



**CITY OF ESSEX JUNCTION
CITY COUNCIL
REGULAR MEETING AGENDA**

*Online & 2 Lincoln St.
Essex Junction, VT 05452
Wednesday, January 21, 2026
6:30 PM*

E-mail: admin@essexjunction.org

www.essexjunction.org

Phone: (802) 878-6944

This meeting will be in-person at the Municipal Offices located 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
5. **BUSINESS ITEMS**
 - a. FY25 Audit Presentation [10 minutes]
 - b. Update from the Planning Commission [15 minutes]
 - c. Annual Tree Farm Management Group Presentation [10 minutes]
 - d. Discussion & Consideration of CCRPC UPWP Applications and Match [10 minutes]
 - e. Discussion & Consideration of Warning the First and Second Public Hearings for the Proposed Charter Changes for Councilor Stipends and a Charter Review Committee [15 minutes]
 - f. Discussion & Consideration of Warning the First and Second Public Hearings for Time and Method of Delivery of Tax Payments (aka Postmarks) [10 minutes]
 - g. *Discussion and Consideration of an Executive Session for Champlain Valley Exposition contracts
6. **CONSENT ITEMS**
 - a. Approve Appointment of Acting Administrative Officers
7. **COUNCIL MEMBER COMMENTS & CITY MANAGER REPORT**
8. **READING FILE**
 - a. December Financials
 - b. Chittenden County Annual Budget and Meeting Notice for January 21, 2026 at noon
9. **EXECUTIVE SESSION**
 - a. *An Executive Session May Be Needed to Discuss Champlain Valley Exposition contracts
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. Regarding zoom participants, if individuals interrupt, they will be muted; and if they interrupt a second time they will be removed. 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.

**Upcoming City Council Meetings
(Meetings Dates Are Subject to Change)**

January 28, 2026	March 25, 2026	May 27, 2026
February 11, 2026	April 15, 2026	June 10, 2026
February 25, 2026	April 29, 2026	June 24, 2026
March 11, 2026	May 13, 2026	

**City Council Rules for Public Participation
City of Essex Junction**

Vermont's Open Meeting Law protects the public's right to attend and participate in meetings of local public bodies, but the purpose and function of these meetings is for the public body to do the work of the public; they are not meetings of the public (i.e., public forums). Consequently, these rules are necessary to manage the public's participation to ensure an environment in which the public feels safe to express their views on matters considered by the public body while minimizing disruptions so that the public body can get its work done. The full City Council Rules of Procedures for Meetings can be found here: www.essexjunction.org/codes/policies.

1. Please raise your hand to speak, whether in person or attending virtually.
2. You may only speak after you have been recognized by the president.
3. Before speaking, please state your name and address for the record.
4. All remarks must be addressed to the president.
5. Comments must be germane to the agenda item being addressed.
6. Comments under "Public to be Heard" must pertain to the business of the public body.
7. Repetitive and irrelevant comments are not allowed.
8. Please wait your turn; do not interrupt others.
9. Each person will be limited to two minutes of comment. This time may be extended only by permission of the president. The balance of time not used by each person will expire and cannot be reserved or yielded to another.
10. Each person may only speak once on the same agenda item, time permitting, with the consent of the president.
11. Those yet to be heard will be given priority over those who have already spoken.
12. You do not have the right to vote on agenda items.
13. Please obey orders and rulings of the president.
14. Keep your cool. Disruptive people will be asked to leave and removed if necessary.
15. Listen well, pay attention, and participate.

City of Essex Junction, Vermont

BASIC FINANCIAL STATEMENTS

June 30, 2025

City of Essex Junction, Vermont
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Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

INDEPENDENT AUDITOR'S REPORT

To the City Council
City 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 City of Essex Junction, Vermont as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City 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 City of Essex Junction, Vermont, as of June 30, 2025, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 City 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 City 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 and *Government 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 City 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 City 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, budgetary comparison information, the schedule of proportionate share of the net pension liability and the schedule of contributions 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 City of Essex Junction, Vermont's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of the enterprise funds and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 7, 2026, on our consideration of City of Essex Junction, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Essex Junction, Vermont's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Essex Junction, Vermont's internal control over financial reporting and compliance.



St. Albans, Vermont
January 7, 2026

**CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

Management of the City of Essex Junction (the “City”) herein sets forth an overview and analysis of its financial operations for the fiscal year ended June 30, 2025.

FINANCIAL HIGHLIGHTS

- Assets exceeded liabilities and deferred inflows of resources on June 30, 2025 by \$60,335,203 (*net position*). Of this amount, \$15,661,033 (*unrestricted net position*) may be used by the various funds of the City to meet the City’s ongoing obligations. The balance of net position is made up of \$44,650,046 invested in capital assets net of related debt and \$24,124 restricted for specific purposes.
- The City’s total net position increased by \$6,730,698. Of this amount, net position attributable to governmental activities increased by \$5,050,676. Net position attributable to business-type activities increased by \$1,680,022.
- Fund balances of total governmental funds increased by \$625,949 in FY25. The General Fund had \$1,581,315 of unassigned fund balance at June 30, 2025, which is equal to 12.73% of the approved FY26 General Fund Budget.

OVERVIEW OF THE FINANCIAL STATEMENTS

The annual financial report consists of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Essex Junction’s finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Essex Junction’s assets and liabilities with the difference between the two reported as net position.

The *statement of activities* presents information showing how the City’s net position changed during the past fiscal year. The *statement of activities* is on the full accrual basis (i.e. all changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows) whereas the *statement of revenues, expenditures and changes in fund balances of governmental funds* is on the modified accrual basis (i.e. revenue is recognized when it becomes measurable and available as net current position and expenditures are recognized when the related liability is incurred). Thus, in the *statement of activities* revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements combine information from governmental funds (which are supported primarily by tax dollars) with information from enterprise funds which are supported by user fees and charges (*business-type activities*). The governmental activities of the City of Essex Junction include general government, public works, community development, public safety, and culture and recreation. The business-type activities of the City include water operations, wastewater treatment, and sanitation lines maintenance. The government-wide financial statements can be found on pages 1 & 2 of the Financial Statements.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City has three types of funds: governmental funds, proprietary funds, and fiduciary funds. The proprietary funds of the City are all Enterprise Funds. Fund financial statements can be found on pages 3 through 9 of the Financial Statements.

CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

Notes to the financial statements. The notes provide additional information that is necessary for an understanding of the information in the government-wide and fund financial statements. The Notes to the Financial Statements follow the basic financial statements in this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information*. This supplementary information includes combining statements for various funds and budgetary comparison statements for funds other than the City's general fund. The supplementary information can be found immediately following the notes to the financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary Statement of Net Position						
	Governmental Activities		Business-type Activities		Total Government	
	2025	2024	2025	2024	2025	2024
Assets:						
Cash	\$ 16,381,230	\$ 13,616,845	\$ 615,413	\$ 1,086,234	\$ 16,996,643	\$ 14,703,079
Other Assets	1,519,419	3,025,126	11,034,886	8,886,565	12,554,305	11,911,691
Capital Assets	38,620,850	32,658,821	19,473,814	20,075,371	58,094,664	52,734,192
Total Assets	56,521,499	49,300,792	31,124,113	30,048,170	87,645,612	79,348,962
Deferred Outflows of Resources	841,693	1,042,148	618,206	716,781	1,459,899	1,758,929
Liabilities:						
Other Liabilities	10,047,986	8,192,521	2,518,079	2,673,621	12,566,065	10,866,142
Noncurrent Liabilities	3,136,456	3,022,345	13,067,787	13,614,899	16,204,243	16,637,244
Total Liabilities	13,184,442	11,214,866	15,585,866	16,288,520	28,770,308	27,503,386
Net Position:						
Net Investment in Capital Assets	37,269,499	31,172,335	7,380,547	7,500,572	44,650,046	38,672,907
Restricted	24,124	20,333	-	-	24,124	20,333
Unrestricted	6,885,127	7,935,406	8,775,906	6,975,859	15,661,033	14,911,265
Total Net Position	\$ 44,178,750	\$ 39,128,074	\$ 16,156,453	\$ 14,476,431	\$ 60,335,203	\$ 53,604,505

As stated in the chart titled Summary Statement of Net Position, assets exceeded liabilities by \$53,604,505 at the end of fiscal year 2024. Assets at the end of fiscal year 2023 exceeded liabilities by \$43,864,741.

The largest portion of the City's net position is in its net investment in capital assets (74.00%). These assets are used to provide services to its citizens (e.g. land, buildings, equipment, and infrastructure). Therefore, these assets are not available for future spending.

An amount of \$24,124 of the City's net position is subject to restrictions on how it may be used. These funds are restricted for Veterans Memorial Park and for the Senior Center. Unrestricted net assets of \$6,885,127 may be used to meet the government's ongoing obligations to citizens and creditors. Some of the amounts included in unrestricted net position are committed by the City or assigned by the City Council for particular purposes (e.g. capital projects).

CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

Summary of the Statement of Activities						
	Governmental Activities		Business-type Activities		Total Government	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues:						
Charges for Services	\$ 794,698	\$ 763,927	\$ 13,737,004	\$ 12,394,429	\$ 14,531,702	\$ 13,158,356
Operating Grants & Revenues	43,832	2,817,375	115,265	442,856	159,097	3,260,231
Capital Grants & Revenues	3,100,006	4,257,814	1,018,084	728,696	4,118,090	4,986,510
General Revenues:						
Property Taxes	11,543,029	10,705,904	-	-	11,543,029	10,705,904
Local Option Tax	1,022,102	960,597	-	-	1,022,102	960,597
Unrestricted investment earnings	308,812	203,997	253,789	163,275	562,601	367,272
Loss on disposal of equipment	(1,275)	(6,419)	3,000	-	1,725	(6,419)
Other	36,682	112,195	-	-	36,682	112,195
Total Revenues	16,847,886	19,815,390	15,127,142	13,729,256	31,975,028	33,544,646
Expenses:						
General Government	3,116,403	3,036,877	-	-	3,116,403	3,036,877
Public Safety	3,490,330	3,506,863	-	-	3,490,330	3,506,863
Highways and Streets	1,838,577	2,202,676	-	-	1,838,577	2,202,676
Culture and Recreation	3,401,161	2,434,256	-	-	3,401,161	2,434,256
Interest on Long-Term Debt	38,157	55,889	-	-	38,157	55,889
Water	-	-	4,544,381	4,491,617	4,544,381	4,491,617
Sanitation	-	-	871,864	801,978	871,864	801,978
Wastewater	-	-	3,647,668	3,710,124	3,647,668	3,710,124
Recreation	-	-	4,295,789	3,564,602	4,295,789	3,564,602
Total Expenses	11,884,628	11,236,561	13,359,702	12,568,321	25,244,330	23,804,882
Change in Net Position before Trans	4,963,258	8,578,829	1,767,440	1,160,935	6,730,698	9,739,764
Transfers	87,418	15,500	(87,418)	(15,500)	-	-
Increase (Decrease) in Net Position	5,050,676	8,594,329	1,680,022	1,145,435	6,730,698	9,739,764
Beginning Net Position	39,128,074	30,533,745	14,476,431	13,330,996	53,604,505	43,864,741
Ending Net Position	\$ 44,178,750	\$39,128,074	\$16,156,453	\$ 14,476,431	\$ 60,335,203	\$ 53,604,505

Governmental activities. Governmental activities increased the City's net position by \$5,050,676 in FY25. The City increased its investment in capital assets by \$6,097,164 and decreased its unrestricted net position by \$1,050,279. Restricted net position increased by \$3,791.

Business-type activities. Business-type activities increased the City's net position by \$1,680,022.

Water Fund

The Water Fund had a budgetary net income of \$32,358 in FY25. Disregarding GlobalFoundries pass through revenues and expenses, Water Fund revenues were \$132,270 less than budget and expenses were \$174,912 under budget. The Water Fund continued construction on the Main St water line replacement and work on the water service line inventory.

Sanitation Fund

The Sanitation Fund had a budgetary net income of \$254,284 against a budget of \$154,370 in net income. Sanitation revenues were \$176,895 more than budgeted and expenses were \$76,981 more than budgeted. Hook-on fees were \$42,346 more than budgeted. City customer charges included \$154,370 for the WWTF Refurbishment Bond payment. The Sanitation Fund participates by paying 2/3 of the cost of the Meter Replacement Program as it funds the costs for both the Sanitation Fund (underground piping) and the Wastewater Treatment Fund (wastewater treatment). In FY25, meter replacement costs totaled \$23,296,

**CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

there were emergency repairs made to the West Street pump station, and preliminary engineering work started for the upgrades of Maple Street/River Street/West Street pump stations.

Wastewater Treatment Fund

The Wastewater Treatment Fund had budgetary net income of \$274,284 in FY25. Revenues were over budget by \$292,739 while expenses were over budget by \$19,955. At year-end 2014, a reconciliation was done of revenues versus expenses, and it was found that each of the Tri-Town communities was responsible for a portion of the surplus. Each community in the Tri-town was designated a portion of the surplus to be a buffer against future losses. These funds have been set aside for each community. This reconciliation has continued annually, and the amounts designated to each community as of June 30, 2025 include City of Essex Junction \$79,773; Town of Essex \$178,434; and Town of Williston \$630,981. Each community determines how much it wants to leave in this rate stabilization fund. Work was completed in FY25 on digester maintenance. Work continued on a 10-year engineer evaluation of the facility and the PePhloe and energy conservation projects.

Recreation Programs Fund

On July 1, 2017 the Essex Junction Recreation and Parks (EJRP) became a department of the City. EJRP had previously been a department of the school district. EJRP operates the Recreation Programs enterprise fund. The Recreation Programs Fund ended the year with a net position of \$1,304,712. As an enterprise fund it is expected that program revenues generated will cover the costs of programing. Program revenues came in over budget by \$935,791. Program expenses were over budget by \$529,216. Pool admissions/memberships, and preschool, after school and summer day camp programs all exceeded budgeted revenue. There were significant increases in professional services and general supplies.

FINANCIAL ANALYSIS OF MAJOR GOVERNMENTAL FUNDS

The General Fund

The General Fund is the chief operating fund of the City. The General Fund had a net decrease in fund balance of \$1,876,784 for the year ended June 30, 2025. The fund balance of the General Fund decreased from \$5,015,160 at the end of FY24, to \$3,138,376 at the end of FY25. Of the \$3,138,376 fund balance, \$312,493 is nonspendable (inventories and prepaid expenses), \$157,297 is assigned (see Note 12 for additional detail), \$1,087,262 is committed (Local Option Taxes for capital projects), and \$1,581,315 is unassigned. The unassigned fund balance is equal to 12.73% of the FY26 Budget. To comply with the Governmental Accounting Standards Board Statement 54, the City has adopted a fund balance policy. Basically, this fund balance policy states that the fund balances of governmental funds are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the City Council intended use of the resources); and unassigned. As of June 30, 2025 the City General Fund has no restricted fund balance. In addition, the City has a policy limiting unassigned fund balance to 15% of the current budget.

The City budget for the year ended June 30, 2025 passed on the first vote at Annual Meeting in April of 2024 and there were no amendments made to the budget during the year.

On the revenue side, the City recorded revenues greater than budget by \$552,224. This overage is a result of Local Option Tax revenue collected that was not budgeted for (\$147,670), interest income that was not budgeted for (\$148,857), and penalties on delinquent taxes (\$138,281). The revenue from Local Option

**CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

Taxes will be used to fund future capital and sidewalk maintenance/improvement projects as defined by the LOT revenue policy.

- General government expenditures were under budget by \$252,068. General government departments include Finance, Administration and Buildings. This was a result of savings in insurances (health and property/casualty), legal and professional services, and technology equipment replacement deferral.
- Public Safety expenditures were under budget by \$183,497. This was primarily a result of staff vacancy savings in the Police contract with the Town of Essex.
- Public works expenditures were under budget by \$312,620. The primary drivers for this were a savings in summer construction services, and deferral of sidewalk projects in the Local Option Tax fund while the projects are identified and engineered. The unspent funds in the LOT fund remain in the balance of that fund, allocated for sidewalk projects.
- Community and economic development expenditures were under budget by \$31,069. This was primarily a result of reduced need for outside professional services and unspent matching grant funds.
- Culture and recreation expenditures were over budget by \$58,713. This was primarily a result of staff insurance plan changes.

Capital Reserve Fund

The Capital Reserve Fund had a fund balance of \$1,884,836 as of June 30, 2025 and a fund balance deficit of \$467,414 as of June 30, 2024. The Crescent Connector Project progressed for a cost of \$2,493,298 with federal grant reimbursement in the year of \$4,306,673, the difference is a result of timing between expenditure recognition and when the City receives grant revenues. This project is funded by a grant from the US Department of Transportation through the State of Vermont Agency of Transportation and does not require matching funds. Additional major projects during the year included: facilities assessment work, sliplining of pipes, and engineering work on the Iroquois Ave road and waterline project.

Whitcomb Terrace Loan Fund

In April of 2004, the City received a grant of up to \$270,000 from the Vermont Agency of Commerce and Community Development. This grant was used in FY05 to construct Whitcomb Terrace, 19 new barrier-free units of affordable housing at 128 West Street in Essex Junction. The grant money was used to provide a deferred loan to Whitcomb Terrace Housing Limited Partnership for the purpose of constructing Whitcomb Terrace. The interest free loan is due to be paid back to the City on December 17, 2034. The City has a note receivable that is not likely to be paid back and so is carrying a \$-0- balance for this note.

Rolling Stock Reserve Fund

The Rolling Stock Reserve Fund had a fund balance of \$685,744 as of June 30, 2025 and \$948,424 as of June 30, 2024. This fund received an appropriation from the general fund of \$283,450 and \$30,807 in other revenues. The frame on the fire department's ladder truck was replaced, a pickup truck for the Streets department was replaced, and one plow truck replacement was completed with a second replacement on order to be received in FY26.

EJRP Capital Reserve Fund

The EJRP Capital Reserve Fund had a fund balance of \$6,812 as of June 30, 2025 and a fund balance of \$64,581 as of June 30, 2024. These funds are used to maintain and upgrade the parks, and all amenities/equipment at the parks.

CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City of Essex Junction's investment in capital assets for its governmental and business-type activities as of June 30, 2025 totaled \$58,094,664 (net of accumulated depreciation). This is a net increase of \$5,360,472 from June 30, 2024 when the total was \$52,734,192. These assets include buildings, roads and bridges, land, machinery and equipment, library books, park facilities, vehicles and distribution and collection systems. Asset additions totaled \$7,746,093 and were concentrated in vehicles and roads/curbs/sidewalks categories. These additions were offset by accumulated depreciation which increased by \$2,385,621, to cause the net increase in capital assets.

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

- Paving on Prospect Street, West Hillcrest Road, Cherry Street, Cherokee/Cree Avenue, Iroquois Avenue and Abnaki Avenue areas
- Fire Dept ladder truck frame replacement
- Public Works pickup and plow truck replacements
- Park and equipment upgrades/replacements at Maple Street Park
- Truck and equipment for EJRP
- Boiler at Park Street School building
- Training equipment for the Fire Department

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

- Continued construction on Main St waterline replacement
- Pickup truck replacement for the water department
- Equipment at the wastewater treatment facility
- Continued a 10-year engineer evaluation of the wastewater treatment facility
- 2 Lincoln Street fire line replacement to service renovated building
- Water meter purchase and installation is ongoing

A table that shows the values of the City's capital assets net of depreciation is shown below. Additional information can be found in Note 7 of this report.

