. He confirmed that use would only be conducted by residents.
2. No more than 20% of total area of dwelling may be used by home occupation: the calculated area for this home occupation is 18.7% of the total area.
3. Merchandise offered for sale shall be samples only, and orders may be taken for delivery off premises: Mr. Lanza confirmed that there is no merchandise on site, and that it is sold to either retailers or wholesalers.
4. Delivery of products to the home for business shall not occur more than 1 time per day: Mr. Lanza confirmed that deliveries occur twice per year, and consist of soil, which arrives on a box truck.
5. Hazardous materials: Mr. Lanza confirmed that no hazardous materials will be stored on site.
6. Mechanical equipment: Mr. Lanza confirmed that no mechanical equipment other than household/hobby purposes will be used, and will consist of lights, air conditioner, dehumidifier, and fans. He confirmed that the lights are not visible from the outside of the dwelling.
7. No activity shall be conducted that interferes with radio/television reception, noise, smoke, dust, or heat: Mr. Lanza confirmed that nothing will interfere with radio or television reception and that there will be no noise, smoke, dust, or heat.
8. No home shall require external alteration of show other evidence of the conduct of the home occupation: Mr. Lanza confirmed that the only visible outside piece of equipment will be the air conditioner which will be located behind the garage.
9. Use shall not cause or encourage vehicular traffic other than normal: Mr. Lanza confirmed that there is no public access to the home occupation and no other parties or meetings. He said that business meetings will be conducted by phone and that there will be no increased vehicular traffic.
10. Advertising: Mr. Lanza confirmed that there will be no advertising.

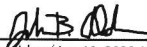
11. Includes classes or instructions: Mr. Lanza said that there are no classes on site.
12. Business hour requirements: Mr. Lanza confirmed that his home occupation is never open to the public.
13. Parking or storage of commercial vehicles: Mr. Lanza confirmed that there are no commercial vehicles associated with this home occupation.
14. State permits shall be obtained prior if applicable: Mr. Lanza said that he will obtain all required permits prior to operating.

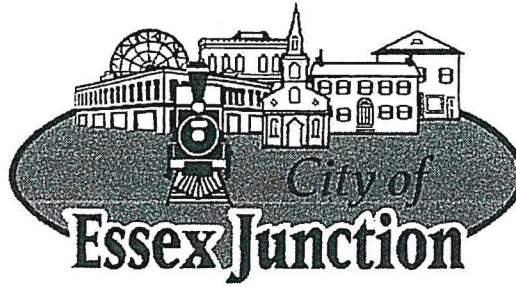
The DRB found it could permit this otherwise non-permitted use in a district as a home occupation because the proposed home occupation is customary in residential areas; it won't change the character of the area in an undue manner; and it complies with the review criteria in Section 711(B).

MOTION by ROBERT MOUNT, SECOND by DYLAN ZWICKY, to overturn the Zoning Administrator's denial and approve the Home Occupation permit for the cultivation of cannabis at 5 Shawn's Way in the R-1 District, by Adrian Lanza, Passionfruit Farms, LLC, owner.

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

Signed the 19th day of January, 2023, by


John Alden (Jan 19, 2023 09:37 EST)
John Alden, Chair



~~CONFIDENTIAL~~

**Application for Local Cannabis License
City of Essex Junction**

*****Return complete applications to the City for processing*****

On July 14, 2022, the Essex Junction City Council adopted a resolution establishing a local Cannabis Control Commission (CCC) to provide local licenses for cannabis operations. The City Council will act as the CCC and provide licenses, including any necessary conditions for parties interested in operating in the City of Essex Junction. The following application information is required for review and approval by the CCC prior to commencing operation. Failure to receive approval and licensing from the CCC may result in a notice of violation, including applicable fines.

1. Applicant Information

Name: Adrian Lanza
Doing Business As: Passion Fruit Farms, LLC
Mailing Address: 5 Shawn's Way, Essex Jct., VT 05452
Telephone Number: 802-318-2759

2. Owner/Agent Contact Information

Name: Elise Martin
Mailing Address: c/o 5 Shawn's Way, Essex Jct., VT
Telephone Number: 802-355-4369
Email: adrian@passion-fruit-farms.com

3. Address where use will occur in the City

5 Shawn's Way, Essex Jct., VT

4. Licensing Information

Type of License Requested (check all that apply)

License Type	Tier (if applicable)	Date Applied for State Permit	State Permit Number (if Issued)
<input type="checkbox"/> Outdoor Cultivation*			
<input checked="" type="checkbox"/> Indoor Cultivation*	1	9/12	VT L# S-000001517
<input type="checkbox"/> Mixed Cultivation*			
<input type="checkbox"/> Retail			
<input type="checkbox"/> Manufacturing*			
<input type="checkbox"/> Testing			
<input type="checkbox"/> Wholesale			

Note: * Requires indication of tier. For more information on tiers, visit www.ccb.vermont.gov

5. Local Compliance Information

Compliance Questions	Answer
Land Use	
Has the Zoning Administrator been contacted regarding your proposed use?	yes
Is the use permitted by local zoning bylaws in the location you have identified?	Per State Statute - yes
If yes, is a zoning permit required?	yes - for home occupancy
If a zoning permit is required, what is the date the complete application was submitted for review?	once we were advised, Nov. 3,
Has the zoning permit been issued? If yes, please attach to application.	Denied b/c Cannabis related. (S)
Utility	
Is an allocation for water being requested?	NO
If yes, how many gallons per day have been requested?	—

Has an allocation for water been granted?	N/A
Is an allocation for wastewater being requested?	↓
If yes, how many gallons per day have been requested?	
Has an allocation for wastewater been granted?	
Has a biological oxygen demand test been conducted on the wastewater?	
What is the Biological Oxygen Demand of the wastewater?	
Have fees for allocations been paid or is a payment plan in place with the City?	

6. Acknowledgement & Signature

I acknowledge and understand that this application for a local cannabis license (or licenses) is independent of any approvals issued by the State of Vermont's Cannabis Control Board. I further acknowledge that any license(s), if granted, will expire one year from the date it is issued and that a new application will be required for renewal. I agree to comply with any conditions included with approval of a cannabis license issued by the City of Essex Junction and understand that failure to comply with any identified conditions may result in revocation of this license, including any applicable penalties or fines associated with the violation of conditions.

Signature Adrian Lanza Date 11-7-2022

Printed Name Adrian Lanza

Please return the application to City of Essex Junction - 2 Lincoln St, Essex Junction VT 05452.

Official Use Only - Do Not Write Below This Line

RECEIVED

NOV 07 2022

Village of Essex Junction

Parcel Code: _____

Received By: PLM

Department Sign Offs

Fire: _____

Police: _____

Planning & Zoning: Doesn't comply

Wastewater: _____

Recommended

Action: Deny application via memo to local CCC (attached).
Do not forward to other depts. b/c doesn't
comply with zoning.

Cannabis Control Commission Review

License/Application #: VT license #: S-000001517

Date of CCC Meeting: 11/9/2022

Action by CCC: denied

Date Follow-up sent: 11/18/2022

Memorandum

To: Local Cannabis Control Commission

From: Regina Mahony, City Manager

Re: Tier 1 Indoor Cultivator Cannabis license application

Date: November 9, 2022

Issue

The issue is whether the City Council, acting as the Local Cannabis Control Commission, will approve the Tier 1 Indoor Cultivation, VT L#S-000001517, for Passion Fruit Farms, LLC.

Discussion

Adrian Lanza, Passion Fruit Farms, LLC, has applied for a Tier 1 Indoor Cultivation license. The application was submitted to the State on September 12, 2022. The applicant has received the state license (VT L#S-000001517) but is subject to local review as the zoning regulations were warned for public hearing at that time. The City received notification from the state on this application on October 7, 2022, with the following: "In order to issue this license, the CCB requires the approval of Essex Junction's Local Control Commission.... Please note that, pursuant to Rule 2.14(d), decisions must be communicated to the Board within 60 days of receipt of request for approval. If the decision is outstanding for over 60 days, the Board will consider it a presumptive approval to grant and will move forward with the applicant as appropriate."

The applicant has also applied for a home occupation permit. As Acting Zoning Administrator, I denied the Home Occupation permit because, in accordance with the Land Development Code regulations adopted by the City Council on September 14, 2022 and effective October 5, 2022, cannabis cultivation is only allowed in the Planned Agriculture zoning district. It is not allowed in the Residential 1 zoning district, which is the zoning district your property at 5 Shawns Way is located in.

Recommendation

Staff recommends that the Essex Junction Local Cannabis Control Commission deny this license application because the use is not permitted by the Land Development Code.

Recommended Motion

Should the Essex Junction Local Cannabis Control Commission decide to move forward with the recommendation, here is a recommended motion.