	Summary of Capital Assets					
	Governmental Activities		Business-type Activities		Total Government	
	2025	2024	2025	2024	2025	2024
Capital Assets:						
Land	\$ 127,876	\$ 127,876	\$ 118,077	\$ 118,077	\$ 245,953	\$ 245,953
Construction in Progress	18,134,423	11,777,291	3,133,417	2,764,610	21,267,840	14,541,901
Antiques and Works of Art	7,550	7,550	-	-	7,550	7,550
Buildings and Improvements	4,810,060	4,810,060	15,171,806	15,171,806	19,981,866	19,981,866
Machinery, equipment, and vehicles	9,419,248	8,729,007	6,730,041	6,604,979	16,149,289	15,333,986
Library Books	798,804	798,804	-	-	798,804	798,804
Parks	2,094,962	2,094,962	-	-	2,094,962	2,094,962
Roads, Curbs, Sidewalks, and Storm Sewers	19,404,481	19,199,630	164,182	164,182	19,568,663	19,363,812
Water and Sewer infrastructure	-	-	22,442,964	22,442,964	22,442,964	22,442,964
	54,797,404	47,545,180	47,760,487	47,266,618	102,557,891	94,811,798
Less: Accumulated Depreciation	(16,176,554)	(14,886,359)	(28,286,673)	(27,191,247)	(44,463,227)	(42,077,606)
Total Assets, Net	\$ 38,620,850	\$32,658,821	\$19,473,814	\$ 20,075,371	\$ 58,094,664	\$ 52,734,192

CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

LONG TERM DEBT

Summary of Long Term Debt				
	June 30, 2024	Additions	Deletions	June 30, 2025
Governmental Activities				
General Obligation Bonds	\$ 1,486,486	\$ -	\$ 135,135	\$ 1,351,351
Notes Payable	-	-	-	-
Business-type Activities				
Water and Sewer Bonds	4,375,696	139,207	187,195	4,327,708
Notes Payable	9,074,391	-	693,419	8,380,972
Total Government	\$ 15,794,212	\$ 139,207	\$ 1,015,749	\$ 14,060,031

On April 8, 2014 the City voters agreed to issue general obligation bonds in an amount not to exceed \$3,300,000. In July 2015 \$3,300,000 was received from the Vermont Municipal Bond Bank for the purpose of performing five infrastructure projects. In FY15 the School St. south Roadway/Water/Sewer line project was completed. In FY16 the Hillcrest Drainage project, the Main St. Drainage, the Maple St. Culvert/Water line were completed, and the Briar Lane Roadway/Sidewalk/Water Line projects were continued. The last project, Briar Lane Roadway/Sidewalk and Water Line was completed in FY17. At June 30, 2025 the outstanding principal on this bond is \$1,650,000; with \$1,351,351 in governmental activities and \$298,649 in business-type activities.

In FY10 the City was awarded a loan of \$566,938 under the American Recovery and Reinvestment Act (ARRA) to fund two projects. The projects funded were for a high efficiency blower for the Wastewater Treatment Facility and a comprehensive rehabilitation of the City's sanitary sewers. Under the ARRA program half of the loan was forgiven in the form of a grant. Interest is 0% but there is a 2% administrative fee. The loan was for 20 years and the principal balance due on June 30, 2025 is \$97,107.

In FY11 the City began two long-term projects in the Wastewater Treatment Fund and the Sanitation Fund. In a special meeting on April 12, 2011, the City voters authorized the City to issue bonds for \$15,230,000 for improvements to the Wastewater Treatment Facility and \$1,287,000 for the upgrade of City pump stations. As of June 30, 2016, the High School Pump Station project was complete, and the City had borrowed \$1,212,300 and received a subsidy of \$114,800 from the State Clean Water Revolving Fund in the Sanitation Fund. The principal due on the loan as of June 30, 2025 is \$547,845. As of June 30, 2015 the City had borrowed \$13,525,000 for the Wastewater Treatment Refurbishment Project from the State Clean Water Revolving Fund and received a subsidy of \$600,000 making the amount due \$12,925,000. The first payment on this loan was made in FY17 and the principal due on the loan as of June 30, 2025 is \$7,736,020. A bond payable for the Wastewater Treatment Refurbishment Project for \$1,705,000 was assumed from the Town of Bradford. Principal and interest payments were started in FY12. As of June 30, 2025, the principal outstanding on this bond was \$880,000. The Wastewater Treatment Facility, while owned by the City of Essex Junction, serves three towns, the City of Essex Junction, the Town of Essex and the Town of Williston. The debt payments for the Wastewater Treatment Facility are distributed to the Tri-town members according to capacity owned in the Facility.

On April 12, 2022 the City voters agreed to issue general obligations bonds in an amount not to exceed \$3,070,000. In July 2023 \$3,070,000 was received from the Vermont Bond Bank for the purpose of replacing the waterline on Main Street. Work on this project began in the summer of 2023. At June 30, 2025 the outstanding principal on this bond is \$2,865,324.

**CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

In FY24 the City was awarded a loan of \$430,000 for the purpose of performing an inventory of water service lines within the City. At June 30, 2025 the outstanding principal on this loan is \$283,735, with an additional \$146,265 to be drawn from the loan in the future.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Consolidation of Service Delivery Systems

- Starting in FY15, the Town of Essex entered into an agreement with the Village of Essex Junction and the Essex Junction School District to bill and collect their property taxes. This action was an effort to reduce the duplication of services that existed. As part of the agreement the Town assumed the delinquent taxes of the Village and Village School District. The Town of Essex will continue to do the school tax billing for the Essex Westford School District for all residents that reside in the Town of Essex.
- In FY14 the Village and Town entered into an agreement to share the services of the Town Manager as the Municipal Manager for both entities. This arrangement led to the Village sharing the salary costs of the Manager with the Town, thereby reducing the cost to all taxpayers. In FY15 it was determined that this cost-sharing was beneficial, and efforts should continue to find more areas to cooperate in the delivery of services to be more efficient. This arrangement has resulted in substantial savings for both the Village and Town. In FY18 the current Unified Municipal Manager, Pat Scheidel, who has been Town Manager for 27 years, retired. A new Unified Municipal Manager, Evan Teich, began employment on February 26, 2018. The decision to hire Mr. Teich was unanimous by both the Village of Essex Junction Trustees and the Town Selectboard.
- FY16 was the first of a three-year commitment to combine the Street budget with the Town of Essex. The Village Trustees adopted the Village Street budget, and the Town of Essex voters approved the funding for this budget as part of the Town budget. A Committee was formed in the spring of 2017 to evaluate how successful this arrangement has been so far and whether it should be continued. The Public Works Consolidation Committee came to the following conclusions:
 - Maintain the MOU until June 2018 and do the studies outlined in the report.
 - Extend the MOU from July 1, 2018 until the studies are complete or well underway. The goal is full consolidation eventually.
 - Benchmarks will be established as a result of the studies
 - Cross-train staff in the village and town and identify common best practices
 - Consolidate rolling stock and equipment budgets as well as capital planning.
 - Practice resources management with assets, administration, processes, services.
 - Both the Trustees and the Selectboard approved the report.
- In FY16 the Village and the Town combined accounts payable, accounts receivable, cash receipts and general ledger. Two Village employees were relocated to the Town offices to share this work.
- In FY17 the Village Clerk/Treasurer became the combined Town and Village Clerk/Treasurer when the Town Clerk/Treasurer position became vacant through retirement.
- In FY18 a Human Resources Director was hired as the combined Town and Village Human Resource Director.
- In FY19 the pay rates and practices of both Fire Departments were aligned. A combined Assistant to the Manager position was established which is funded by both entities.
- In FY20, EJRP and the Essex Parks and Recreation Department co-located at 75 Maple Street and began streamlining services at the front desk by co-supervising the Customer Service Specialist, the

**CITY OF ESSEX JUNCTION, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

Program Director – Senior Services, and by contracting for joint Communications Services. The two departments have hosted joint events and have moved to producing one brochure.

- In FY 20, the Village Trustees and Town Selectboard met jointly and worked to put together a merger plan for the two entities. The Village voted during the November 2020 election on a plan of merger, and it passed 3,453 to 1,205.
- In FY21, The Village Highway and Streets Rolling Stock capital was added to the Highway operating budget, funding for this budget is part of the Town budget.
- The Town of Essex (including Village residents) voted via Australian ballot in March 2021 on Article II, a plan of merger for the Town of Essex and Village of Essex Junction. The article did not pass, 3,737 Yes to 3,756 No. A Special Town Meeting was held in April for a vote to reconsider the plan for merger; that vote also did not pass 4,199 Yes to 4,225 No. The Village of Essex Junction also held an advisory vote in April, asking voters if the Village should pursue separation from the Town in the event the merger did not pass.
- Village voters voted in a special election held November 2, 2021 on whether to adopt a proposed charter for the City of Essex Junction, VT which would effectively separate the Village from the Town of Essex. The vote passed 3,070 to 411.
- The charter for the City of Essex Junction, VT was approved by the state legislature in May 2022, and became effective July 1, 2022. The City began working towards full separation from the Town throughout FY23, with the exception of police and assessing services which will remain under new agreements defined by the City and Town.
- FY24 marked the first full fiscal year for the City of complete separation from the Town. All financial systems and IT infrastructure were fully migrated from the Town ahead of the originally agreed upon dates.

FY26 Budgets

The FY26 General Fund budget increased by \$415,117 or 3% from the FY25 budget, bringing total budgeted General Fund expenditures to \$12,419,241 from \$12,004,124. The increase is largely a result of a planned increase to the fund balance and capital transfers, wage, health insurance, and police service increases. The total tax rate increased 3.5% from \$0.9761 to \$1.0102. In addition to the General Fund rate, there is a 1 cent tax for Economic Development that was added in FY17.

The City Water, Wastewater, Sanitation, and Stormwater Funds saw a budget increase in total of \$856,094 or 15.24% from an aggregate of \$5,617,661 for the four funds to \$6,404,092. This will be the first year of the Stormwater utility as a separate enterprise fund. Operating costs for stormwater were previously included under the Streets budget in the General Fund. This caused an overall rate increase for FY26 of 19.89% for the average user using 120 gallons per day.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Essex Junction, Vermont's financial condition. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Director, City of Essex Junction, 2 Lincoln Street, Essex Junction, VT 05452. The report is available online at www.essexjunction.org.

City of Essex Junction, Vermont
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
June 30, 2025

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	\$ 16,381,230	\$ 615,413	\$ 16,996,643
Taxes receivable, net of allowance	182,272	-	182,272
Other accounts receivable	1,024,654	1,748,272	2,772,926
Due from other funds	-	9,088,171	9,088,171
Inventory	135,067	100,080	235,147
Prepaid expenses	177,426	98,363	275,789
Total Current Assets	17,900,649	11,650,299	29,550,948
Capital assets not being depreciated:			
Land	127,876	118,077	245,953
Construction in progress	18,134,423	3,133,417	21,267,840
Antiques and works of art	7,550	-	7,550
Capital assets, net of accumulated depreciation			
Buildings	2,683,408	6,945,154	9,628,562
Infrastructure	12,224,178	50,495	12,274,673
Machinery, equipment, and vehicles	5,443,415	2,418,563	7,861,978
Water and sewer infrastructure	-	6,808,108	6,808,108
Capital assets, net	38,620,850	19,473,814	58,094,664
Deferred outflows of resources			
Deferred outflows of resources related to the City's participation in VMERS	841,693	618,206	1,459,899
Total Assets and Deferred Outflows of Resources	57,363,192	31,742,319	89,105,511
CURRENT LIABILITIES			
Accounts payable	654,865	652,298	1,307,163
Due to other funds	9,088,171	-	9,088,171
Accrued payroll and benefits payable	129,616	281,830	411,446
Unearned revenue	6,644	645,191	651,835
Accrued interest	6,232	17,952	24,184
Current portion compensated absences	27,323	26,322	53,645
Current portion notes and bonds payable	135,135	894,484	1,029,619
Total Current Liabilities	10,047,986	2,518,077	12,566,063
NONCURRENT LIABILITIES			
Accrued compensated absences	489,357	208,060	697,417
Net pension liability	1,430,883	1,045,531	2,476,414
Notes and bonds payable	1,216,216	11,814,196	13,030,412
Total Noncurrent Liabilities	3,136,456	13,067,787	16,204,243
Total Liabilities	13,184,442	15,585,864	28,770,306
NET POSITION			
Net investment in capital assets	37,269,499	7,380,547	44,650,046
Restricted	24,124	-	24,124
Unrestricted - designated	-	8,775,908	8,775,908
Unrestricted	6,885,127	-	6,885,127
Total Net Position	\$ 44,178,750	\$ 16,156,455	\$ 60,335,205

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
 GOVERNMENT-WIDE FINANCIAL STATEMENTS
 STATEMENT OF ACTIVITIES
 June 30, 2025

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Governmental activities								
General government	\$ 3,116,403	\$ 652,181	\$ -	\$ 16,561	\$ (2,447,661)	\$ -	\$ (2,447,661)	
Public safety	3,490,330	-	11,280	-	(3,479,050)	-	(3,479,050)	
Highways and Streets	1,838,577	3,389	-	3,081,384	1,246,196	-	1,246,196	
Culture and Recreation	3,401,161	139,128	32,552	2,061	(3,227,420)	-	(3,227,420)	
Interest on long-term debt	38,157	-	-	-	(38,157)	-	(38,157)	
Total governmental activities	<u>11,884,628</u>	<u>794,698</u>	<u>43,832</u>	<u>3,100,006</u>	<u>(7,946,092)</u>	<u>-</u>	<u>(7,946,092)</u>	
Business-type activities:								
Water	4,544,380	4,860,746	-	-	-	316,366	316,366	
Sanitation	871,864	1,081,101	-	423,900	-	633,137	633,137	
Wastewater	3,647,668	3,177,583	104,913	594,184	-	229,012	229,012	
Recreation	4,295,789	4,617,574	10,352	-	-	332,137	332,137	
Total business-type activities	<u>13,359,701</u>	<u>13,737,004</u>	<u>115,265</u>	<u>1,018,084</u>	<u>-</u>	<u>1,510,652</u>	<u>1,510,652</u>	
General Revenues:								
Property taxes, levied for general purposes					11,353,342	-	11,353,342	
Penalties and interest on delinquent taxes					189,687	-	189,687	
Local option tax revenue					1,022,102	-	1,022,102	
Unrestricted investment earnings					308,812	253,790	562,602	
Transfers					87,418	(87,418)	-	
Gain (Loss) on disposal of equipment					(1,275)	3,000	1,725	
Donations					3,618	-	3,618	
Other revenues					33,064	-	33,064	
Total general revenues and transfers					<u>12,996,768</u>	<u>169,372</u>	<u>13,166,140</u>	
Change in Net Position					5,050,676	1,680,024	6,730,700	
Net position, beginning					<u>39,128,074</u>	<u>14,476,431</u>	<u>53,604,505</u>	
Net position, ending					<u>44,178,750</u>	<u>16,156,455</u>	<u>60,335,205</u>	

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
FUND FINANCIAL STATEMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash	\$ 16,381,230	\$ -	\$ -	\$ -	\$ 16,381,230
Taxes receivable, net of allowance	182,272	-	-	-	182,272
Other receivables	289,929	722,695	-	12,030	1,024,654
Inventory	135,067	-	-	-	135,067
Due from other funds	-	1,249,200	685,744	2,516,757	4,451,701
Prepaid expenses	<u>177,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,426</u>
 Total Assets	 <u>\$ 17,165,924</u>	 <u>\$ 1,971,895</u>	 <u>\$ 685,744</u>	 <u>\$ 2,528,787</u>	 <u>\$ 22,352,350</u>
LIABILITIES					
Accounts payable	\$ 225,335	\$ 58,094	\$ -	\$ 371,436	\$ 654,865
Accrued payroll and benefits	129,616	-	-	-	129,616
Due to other funds	13,539,872	-	-	-	13,539,872
Unavailable revenue - property taxes	99,900	-	-	-	99,900
Unavailable revenue - other	<u>6,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,644</u>
 Total Liabilities	 <u>14,001,367</u>	<u>58,094</u>	<u>-</u>	<u>371,436</u>	<u>14,430,897</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable grant revenue	26,181	28,965	-	11,280	66,426
FUND BALANCE					
Nonspendable	312,493	-	-	-	312,493
Restricted	-	-	-	24,124	24,124
Committed	1,087,262	-	685,744	6,812	1,779,818
Assigned	157,297	-	-	2,115,135	2,272,432
Unassigned	<u>1,581,324</u>	<u>1,884,836</u>	<u>-</u>	<u>-</u>	<u>3,466,160</u>
 Total Fund Balances	 <u>3,138,376</u>	<u>1,884,836</u>	<u>685,744</u>	<u>2,146,071</u>	<u>7,855,027</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>\$ 17,165,924</u>	<u>\$ 1,971,895</u>	<u>\$ 685,744</u>	<u>\$ 2,528,787</u>	<u>\$ 22,352,350</u>

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
 RECONCILIATION OF THE GOVERNMENTAL FUNDS
 BALANCE SHEET TO THE STATEMENT OF NET POSITION
 June 30, 2025

Total fund balances - governmental funds	\$ 7,855,027
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.	38,620,850
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Unavailable grant revenue	66,426
Unavailable property tax revenue	99,900
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	(516,680)
Accrued interest on long-term debt	(6,232)
Notes payable	(1,351,351)
Net pension liabilities	(1,430,883)
Deferred outflows of resources represent the consumption of net position that is applicable to a future reporting period and therefore not reported as assets in the funds.	<u>841,693</u>
Total net position - governmental activities	<u>\$ 44,178,750</u>

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
 FUND FINANCIAL STATEMENTS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 June 30, 2025

	General Fund	Capital Projects Fund	Rolling Stock Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
Property tax	\$ 11,145,692	\$ -	\$ -	\$ 114,103	\$ 11,259,795
Local options sales tax	1,022,102	-	-	-	1,022,102
Licenses and permits	49,727	-	-	-	49,727
Intergovernmental revenues	96,075	-	-	-	96,075
Charges for services	529,303	-	-	-	529,303
Fines and forfeits	5,438	-	-	-	5,438
Interest income	159,357	72,837	30,377	66,618	329,189
Grant income	132,693	4,306,673	-	-	4,439,366
Donations	10,248	16,561	430	-	27,239
Miscellaneous income	280,145	-	-	26,060	306,205
Total Revenues	<u>13,430,780</u>	<u>4,396,071</u>	<u>30,807</u>	<u>206,781</u>	<u>18,064,439</u>
EXPENDITURES					
Current expenditures:					
General government	2,143,948	-	-	-	2,143,948
Public safety	3,562,068	-	-	-	3,562,068
Public works	1,488,875	54,459	-	-	1,543,334
Community development	365,009	-	-	2,538	367,547
Culture and recreation	2,447,732	-	-	20,913	2,468,645
Capital Outlay					
General government	-	-	-	2,934,734	2,934,734
Public safety	53,153	-	293,593	-	346,746
Public works	200,887	3,146,182	283,344	93,245	3,723,658
Culture and recreation	17,467	-	-	243,924	261,391
Debt Service					
Principal	135,135	-	-	-	135,135
Interest expense	38,702	-	-	-	38,702
Total Expenditures	<u>10,452,976</u>	<u>3,200,641</u>	<u>576,937</u>	<u>3,295,354</u>	<u>17,525,908</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,977,804</u>	<u>1,195,430</u>	<u>(546,130)</u>	<u>(3,088,573)</u>	<u>538,531</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,500	1,584,744	283,450	3,501,736	5,371,430
Operating transfers out	(4,856,088)	(427,924)	-	-	(5,284,012)
Total Other Financing Sources (Uses)	<u>(4,854,588)</u>	<u>1,156,820</u>	<u>283,450</u>	<u>3,501,736</u>	<u>87,418</u>
Net Change in Fund Balance	(1,876,784)	2,352,250	(262,680)	413,163	625,949
Fund Balance - July 1, 2024	<u>5,015,160</u>	<u>(467,414)</u>	<u>948,424</u>	<u>1,732,908</u>	<u>7,229,078</u>
Fund Balance - June 30, 2025	<u>\$ 3,138,376</u>	<u>\$ 1,884,836</u>	<u>\$ 685,744</u>	<u>\$ 2,146,071</u>	<u>\$ 7,855,027</u>

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 June 30, 2025

Net change in fund balances - governmental funds \$ 625,949

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 (1,303,224)

Capital Outlay 7,266,532

Loss on Disposal/Abandonment (1,275)

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

Decrease in the unavailable property taxes (19,100)

Increase in unavailable grant revenue (1,195,689)

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 135,135

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.