"I move that the Essex Junction Local Cannabis Control Commission deny the Tier 1 Indoor Cultivation license for Adrian Lanza, Passion Fruit Farms, LLC."

Attachments

Application and background materials

MEMORANDUM

TO: City Council; Regina Mahony, City Manager
FROM: Jess Morris, Finance Director
DATE: February 13, 2023
SUBJECT: FY22 Fund Balance Assignments

Issue

The issue is to update the Council on the FY22 Fund Balance Assignments.

Discussion

The City General Fund had a total fund balance of \$822,411 at 6/30/22. Of this amount, \$208,252 was nonspendable (Inventory and Prepaid Expenses). Amounts already assigned are:

For Library Book Replacement	\$7,939
For Tree Advisory	\$3,000
For Termination Benefits	\$76,809
For Health Reimbursement Arrangement	\$10,000
For Tax Reduction FY23	\$43,461
For Salary Study	<u>\$15,000</u>
Total Currently Assigned	\$156,209

Assigned and nonspendable fund balance equals \$364,460, leaving unassigned fund balance of \$457,951 at 6/30/22 (equal to 7.26% of the FY23 Budget). Per the City's Fund Balance Policy, the Council can maintain an unrestricted fund balance in the General Fund of up to 15% of the current year General Fund operating budget, and require any amount over 15% be used to stabilize subsequent tax rates. The unassigned fund balance at 6/30/22 is \$488,552 under the voter approved limit for unassigned fund balance so no additional assignment for tax rate stabilization is required.

Cost

n/a

Recommendation

There is no recommendation as there is no additional assignment for tax rate stabilization required at this time; this is being provided for informational purposes only.

Month	Date of call	Return call	Nature of Problem	Site Visit	Resolution	Follow up calls
February						
	02-03-23	02-04-23	In the process of purchasing a home with Chittenden Land Trust. Inspection by KB Environmental Associates to confirm an evaluation of \$5,000 for mold removal. Land Trust is dismissing the mold and pushing her to sign the contract. She is asthmatic and cannot afford to pay for the mold removal.	N/A	Emailed resolution with options for potential homeowners encountering mold	N/A
	02-07-23	02-08-23	Caller listed multiple repairs that her landlord has failed to make despite her reporting such concerns. Caller states the unit has passed Section 8 inspections but the landlord fails to make repairs until BHA threatens to withhold payment. Caller requested an inspection but expressed hesitation around retaliation and the landlord using a particular maintenance person who has violated Caller's privacy. Inspection scheduled for Saturday	2/11/23 at 1:30pm	2/11/23 inspection cancelled by tenant due to sickness and due to her religion not allowing for someone to work in her home on a Saturday. Inspection rescheduled for 2/16. Caller sent multiple emails documenting repairs needed, pest concerns including cockroaches and bed bugs. Caller states the landlord has failed to follow up on a bed bug concern dating to fall of 2021.	Multiple emails
	02-08-23	02-09-23	Caller's daughter is renting a home in Essex Junction and the landlords are planning a kitchen renovation while her daughter is living there. She wanted to ensure there were no laws being broken and that the occupants will have access to necessary items during the renovation.	N/A	Caller had connected with Renter's Rights and received answers to her questions. She mentioned there is a mouse problem as well but feels confident the landlords are handling it appropriately. She will call back if there are any additional concerns with the renovation or mouse problem.	
	02-09-23	02-09-23	Sharon Kelly responded that there was no need for follow up due to the bite not puncturing the skin and requested Faith be added to the animal bite notification chain	N/A		

**City of Essex Junction
Tree Advisory Committee
Minutes of Meeting
January 16, 2023**

Members Present: Nick Meyer, Nicole Klett, Warren Spinner, Rich Boyers

I. Call To Order

The meeting was called to order at 5:21 pm by Nick.

II. Additions or Amendments to Agenda

No additions or amendments.

III. Approval of Meeting Minutes

A motion to approve the December 20th meeting minutes was made by Warren, 2nd by Rich.

IV. Calendar of Activities

Discussion occurred among the members regarding filling out the calendar with both educational/PSA type content and promotional/event announcement content to give consistent messaging from the Tree Committee throughout the year. Additionally, discussion was focused on collaborating with Branch Out Burlington on some events versus stand alone Essex Junction events. Warren informed the group of BOB timelines/previous models for events including a Tree Walk, Tree Contests, Tree Keeper Training and the national and local dates for Arbor Day celebrations. There was an interest in setting up a shared group working calendar for deadlines for content and planning for events. It was also agreed that Ashley Snellenberer, City Communications, should be invited to the March meeting to firm up dates, plans and platforms for implementing the content calendar.