Pension expense (330,600)

Accrued interest on long-term debt 545

Accrued compensated absences (127,597)

Change in net position of governmental activities \$ 5,050,676

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2025

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
ASSETS					
Current Assets:					
Cash	\$ 615,413	\$ -	\$ -	\$ -	\$ 615,413
Accounts receivable, net of allowance	829,446	301,341	481,125	136,360	1,748,272
Due from other funds	1,082,141	2,552,890	3,174,769	2,278,371	9,088,171
Inventory	-	-	100,080	-	100,080
Prepaid expenses	7,218	4,921	21,851	64,373	98,363
Total Current Assets	2,534,218	2,859,152	3,777,825	2,479,104	11,650,299
Noncurrent Assets:					
Capital assets not being depreciated:					
Land	-	-	118,077	-	118,077
Construction in progress	2,860,729	6,970	265,718	-	3,133,417
Capital assets					
Machinery, equipment, and vehicles	691,852	1,097,359	19,830,591	282,046	21,901,848
Water and sewer infrastructure	9,389,641	8,503,169	4,714,335	-	22,607,145
Accumulated depreciation	(7,708,842)	(6,762,739)	(13,641,917)	(173,175)	(28,286,673)
Capital assets, net	5,233,380	2,844,759	11,286,804	108,871	19,473,814
Total Assets	7,767,598	5,703,911	15,064,629	2,587,975	31,124,113
Deferred outflows of resources					
Deferred outflows of resources related to the City's participation in VMERS	40,117	60,028	161,980	356,081	618,206
Total Assets and Deferred Outflows of Resources	7,807,715	5,763,939	15,226,609	2,944,056	31,742,319
LIABILITIES					
Current Liabilities:					
Accounts payable	402,875	5,892	166,836	76,695	652,298
Accrued payroll	3,899	6,306	26,305	245,320	281,830
Accrued interest	15,343	-	2,609	-	17,952
Unearned Revenue	-	-	-	645,191	645,191
Current portion compensated absences	1,513	1,045	15,377	8,387	26,322
Current portion long-term debt	132,198	68,770	693,516	-	894,484
Total Current Liabilities	555,828	82,013	904,643	975,593	2,518,077
Noncurrent Liabilities:					
Accrued compensated absences	37,390	62,886	36,617	71,167	208,060
Net pension liabilities	72,313	100,091	280,544	592,583	1,045,531
Notes and bonds payable	3,315,510	563,568	7,935,118	-	11,814,196
Total Noncurrent Liabilities	3,425,213	726,545	8,252,279	663,750	13,067,787
Total Liabilities	3,981,041	808,558	9,156,922	1,639,343	15,585,864
NET POSITION					
Net investment in capital assets	2,401,085	2,212,421	2,658,170	108,871	7,380,547
Unrestricted - designated	1,425,589	2,742,960	3,411,517	1,195,842	8,775,908
Total Net Position	3,826,674	4,955,381	6,069,687	1,304,713	16,156,455
Total Liabilities and Net Position	\$ 7,807,715	\$ 5,763,939	\$ 15,226,609	\$ 2,944,056	\$ 31,742,319

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
 FUND FINANCIAL STATEMENTS
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET POSITION - PROPRIETARY FUNDS
 June 30, 2025

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
OPERATING REVENUES					
Charges for services	\$ 4,860,746	\$ 1,072,041	\$ 3,150,333	\$ 4,612,509	\$ 13,695,629
Other income	-	9,060	27,250	5,065	41,375
Total Operating Revenues	4,860,746	1,081,101	3,177,583	4,617,574	13,737,004
OPERATING EXPENSES					
Operating, maintenance and general and administrative expenses	4,353,603	725,010	2,538,967	4,276,235	11,893,815
Depreciation	70,372	132,958	907,422	19,554	1,130,306
Total Operating Expenses	4,423,975	857,968	3,446,389	4,295,789	13,024,121
Operating Gain (Loss)	436,771	223,133	(268,806)	321,785	712,883
NONOPERATING REVENUES (EXPENSES)					
Investment income	35,216	70,193	95,668	52,713	253,790
Interest expense	(120,405)	(13,896)	(201,279)	-	(335,580)
Capital contributions	-	423,900	594,184	-	1,018,084
Federal grant revenue	-	-	-	4,752	4,752
State and other grant revenue	-	-	104,913	5,600	110,513
Total Nonoperating Revenues (Expenses)	(82,189)	480,197	593,486	63,065	1,054,559
Net Gain Before Transfers	354,582	703,330	324,680	384,850	1,767,442
Transfers	-	(112,627)	111,127	(85,918)	(87,418)
Change in Net Position	354,582	590,703	435,807	298,932	1,680,024
Net Position - July 1, 2024	3,472,092	4,364,678	5,633,880	1,005,781	14,476,431
Net Position - June 30, 2025	\$ 3,826,674	\$ 4,955,381	\$ 6,069,687	\$ 1,304,713	\$ 16,156,455

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
 FUND FINANCIAL STATEMENTS
 STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
 June 30, 2025

	Water Fund	Sanitation Fund	Wastewater Fund	Rec Programs Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 4,916,064	\$ 1,086,014	\$ 3,390,738	\$ 4,563,225	\$ 13,956,041
Payments to suppliers	(4,757,019)	(1,137,219)	(2,592,915)	(1,700,067)	(10,187,220)
Payments for employees and benefits	<u>(201,072)</u>	<u>(241,974)</u>	<u>(660,798)</u>	<u>(2,830,800)</u>	<u>(3,934,644)</u>
Net Cash Provided/(Used) by Operating Activities	<u>(42,027)</u>	<u>(293,179)</u>	<u>137,025</u>	<u>32,358</u>	<u>(165,823)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchases of property, plant and equipment	(361,780)	(6,970)	(160,493)	(9,505)	(538,748)
Proceeds from sale of assets	13,000	-	-	-	13,000
Capital Contributions	-	423,900	594,184	-	1,018,084
Interest payments on debt	(122,240)	(13,896)	(201,427)	-	(337,563)
Proceeds from state and federal grants	-	-	104,913	10,352	115,265
Proceeds from issuance of debt	139,207	-	-	-	139,207
Principal payments on debt	<u>(132,197)</u>	<u>(67,421)</u>	<u>(680,996)</u>	<u>-</u>	<u>(880,614)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(464,010)</u>	<u>335,613</u>	<u>(343,819)</u>	<u>847</u>	<u>(471,369)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Operating transfers in/(out)	-	(112,627)	111,127	(85,918)	(87,418)
Interest income	<u>35,216</u>	<u>70,193</u>	<u>95,667</u>	<u>52,713</u>	<u>253,789</u>
Net Cash Provided (Used) by Investing Activities	<u>35,216</u>	<u>(42,434)</u>	<u>206,794</u>	<u>(33,205)</u>	<u>166,371</u>
Net (Decrease) in Cash	<u>(470,821)</u>	-	-	-	<u>(470,821)</u>
Cash - July 1, 2024	<u>1,086,234</u>	-	-	-	<u>1,086,234</u>
Cash - June 30, 2025	<u>\$ 615,413</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 615,413</u>
Reconciliation of operating income to net cash provided by operating activities:					
Operating gain (loss)	\$ 436,771	\$ 223,133	\$ (268,806)	\$ 321,785	\$ 712,883
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	70,372	132,958	907,422	19,554	1,130,306
Change in net assets and liabilities:					
Receivables, net	55,318	4,913	213,155	(18,024)	255,362
Inventory	-	-	23,090	-	23,090
Due from other funds	(403,541)	(696,288)	(847,886)	(402,207)	(2,349,922)
Prepaid expenses	(6,847)	(4,606)	(21,008)	(44,390)	(76,851)
Deferred outflows of resources	23,931	4,093	51,060	19,491	98,575
Accounts payable	(213,320)	(12,480)	45,779	(28,366)	(208,387)
Unearned revenue	-	-	-	(36,325)	(36,325)
Accrued payroll	350	1,003	786	70,684	72,823
Net pension liability	(8,174)	19,484	12,562	120,370	144,242
Accrued compensated absences	<u>3,113</u>	<u>34,611</u>	<u>20,871</u>	<u>9,786</u>	<u>68,381</u>
Net cash provided (used) by operating activities	<u>\$ (42,027)</u>	<u>\$ (293,179)</u>	<u>\$ 137,025</u>	<u>\$ 32,358</u>	<u>\$ (165,823)</u>

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Essex Junction, Vermont, (herein the "City") operates under a City Council-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 City 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 City 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 City.

Basis of Presentation

The accounts of the City 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 City 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 City as a whole and presents a longer-term view of the City'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 City and presents a shorter-term view of how operations were financed and what remains available for future spending.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 City as a whole. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and City 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 City 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.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 City 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 City reports the following major governmental funds:

General Fund - This is the City's main operating fund. It accounts for all financial resources of the City except those accounted for in another fund.

Capital Reserve Fund - This fund accounts for the general capital expenditures of the City.

Rolling Stock Reserve Fund - This fund accounts for general rolling stock (vehicles) purchases of the City.

The City 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

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 City.

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 City 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 City'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 City'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 City utilizes one cash account to collect money and pay bills for all funds.

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.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 City 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.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

It is the City'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 City 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 City 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 City 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 City's creditors, by enabling legislation, by grantors (both federal and state) and/or by contributors.

Unrestricted – all other net position reported in this category

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 City.

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.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

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 City Meeting in April. Budget transfers between departments can be made upon the approval of the Council during the last three (3) months of the year without increasing the total appropriated amount.

Enterprise fund budgets are approved by the City Council.

Fund Balance Policy

At the April 2022 annual meeting, the Voters approved maintaining an unassigned fund balance of up to fifteen percent (15%) of the current year's budget.

NOTE 4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2025 consisted of the following:

	<u>Book Balance</u>	<u>Bank Balance</u>
Insured by the FDIC	\$ 500,000	\$ 500,000
Offset by debt with institution	365,413	365,413
Insured by Repurchase Agreement	16,131,030	17,100,610
Petty Cash	<u>200</u>	<u>-</u>
 Total Deposits	 <u>\$ 16,996,643</u>	 <u>\$ 17,966,023</u>

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

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

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 City's policy only allows deposits in banks that are FDIC insured and agree to collateralize amounts in excess of FDIC limits.

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 City 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 City'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 City has no limit on the amount that they may invest with any one issuer. As of June 30, 2025, the City is not exposed to concentration of credit risk.

NOTE 5

RECEIVABLES

Receivables at June 30, 2025, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-Type Activities	Total
Delinquent Taxes	\$ 168,006	\$ -	\$ 168,006
Penalties and Interest	39,266	-	39,266
Allowance for Doubtful Accounts	(25,000)	-	(25,000)
Billed Services	-	1,638,406	1,638,406
Unbilled Services	-	109,866	109,866
Grants	760,156	-	760,156
Other	264,498	-	264,498
	<u>\$ 1,206,926</u>	<u>\$ 1,748,272</u>	<u>\$ 2,955,198</u>

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 5 RECEIVABLES (continued)

Property taxes are attached as an enforceable lien on property as of September 16th and March 16th. Taxes are levied in August and payable on September 15th and March 15th. The City bills and collects its own taxes. City property tax revenues are recognized when levied to the extent they result in current receivables. Current receivables are defined as receivables which are due or past due, and receivable within the current period and collected no later than sixty days after the close of the current period. Taxes receivable that remain uncollected as of August 31, 2025 have been recorded as unavailable property tax revenue, a deferred inflow of resources, with a corresponding decrease in current year tax revenues. Unavailable property tax revenue amounted to -\$99900 at June 30, 2025.

NOTE 6 NOTE RECEIVABLE

The City 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>

NOTE 7 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 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	11,777,292	6,561,982	(204,851)	18,134,423
Antiques and Works of Art	<u>7,550</u>	<u>-</u>	<u>-</u>	<u>7,550</u>
Total capital assets not being depreciated	<u>11,912,718</u>	<u>6,561,982</u>	<u>(204,851)</u>	<u>18,269,849</u>
Other capital assets:				
Buildings and Improvements	4,810,060	-	-	4,810,060
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	8,729,003	718,550	(28,305)	9,419,248

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

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>
Library Books	798,804	-	-	798,804
Parks	2,094,962	-	-	2,094,962
Roads, Curbs, Sidewalks, and Storm Sewers	<u>19,199,630</u>	<u>204,851</u>	<u>-</u>	<u>19,404,481</u>
Total other capital assets	<u>35,632,459</u>	<u>923,401</u>	<u>(28,305)</u>	<u>36,527,555</u>
Less accumulated depreciation for:				
Buildings and Improvements	(2,002,634)	(124,018)	-	(2,126,652)
Vehicles, Machinery, Equipment, Furniture and Traffic Signals	(4,403,952)	(421,048)	13,030	(4,811,970)
Library Books	(565,175)	(62,177)	-	(627,352)
Parks	(1,386,091)	(44,186)	-	(1,430,277)
Roads, Curbs, Sidewalks, and Storm Sewers	<u>(6,528,508)</u>	<u>(651,795)</u>	<u>-</u>	<u>(7,180,303)</u>
Total accumulated depreciation	<u>(14,886,360)</u>	<u>(1,303,224)</u>	<u>13,030</u>	<u>(16,176,554)</u>
Total capital assets being depreciated, net	<u>20,746,099</u>	<u>(379,823)</u>	<u>(15,275)</u>	<u>20,351,001</u>
Governmental Activities - Capital Assets, Net	<u><u>\$ 32,658,817</u></u>	<u><u>\$ 6,182,159</u></u>	<u><u>\$ (220,126)</u></u>	<u><u>\$ 38,620,850</u></u>

Depreciation expense was charged to functions, as follows:

General Government	\$ 19,575
Public Safety	121,870
Highways and Streets	254,253
Culture and Recreation	907,112
Community Development	<u>414</u>
 TOTAL	 <u>\$ 1,303,224</u>

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 7 CAPITAL ASSETS (continued)

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 118,077	\$ -	\$ -	\$ 118,077
Construction in progress	<u>2,764,609</u>	<u>368,808</u>	<u>-</u>	<u>3,133,417</u>
Total capital assets not being depreciated	<u>2,882,686</u>	<u>368,808</u>	<u>-</u>	<u>3,251,494</u>
Capital assets being depreciated:				
Buildings and Improvements	15,171,806	-	-	15,171,806
Vehicles, Machinery, Equipment and Furniture	6,604,979	169,941	(44,879)	6,730,041
Infrastructure	164,182	-	-	164,182
Distribution and Collection Systems	<u>22,442,967</u>	<u>-</u>	<u>-</u>	<u>22,442,967</u>
Total Capital assets being depreciated	<u>44,383,934</u>	<u>169,941</u>	<u>(44,879)</u>	<u>44,508,996</u>
Less accumulated depreciation for:				
Buildings and Improvements	(7,714,873)	(511,779)	-	(8,226,652)
Vehicles, Machinery, Equipment and Furniture	(3,992,619)	(353,739)	34,880	(4,311,478)
Infrastructure	(106,616)	(7,071)	-	(113,687)
Distribution and Collection Systems	<u>(15,377,139)</u>	<u>(257,717)</u>	<u>-</u>	<u>(15,634,856)</u>
Total accumulated depreciation	<u>(27,191,247)</u>	<u>(1,130,306)</u>	<u>34,880</u>	<u>(28,286,673)</u>
Total capital assets being depreciated, net	<u>17,192,687</u>	<u>(960,365)</u>	<u>(9,999)</u>	<u>16,222,323</u>
Business-Type Activities - Capital Assets, Net	\$ 20,075,373	\$ (591,557)	\$ (9,999)	\$ 19,473,814

Depreciation expense was charged as follows:

Water Fund	\$ 70,372
Sanitation Fund	132,958
Wastewater Fund	907,422
Recreation Fund	<u>19,554</u>
TOTAL	\$ 1,130,306

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 8 INTERFUND BALANCES AND ACTIVITY

The composition of interfund balances at June 30, 2025 is as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ -	\$ 13,539,872
Capital Projects Fund	1,249,200	-
Rolling Stock Reserve Fund	685,744	-
Water Fund	1,082,141	-
Sanitation Fund	2,552,890	-
Wastewater Fund	3,174,769	-
Recreation Fund	2,278,371	-
Memorial Park Fund	7,102	-
Senior Center Fund	17,022	-
EJRP Capital Reserve Fund	9,213	-
Building Maintenance Fund	1,568,543	-
Economic Development Fund	<u>914,877</u>	<u>-</u>
	<u>\$ 13,539,872</u>	<u>\$ 13,539,872</u>

NOTE 9 TRANSFERS

The interfund transfers during the year ended June 30, 2025 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Rolling Stock Reserve Fund	\$ 283,450	Annual Appropriation
General Fund	Capital Reserve	584,744	Annual Appropriation
General Fund	Building Maintenance Fund	50,000	Annual Appropriation
General Fund	EJRP Capital Reserve Fund	113,380	Annual Appropriation
General Fund	Building Maintenance Fund	2,824,514	2 Lincoln St. Renovation
General Fund	Capital Reserve	1,000,000	LOT Transfer
Capital Reserve	Building Maintenance Fund	427,924	2 Lincoln St. Renovation
Wastewater Fund	General Fund	(1,500)	Mowing
EJRP Capital Reserve	EJRP	<u>(85,917)</u>	Equipment Purchases
	Total Governmental Activities	<u>\$ 5,196,595</u>	

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 9 TRANSFERS (continued)

Transfer From	Transfer To	Amount	Purpose
Sanitation Fund	Wastewater Fund	\$ 285,102	Bond Debt Service
Wastewater Fund	Sanitation Fund	(172,476)	Septage/Leachate
Wastewater Fund	General Fund	(1,500)	Mowing
EJRP	EJRP Capital Reserve	<u>(85,917)</u>	Equipment Purchases
	Total Proprietary Funds	<u>\$ 25,209</u>	

NOTE 10 UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES

Unearned Revenue in the General Fund consists of \$3,268 in recreation fees paid in advance and \$3,376 in donation revenue received in advance. Unavailable Revenue in the General Fund consists of \$26,181 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 \$28965. This consists of grant receivables not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

Unearned Revenue in the Recreation Fund consists of -\$645191 for FY 2026 summer program fees that were received in advance.

NOTE 11 LONG-TERM LIABILITIES

General Obligation Bonds - The City 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 City. 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 City 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 City has borrowed money from the Vermont Special Environmental Revolving Fund for sanitation and wastewater projects.

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 11 LONG -TERM LIABILITIES (continued)

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

The City's compensated absences are made up of the following at June 30, 2025:

	Beginning Balances	Additions	Reductions	Ending Balances	Amounts Due within One Year
<u>General Fund</u>					
Vacation	\$ 176,337	\$ 63,250	\$ -	\$ 239,587	\$ 8,219
Comp time	2,610	38,183	-	40,793	-
Sick	210,404	25,896	-	236,300	19,104
	<u>389,351</u>	<u>127,329</u>	<u>-</u>	<u>516,680</u>	<u>27,323</u>
<u>Recreation Fund (EJRP)</u>					
Vacation	63,865	10,968	-	74,833	8,387
Comp time	577	986	-	1,563	-
Sick	5,327	-	(2,168)	3,159	-
	<u>69,769</u>	<u>11,954</u>	<u>(2,168)</u>	<u>79,555</u>	<u>8,387</u>
<u>Water Fund</u>					
Vacation	4,442	1,619	-	6,061	1,513
Comp time	3,761	-	(647)	3,114	-
Sick	27,587	2,141	-	29,728	-
	<u>35,790</u>	<u>3,760</u>	<u>(647)</u>	<u>38,903</u>	<u>1,513</u>

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 11 LONG-TERM LIABILITIES (continued)

	Beginning Balances	Additions	Reductions	Ending Balances	Amounts Due within One Year
<u>Wastewater Fund</u>					
Vacation	29,659	12,625	-	42,284	6,049
Comp time	1,464	510	-	1,974	467
Sick	-	7,737	-	7,737	8,861
	<u>31,123</u>	<u>20,872</u>	<u>-</u>	<u>51,995</u>	<u>15,377</u>
<u>Santitation Fund</u>					
Vacation	13,400	4,616	-	18,016	1,045
Comp time	1,478	-	(1,229)	249	-
Sick	14,441	31,223	-	45,664	-
	<u>29,319</u>	<u>35,839</u>	<u>(1,229)</u>	<u>63,929</u>	<u>1,045</u>
TOTAL COMPENSATED ABSENCES	\$ 555,352	\$ 199,754	\$ (4,044)	\$ 751,062	\$ 53,645

The City's long term notes and bonds payable are made up of the following at June 30, 2025:

	Beginning Balance	Additions	Principal Reduction	Ending Balance
<u>Governmental Activities</u>				
<u>Notes Payable</u>				
Bond Payable - Vermont Municipal Bond				
Bank, Infrastructure Projects, Net Interest cost of 3.403% semi-annual Interest				
Payments Due June 1, and Dec 1, Due in full December 2035.	\$ 1,486,486	\$ -	\$ (135,135)	\$ 1,351,351
TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,486,486	\$ -	\$ (135,135)	\$ 1,351,351

Year Ending June 30,	Principal	Interest	Total
2026	\$ 135,135	\$ 47,646	\$ 182,781
2027	135,135	43,082	178,217
2028	135,135	38,388	173,523
2029	135,135	33,581	168,716
2030	135,135	28,677	163,812
2031-2036	675,676	66,333	742,009
TOTAL	\$ 1,351,351	\$ 257,707	\$ 1,609,058

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 11 LONG-TERM LIABILITIES (continued)

<u>Business-Type Funds</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Principal Reduction</u>	<u>Ending Balance</u>
Note Payable- State of Vermont Special Environmental Revolving Fund, Sanitation and Wastewater Improvements, Authorized to \$566,938 but was Eligible for 50% Forgiveness, Interest at 0% an Administration fee of 2% is Assessed Annually, Annual Payments of \$17,336, Due October 2030.	\$ 112,199	\$ -	\$ (15,092)	\$ 97,107
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.	8,359,285	-	(623,265)	7,736,020
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.	602,907	-	(55,062)	547,845
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.	328,514	-	(29,865)	298,649
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	935,000	-	(55,000)	880,000

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

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>
Bond Payable- Vermont Municipal Bond Bank, Main St. Waterline Replacement, Net Interest Cost of 3.899%, \$102,333 due Annually on November 1, Semi-Annual Interest Payments due May and November 1, Due November 2052.	2,967,654	-	(102,330)	2,865,324
Bond Payable- Vermont Municipal Bond Bank, Service Line inventory project, Net Interest Cost of 0.00%, \$86,000 due Annually on July 1, Due July, 2033. Amount available to be as of June 30, 2025 is \$146,265.	<u>144,528</u>	<u>139,207</u>	<u>-</u>	<u>283,735</u>
	<u>\$ 13,450,087</u>	<u>\$ 139,207</u>	<u>\$ (880,614)</u>	<u>\$ 12,708,680</u>
Year Ending June 30,	Principal	Interest	Total	
2026	\$ 894,485	\$ 318,268	\$ 1,212,753	
2027	908,631	297,240	1,205,871	
2028	923,060	275,833	1,198,893	
2029	1,023,776	254,114	1,277,890	
2030	1,038,788	232,077	1,270,865	
2031-2035	5,119,261	820,462	5,939,723	
2036-2040	1,561,617	359,631	1,921,248	
2041-2045	566,665	210,473	777,138	
2046-2050	511,665	109,725	621,390	
2051-2053	<u>160,732</u>	<u>17,954</u>	<u>178,686</u>	
	<u>\$ 12,708,680</u>	<u>\$ 2,895,777</u>	<u>\$ 15,604,457</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 City Council's intended use of the resources); and unassigned.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 12 NET POSITION/FUND BALANCES (continued)

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

Amounts constrained to stabilization will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. Governments are required to disclose key information about their stabilization arrangements, including the authority by which they were established, provisions for additions to the stabilization amount, and circumstances under which those amounts may be spent. The City does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. Because users are interested in information about those minimum fund balance policies and how governments comply with them, governments are required to explain their minimum fund balance policies, if they have them, in notes to the financial statements. The City does not have a minimum fund balance policy. The City 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 City'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, 2025 are as follows:

GENERAL FUND

Nonspendable for:

Inventories	\$ 135,067
Prepaid Expenses	<u>177,426</u>
Total Nonspendable Fund Balance	<u>\$ 312,493</u>

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 12 NET POSITION/FUND BALANCES (continued)

Assigned for:

Library Book Replacement	\$ 11,262
Termination Benefits	91,809
Health Reimbursement Arrangement Expenses	10,000
Records Preservation	41,081
Conservation	3,000
Opioid Funds	<u>145</u>

Total Assigned Fund Balance \$ 157,297

Committed for:

Local Option Tax	<u>\$ 1,087,262</u>
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CAPITAL PROJECTS FUND

Committed for:

Capital Reserve Fund Expenditures	<u>\$ 1,884,836</u>
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ROLLING STOCK RESERVE FUND

Committed for:

Rolling Stock Reserve Fund Expenditures	<u>\$ 685,744</u>
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NON MAJOR FUNDS

Restricted for:

Veterans Memorial Park by Donation	\$ 7,102
Senior Center	<u>17,022</u>

Total Restricted Fund Balance \$ 24,124

Committed for:

EJRP Capital Reserve Fund	<u>\$ 6,812</u>
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Assigned for:

Economic Development	\$ 914,545
Building Maintenance	<u>1,200,590</u>

Total Assigned Fund Balance \$ 2,115,135

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 12 NET POSITION/FUND BALANCES (continued)

WATER, SANITATION, WASTEWATER AND RECREATION PROGRAMS FUNDS

Designated for:

Water Fund Expenses	\$ 214,624
Water Fund Capital Expenses	<u>1,210,965</u>
Total Water Designated Fund Balance	<u>\$ 1,425,589</u>
Sanitation Fund Expenses	\$ 447,201
Sanitation Fund Capital Expenses	481,575
Sanitation Wastewater Treatment Facility Upgrades	<u>1,814,184</u>
Total Sanitation Designated Fund Balance	<u>\$ 2,742,960</u>
Wastewater Fund Capital Expenses	\$ 2,341,086
Wastewater Expenses- Attributable to the City of Essex Junction	79,773
Wastewater Expenses- Attributable to the Town of Essex	178,434
Wastewater Expenses- Attributable to the Town of Williston	630,981
Wastewater Fund Expenses- General	<u>181,243</u>
Total Wastewater Designated Fund Balance	<u>\$ 3,411,517</u>
Recreation Programs Fund - General	<u>\$ 1,195,842</u>

NOTE 13 PENSION PLAN

Information Required Under GASB Statement No. 68

Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions requires employers participating in a cost-sharing, multiple-employer defined benefit pension plan to recognize their proportional share of total pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense.

The schedules below have been prepared to provide City of Newport, Vermont's proportional share of the overall amounts of the VMERS plan. City of Essex Junction, Vermont's portion has been allocated based on City of Essex Junction, Vermont's proportional share of employer contributions to the total contributions to VMERS during the fiscal year.

Reporting Date, Measurement Date, and Valuation Date

Net pension liabilities, deferred pension outflows of resources, deferred pension inflows of resources, and pension expense are all presented as of the City of Essex Junction, Vermont's reporting date June 30, 2025 and for the City of Essex Junction, Vermont's reporting period (the year ended June 30, 2025). These amounts are measured as of the measurement date and for the measurement period (the period between the prior and current measurement dates). GASB Statement No. 68 requires that the current measurement date be no earlier than the end of the employer's prior fiscal year. For the reporting date of City of Essex Junction, Vermont, the State has chosen to use the end of the prior fiscal year (June 30,

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 13 PENSION PLAN (continued)

2024) as the measurement date, and the year ended June 30, 2024, as the measurement period.

The total pension liability is determined by an actuarial valuation performed as of the measurement date, or by the use of update procedures to roll forward to the measurement date amounts from an actuarial valuation as of a date no more than 30 months and 1 day earlier than the employer's most recent fiscal year-end. The State has elected to apply update procedures to roll forward amounts from an actuarial valuation performed as of June 30, 2024, to the measurement date of June 30, 2024.

Schedule A – Employer Allocations as of June 30, 2023

Fiscal Year Ended June 30, 2023						
Employer Contributions	Employer Proportion	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.00% Disc Rate)	Net Pension Liability 1% Increase (8.00% Disc Rate)
\$ 195,963	0.68750%	\$ 2,202,027	\$ 1,427,609	\$ -	\$ 3,314,393	\$ 1,287,707

Schedule B – Employers' Allocation as of June 30, 2024

Fiscal Year Ended June 30, 2024						
Employer Contributions	Employer Proportion	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Net Pension Liability 1% Decrease (6.00% Disc Rate)	Net Pension Liability 1% Increase (8.00% Disc Rate)
\$ 245,592	0.74560%	\$ 2,476,414	\$ 1,097,774	\$ -	\$ 3,786,074	\$ 1,401,479

Schedule C – Employers' Allocation of Pension Amounts as of June 30, 2024

Deferred Outflows of Resources							
Employer Proportion	Net Pension Liability	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows
0.7456%	\$ 2,476,414	\$ 268,199	\$ 13,346	\$ -	\$ 61,086	\$ 755,143	\$ 1,097,774

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 13 PENSION PLAN (continued)

Deferred Inflows of Resources					
Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pension Expense Recognized		
Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total
\$ 490,632	\$ 359,182	\$ 849,814

Schedule D – Employers’ Allocation of Recognition of Deferred Outflows/Inflows as of June 30, 2024

Fiscal Year Ending						
June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Thereafter	
\$ 455,244	\$ 630,025	\$ 52,574	\$ (40,067)	\$ -	\$ -	

For entities with a reporting date in 2024, the amounts shown will be recognized in the expense for plan years ending in 2026, 2027 and 2028.

Schedule E – Contributions History for Fiscal Years 2022-2024

FY 2024	FY 2023	FY 2022
\$ 245,592	\$ 195,963	\$ 70,206

The full report containing the schedules of all employers in the VMERS plan will be available on the State of Vermont Treasurer’s website at:

<http://www.vermonttreasurer.gov/content/retirement/vmers/financial-reports>

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 13 PENSION PLAN (continued)

The schedule of employer allocations and schedule of pension amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of the Vermont Municipal Employees' Retirement System (VMERS) or its participating employers. VMERS does not issue stand-alone financial reports but instead are included as part of the State of Vermont's Comprehensive Annual Financial Report (CAFR). The CAFR can be viewed on the State's Department of Finance & Management website at:

<http://finance.vermont.gov/reports-and-publications/annual-comprehensive-financial-report>

Plan Description

The Vermont Municipal Employees' Retirement System is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2024, the retirement system consisted of 362 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement System for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives—one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

Summary of System Provisions

Membership	Full time employees of participating municipalities. Municipality elect's coverage under Groups A, B, C or D provisions.
Creditable service	Service as a member plus purchased service.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 13 PENSION PLAN (continued)

Average Final Compensation (AFC)	Group A – average annual compensation during highest 5 consecutive years. Groups B and C – average annual compensation during highest 3 consecutive years. Group D – average annual compensation during highest 2 consecutive years.
Service Retirement Allowance	
Eligibility	Group A – The earlier of age 65 with 5 years of service or age 55 with 35 years of service. Group B – The earlier of age 62 with 5 years of service or age 55 with 30 years of service. Groups C and D – Age 55 with 5 years of service.
Amount	Group A – 1.4% of AFC x service Group B – 1.7% of AFC x service as Group B member plus percentage earned as Group A member x AFC Group C – 2.5% of AFC x service as a Group C member plus percentage earned as a Group A or B member x AFC Group D – 2.5% of AFC x service as a Group D member plus percentage earned as a Group A, B or C member x AFC Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The above amounts include the portion of the allowance provided by member contributions
Early Retirement Allowance	
Eligibility	Age 55 with 5 years of service for Groups A and B; age 50 with 20 years of service for Group D.
Amount	Normal retirement allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes Normal Retirement Age for Group A and B member; payable without reduction to Group D members.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 13 PENSION PLAN (continued)

Vested Retirement Allowance

Eligibility	5 years of service.
Amount	Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on "Post-Retirement Adjustments" described below.

Disability Retirement Allowance

Eligibility	5 years of service and disability as determined by Retirement Board.
Amount	Immediate allowance based on AFC and service to date of disability; children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit

Eligibility	Death after 5 years of service.
Amount	For Groups A, B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as a date of death. For Group D, 70% of the unreduced accrued benefit plus children's benefit.

Optional Benefit and Death
after Retirement

For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint or survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contribution

Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.

Post-Retirement Adjustments

Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in consumer price index but not more than 2% for Group A and 3% for Groups B, C and D.

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 13 PENSION PLAN (continued)

Retirement Stipend	\$25 per month payable at the option of the Board of retirees.	
Member Contributions	For Fiscal Year Ended June 30, 2024	Effective July 1, 2024
	Group A – 3.75%	4.00%
	Group B – 6.125%	6.75%
	Group C – 11.25%	11.50%
	Group D – 12.60%	12.85%
Employer Contributions	Group A – 5.25%	5.50%
	Group B – 6.75%	7.00%
	Group C – 8.50%	8.75%
	Group D – 11.15%	11.35%

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7%, net of pension plan investment expenses, including inflation

Salary Increases: Varying service-based rates ranging from 4.07% to 6.21%. Salary increases include an assumed inflation rate of 2.30%

Mortality:

Pre-Retirement:

Groups A, B: 60% PubG-2010 General Employee amount-weighted below-median and 40% of PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021.

Group C: PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021

Group D: PubS-2010 Public Safety Employee Amount-Weighted Below-Median, with generational projection using scale MP-2021.

Healthy Post-Retirement - Retirees:

Groups A, B: PubG-2010 General Healthy Retiree Amount-Weighted Below Median Table with credibility adjustments of 90% and 87% for the Male and Female Tables, respectively, with generational projection using scale MP-2021

Group C: PubG-2010 General Healthy Retiree Amount-Weighted Table, with generational projection using scale MP-2021

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 13 PENSION PLAN (continued)

Group D: PubG-2010 Public Safety Retiree Amount-Weighted Below-Median Table, with generaltional projection using scale MP-2021

Healthy Post-Retirement – Beneficiaries:

Groups A, B, C – Pub-2010 Contingent Survivor Amount-Weighted Below-Median Table, with generational projection using scale MP-2021.

Disabled Post-Retirement:

Groups A, B, C - PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Table with generational projection using scale MP-2021

Group D – PubS-2010 Safety Disabled Retiree Amount-Weighted Table with generational projection using Scale MP-2021

Spouse's Age: Females three years younger than males

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B, C and D members. The January 1, 2025, COLAs is assumed to be 1.90% for Group A and 1.90% for Groups B, C and D. The January 1, 2024, COLAs were 1.10% for Group A and 1.10% for Groups B, C and D members.

Actuarial Cost Method: Entry Age Actuarial Cost Method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal Cost and Actuarial Accrued Liability are calculated on an individual basis and are allocated by salary, with Normal Cost determined using the plan of benefits applicable to each participant.

Assets: The valuation is based on the market value of assets as of valuation date, as provided by the System. The System uses an “actuarial value of assets” that differs from market value to gradually reflect year-to-year changes in the market value of assets in determining the contribution requirements.

Inflation: 2.30 per year%

Long-term expected rate of return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, is summarized in the following table:

City of Essex Junction, Vermont
 NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2025

NOTE 13 PENSION PLAN (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Agg Fixed Income	19.00%	1.70%
TIPS	2.00%	1.70%
Large/Mid Cap US Equity	4.00%	4.20%
Small Cap US Equity	3.00%	4.70%
Developed Lg/Mid Cap Int.	5.00%	5.95%
Global Equity	32.00%	5.25%
Core Real Estate	3.00%	3.45%
Non-Core Real Estate	4.00%	5.70%
Private Credit	11.00%	5.70%
Private Equity	11.00%	7.45%
Private Core Infrastructure	4.00%	4.95%
Agriculture/Farmland	2.00%	3.95%

Discount Rate: The long-term expected rate of return on pension plan assets is 7%. The high quality tax-exempt general obligation municipal bond rate (20-Bond GO Index) as of the closes date prior to the valuation date of June 30, 2024, is 3.93%, as published by The Bond Buyer.

The discount rate used to measure the total pension liability was 7% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members). At the May 2024 board meeting, the Board voted unanimously to authorize employer contribution rate increases of .25% each year for a period of 4 years, beginning July 1, 2026. Also in May 2024, the Legislature passed H.883, which included an increase in the member rate of .25% for each group for four years, beginning July 1, 2026. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries. As well as projected contributions from future plan members, are not included.

Based on those assumptions, the pension plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2024. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the net pension liability, calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%) than the current rate:

1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
\$ 3,786,074	\$ 2,476,414	\$ 1,401,479

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 14 BENEFIT PLANS

The City offers a 401(a) pension plan to all full time employees hired before October 2022 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 their 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 City for all employees. Mission Square Retirement (formerly 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 \$4,223,881 while the covered payroll was \$905,297. Pension expenses for the years ended June 30, 2025, 2024 and 2023 were \$90,530, \$86,845 and \$116,044 respectively. No forfeiture funds were used in FY25.

The City also offers its employees a deferred compensation plan through Mission Square Retirement (formerly 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 City 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, 2025 was \$1,131,974.

The city began participating in the Vermont Municipal Employees' Retirement System (VMERS) in October 2022 for all full-time employees hired October 2022 or after. For the year ended June 30, 2025, the covered payroll totaled \$2,631,416 and pension expense totaled \$230,365.

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

NOTE 15 CONCENTRATION OF REVENUE/EXPENSES

The City receives a major portion of its revenue from GlobalFoundries. For the year ended June 30, 2025, the City received 7.0% of total property taxes from GlobalFoundries and received 83.4% of total water sales from GlobalFoundries.

The City purchased all of their water from Champlain Water District "CWD" for the year ended June 30, 2025. The City purchased \$3,859,478 in water from CWD.

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 16 PROPERTY TAXES

The Town of Essex, through a service agreement with the City, is responsible for assessing City property values. The City is responsible for billing and collecting City property taxes, and 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. Property tax delinquencies for FY23 are absorbed by the City; delinquencies for FY22 and prior were absorbed by the Town. The City tax rates for fiscal year 2025 included City General Fund \$0.9761 and City Economic Development \$0.0100.

NOTE 17 RISK MANAGEMENT

The City of Essex Junction, Vermont 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 City of Essex Junction, Vermont 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 City of Essex Junction, Vermont. Settled claims have not exceeded this coverage in any of the past three fiscal years. The City 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 rate setting 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 City of Essex Junction, Vermont 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 18 CONTINGENT LIABILITIES

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

City of Essex Junction, Vermont
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE 19 OTHER INFORMATION

The City finished refurbishing its Wastewater Treatment Facility. The City owns the facility, however, the facility serves three municipalities; the City of Essex Junction, Vermont, the Town of Essex and the Town of Williston. The City 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 2025, the City owns 32.43%, the Town of Essex owns 33.33% and the Town of Williston owns 34.24%.

NOTE 20 AUTHORIZED BORROWING

In June 2011, the City 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 City highways and sidewalks. The total estimated cost of such improvements is \$11,531,000. No action has taken place as of June 30, 2025.

NOTE 21 TAX ABATEMENT

The City has one tax stabilization agreements that qualifies as tax abatement per GASB Statement no. 77 Tax Abatement Disclosures. The City, under the authority of the City Council, 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 FY2025 the amount of taxes abated totaled \$5,310.

These agreements apply to City taxes only and have no impact on educational property taxes.

NOTE 22 DISCLOSURE OF SUBSEQUENT EVENTS

In accordance with professional accounting standards, the City has evaluated subsequent events through January 7, 2026, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2025, have been incorporated into the financial statements herein.