The following calendar for 2023 was tentatively drawn up:

January -Planning Calendar
February -Public Education around Tree Work/Trimming (Winter is the time to reach out to arborist)
March -Public Education around Thinking about planting a tree?
April - Potential Tree Keeper Training/Dip and Bag 28th and Tree Sale 29th/National Arbor Day 28th
May -Tree Planting 6th/VT Arbor Day 5th
June -Tree Walk
July -Public Education around Tree Planting/Maintenance/Watering

August -Advertise Tree Contest
September -Form Submission for Tree Contest open after Labor Day
October -Judging and Announcement of Tree Contest Winner
November -Public Education around Trees in Fall (Best Handling of Leaves, etc)
December -Public Education around Tree Decorating/Tradition of Cutting down Christmas Tree

V. Event Planning

Nick summarized how Essex Junction celebrated Arbor Day in the past and reminded the group that Hiawatha was the school proposed to collaborate with this year as there is opportunity for tree planting there. Rich has a work contact he will reach out to at Hiawatha. Nick also reminded the committee about a banner that was made promoting Arbor Day that needs replacing with one that leaves flexibility for changing the dates yearly.

Warren gave details on the Tree Walk run by Branch Out Burlington usually in mid-June. Warren and Nick discussed the proposed route for the walk in Essex Junction that could be done with tree education and a historical context about the city as well. Nick mentioned whether flyers might be needed to list the addresses of featured trees and Nicole wondered about using a QR code. The committee proposed June 3rd as a possible target date for the walk.

Rich discussed the first Essex Junction Tree Contest to be kept simple with one category of nomination. A Google form could be made for submission and a panel of judges would determine the winner. Incentives for entering the contest can be determined closer to the contest which likely would be in September.

Tree City USA was brought up by Warren. The designation is usually April. The yearly application is due in December. Essex Junction has become a city since the last application and has been meeting the criteria of city spending of \$2 per capita on trees.

Nicole recommended inviting Ashley to the March meeting to go over PR, platforms, and dates for above events.

VI. Outreach to City Manager Re: Crescent Connector and Pocket Park

Nick would like to discuss the future of the Crescent Connector and Pocket Park and the potential for UCF grants with those projects with the City Manager soon and loop in the Community Development Director when he takes up his role in February.

VII. Date for Next Meeting

The Committee will meet on February 21st at 5:00 p.m.

Adjournment

Nick made a motion to adjourn at 6:31pm, 2nd Rich.

**TOWN OF ESSEX / CITY OF ESSEX JUNCTION
JOINT HOUSING COMMISSION
Minutes of January 18, 2023**

City Representatives: Katie Ballard, Chair; Ned Daly; Ta-Tanisha Redditta.

Town Representatives: Emily Taylor, Clerk (arrived at 3:21pm); Rupesh Asher; Deb Flannery; Mark Redmond.

Administration and Staff: Kent Johnson, Regina Mahoney, Greg Duggan (Essex, Town Manager).

1. CALL TO ORDER AND AGENDA ADDITIONS / CHANGES

CHAIR called the meeting to order at 3:00 PM. There were no proposed changes to the agenda.

2. APPROVAL OF MINUTES

Daly made a motion, seconded by Flannery, to approve the minutes of January 4, 2023. The motion passed 5-0.

3. PUBLIC TO BE HEARD

Tom Proctor, Housing Justice Organizer, from Rights and Democracy of Vermont joined the meeting for the proposed charter change on Just Cause Evictions.

4. BUSINESS ITEMS

a. Proposed Charter Change: Just Cause Eviction follow up discussion

The Housing Commission (HC) will vote on endorsing the creation of a Just Cause Eviction ordinance at today's meeting. The Selectboard will have a hearing on January 30, 2023. Today's update is to follow up on conversation started around a draft of the ordinance that raised questions about existing eviction data for the Town and City, details of the ordinance, and follow up on how it will be enforced and followed up on.

Duggan states there are no specific numbers held currently around eviction rates. The current language in the draft of the ordinance is to give the Town permission to have an ordinance. Once voters approve that, the group drafting the ordinance will seek feedback on language used and details on how the ordinance will be put in place and enforced will follow.