REQUIRED SUPPLEMENTARY INFORMATION

City of Essex Junction, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 BUDGETARY BASIS - GENERAL FUND
 June 30, 2025

	Original Budget	Budget	Actual	Variance
REVENUES				
Property tax	\$ 11,110,346	\$ 11,110,346	\$ 11,145,692	\$ 35,346
Local options sales tax	874,432	874,432	1,022,102	147,670
Licenses and permits	53,215	53,215	49,727	(3,488)
Intergovernmental revenues	55,136	55,136	96,075	40,939
Charges for services	531,728	531,728	529,303	(2,425)
Fines and forfeits	4,500	4,500	5,438	938
Interest income	10,500	10,500	159,357	148,857
Grant revenues	130,000	130,000	132,693	2,693
Donations	-	-	10,248	10,248
Other income	<u>108,699</u>	<u>108,699</u>	<u>280,145</u>	<u>171,446</u>
Total Revenues	<u>12,878,556</u>	<u>12,878,556</u>	<u>13,430,780</u>	<u>552,224</u>
EXPENDITURES				
Current:				
General government	2,396,016	2,396,016	2,143,948	252,068
Public safety	3,798,718	3,798,718	3,615,221	183,497
Public works	2,002,382	2,002,382	1,689,762	312,620
Community development	396,078	396,078	365,009	31,069
Culture and recreation	2,406,486	2,406,486	2,465,199	(58,713)
Debt Service:				
Principal	135,135	135,135	135,135	-
Interest expense	<u>56,344</u>	<u>56,344</u>	<u>38,702</u>	<u>17,642</u>
Total Expenditures	<u>11,191,159</u>	<u>11,191,159</u>	<u>10,452,976</u>	<u>738,183</u>
Excess of Revenues Over Expenditures	<u>1,687,397</u>	<u>1,687,397</u>	<u>2,977,804</u>	<u>1,290,407</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	1,500	1,500
Operating transfers out	<u>(2,031,574)</u>	<u>(2,031,574)</u>	<u>(4,856,088)</u>	<u>(2,824,514)</u>
Total Other Financing Sources (Uses)	<u>(2,031,574)</u>	<u>(2,031,574)</u>	<u>(4,854,588)</u>	<u>(2,823,014)</u>
Net Change in Fund Balance	<u>\$ (344,177)</u>	<u>\$ (344,177)</u>	<u>\$ (1,876,784)</u>	<u>\$ (1,532,607)</u>

See Accompanying Notes to Basic Financial Statements.

City of Essex Junction, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 June 30, 2025

	<u>2024</u>	<u>2023</u>	<u>2022</u>
City's proportion of the net pension liability (asset)	0.7456%	0.6875%	0.2806%
City's proportionate share of the net pension liability (asset)	<u>\$ 2,476,414</u>	<u>\$ 2,202,027</u>	<u>\$ 851,264</u>
City's covered-employee payroll	<u>\$ 2,899,316</u>	<u>\$ 2,372,300</u>	<u>\$ 877,575</u>
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	85.41%	92.82%	97.00%
Plan fiduciary net position as a percentage of the total pension liability	75.22%	74.01%	73.60%

Significant Actuarial Assumptions and methods are described in Note 13 to the financial statements.

Changes in Assumptions:

There were no changes in methods or assumptions since the last measurement date.

City of Essex Junction, Vermont
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS
 June 30, 2025

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually Required Contributions (Actuarially Determined)	\$ 245,592	\$ 195,963	\$ 70,206
Contributions in Relation to the Actuarially Determined Contributions	<u>245,592</u>	<u>195,963</u>	<u>70,206</u>
Contribution Excess/(Deficiency) Covered Employee Payroll	<u>\$ 2,899,316</u>	<u>\$ 2,372,300</u>	<u>\$ 877,575</u>
Contributions as a Percentage of Covered Employee Payroll	8.47%	8.26%	8.00%

Significant Actuarial Assumptions and methods are described in Note 13 to the financial statements.

Changes in Assumptions:

There were no changes in methods or assumptions since the last measurement date.

OTHER SUPPLEMENTARY INFORMATION

City of Essex Junction, Vermont
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 June 30, 2025

Special Revenue Fund						
	Veteran Memorial Park Fund	Senior Center Fund	Economic Development	EJRP Capital Reserve Fund	Building Maintenance	Total
ASSETS						
Other receivables	\$ -	\$ -	12,030	\$ -	\$ -	\$ 12,030
Due from other funds	<u>7,102</u>	<u>17,022</u>	<u>914,877</u>	<u>9,213</u>	<u>1,568,543</u>	<u>2,516,757</u>
Total Assets	<u><u>7,102</u></u>	<u><u>17,022</u></u>	<u><u>926,907</u></u>	<u><u>9,213</u></u>	<u><u>1,568,543</u></u>	<u><u>2,528,787</u></u>
LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ 1,082	\$ 2,401	\$ 367,953	\$ 371,436
DEFERRED INFLOWS OF RESOURCES						
Unavailable grant revenue	- -	- -	11,280	- -	- -	11,280
FUND BALANCE						
Restricted	7,102	17,022	-	-	-	24,124
Committed	- -	- -	- -	6,812	- -	6,812
Assigned	- -	- -	914,545	- -	1,200,590	2,115,135
Total Fund Balances	<u>7,102</u>	<u>17,022</u>	<u>914,545</u>	<u>6,812</u>	<u>1,200,590</u>	<u>2,146,071</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 7,102</u></u>	<u><u>\$ 17,022</u></u>	<u><u>\$ 926,907</u></u>	<u><u>\$ 9,213</u></u>	<u><u>\$ 1,568,543</u></u>	<u><u>\$ 2,528,787</u></u>

City of Essex Junction, Vermont
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 NON-MAJOR GOVERNMENTAL FUNDS
 June 30, 2025

	Special Revenue Fund						
	Veteran Memorial Park Fund	Senior Center Fund	Economic Development	EJRP Capital Reserve Fund	Building Maintenance	Total	
REVENUES							
Property Tax	\$ -	\$ -	\$ 114,103	\$ -	\$ -	\$ 114,103	
Miscellaneous Income	3,618	-	-	-	22,442	26,060	
Interest	165	499	28,224	491	37,239	66,618	
Total Revenue	<u>3,783</u>	<u>499</u>	<u>142,327</u>	<u>491</u>	<u>59,681</u>	<u>206,781</u>	
EXPENDITURES							
Program Expense	491	-	2,538	13,634	6,788	23,451	
Capital Outlay	-	-	94,305	243,924	2,933,674	3,271,903	
Total Expenditures	<u>491.00</u>	<u>-</u>	<u>96,843</u>	<u>257,558</u>	<u>2,940,462</u>	<u>3,295,354</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,292</u>	<u>499</u>	<u>45,484</u>	<u>(257,067)</u>	<u>(2,880,781)</u>	<u>(3,088,573)</u>	
OTHER FINANCING SOURCES							
Transfer	-	-	-	199,298	3,302,438	3,501,736	
Net Change in Fund Balance	3,292	499	45,484	(57,769)	421,657	413,163	
Fund Balance - July 1, 2024	<u>3,810</u>	<u>16,523</u>	<u>869,061</u>	<u>64,581</u>	<u>778,933</u>	<u>1,732,908</u>	
Fund Balance - June 30, 2025	<u>\$ 7,102</u>	<u>\$ 17,022</u>	<u>\$ 914,545</u>	<u>\$ 6,812</u>	<u>\$ 1,200,590</u>	<u>\$ 2,146,071</u>	

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WATER FUND
 June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Water Sales - City	\$ 1,600,514	\$ 1,481,949	\$ (118,565)
Water Sales - GF	-	3,219,896	3,219,896
Water Sales - Large Users	194,672	142,568	(52,104)
Penalties	5,000	8,423	3,423
Hook on Fees	7,000	7,910	910
Interest Earnings	1,000	35,216	34,216
Miscellaneous	<u>150</u>	-	(150)
 Total Operating Revenues	 <u>1,808,336</u>	 <u>4,895,962</u>	 <u>3,087,626</u>
 OPERATING EXPENSES			
Salaries - Regular	146,915	107,178	39,737
Salaries - Overtime	13,669	8,271	5,398
Salaries - Part time	-	188	(188)
Social security	12,491	8,483	4,008
Act 76 Childcare Tax	539	337	202
Unemployment insurance	184	185	(1)
Workers compensation insurance	7,200	3,252	3,948
Health insurance	94,158	66,655	27,503
Other employee benefits	700	-	700
Retirement	14,879	25,743	(10,864)
Liability and property insurance	6,974	3,829	3,145
Safety Supplies	3,000	-	3,000
Supplies	7,000	4,727	2,273
Telephone	2,500	1,437	1,063
Postage	3,800	3,892	(92)
Gas, oil and grease	3,000	1,920	1,080
Meters and parts	6,000	176	5,824
Computer expenses	4,227	9,786	(5,559)
Water and sewer charges	200	142	58
Training and conferences	4,500	972	3,528
Electrical services	1,400	1,511	(111)
Heat	3,500	3,014	486
Maintenance	5,000	6,004	(1,004)
Water line maintenance - breaks	25,000	24,219	781
Uniforms and boots	1,350	525	825

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WATER FUND
 June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
OPERATING EXPENSES (CONTINUED)			
Contracted services	190,891	190,891	-
Other professional services	1,000	2,725	(1,725)
Audit services	5,477	6,728	(1,251)
Right of way agreements	150	100	50
Water purchases - City	722,132	639,582	82,550
Water purchases - GF	-	3,219,896	(3,219,896)
Printing and advertising	2,500	2,828	(328)
Accident claims	1,000	-	1,000
Machinery & Equipment	7,000	-	7,000
Transfer to capital reserve	510,000	510,000	-
Capital outlay	<u>10,284</u>	<u>8,407</u>	<u>1,877</u>
 Total Operating Expenses	 <u>1,818,620</u>	 <u>4,863,603</u>	 <u>(3,044,983)</u>
 Operating Income	 <u>\$ (10,284)</u>	 <u>\$ 32,359</u>	 <u>\$ 42,643</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	<u>\$ 32,359</u>
 Adjustments for non-budget:	
Bond Interest	(120,405)
Capital Contributions	510,000
Gain on Sale of Asset	3,000
Depreciation	<u>(70,372)</u>
 Change in Net Position - GAAP Basis	 <u>\$ 354,582</u>

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SANITATION FUND
 June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING REVENUES			
Sanitation billing	\$ 887,899	\$ 809,943	\$ (77,956)
Sanitation penalty	3,000	4,648	1,648
Essex pump station fees	33,500	39,310	5,810
Two party agreement revenue	15,000	15,000	-
Hook on fees	30,000	72,346	42,346
Allocation Fees	-	130,794	130,794
Interest earnings	5,000	70,193	65,193
Miscellaneous	-	9,060	9,060
 Total Operating Revenues	 974,399	 1,151,294	 176,895
OPERATING EXPENSES			
Salaries - Regular	134,743	174,635	(39,892)
Salaries - Overtime	20,392	24,034	(3,642)
Salaries - Part time	-	188	(188)
Social security	12,497	13,099	(602)
Act 76 Childcare Tax	539	512	27
Unemployment insurance	143	144	(1)
Workers compensation insurance	6,100	3,046	3,054
Health insurance	43,997	46,988	(2,991)
Other employee benefits	700	-	700
Retirement	14,934	38,519	(23,585)
Liability and property insurance	6,310	1,878	4,432
Insurance Deductibles	1,000	-	1,000
Safety Supplies	3,000	-	3,000
Supplies	1,000	262	738
Tech Subs & Licenses	1,668	1,239	429
Postage	6,000	7,901	(1,901)
Communications	-	1,170	(1,170)
Gas, oil and grease	6,000	5,595	405
Computer expenses	3,403	-	3,403
Water and sewer charges	500	393	107
Training and conferences	2,000	-	2,000
Electrical services	12,000	15,506	(3,506)
Heating/natural gas	1,500	1,389	111

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 SANITATION FUND
 June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Maintenance	2,000	3,908	(1,908)
Buildings & Grounds	6,000	-	6,000
Sanitation line maintenance	5,000	9,476	(4,476)
Manhole Rehab and Sliplining	40,000	33,774	6,226
Meter Replacement Program	20,880	14,889	5,991
Pump station maintenance	12,000	18,188	(6,188)
Susie Wilson pump station costs	11,500	20,899	(9,399)
West St. pump station costs	13,500	14,048	(548)
Uniforms and boots	1,350	1,628	(278)
Contracted services	226,891	226,891	-
Right-Of-Way Agreements	1,800	2,023	(223)
Other professional services	20,800	8,156	12,644
Audit services	2,882	3,541	(659)
Machinery and Equipment	5,000	-	5,000
Capital reserve fund contributions	172,000	172,000	-
Capital outlay	-	31,091	(31,091)
 Total Operating Expenses	 820,029	 897,010	 (76,981)
 Operating Income	 <u>\$ 154,370</u>	 <u>\$ 254,284</u>	 <u>\$ 99,914</u>

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$ 254,284
Adjustments for non-budget:	
Admin Fee on ARRA Loan	(1,838)
RF1-157 Loan Admin Fee	(12,058)
Sale of WWTF Capacity	423,900
Capital Reserve Fund Transfer	172,000
Transfers from WWTF Fund for Debt	172,475
Transfer to WWTF for Upgrade	(285,102)
Depreciation	<u>(132,958)</u>
 Change in Net Position - GAAP Basis	 <u>\$ 590,703</u>

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WASTEWATER FUND
 June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING REVENUES			
City user charges	\$ 1,075,639	\$ 984,919	\$ (90,720)
City user penalties	3,500	5,643	2,143
Wastewater charge - Essex	753,285	753,285	-
Wastewater charge - Williston	1,030,988	1,030,988	-
Pump station maintenance fee	36,000	36,000	-
City septage discharge income	55,000	224,750	169,750
Shared septage revenue	25,000	112,375	87,375
City leachate revenues	1,000	1,582	582
Share leachate revenues	100	791	691
Interest Earnings	-	95,668	95,668
Miscellaneous	-	27,250	27,250
 Total Operating Revenues	 2,980,512	 3,273,251	 292,739
OPERATING EXPENSES			
Salaries - Regular	467,036	434,780	32,256
Salaries - Overtime	44,888	47,157	(2,269)
Salaries - Part-time	8,880	8,745	135
Social security	41,515	37,279	4,236
ACT 76 Childcare Tax	1,791	1,474	317
Workers comp insurance	25,400	9,736	15,664
Unemployment insurance	672	675	(3)
Health insurance	157,225	101,239	55,986
Other employee benefits	3,150	1,050	2,100
Retirement	45,999	103,942	(57,943)
Liability and property insurance	44,059	29,488	14,571
Supplies	9,000	9,844	(844)
Small Tools & Equipment	5,000	3,347	1,653
Supplies - Laboratory	28,000	17,359	10,641
Chemicals	495,000	532,017	(37,017)
Safety	3,000	8,933	(5,933)
Gas, grease and oil	4,250	1,858	2,392
Tech Hardware and Software	4,284	4,885	(601)
Water and sewer charge	3,500	7,038	(3,538)
Training and conference	9,000	5,591	3,409
Techs, Subs and Licenses	16,405	6,092	10,313
Telephone services	12,620	15,399	(2,779)
Electrical service	170,000	161,273	8,727
Heating	25,500	21,197	4,303

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 WASTEWATER FUND
 June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Maintenance - other	140,000	153,611	(13,611)
Rental of Equipment	3,384	1,945	1,439
Vehicles maintenance - travel	3,000	614	2,386
Buildings	26,625	41,231	(14,606)
COGEN	35,000	46,800	(11,800)
Uniforms, boots, etc.	7,050	5,168	1,882
Contract laboratory services	26,250	7,036	19,214
Lab Testing	-	135	(135)
Contract services	95,446	95,446	-
Legal services	3,000	1,665	1,335
Grit Disposal	17,600	16,600	1,000
Sludge dewatering	205,200	231,134	(25,934)
Sludge management	305,046	292,578	12,468
Other professional services	8,300	20,181	(11,881)
Advertising	750	-	750
Audit	5,187	6,374	(1,187)
WWTF Annual permit fee	11,000	10,178	822
Capital Outlay	-	37,873	(37,873)
Capital reserve fund contributions	460,000	460,000	-
 Total Operating Expenses	 2,979,012	 2,998,967	 (19,955)
 Operating Income	 \$ 1,500	 \$ 274,284	 \$ 272,784

**RECONCILIATION OF BUDGETARY
BASIS TO GAAP BASIS**

Change in Net Position - Budgetary Basis	\$ 274,284
Adjustments for non-budget:	
Bond Interest	(33,687)
Admin Fee on Bonds	(167,592)
Capital Reserve Fund Transfer	460,000
Town of Essex Bond Contribution	293,095
Town of Williston Bond Contribution	301,089
Essex Junction Debt Payment	285,102
State and Other Grant Income	104,913
Transfer to General Fund	(1,500)
Transfer to Sanitation Fund	(172,475)
Depreciation	(907,422)
 Change in Net Position - GAAP Basis	 \$ 435,807

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ESSEX JUNCTION RECREATION AND PARKS
 June 30, 2025

	Budget	Actual	Variance
			Favorable (Unfavorable)
OPERATING REVENUES			
Pool day admission	\$ 79,581	\$ 92,299	\$ 12,718
Pool memberships	44,315	62,965	18,650
Swim lessons	48,431	35,129	(13,302)
Facility and field rental	32,489	33,602	1,113
Youth programs	361,480	218,255	(143,225)
Adult programs	147,575	146,679	(896)
Childcare - AS	1,500,072	2,004,126	504,054
Childcare- PS	624,996	854,186	229,190
Childcare- DC	689,296	953,571	264,275
Shared staffing contract	171,360	163,283	(8,077)
Special Accommodation	-	42,914	42,914
Memorial day parade	-	5,500	5,500
Interest earnings	-	52,713	52,713
Sponsorship	<u>34,900</u>	<u>5,065</u>	<u>(29,835)</u>
Total Operating Revenues	<u>3,734,495</u>	<u>4,670,287</u>	<u>935,792</u>

OPERATING EXPENSES			
Administration			
Salaries - Regular	-	2,903	(2,903)
Health insurance and other benefits	4,154	(637)	4,791
Social security	-	54	(54)
Workers compensation insurance	50,000	59,151	(9,151)
Other professional services	4,500	8,568	(4,068)
Equipment rentals	1,968	1,986	(18)
Training, conferences, dues	9,500	11,904	(2,404)
Tech Subs, Licenses	17,570	22,749	(5,179)
Postage	7,103	9,798	(2,695)
Printing and advertising	10,500	3,590	6,910
Credit card processing fees	-	71,239	(71,239)
Supplies	-	1,049	(1,049)
Contract Services	45,000	45,000	-
Recreation Programs			
Salaries - Regular	56,163	59,523	(3,360)
Salaries- Part-time	52,922	11,827	41,095
Social security	8,391	5,548	2,843
Health insurance and other benefits	350	350	-

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ESSEX JUNCTION RECREATION AND PARKS
 June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Retirement	4,945	4,287	658
Act 76 Childcare Tax	362	219	143
Insurance	27,393	33,906	(6,513)
Other professional services	433,805	346,642	87,163
Water and sewer charges	1,500	1,006	494
Maintenance- buildings/grounds	1,300	342	958
Equipment rentals	2,000	-	2,000
Training, conferences, dues	8,077	3,448	4,629
Communications	1,098	345	753
Supplies	27,773	71,134	(43,361)
Memorial Day parade	-	10,356	(10,356)
After School Care			
Salaries - Regular	576,341	616,575	(40,234)
Salaries- Part-time	491,920	461,507	30,413
Overtime wages	-	5,770	(5,770)
Health insurance and other benefits	126,047	129,795	(3,748)
Social security	83,264	84,261	(997)
Retirement	58,286	194,522	(136,236)
Act 76 Childcare Tax	3,592	3,469	123
Other professional services	96,400	47,151	49,249
Training, conferences, dues	33,241	24,204	9,037
Telephone	7,920	12,511	(4,591)
Travel	-	19,418	(19,418)
Supplies	69,084	96,424	(27,340)
Gas, grease, oil	5,500	921	4,579
Preschool			
Salaries- Regular	351,704	354,321	(2,617)
Salaries- Part-time	14,024	16,684	(2,660)
Salaries - Overtime	-	666	(666)
Health insurance and other benefits	133,864	141,046	(7,182)
Social security	28,504	28,850	(346)
Retirement	32,564	29,689	2,875
Act 76 Childcare Tax	1,230	1,169	61
Other professional services	6,665	15,979	(9,314)
Cleaning Services	32,500	24,594	7,906
Rental Land/Buildings	1,860	-	1,860
Rental Vehicles/Equipment	-	1,793	(1,793)

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ESSEX JUNCTION RECREATION AND PARKS
 June 30, 2025