Ballard offered feedback that some language used in the initial draft viewed by HC commissioners can be viewed as offensive to those who will want to exercise the protections of the ordinance, for example that health issues would be raised in a retaliatory way in response to eviction. Ballard offers feedback that language used in the ordinance should be written with dignity and grace at its center so when diverse populations are reading it, everyone is understanding its purpose equally. Duggan agreed with this feedback and reiterated that there will be time and space for community members to provide input on language used and details of the ordinance. Duggan states the language used in the current draft proposal has been reviewed with legal.

Ballard asked for feedback from the HC. Daly was in favor of more details in the ordinance as it could be confusing if left vague. Redmond also advocated for a balance between using the ordinance to help residents who are being falsely evicted and supporting property owners in evicting households who are negatively impacting the community. Ballard clarified that any lease

violations, including nonpayment of rent, criminal activity etc., would fall under a for cause eviction and housing providers can still evict; the ordinance would be in place to protect those are being evicted without a just cause reason. Ballard also clarified that today's discussion is just to support an ordinance existing, not providing details or guidance on the ordinance yet until voters approve it. Flannery pointed out the unintended consequence for residents of cause evictions is that they may not allow amicable separation between tenants and housing providers prior to eviction, and that can have long lasting effects on their rental history.

Proctor distinguished between households who are aware they're being evicted and the reasons why who can leave units on their own prior to eviction proceedings, and tenants who are being evicted without cause and can't leave as easily but are evicted anyways. Halfway houses, rehabilitation facilities, and hospitals, among other entities, are excluded from a just cause ordinance. Probationary periods exist for housing providers where they'd have to have a reason for eviction in that time. Essex Town wouldn't have any role in enforcement beyond the Sherriff executing the writ of possession for housing providers, which is the final step in the eviction process. Brattleboro, Burlington, and Winooski are either looking into a just cause eviction ordinance or have one already, so there are and will be many other examples to show municipalities how it works.

Ballard asked if there are existing ordinances the HC could review when supporting the Select Board in approving the Town to have an ordinance. Proctor says many municipalities in the county have them and specified New Jersey and New Hampshire have state wide ordinances and also cited them in larger cities in California, New York City, Washington D.C., and Montreal as well.

Taylor made a motion, seconded by Flannery, to approve Ballard to work with staff to provide a public comment to the Selectboard on January 30, 2023 in support of a Just Cause Eviction ordinance. The motion passed 7-0.

b. Town Plan 2024 Workgroup updates

The workgroup will meet on Thursday January 26 at 3:00p to begin tabulating feedback. Taylor's group was small but had lively conversation and feedback on priorities for Town members, especially focused on recreation and economic development. Flannery supported two feedback sessions and heard similar themes for economic development and curiosity around having more types of housing available in the Town, but not rental housing. Johnson offers that housing was discussed at the session he supported, and heard more support for rental housing but in areas that are already more rural. Ballard concluded that there was definitely overwhelming support for keeping rural communities

c. Draft Community Outreach next steps

Outreach for the Housing Trust Fund this spring will be necessary. At the next Commission meeting, the HTF will be discussed in detail. Ballard is working on a comprehensive information sheet on the HTF for the Commission to review ahead of time.

Another topic the Commission wants to explore is hosting community conversations about the populations represented in our communities. Education about diverse populations and encouragement to engage that variety of community members we have is a priority.

Ballard would want to host three community outreach sessions; one in the City, one in the Town, and one in a shared location. Format could include breaking out into smaller, facilitated groups

for discussion. Johnson offered that drop in groups can be popular as well so people can come in for five minutes or longer if they choose, get some information, provide feedback, and be able to converse without having the time or formal commitment to a larger conversation.

The Commission will revisit this at the next meeting with ideas for spaces that can be used and to discuss more details around planning sessions.

d. Commissioner Comments

Daly was curious about updates from the legislature on housing topics.

5. Reading File

There was no discussion on the reading file.

6. Adjourn

Ballard adjourned the meeting at 4:24p.

Minutes prepared and submitted by Emily Taylor, Clerk.

TOWN OF ESSEX / CITY OF ESSEX JUNCTION
JOINT HOUSING COMMISSION
Minutes of February 15, 2023

City Representatives: Katie Ballard, Chair (left at 4:02pm); Gabrielle Smith, Vice Chair; Ned Daly, Tanisha Redditta.

Town Representatives: Emily Taylor, Clerk; Rupesh Asher; Deb Flannery; Mark Redmond.

Administration and Staff: Kent Johnson, Regina Mahoney, Katherine Sonnick, Chris Yuen.