	Budget	Actual	Variance Favorable (Unfavorable)
OPERATING EXPENSES (continued)			
Communications	-	498	(498)
Training, conferences, dues	11,750	5,081	6,669
Travel	2,592	-	2,592
Supplies	10,500	49,820	(39,320)
Early Childhood Art Grant	-	5,600	(5,600)
Summer Day Camps			
Salaries- Regular	72,644	50,260	22,384
Salaries- Part-time	420,770	541,136	(120,366)
Salaries - Overtime	-	24,634	(24,634)
Social security	37,746	46,600	(8,854)
Act 76 Childcare Tax	1,628	2,556	(928)
Other professional services	111,981	75,588	36,393
Travel	-	41,314	(41,314)
Supplies	30,009	101,293	(71,284)
Pool			
Salaries- Part-time	117,879	127,139	(9,260)
Social security	9,018	9,726	(708)
Maintenance- buildings/grounds	28,847	20,326	8,521
Supplies	4,132	4,701	(569)
Act 76 Childcare Tax	389	483	(94)
Other professional services	5,194	9,129	(3,935)
Act 76 Childcare Tax	31	7	24
Parks & Facilities			
Salaries- Part-time	9,422	2,912	6,510
Social security	721	223	498
Act 76 Childcare Tax			
Other professional services	9,000	30,151	(21,151)
Equipment rental	13,800	10,776	3,024
Training, conferences, dues	4,000	2,799	1,201
Communications	-	420	(420)
Transfer to capital	-	85,918	(85,918)
Parks and facilities supplies	-	15,457	(15,457)
 Total Operating Expenses	 3,832,937	 4,362,153	 (529,216)
 Operating Income	 \$ (98,442)	 \$ 308,134	 \$ 406,576

City of Essex Junction, Vermont
 STATEMENT OF REVENUE AND EXPENSES
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
 ESSEX JUNCTION RECREATION AND PARKS
 June 30, 2025

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
RECONCILIATION OF BUDGETARY			
BASIS TO GAAP BASIS			
Change in Net Position - Budgetary Basis		\$ 308,134	
Adjustments for non-budget:			
Federal Grant Revenue		4,752	
State and Other Grant Revenue		5,600	
Depreciation		<u>(19,554)</u>	
Change in Net Position - GAAP Basis		<u>\$ 298,932</u>	

City of Essex Junction, Vermont

ADDITIONAL REPORTS REQUIRED BY
THE SINGLE AUDIT ACT

June 30, 2025

City of Essex Junction, Vermont
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2025

<i>Award Information</i>	<i>AL/other #</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity #</i>	<i>Federal Expenditures (\$)</i>
<i>CCDF Cluster-Cluster</i>				
Department of Health and Human Services				
Child Care and Development Block Grant				
Child Care and Development Block Grant	93.575	Vermont Department of Human Services	03440-33966-24	\$ 1,640
Child Care and Development Block Grant	93.575	Vermont Department of Human Services	03440-34004-24	2,930
Child Care and Development Block Grant	93.575	Vermont Department of Human Services	03440-34005-24	3,000
Child Care and Development Block Grant	93.575	Vermont Department of Human Services	03440-34006-24	7,040
Total Child Care and Development Block Grant				14,610
<i>Total Department of Health and Human Services</i>				14,610
<i>Total CCDF Cluster-Cluster</i>				<u>14,610</u>
<i>Other Programs (Treated individually for major program determination)</i>				
United States Department of Agriculture				
Cooperative Forestry Assistance				
Cooperative Forestry Assistance	10.664	Vermont Department of Forest, Parks and Recreation	0316-UCF-GUF-24-01	16,735
Total Cooperative Forestry Assistance				<u>16,735</u>
<i>Total United States Department of Agriculture</i>				<u>16,735</u>
Department of Transportation				
Highway Planning and Construction				
Highway Planning and Construction	20.205	State of Vermont Agency of Transportation	5300 (13) CA0315	2,493,298
Total Highway Planning and Construction				<u>2,493,298</u>
<i>Total Department of Transportation</i>				<u>2,493,298</u>
Department of the Treasury				
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	Vermont Department of Environmental Conservation	0614-ARPA-CWF-MS4-05	7,861
Total CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				<u>7,861</u>
<i>Total Department of the Treasury</i>				<u>7,861</u>
National Endowment for the Humanities				
Promotion of the Arts Partnership Agreements				
Promotion of the Arts Partnership Agreements	45.025	Vermont Art Council	1932220-61-24	5,600
Total Promotion of the Arts Partnership Agreements				<u>5,600</u>
Grants to States				
Grants to States	45.310	Vermont Department of Libraries	01130-2024-Courier16	684
Total Grants to States				<u>684</u>
<i>Total National Endowment for the Humanities</i>				<u>6,284</u>
United States Environmental Protection Agency				
Drinking Water State Revolving Fund				
Drinking Water State Revolving Fund	66.468	Department of Environmental Conservation	RF3-511-1.0	139,207
Total Drinking Water State Revolving Fund				<u>139,207</u>
<i>Total United States Environmental Protection Agency</i>				<u>\$ 139,207</u>

City of Essex Junction, Vermont
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2025

<i>Award Information</i>	<i>AL/other #</i>	<i>Pass-Through Entity Name</i>	<i>Pass-Through Entity #</i>	<i>Federal Expenditures (\$)</i>
Every Student Succeeds Act/Preschool Development Grants				
Every Student Succeeds Act/Preschool Development Grants	93.434	Vermont Department of Human Services	03440-34005-24	1,565
Every Student Succeeds Act/Preschool Development Grants	93.434	Vermont Department of Human Services	03440-34061-25	10,280
Every Student Succeeds Act/Preschool Development Grants	93.434	Vermont Department of Human Services	03440-34087-25	4,262
Every Student Succeeds Act/Preschool Development Grants	93.434	Vermont Department of Human Services	03440-34095-25	3,543
Every Student Succeeds Act/Preschool Development Grants	93.434	Vermont Department of Human Services	03440-34096-25	7,093
Every Student Succeeds Act/Preschool Development Grants	93.434	Vermont Department of Human Services	03440-34109-254	138
Every Student Succeeds Act/Preschool Development Grants	93.434	Vermont Department of Human Services	03440-34110-25	1,425
Total Every Student Succeeds Act/Preschool Development Grants				28,306
<i>Total Department of Health and Human Services</i>				28,306
<i>Total Other Programs (Treated individually for major program determination)</i>				2,691,691
<i>Total Expenditures of Federal Awards</i>				\$ 2,706,301

The accompanying notes are an integral part of this schedule

NOTE A BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Essex Junction, Vermont under programs of federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title U.S. Code of Federal Regulation Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City of Essex Junction, Vermont.

NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement
- (2) The City of Essex Junction, Vermont has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance because no indirect costs were allowed under the federal awards.

NOTE C DRINKING WATER STATE REVOLVING LOAN FUND (AL #66.468)

The City of Essex Junction, Vermont received financial assistance in the form of loans under the Drinking Water State Revolving Loan Fund (DWSRF) program (AL# 66.468). The amount reported as federal expenditures in the Schedule represents the value of new loans made or received during the year. There are no continuing federal compliance requirements associated with these loans other than repayment, therefore, outstanding loan balances from prior years are not included in the Schedule or disclosed in these notes.

City of Essex Junction, Vermont
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

Report (cont)

NOTE A BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Essex Junction, Vermont under programs of federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulation Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City of Essex Junction, Vermont.

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Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

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

To the City Council
City of Essex Junction, Vermont
Essex Junction, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Essex Junction, Vermont, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise City of Essex Junction, Vermont's basic financial statements, and have issued our report thereon dated January 7, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink, appearing to read "Kittell Brumley + Surya". The signature is fluid and cursive, with the two names joined together.

St. Albans, Vermont
January 7, 2026



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License #167

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

To the City Council
City of Essex Junction, Vermont
Essex Junction, Vermont

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Essex Junction, Vermont's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of Essex Junction, Vermont's major federal programs for the year ended June 30, 2025. City of Essex Junction, Vermont's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Essex Junction, Vermont complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Essex Junction, Vermont and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Essex Junction, Vermont's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Essex Junction, Vermont's federal programs

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Essex Junction, Vermont's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Essex Junction, Vermont's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City of Essex Junction, Vermont's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Essex Junction, Vermont's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Essex Junction, Vermont's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



St. Albans, Vermont
January 7, 2026

City of Essex Junction, Vermont
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2025

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements City of Essex Junction, Vermont .
2. There were no significant deficiencies disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of City of Essex Junction, Vermont were disclosed during the audit.
4. There were no significant deficiencies disclosed during the audit of the major federal award programs.
5. The auditor's report on compliance for the major federal award programs for City of Essex Junction, Vermont expresses an unmodified opinion.
6. There were no audit findings relative to the major federal award programs for City of Essex Junction, Vermont.
7. The programs tested as major programs were:

AL #20.205 Highway Planning and Construction

8. The threshold for distinguishing Types A and B programs was \$750,000.
9. City of Essex Junction, Vermont was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

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

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

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



MEMORANDUM

To: City Council

CC: Mark Brislin, Assistant Recreation Director

From: Regina Mahony, City Manager

Meeting Date: January 21, 2026

Subject: Annual Presentation by the Tree Farm Management Group

Issue: The Tree Farm Management Group will provide their annual presentation.

Discussion:

The City of Essex Junction and the Town of Essex are co-owners of the Tree Farm as tenants in common. The two municipalities lease the property and assign management to the Tree Farm Management Group (TFMG). The new lease executed in 2025 runs through calendar year 2029. As part of the requirements of leasing the site:

"TFMG will present to both legislative bodies (together or separately) a summary of the year's financials and overall operations between the months of September-December every year through the entirety of the Lease."

Members of the TFMG will be in attendance to speak to this year's activities and financials. Attached is a statement provided for inclusion in the packet by TFMG, as well as the 2025 rates provided via email:

\$74 per hour
\$16.50 per player for the Essex Rec program
\$13,200 for Sat/Sun full facility rental

Cost: N/A

Recommendation: This item is for discussion purposes only; no action is needed.

Attachments:

Tree Farm Management Operations Plan

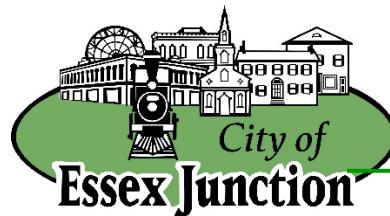
Tree Farm Operations Plan

2025 Actuals To Help Create 2026 Budget

	2025 Actuals	2026 Budget	Difference	Percent
INCOME				
Youth Club Field Rental	\$199,117.70	\$190,000.00	(\$9,117.70)	-4.58%
Adult League Field Rental	\$52,409.00	\$50,000.00	(\$2,409.00)	-4.60%
Rugby/Other Field Rental	\$5,328.00	\$5,000.00	(\$328.00)	-6.16%
Field Sponsorships	\$5,464.85	\$6,000.00	\$535.15	9.79%
Interest Income	\$18.23	\$75.00	\$56.77	311.41%
Other Income/Donations	\$0.40	\$0.00	(\$0.40)	
TOTAL INCOME	\$262,338.18	\$251,075.00	(\$11,263.18)	-4.29%
 EXPENSES				
Field Mowing	\$52,958.96	\$58,086.18	\$5,127.22	9.68%
Other Mowing	\$17,167.12	\$17,870.40	\$703.28	4.10%
Aeration	\$6,953.60	\$7,263.60	\$310.00	4.46%
Chemical Applications	\$28,847.87	\$31,732.66	\$2,884.79	10.00%
Shutdown/Blowout	\$624.64	\$663.40	\$38.76	6.21%
Field Rehab	\$14,445.20	\$15,000.00	\$554.80	3.84%
Field Lining (J-Crew)	\$25,780.71	\$25,000.00	(\$780.71)	-3.03%
Field Paint	\$9,403.09	\$8,000.00	(\$1,403.09)	-14.92%
Road Maintenance	\$17,087.52	\$15,000.00	(\$2,087.52)	-12.22%
Portolets	\$20,772.92	\$18,000.00	(\$2,772.92)	-13.35%
Trash Removal	\$6,990.00	\$7,000.00	\$10.00	0.14%
Contract Services	\$12,760.00	\$13,270.40	\$510.40	4.00%
Water & Electric	\$3,420.75	\$4,800.00	\$1,379.25	40.32%
Postage	\$268.00	\$275.00	\$7.00	2.61%
Fees and Charges	\$218.87	\$250.00	\$31.13	14.22%
Equipment, Goals & Nets	\$2,534.18	\$13,800.00	\$11,265.82	444.55%
Signage	\$1,027.85	\$1,000.00	(\$27.85)	-2.71%
Equipment Rental & Repair	\$1,742.99	\$2,000.00	\$257.01	14.75%
Insurance	\$1,445.00	\$1,500.00	\$55.00	3.81%
Fed/State Taxes	\$0.00	\$0.00	\$0.00	0.00%
Software Fee	\$1,758.08	\$1,825.00	\$66.92	3.81%
Other Expense	\$134.87	\$250.00	\$115.13	85.36%
TOTAL EXPENSE	\$226,342.22	\$242,586.64	\$16,244.42	7.18%
NET INCOME	35,995.96	8,488.36	(\$27,507.60)	-76.42%

EQUIP, GOALS, NETS DETAIL

Full Size set of goals	\$6,400.00
U10/12 set of goals	\$5,200.00
EcoLiner Sprayer	\$2,200.00
TOTAL EQUIP	\$13,800.00



MEMORANDUM

To: City Council
From: Christopher Yuen, Community Development Director
Meeting Date: January 21, 2026
Subject: FY2027 Unified Planning Work Program (UPWP)

Issue:

Whether to support five applications for the Chittenden County Regional Planning Commission (CCRPC) Unified Planning Work Program (UPWP) for:

1. GIS Services and Short-Term Planning Office Support
2. Professional Equity Policy Advisor Services
3. Speed Studies related to new Traffic Calming Policy
4. Turning Movement Counts at Five Corners
5. Five Corners Traffic Operations Feasibility and Modeling Study

Discussion:

City Staff have prepared five UPWP applications in descending order of priority:

1. **GIS Services and Short-Term Planning Office Support**

The City is requesting continued CCRPC support in FY27 for advanced GIS services and limited short-term planning office assistance. CCRPC would provide specialized GIS mapping, analysis, and web map hosting to support planning, zoning, stormwater, and infrastructure work that exceeds in-house capacity. In addition, CCRPC would provide temporary planning office support during summer 2026 to help maintain service continuity during a period of reduced staffing. This assistance would help minimize interruptions to public-facing services and continued access to high-quality GIS products.

2. **Professional Equity Policy Advisor Services & Economic Mobility and Opportunity Program**

The City is requesting continued FY27 participation in CCRPC's professional equity policy advisor services. This work began in FY26, and dovetails with the new Economic Mobility and Opportunity program. This work provides shared resources to support equitable community engagement, language access planning, inclusive municipal policies, and development of common tools across participating municipalities. This ongoing effort supports consistent, practical implementation of equity-focused practices at the municipal level. Some specific tasks include: a Community of Practice, Community Network Map, Community Engagement Database, Municipal Stipend Policy Template, Municipal Language Access Plan Template, and Inclusive Onboarding Practices.

Also, as the Council is aware, CCRPC is partnering with Essex Junction, Shelburne, South Burlington and Winooski on the ICMA Economic Mobility and Opportunity Program. This ICMA grant covers the costs of a full time staff person, and the municipalities are covering the costs of the benefits. This is a limited time position. The work is just getting started and the focus areas are: entrepreneurship, attainable housing and governance participation.

3. Speed Studies Related to New Traffic Calming Policy

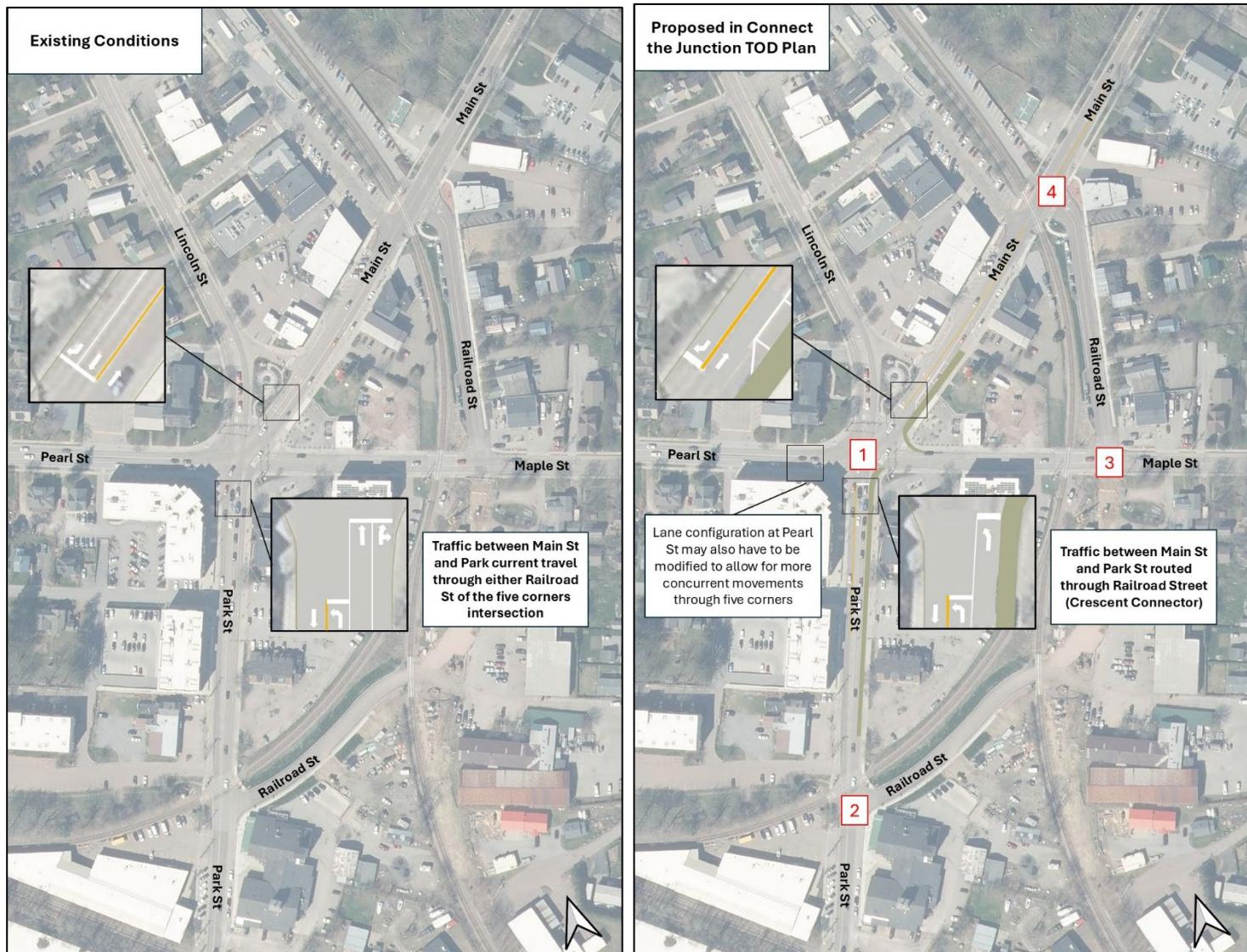
The City is requesting up to three CCRPC-conducted speed and traffic volume studies in FY27 to support implementation of the City's Traffic Calming Policy adopted in 2025. This will be used to supplement Essex Police Department's available capacity for conducting speed studies for the City.

4. Turning Movement Counts at Five Corners

The City is requesting updated traffic count data at the Five Corners intersection and nearby intersections to support future evaluation of potential changes to traffic operations. Updated data would provide a current baseline for understanding traffic patterns at this location. The counts would help inform subsequent analysis and decision-making related to intersection operations and safety.

5. Five Corners Traffic Operations Feasibility and Modeling Study

This project would evaluate the feasibility of a targeted traffic operations change at the Five Corners intersection, consistent with the adopted Connect the Junction TOD Master Plan. The study would analyze prohibiting the direct movement between Park Street and Main Street while maintaining other turning movements and routing through-traffic via Railroad Street. CCRPC would assess existing conditions, test concept-level lane and signal alternatives, and conduct traffic modeling to understand system-wide impacts and identify next steps to improve safety and support downtown growth.



Consortium UPWP Applications

6. Infill Housing Collaboration with partner communities

In FY26, Essex Junction participated in a Unified Planning Work Program (UPWP) project to promote small-scale infill housing with the City of Burlington, South Burlington and Winooski. All four cities have recently passed significant amendments to the land use regulations in the past year in support of small-scale infill housing in existing neighborhoods. This presents an opportunity for these communities to work together to share resources, education, and training. The project would build an outreach and education plan, materials, and workshops to support small-scale infill housing in our communities. This project was authorized by the City Council for FY26 on October 8, 2025. The City may continue with this collaboration in FY27 if it chooses to do so.

Two FY26 UPWP projects are ongoing and expected to continue into FY27. The City does not need to re-apply for these projects:

1. Comprehensive Plan Update- Essex Junction will update its Comprehensive Plan ahead of the 2027 expiration to address priorities from the 2024 Strategic Action Plan and align with new state requirements, the forthcoming Regional Future Land Use Map, and municipal housing targets.
2. TV condition assessment of select stormwater pipes- The City will continue its multi-year visual assessment of select stormwater pipes with CCRPC using remote controlled camera equipment.

Cost:

1. GIS Services and Short-Term Planning Office Support

This is a fee for service request. CCRPC will bill at an hourly rate, not to exceed \$6,020. This amount is included in the proposed FY27 Community Development Budget.

2. Professional Equity Policy Advisor Services & Economic Mobility and Opportunity Program

This is a fee for service request, not to exceed \$25,000. The draft FY27 Administration budget includes \$25,000 for these services. Currently the Equity Advisor Services is at \$10,000; and the Economic Mobility and Opportunity Program is at \$15,000. These costs may shift in the coming years between the two.

3. Speed Studies related to new Traffic Calming Policy

There is no cost to the City for this request.

4. Turning Movement Counts at Five Corners

There is no cost to the City for this request.

5. Five Corners Traffic Operations Feasibility and Modeling Study

\$35,000 with a 20% local match required of \$7,000. This is included in the proposed FY27 Community Development budget.

6. Continuation of Infill Housing Collaboration with partner communities

Essex Junction's contribution to this project is \$2,500. This is included in the proposed FY27 Community Development budget.

Recommendation:

It is recommended that the City Council authorize staff to submit the UPWP request applications as presented.

Recommended motion:

"I move that the City Council authorize staff to submit the UPWP request applications as presented."

Attachments:

1. Draft UPWP Applications

PROJECT APPLICATION FORM

FY2027 Unified Planning Work Program

Applications should be **no longer than 6 pages** – this does not include any maps or letters of support for the project(s). Please provide documentation from your governing body/board to confirm that you have the local funding and staff availability to work on the proposed projects.

A Project Application Form must be submitted for each project. If you are submitting more than one application, please show the priority order of each project. There are separate forms to request transportation counts and infrastructure inventories. The deadline for submissions is Friday, January 23, 2026. Please email completed forms in Word format to mdistel@ccrpcvt.org. All forms can be found on the CCRPC website: <https://www.ccrpcvt.org/about-us/commission/annual-work-plan-budget-finances/>.

1. GENERAL INFORMATION

Submitted by (Name, Title):

Christopher Yuen, Community Development Director

Municipality/Agency/Organization:

City of Essex Junction

Telephone:

802-878-6944 x 1607

Email:

cyuen@essexjunction.org

2. PROJECT INFORMATION

Project Title: GIS Services and Short-Term Planning Office Support

Project Location: *Attach map if needed* N/A

Project Description and Expected Outcomes (250 words max):

Please state whether this is a multi-year effort and identify each phase, and for which phase this application is requesting funding.

The City of Essex Junction requests continued CCRPC assistance for advanced GIS services and short-term planning office support during FY27. While the City maintains limited in-house GIS capacity for basic mapping, CCRPC support remains necessary for more complex GIS analysis, web map hosting, data management, and production of large-format maps to support planning, zoning, stormwater, and infrastructure initiatives.

In addition to GIS services, the City requests a limited amount of short-term planning office support during summer 2026 to help maintain continuity of services during a period of reduced staff availability. This assistance may include front-desk coverage, support for development review activities, and staffing of Planning Commission or Development Review Board meetings, as needed. CCRPC has indicated potential capacity to provide this type of assistance beginning July 1, 2026, for a limited duration, including concentrated support during early August.

This request is for a total of 86 hours of CCRPC staff time, anticipated to be a mix of GIS-related work

and planning office support, with the majority of hours likely devoted to short-term staffing assistance. The estimated cost is \$70 per hour, for a total of \$6,020. Additional anticipated costs include approximately \$360 for web map hosting and \$200 for printing, consistent with CCRPC's Pricing Policy.

Expected outcomes include uninterrupted planning services during peak summer periods, continued access to high-quality GIS products, and timely support for City planning, zoning, and infrastructure-related initiatives.

Expected Deliverables include:

- Updates to zoning district maps, including online and large-format printed versions reflecting bylaw amendments.
- Creation, maintenance, or consolidation of online GIS maps (e.g., zoning, stormwater, infrastructure).
- Ongoing GIS support related to stormwater utility implementation and data management.
- Short-term planning office support, including development review assistance, meeting staffing, and front-desk coverage as needed.

3. REGIONAL AND LOCAL BENEFITS (please keep your responses brief)

- Identify at least one of the CCRPC's top 10 actions or 8 ECOS strategies that this project will address (you can find them at http://www.ecosproject.com/wp/wp-content/uploads/2017/09/2018-ECOS-Plan-Summary_20180807_FINAL.pdf).

This project supports multiple CCRPC actions and ECOS strategies by strengthening local planning capacity, improving access to accurate geospatial data, supporting infrastructure and water quality planning, and ensuring continuity of municipal planning services.

- Explain how the need for this project is documented or identified. Is it a part of a local plan, or is it a newly identified need? Please provide details.

The need for ongoing GIS assistance is well documented in recent municipal budgets, which do not include a dedicated in-house GIS specialist. The need for short-term planning office support is a newly identified, time-limited operational need to ensure continuity of planning and development review services during the summer of 2026.

- Please describe the demographics of the project area, including historically excluded or underserved populations (e.g. age, race, income, ethnicity, language, etc.). Please be as specific to your community as possible. You can reference [CCRPC's Demographic Map Viewer](#) for census data on your community.

The project will serve the entire city. Essex Junction is comprised of seven census block groups (2020 Decennial Census). Out of these seven block groups, two have an annual median household income below 80% of the State median household income. Two of the block groups are where Limited English Speaking Households exceed 1% of households (2022 ACS 5-year Estimate).

- Please describe how this project will benefit your community and different populations.

Continued access to GIS tools allows the City to make informed, data-driven decisions related to land

use, infrastructure, and stormwater management. Short-term planning office support helps ensure residents, applicants, and boards continue to receive timely and consistent service, even during periods of reduced staff availability.

- What potential unintended negative impacts could arise, which populations or neighborhoods might be most affected, and how will you minimize harm and ensure fair access to project benefits?

Since the scope of this UPWP request is not tied to any specific project and is focused instead on routine technical analysis and operations, we do not anticipate unintended negative impacts.

4. PUBLIC PARTICIPATION

Please check CCRPC's 2014 (amended 2017) Public Participation Plan for resources:

https://www.ccrpcvt.org/wp-content/uploads/2016/01/CCRPC_2014_PPP_Amended_2017.pdf

Does this project require any public engagement? YES: NO:

For transportation technical assistance requests and projects that do not involve public engagement, please skip the questions below. Examples of these projects include but are not limited to technical assistance requests (speed studies, road safety audits, signal timings, etc.); water quality projects with transportation nexus; and stormwater and other data gathering for municipal capital planning purposes.

For projects that involve public outreach and engagement, please ensure that your budget and timeline include sufficient funds and staff/consultant time to support a meaningful and inclusive process. Please consider the following questions as you develop your budget and timeline. These questions will be revisited when the scope of work is developed.

- Who are the key partners and populations that should be involved in this project?
- What outreach and engagement tools and methods should be considered to ensure that all affected groups, including historically excluded or underserved populations, are informed and have meaningful opportunities to participate?
- Does public outreach for your project need to include translation/interpretation, facilitation, outreach materials, stipends, childcare, etc.? Did you budget for these services?
- How will your public engagement process build upon or be informed by past community engagement?

5. PROJECT COSTS & MATCH REQUIREMENT

Please see the **FY27 UPWP PROGRAM SUMMARY** and the **Technical Assistance and GIS Pricing Policy** for a description of match requirements and check below to get an idea of which applies to your proposal. If matching funds are required, **municipalities** should attach a letter of support from their governing body to show that they have the required local match and staff availability.

Non-municipal transportation partners should include a letter from their Board or other governing body that shows their support and commitment to providing the matching funds.

- **Transportation-Related Projects (Federal Transportation Planning Funds)**

- Transportation and transportation-related land use and water quality projects – 20% non-federal cash match required.
- The CCRPC may waive the local match requirement for municipal projects deemed to be regionally significant.
- Transportation Technical Assistance – no local match required.
- Non-Municipal Transportation Partner – 20% non-federal cash match required.

For PL funded transportation projects requiring consultants or for non-municipal partners:

Total Project Cost Estimate (100%)	\$
Local Match Required (20% of Total Cost)	\$

Examples:

	Example 1	Example 2	Example 3
Total Project (100%)	\$25,000	\$50,000	\$75,000
Local Match (20%)	\$5,000	\$10,000	\$15,000

- **Land Use and Energy Implementation Assistance (ineligible for federal transportation funding)**
 - Non-transportation projects (including municipal plans and bylaws) – This is a fee-for-service program. There is no fee for projects requiring less than 12 hours of CCRPC staff time. Projects over 12 hours will be charged a rate of \$70 per hour. We encourage municipalities to also seek [Municipal Planning Grants](#).
 - Energy Implementation Assistance – this program provides CCRPC staff assistance to the municipality. Depending upon state grant requirements, this may have no local match requirement.

Is the project request for CCRPC staff assistance only? (Yes/No)	Yes
CCRPC staff hours requested:	86

For Non-Transportation Land Use Project Requests, please contact Taylor Newton (TNewton@ccrpcvt.org, (802) 846-4490 ext. 115 to discuss project and budget needs.

For Non-Transportation Water Quality Project Requests, please contact Dan Albrecht (dalbrecht@ccrpcvt.org, (802) 861-0133 to discuss project and budget needs.

6. GOVERNING BODY MEETING REQUIREMENT

All **municipal** applications (local or regional), including match amounts, must be presented to, and approved by the governing body at a warned public meeting by the end of March 2026. **Non-municipal transportation partners** are not required to have a public meeting, but their applications should be approved by their Board or similar governing body. If available, please provide documentation by the January 23, 2026, deadline. The governing body meeting requirement is not applicable for Transportation Technical Assistance projects.

The City Council will meet discuss this application on January 21, 2025

DRAFT

PROJECT APPLICATION FORM

FY2027 Unified Planning Work Program

Applications should be **no longer than 6 pages** – this does not include any maps or letters of support for the project(s). Please provide documentation from your governing body/board to confirm that you have the local funding and staff availability to work on the proposed projects.

A Project Application Form must be submitted for each project. If you are submitting more than one application, please show the priority order of each project. There are separate forms to request transportation counts and infrastructure inventories. The deadline for submissions is Friday, January 23, 2026. Please email completed forms in Word format to mdistel@ccrpcvt.org. All forms can be found on the CCRPC website: <https://www.ccrpcvt.org/about-us/commission/annual-work-plan-budget-finances/>.

1. GENERAL INFORMATION

Submitted by (Name, Title):

Regina Mahony, City Manager

Municipality/Agency/Organization:

City of Essex Junction

Telephone:

802-878-6944

Email:

rmahony@essexjunction.org

2. PROJECT INFORMATION

Project Title:

Municipal Equity Policy Advisor Support and Economic Mobility and Opportunity Program

Project Location: *Attach map if needed*

City of Essex Junction (with regional coordination among participating Chittenden County municipalities)

Project Description and Expected Outcomes (250 words max):

Please state whether this is a multi-year effort and identify each phase, and for which phase this application is requesting funding.

The City of Essex Junction requests FY27 UPWP support for continued Equity Policy Advisor services provided by the Chittenden County Regional Planning Commission. The City's FY27 draft budget includes \$25,000 to support this work as part of a shared, regional Equity Policy Advisor position serving municipalities that financially contribute to the role.

The primary purpose of this project is to provide direct guidance and implementation support to municipalities seeking to develop, update, and operationalize equitable policies and procedures.

Building on work completed in FY26, the Equity Policy Advisor would continue to support Essex Junction and other participating municipalities through a combination of one-on-one technical assistance and shared regional resources. Anticipated areas of focus include equitable community engagement practices; municipal stipend policies; language access planning; inclusive hiring and onboarding practices; and shared tools such as community engagement databases and community

network maps. The project also includes convening a municipal community of practice to share lessons learned and reduce duplication of effort across jurisdictions.

This is anticipated to be an ongoing, annual effort rather than a one-time study. FY27 funding would support continued implementation, refinement of shared tools and templates, and expanded municipal uptake of equitable practices across the region.

This work also dovetails with the new Economic Mobility and Opportunity program. CCRPC is partnering with Essex Junction, Shelburne, South Burlington and Winooski on the ICMA Economic Mobility and Opportunity Program. This ICMA grant covers the costs of a full time staff person, and the municipalities are covering the costs of the benefits. This is a limited time position. The work is just getting started and the focus areas are: entrepreneurship, attainable housing and governance participation.

3. REGIONAL AND LOCAL BENEFITS (please keep your responses brief)

- Identify at least one of the CCRPC's top 10 actions or 8 ECOS strategies that this project will address (you can find them at http://www.ecosproject.com/wp/wp-content/uploads/2017/09/2018-ECOS-Plan-Summary_20180807_FINAL.pdf).

This project directly advances the ECOS Plan strategy to “ensure that the projects and actions in all ECOS strategies assess equity impacts, and that the design and development of programs are inclusive of all and engage underrepresented populations.” The Equity Policy Advisor role supports municipalities in translating this ECOS commitment into consistent policies, procedures, and day-to-day practices.

- Explain how the need for this project is documented or identified. Is it a part of a local plan, or is it a newly identified need? Please provide details.

The ECOS Plan establishes equity as a cross-cutting requirement across all strategies and goals, including civic engagement, health, social connectedness, and public safety. While municipalities have increasingly adopted equity-focused goals and policies, the need for this project has been identified through direct municipal experience implementing those commitments. This project responds to a documented gap between policy adoption and implementation by providing technical assistance and shared tools to support equitable municipal practices.

- Please describe the demographics of the project area, including historically excluded or underserved populations (e.g. age, race, income, ethnicity, language, etc.). Please be as specific to your community as possible. You can reference [CCRPC's Demographic Map Viewer](#) for census data on your community.

Essex Junction includes residents with diverse racial and ethnic backgrounds, households with incomes below the regional median, older adults, people with disabilities, and residents with limited English proficiency. These populations are among those the ECOS Plan identifies as needing inclusive and accessible engagement in order to achieve a healthy, inclusive, and prosperous community.

- Please describe how this project will benefit your community and different populations.

By supporting equitable civic engagement, language access, and inclusive municipal practices, this project advances ECOS goals related to Civic Engagement, Social Connectedness, and Health. The project will help ensure that municipal programs and decision-making processes are inclusive, reduce barriers to participation, and engage underrepresented populations in ways that align with the ECOS Plan's vision and goals.

- What potential unintended negative impacts could arise, which populations or neighborhoods might be most affected, and how will you minimize harm and ensure fair access to project benefits?

This project is not expected to create physical, environmental, or displacement impacts.

4. PUBLIC PARTICIPATION

Please check CCRPC's 2014 (amended 2017) Public Participation Plan for resources:

https://www.ccrpct.org/wp-content/uploads/2016/01/CCRPC_2014_PPP_Amended_2017.pdf

Does this project require any public engagement? YES: NO:

For transportation technical assistance requests and projects that do not involve public engagement, please skip the questions below. Examples of these projects include but are not limited to technical assistance requests (speed studies, road safety audits, signal timings, etc.); water quality projects with transportation nexus; and stormwater and other data gathering for municipal capital planning purposes.

For projects that involve public outreach and engagement, please ensure that your budget and timeline include sufficient funds and staff/consultant time to support a meaningful and inclusive process. Please consider the following questions as you develop your budget and timeline. These questions will be revisited when the scope of work is developed.

- Who are the key partners and populations that should be involved in this project?
- What outreach and engagement tools and methods should be considered to ensure that all affected groups, including historically excluded or underserved populations, are informed and have meaningful opportunities to participate?
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- How will your public engagement process build upon or be informed by past community engagement?

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- **Transportation-Related Projects (Federal Transportation Planning Funds)**
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 - The CCRPC may waive the local match requirement for municipal projects deemed to be regionally significant.

- Transportation Technical Assistance – no local match required.
- Non-Municipal Transportation Partner – 20% non-federal cash match required.

For PL funded transportation projects requiring consultants or for non-municipal partners:

Total Project Cost Estimate (100%)	\$
Local Match Required (20% of Total Cost)	\$

Examples:

	Example 1	Example 2	Example 3
Total Project (100%)	\$25,000	\$50,000	\$75,000
Local Match (20%)	\$5,000	\$10,000	\$15,000

- **Land Use and Energy Implementation Assistance (ineligible for federal transportation funding)**
 - Non-transportation projects (including municipal plans and bylaws) – This is a fee-for-service program. There is no fee for projects requiring less than 12 hours of CCRPC staff time. Projects over 12 hours will be charged a rate of \$70 per hour. We encourage municipalities to also seek [Municipal Planning Grants](#).
 - Energy Implementation Assistance – this program provides CCRPC staff assistance to the municipality. Depending upon state grant requirements, this may have no local match requirement.

Is the project request for CCRPC staff assistance only? (Yes/No)	Yes
CCRPC staff hours requested:	Up to \$10,000 for the equity advisor

For Non-Transportation Land Use Project Requests, please contact Taylor Newton (TNewton@ccrpcvt.org, (802) 846-4490 ext. 115 to discuss project and budget needs.

For Non-Transportation Water Quality Project Requests, please contact Dan Albrecht (dalbrecht@ccrpcvt.org, (802) 861-0133 to discuss project and budget needs.

6. GOVERNING BODY MEETING REQUIREMENT

All **municipal** applications (local or regional), including match amounts, must be presented to, and approved by the governing body at a warned public meeting by the end of March 2026. **Non-municipal transportation partners** are not required to have a public meeting, but their applications should be approved by their Board or similar governing body. If available, please provide documentation by the January 23, 2026, deadline. The governing body meeting requirement is not applicable for Transportation Technical Assistance projects.

The City Council will meet discuss this application on January 21, 2025

DRAFT

TRAFFIC COUNT (ATR) REQUEST FORM

FY2027 Unified Planning Work Program

Forms should be emailed as a Word attachment to: mdistel@ccrpct.org. This form can be downloaded from the CCRPC website at: ccrpct.org/annual-work-plan

Submitted by (Name, Title)	Christopher Yuen, Community Development Director
Municipality/Agency/Organization:	City of Essex Junction
Telephone	802-878-6944 x 0607
Email	cyuen@essexjunction.org
Date of Submittal	1/23/2026

Location (Please be as specific as possible. Feel free to attach maps)	
<p>Up to three residential street locations within the City of Essex Junction, to be identified based on submitted and accepted Traffic Calming Requests under the City's newly adopted Traffic Calming Policy.</p> <p>Initial candidate locations will be drawn from streets that have advanced through the policy's screening process and require speed data collection to determine eligibility for traffic calming measures. Final locations will be coordinated with CCRPC staff prior to deployment.</p>	

7 Day (including weekends)	<input checked="" type="checkbox"/>	Should this count be completed during the academic school year? (If so, when does your local school end? When is the last date of regular school bus travel?)	
Custom (Minimum of 48 hrs – note below)	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>
		This depends on the location- if we suspect that school-related traffic is significant for a study location, it should be studied during the school year.	