1. CALL TO ORDER

Ballard called the meeting to order at 3:09 PM. There were no proposed changes to the agenda.

2. PUBLIC TO BE HEARD

Gina Marden from the Essex Enquirer is present.

3. BUSINESS ITEMS

a. Approval of Minutes

Taylor made a motion, seconded by Redmond, to approve the minutes of January 18, 2023. The motion passed 8-0.

b. Housing Trust Fund discussion

The Chittenden County Regional Planning Commission (CCRPC) is working with Williston on their implementation of a Housing Trust Fund (HTF) and that community could be a resource to work with. The Joint Housing Commission (HC) would need to be specific in our requests for support from them and hope to collaborate more after the HC hosts public engagement sessions.

The Town and the City are both interested in having a HTF though after separation, the Town will likely need a year before the municipality can move it forward. The Town's and the City's commissions will work closely together, even after separation, on similar goals so it will make sense to collaborate with Williston as a Joint Commission. Not only will the Town need to determine leadership structure for their Commission, but the City will as well since the Clerk is currently a Town representative and the Joint Commission's chair will be up for reappointment. Smith was reappointed as Vice Chair in 2022.

The Selectboard and City Council would like as much community feedback incorporated into a HTF proposal as possible, which would be a public engagement session topic. Smith offered that hearing feedback or looking at the process the conservation fund used to obtain feedback could be helpful. Ballard agreed and referenced the process the Town Plan 2024 workgroup used for community outreach sessions.

[In HTF presentations done in the past, ten potential uses for the Fund were outlined](#) and compiled from research, existing municipal Trust Funds, and feedback from providers who have experience using a HTF. Ballard would like the HC to begin narrowing down the list outlined on slides five and six in the linked presentation to get community feedback. Feedback to narrow down the list of potential funds would be to look at areas that would have the highest impact, address homelessness prevention, and engage the community in providing feedback. At the same time,

good ideas that haven't been proven yet to have impact shouldn't be dismissed. Smith offered context that the HTF group talked about establishing the Fund but not accessing finances through it for a few years until the funds could build up over time. Ballard reflected this back to community engagement and noted that in addition to in person settings, an electronic survey or group of basic questions could be asked for anyone who doesn't want to publicly share challenges they've experienced. Smith advocated that questions around the HTF should be specific and not tied to general housing needs as the HC has a handle on what those are for now. Ballard clarified that to get community feedback, we'd need to provide context for the HTF, where similar funds are in use now, what it would be used for, and what community members' priorities would be.

The HC discussed the ten topics through the lens of what the two municipalities would be able to do realistically, and what taking on each project would look like when determining what items to prioritize or not. With this in mind, Smith asked staff to compile and report out probability of municipal capacity for each item for the March 1, 2023 meeting. The HTF will be on the March 1 agenda. The HC made progress talking about each item and grouping related topics together, and hope to build on this conversation at the March 1 HC meeting.

c. Update on Town Plan workgroup

There was no update provided today on the Town Plan workgroup.

d. Update on Rental Registry in the City

Mahony updated that the City continues to think about implementing a rental registry and inspection program. The City has more capacity to do long term planning and are starting with housing as a priority. They are also looking forward to presentations on Inclusionary Zoning and the HTF coming from the HC that the City can take over. The Registry is a way the City can get ahead of rental and safety issues and removes responsibility from individual rental tenants reporting issues. The City also has an additional staff person in the Community Development office who could take this on, as well as incorporating the Health Office.

The next Planning Commission meeting is on March 9, 2023 and there will be a discussion on this topic as well. Ballard and Daly will attend.

e. Update on Just Cause Eviction (if applicable)

There was no update provided today on the Just Cause Eviction ordinance discussion.

f. Discussion around dates for Public Engagement

This agenda item will be discussed at the March 1, 2023 meeting.

4. BOARD MEMBER COMMENTS

The Joint Housing Commission welcomes Chris Yuen to the meeting today. Yuen is the City's new Community Development Director and started just last week. He will be working with the HC, on housing and planning issues, and furthering community development in the City.

5. READING FILE

a. Upcoming Meeting Schedule

Ballard will not be able to make the March 1, 2023 Housing Commission meeting. Smith will chair the meeting to continue conversations on the HTF and Public Engagement. At this time, it appears the Commission will have quorum.

6. ADJOURN

Smith adjourned the meeting at 4:28pm.

Minutes prepared and submitted by Emily Taylor, Clerk.

1
2
3 **CITY OF ESSEX JUNCTION**
4 **BOARD OF CIVIL AUTHORITY**
5 **REGULAR MEETING**
6 **MINUTES OF MEETING**
7 **February 8, 2023**

8 **JUSTICES OF THE PEACE/BCA MEMBERS PRESENT:** Kelly McCutcheon Adams (via Zoom),
9 Andrew Brown (also City Councilor) Marcus Certa, Raj Chawla (also City Councilor), Diane Clemens,
10 Cheri Davis, Dylan Giambatista (via Zoom), Gibson Smith, Dennis Thibeault, Carmon Verasamy.

11 **CITY COUNCILORS PRESENT:** Dan Kerin, Amber Thibeault (via Zoom), George Tyler.

12 **ADMINISTRATION:** Regina Mahony, City Manager; Susan McNamara-Hill, City Clerk/Treasurer.

13 **OTHERS PRESENT:** None.

14
15 1. **CALL TO ORDER**

16 Dylan Giambatista called the meeting to order at 6:00 P.M.

17
18 2. **AGENDA ADDITIONS/CHANGES**

19 There were no proposed agenda changes.

20
21 3. **APPROVE AGENDA**

22
23 **DIANE CLEMENS made a motion, and GEORGE TYLER seconded, to approve the agenda.**

24 **VOTING: unanimous; motion carries.**

25
26 4. **PUBLIC TO BE HEARD**

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

28 None.

29
30 5. **BUSINESS ITEMS**

31 a. Election of Chair and Vice Chair

32
33 **DIANE CLEMENS made a motion to nominate Dylan Giambatista as Chair. VOTING: unanimous;**
34 **motion carries.**

35
36 **GEORGE TYLER made a motion, and DAN KERIN seconded, to nominate Marcus Certa as Vice**
37 **Chair. VOTING: unanimous; motion carries.**

38
39 b. Discuss and approve new polling location (Champlain Valley Fairgrounds)

40 Clerk McNamara-Hill said that the City has been trying to find a site for a new polling location as an
41 alternative to the school and that Champlain Valley Fairgrounds seems like a good contender. She noted
42 that the next election would be April 11, 2023, and that it would be the first time that the City's citizens
43 won't be participating in the Town election. She said that 2024 would also be a busy election year.

44
45 Ms. McCutcheon-Adams asked what is considered less ideal in the school-based polling setting that
46 would be improved at the Fairground. She also asked about any concerns about transportation and
47 access. She additionally cited concern that this would go into effect in April, which seems too soon.
48 Clerk McNamara-Hill said that the parking situation at the Fairgrounds would be better than the high
49 school and that walkability would not be an issue either. Ms. Clemens noted that the Fairground has
50 level ground and would require less uphill walking than at the school. She also noted that the
51 Fairgrounds are air-conditioned and would have better acoustics.

52

53 Chair Giambatista asked if there is still the possibility of using the high school as a polling place if they
54 decide not to pursue the Fairground. Clerk McNamara-Hill replied that the City has not changed their
55 arrangement with the high school yet. Chair Giambatista asked how the City would notify voters to head
56 to the correct polling station and asked whether there would be a process to redirect voters who show
57 up at the wrong polling place. Clerk McNamara-Hill replied that the City would like to send postcards to
58 voters as soon as possible to communicate this change, as well as include communication in the ballots
59 that are mailed to voters notifying them of this change.

60
61 Others expressed comfort with the proposal to pursue moving the polling place from the high school to
62 the Fairgrounds, and supported the development of a robust communications plan.

63
64 **DAN KERIN made a motion, and ANDREW BROWN seconded, to approve the new polling**
65 **location of the Champlain Valley Fairgrounds effective with the April local elections for the City.**
66 **VOTING (by roll call): Kelly McCutcheon-Adams – nay, Andrew Brown – aye, Marcus Certa – aye,**
67 **Raj Chawla – aye, Diane Clemens – aye, Cheri Davis – aye, Dylan Giambatista – aye, Gibson**
68 **Smith – aye, Dennis Thibeault – aye, Carmon Verasamy – aye, George Tyler – aye, Dan Kerin –**
69 **aye, Amber Thibeault – aye, Susan McNamara-Hill – aye (13 ayes, 1 nay); motion carries.**

70
71 c. Approve Election Workers

72 Clerk McNamara-Hill noted that the City is looking to add a number of additional election workers,
73 including Catherine Stebbins, Robin Moore, Scott Moore, Katherine Shepherd, and Dan Kerin.

74
75 **KELLY McCUTCHEON-ADAMS made a motion, and MARCUS CERTA seconded, to approve the**
76 **slate of election workers. VOTING: unanimous; motion carries.**

77
78 d. Other business

79 Clerk McNamara-Hill noted that the Board of Civil Authority is responsible for overseeing the checklist
80 for purging and challenging, though they have tended to delegate this to the Clerk. She said that she
81 would be happy to send the checklist to BCA members upon request.

82
83 **6. ADJOURN**

84
85 **MARCUS CERTA made a motion, and DAN KERIN seconded, to adjourn the meeting. VOTING:**
86 **unanimous; motion carries. The Board of Civil Authority adjourned at 6:32 P.M.**

87
88 Respectfully Submitted,
89 Amy Coonradt

From: [Annie Cooper](#)
To: [Daniel Kerin](#); [Amber Thibeault](#); [Andrew Brown](#); [George Tyler](#); [Raj Chawla](#); [Regina Mahony](#)
Subject: Re: Essex Junction Recreation & Parks Recreation Advisory Committee
Date: Thursday, January 26, 2023 10:11:21 AM

CAUTION: This email originated from **OUTSIDE** our organization. **STOP & CONSIDER** before responding, clicking on links, or opening attachments.

I appreciate our conversation last night.

I request that this email be placed into the agenda for our very next City Council meeting and, additionally, that the start of the creation of this board begin at that meeting as well.

Our recreation department has a history of creating committees and we have proven ourselves to be very capable of forming these quickly.

To name a very few.

1. Positive Youth Sports Alliance of Essex
2. Heart & Soul of Essex
3. Our Village Our Voices
4. Manager Hiring Committees x 2

We are 7 years overdue and we are very capable of creating a committee. We can start the interview process at the second meeting after this one.

A five person committee with a one or two year commitment, maybe.

I look forward to having this in place so that our community can continue to gather and support and be in discussion with the rec dept, directly, and have input and oversight with our community's \$4.6M recreation operation.

We are so fortunate to have a thriving and robust recreation department to participate with.

Thoughtfully,

Annie

On Wed, Aug 10, 2022 at 7:51 PM Annie Cooper <nuttywithakick@gmail.com> wrote:
Good evening, City Council Members,

Thank you for all you do.

I request that my email be placed within the packet for the next meeting, for discussion, thank you.

I was reminded, in my mind, during this evening's meeting, that all of the municipalities that Brad Luck mentioned during Nick Warner's presentation all have Recreation Advisory Boards and I was moved to send this email along.

Recently we have formed quite a number of committees & boards and I know our community is strongly volunteer and recreation minded and I think this will be a fun and exciting task.

I'm a huge fan of Recreation Advisory Boards.

The Village had one for many years.

It might have been helpful had we had a Recreation Advisory Board during the rec merger vote in 2016, and, then, again, during the more recent decision to co-locate and un-co-locate.

I wonder if, now that we are starting fresh, as a new city, you might all agree that we should join the nationwide preference for municipalities to have a Recreation Advisory Board.

The Recreation Advisory Board for Colchester has 7 members, which includes a Youth Seat.

I think the City of Essex Junction residents would embrace having a Youth Seat or two on our Recreation Advisory Board. And we may want to consider other categories of seats. A Senior Seat, a Parent Seat, a Singles Seat, etc.

I'm excitedly picturing a board that nets us a diverse and inclusive aspect for all that may use or seek to utilize recreation in our community.

Here are a few links to Recreation Advisory Boards in Chittenden County.

Colchester: <https://colchestervt.gov/415/Recreation-Advisory-Board>
Burlington: <https://www.burlingtonvt.gov/CityCouncil/PC>
Shelburne: <https://www.shelburnevt.org/230/Parks-Recreation-Committee>
Charlotte: <https://bit.ly/3AdGWH1>

Hinesburg: <https://www.hinesburg.org/recreation-commission>

Underhill: <https://bit.ly/3dnwPq4>

Richmond: <https://www.richmondvt.gov/boards-meetings/recreation-committee>

Westford: <https://westfordvt.us/recreation/>

How can we begin this process and build out an Essex Junction Recreation & Parks Advisory Board?

I think it will be great fun to have one and our community will feel tethered and engaged to our beloved recreation department.

Thank you so much,

Annie Cooper

Proud resident of the City of Essex Junction

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