Other Comments (are there specific dates, or variables you would like to capture?)	
<p>These Automatic Traffic Recorder (ATR) counts will be used to support implementation of the City's Traffic Calming Policy, adopted by the City Council in 2025. Speed and volume data are required inputs under the policy to evaluate traffic conditions, prioritize requests, and determine appropriate traffic calming treatments.</p> <p>Counts should capture typical weekday and weekend conditions and are intended to measure 85th percentile speeds and daily traffic volumes</p>	

The City anticipates requesting up to three counts during FY27, coordinated with CCRPC staff based on equipment availability and scheduling.

DRAFT

TURNING MOVEMENT COUNT REQUEST FORM

FY2027 Unified Planning Work Program

Please submit one form per count request. Forms should be emailed as a Word attachment to: mdistel@ccrpcvt.org. This form can be downloaded from the CCRPC website at: ccrpcvt.org/annual-work-plan.

Submitted by (Name, Title)	Christopher Yuen, Community Development Director
Municipality/Agency/Organization:	City of Essex Junction
Telephone	802-878-6943 x1607
Email	cyuen@essexjunction.org
Date of Submittal	1/16/2026

Location (Please be as specific as possible. Feel free to attach maps)	
1. Five Corners Intersection 2. Maple St at Railroad St 3. Park St at Railroad St	

Peak Hour (7-9 am, 4-6 pm)	<input type="checkbox"/>	Should this count be completed during the academic school year? If so, when does your local school end? When is the last date of regular school bus travel?	
12 hour (6 am – 6 pm)	<input checked="" type="checkbox"/>		
Custom (describe below)	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<div style="height: 50px; border: 1px solid black; margin-top: 10px;"></div>			

Other Comments (are there specific dates, unique turning movements, or variables you would like to capture?)
<p>CCRPC previously provided turning movement count data for these three locations on Wednesday, March 26, 2025 from 6am to 6pm. We would like to repeat this count in FY27 to have a more robust data set to support the anticipated project to model a proposed change in traffic operations as outlined in a separate UPWP application. The turning movement counts should be conducted on a weekday during the school year on a day without anticipated major</p>

construction delays in Williston on Route 2A. The counts and processing should be completed prior to the start of the aforementioned intersection modeling project.

PROJECT APPLICATION FORM

FY2027 Unified Planning Work Program

Applications should be **no longer than 6 pages** – this does not include any maps or letters of support for the project(s). Please provide documentation from your governing body/board to confirm that you have the local funding and staff availability to work on the proposed projects.

A Project Application Form must be submitted for each project. If you are submitting more than one application, please show the priority order of each project. There are separate forms to request transportation counts and infrastructure inventories. The deadline for submissions is Friday, January 23, 2026. Please email completed forms in Word format to mdistel@ccrpct.org. All forms can be found on the CCRPC website: <https://www.ccrpct.org/about-us/commission/annual-work-plan-budget-finances/>.

1. GENERAL INFORMATION

Submitted by (Name, Title):

Christopher Yuen, Community Development Director

Municipality/Agency/Organization:

City of Essex Junction

Telephone:

802-878-6944 x1607

Email:

cyuen@essexjunction.org

2. PROJECT INFORMATION

Project Title:

Five Corners Traffic Operations Feasibility and Modeling Study

Project Location: Attach map if needed

Essex Junction Five Corners intersection and adjacent intersections along the Crescent Connector (Railroad St), City of Essex Junction, Vermont.

Project Description and Expected Outcomes (250 words max):

What issue or problem is proposed to be addressed? Please state whether this is a multi-year effort and identify each phase, and for which phase this application is requesting funding.

The Five Corners intersection is the most complex and constrained intersection in Essex Junction and serves as a critical node for local and regional travel. The recently adopted Connect the Junction Transit-Oriented Development (TOD) Master Plan recommends evaluating changes to traffic operations at Five Corners to improve safety, reduce pedestrian crossing distances, and better support planned growth in downtown Essex Junction.

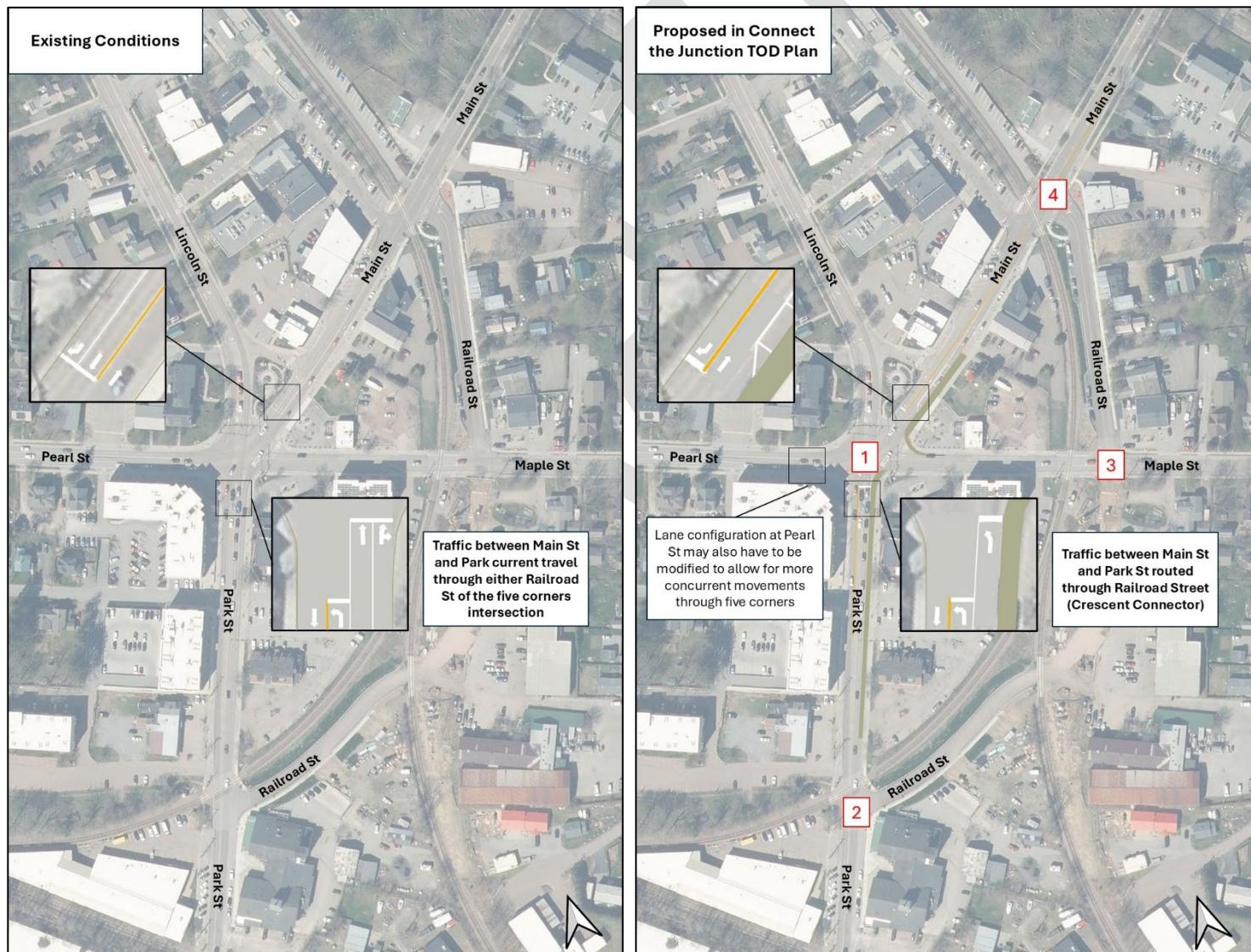
Unlike the previously studied “Design Five Corners” concept, which proposed a full pedestrianization of Main Street, this project would evaluate a more modest operational change: prohibiting the direct movement between Park Street and Main Street at Five Corners, while maintaining all other turning movements. Through-traffic between Park Street and Main Street would instead be routed via the Crescent Connector, which is now called Railroad

Street. This change has the potential to remove the need for dedicated queuing lanes on Main Street and Park Street, shorten pedestrian crossings, free up space for future public realm or bicycle facilities while opening opportunities for improved signal phasing and/or timing.

This project would be a single-year planning effort focused on feasibility analysis and next-step recommendations. The scope is expected to include:

- (1) a review of existing traffic volumes, lane configurations, signal operations, and access constraints;
- (2) evaluation of concept-level lane and signal phasing/timing alternatives informed by the TOD Plan; and
- (3) microsimulation modeling that includes Five Corners and adjacent intersections (numbered below) to understand system-wide impacts.

The proposed changes are summarized in the diagram below.



3. REGIONAL AND LOCAL BENEFITS (please keep your responses brief)

- Identify at least one of the CCRPC's top 10 actions or 8 ECOS strategies that this project will address (you can find them at http://www.ecosproject.com/wp/wp-content/uploads/2017/09/2018-ECOS-Plan-Summary_20180807_FINAL.pdf).

This project advances CCRPC's Top 10 Actions by supporting smart, compact growth in designated centers; improving multimodal safety and accessibility; and maintaining and optimizing the existing transportation system. It supports ECOS strategies to strengthen regional economic opportunities, improve personal safety and health, and ensure transportation investments consider equity impacts

- Explain how the need for this project is documented or identified. Is it a part of a local plan, or is it a newly identified need? Please provide details.

The need for this project is documented in the *Connect the Junction TOD Master Plan* (adopted December 2025), which specifically calls for further study of operational changes at Five Corners to support downtown redevelopment and multimodal access. Five Corners has also been the subject of multiple prior studies, demonstrating a long-standing need for improved functionality and safety.

- Please describe the demographics of the project area, including historically excluded or underserved populations (e.g. age, race, income, ethnicity, language, etc.). Please be as specific to your community as possible. You can reference [CCRPC's Demographic Map Viewer](#) for census data on your community.

The project area includes a dense, walkable downtown with a mix of housing types, including multi-family and mixed-income developments. CCRPC demographic data indicate the presence of lower-income households, transit-dependent residents, older adults, and residents with limited English proficiency within walking distance of Five Corners.

- Please describe how this project will benefit your community and different populations.

By reducing conflicts, shortening pedestrian crossings, and potentially improving signal efficiency, this project could improve safety and comfort for pedestrians, people with disabilities, cyclists, transit users, and drivers. Improved operations would also support economic vitality and planned housing growth in downtown Essex Junction.

- What potential unintended negative impacts could arise, which populations or neighborhoods might be most affected, and how will you minimize harm and ensure fair access to project benefits?

4. PUBLIC PARTICIPATION

Please check CCRPC's 2014 (amended 2017) Public Participation Plan for resources:

https://www.ccrpcvt.org/wp-content/uploads/2016/01/CCRPC_2014_PPP_Amended_2017.pdf

Does this project require any public engagement?

YES:

NO: X

For transportation technical assistance requests and projects that do not involve public engagement, please skip the questions below. Examples of these projects include but are not limited to technical assistance requests (speed studies, road safety audits, signal timings, etc.); water quality projects with transportation nexus; and stormwater and other data gathering for municipal capital planning purposes.

For projects that involve public outreach and engagement, please ensure that your budget and timeline include sufficient funds and staff/consultant time to support a meaningful and inclusive process. Please consider the following questions as you develop your budget and timeline. These questions will be revisited when the scope of work is developed.

- Who are the key partners and populations that should be involved in this project?
- What outreach and engagement tools and methods should be considered to ensure that all affected groups, including historically excluded or underserved populations, are informed and have meaningful opportunities to participate?
- Does public outreach for your project need to include translation/interpretation, facilitation, outreach materials, stipends, childcare, etc.? Did you budget for these services?
- How will your public engagement process build upon or be informed by past community engagement?

Relevant public engagement was conducted as a part of the Connect the Junction Transit Oriented Development Master Plan project. The proposed UPWP project is a technical evaluation only, so we do not anticipate the need for public engagement.

If the changes are found to be feasible, the City will conduct further public engagement prior to making any decisions on implementation in the future.

5. PROJECT COSTS & MATCH REQUIREMENT

Please see the **FY27 UPWP PROGRAM SUMMARY** and the **Technical Assistance and GIS Pricing Policy** for a description of match requirements and check below to get an idea of which applies to your proposal. If matching funds are required, **municipalities** should attach a letter of support from their governing body to show that they have the required local match and staff availability.

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- **Transportation-Related Projects (Federal Transportation Planning Funds)**
 - Transportation and transportation-related land use and water quality projects – 20% non-federal cash match required.
 - The CCRPC may waive the local match requirement for municipal projects deemed to be regionally significant.
 - Transportation Technical Assistance – no local match required.
 - Non-Municipal Transportation Partner – 20% non-federal cash match required.

For PL funded transportation projects requiring consultants or for non-municipal partners:

Total Project Cost Estimate (100%)	\$ 35,000
Local Match Required (20% of Total Cost)	\$ 7,000

Examples:

	Example 1	Example 2	Example 3
Total Project (100%)	\$25,000	\$50,000	\$75,000
Local Match (20%)	\$5,000	\$10,000	\$15,000

- **Land Use and Energy Implementation Assistance (ineligible for federal transportation funding)**
 - Non-transportation projects (including municipal plans and bylaws) – This is a fee-for-service program. There is no fee for projects requiring less than 12 hours of CCRPC staff time. Projects over 12 hours will be charged a rate of \$70 per hour. We encourage municipalities to also seek [Municipal Planning Grants](#).
 - Energy Implementation Assistance – this program provides CCRPC staff assistance to the municipality. Depending upon state grant requirements, this may have no local match requirement.

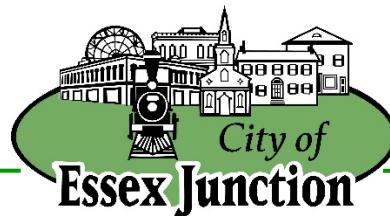
Is the project request for CCRPC staff assistance only? (Yes/No)	no
CCRPC staff hours requested:	

For Non-Transportation Land Use Project Requests, please contact Taylor Newton (TNewton@ccrpcvt.org, (802) 846-4490 ext. 115 to discuss project and budget needs.

For Non-Transportation Water Quality Project Requests, please contact Dan Albrecht (dalbrecht@ccrpcvt.org, (802) 861-0133 to discuss project and budget needs.

6. GOVERNING BODY MEETING REQUIREMENT

All **municipal** applications (local or regional), including match amounts, must be presented to, and approved by the governing body at a warned public meeting by the end of March 2026. **Non-municipal transportation partners** are not required to have a public meeting, but their applications should be approved by their Board or similar governing body. If available, please provide documentation by the January 23, 2026, deadline. The governing body meeting requirement is not applicable for Transportation Technical Assistance projects.



MEMORANDUM

To: City Council
From: Regina Mahony, City Manager

CC: Brad Luck, Recreation & Parks Director

Meeting Date: January 21, 2026

Subject: Discussion and Consideration of Warning the First and Second Public Hearings for the Proposed Charter Changes for Councilor Stipends and a Charter Review Committee

Issue: To consider the charter change recommendations from the Governance Committee and decide whether to warn a public hearing on the charter changes.

Discussion:

As discussed at the December 10, 2025 Council Meeting, the Governance Committee recommended the following changes:

- Increase Councilor stipends from \$2,500 to \$3,600
- Provide the Council President 25% higher compensation
- Index annual stipend adjustments to the Consumer Price Index (CPI)
- Require a comprehensive Charter Review every 12 years

For reference the full report is located on page 5 of the [December 10th meeting packet](#). At that meeting the Council asked to see what these ballot questions would look like before moving them forward.

There are two sections of the Charter that are recommended for changes: § 205. Compensation (Councilor) and Subchapter 12: AMENDEMENT OF CHARTER AND INITIATIVES. There are three distinct, yet intertwined, questions regarding compensation, and one on future charter change review. The City Attorney has reviewed the Charter Change questions.

The articles are numbered below, but please keep in mind that these are just for reference at this time. As we work on other potential ballot questions these may get re-numbered.

For reference, here is the current Charter language on Council member compensation:

Subchapter 2: Governance Structure

§ 205. Compensation

(a) Compensation paid to the Council members shall be set by the voters at the annual meeting, with a minimum of \$1,500.00 a year each. Council members' compensation must be set forth as a separate item in the annual budget presented to the meeting. Council members may choose to forgo the compensation or a portion of the compensation.

Regarding the recommendation to increase Councilor stipends from \$2,500 to \$3,600, this question could be posed to the voters as advisory or as a charter change. As a charter change question it would not be clear to the voters that the Councilor stipends are already \$2,500.

Advisory Option:

ARTICLE 2. Should the compensation paid to the City Council members change from \$2,500.00 a year to \$3,600.00 a year starting July 1, 2027.

OR

Charter Change Option:

ARTICLE 2. Shall the voters approve an amendment to the City of Essex Junction Charter that changes the City Council Member's annual minimum compensation from \$1,500.00 per year to \$3,600.00 per year? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 2: Governance Structure

Section 205. Compensation

(a) Compensation paid to the Council members shall be set by the voters at the annual meeting, with a minimum of ~~\$1,500.00~~ \$3,600.00 a year each. Council members' compensation must be set forth as a separate item in the annual budget presented to the meeting. Council members may choose to forgo the compensation or a portion of the compensation.

Regarding the recommendation to provide the Council President 25% higher compensation, this charter change question would read:

ARTICLE 3. Shall the voters approve an amendment to the City of Essex Junction Charter that changes the City Council President's annual compensation to be twenty-five percent (25%) more than the annual compensation paid to the other City Council members? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 2: Governance Structure

Section 205. Compensation -

(a)(1) The President of the Council shall be paid an annual compensation that is twenty-five percent (25%) more than the annual compensation paid to the other Council members.

Regarding the recommendation to index annual stipend adjustments to the Consumer Price Index (CPI), this charter change question would read:

ARTICLE 4. Shall the voters approve an amendment to the City of Essex Junction Charter where compensation paid to the City Council members adjusts annually, effective July 1 of each year, in a manner consistent with any percentage change in the Consumer Price Index for the Northeast Region, as published by the U.S. Bureau of Labor Statistics for the most recent calendar year? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 2: Governance Structure

Section 205. Compensation

(a) Compensation paid to the Council members shall be set by the voters at the annual meeting, adjusted annually, effective July 1 of each year, by the percentage change in the Consumer Price Index for the Northeast Region, as published by the U.S. Bureau of Labor Statistics for the most recent calendar year, with a minimum of

Regarding the recommendation to require a comprehensive Charter Review every 12 years, for reference, here is the current Charter language on amendments to the Charter:

Subchapter 12: AMENDMENT OF CHARTER AND INITIATIVES

§ 1201. Governing law This charter may be amended in accordance with the procedure provided for by State statutes for amendment of municipal charters. (Added 2021, No. M-10 (Adj. Sess.), § 2, eff. July 1, 2022.)

This charter change question would read:

ARTICLE 5. Shall the voters approve an amendment to the City of Essex Junction Charter that states that the City Council shall appoint a Charter Review Committee, at least once every 12 years, to conduct a comprehensive review of the City of Essex Junction Charter? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 12: AMENDMENT OF CHARTER AND INITIATIVES

Section 1202. Charter Review Committee

The City Council shall appoint a Charter Review Committee at least once every twelve (12) years for the purpose of conducting a comprehensive review of this charter. A majority of the Committee's members shall be residents of the City who are not members of the City Council.

OR THIS:

Subchapter 12: AMENDMENT OF CHARTER AND INITIATIVES

Section 1202. Charter Review Committee

The City Council shall appoint a Charter Review Committee at least once every twelve (12) years.

The City Council may, by resolution, establish the scope, timeline, membership, and operating procedures of the Charter Review Committee; provided that a majority of the Committee's members shall be residents of the City who are not members of the City Council, and that the Committee's charge shall include a comprehensive review of this Charter.

Cost:

There is no cost impact at this time. If the voters approve the compensation changes these would not be implemented until State Legislative approval of the Charter.

Recommendation:

If the Council is ready to move these forward the recommendation is to approve the Warning for the first and second public hearings. The first public hearing would take place on 2/25 and the second public hearing would take place on 3/11.

The public hearing needs to be warned on 1/21 to move forward. If the Council has any follow up questions or would like to have further discussion on the charter change questions, that discussion can happen at the 1/28 Council Meeting because the certified copy needs to be with the Clerk by 2/13 and any changes need to be posted by 2/18 (prior to the first public hearing date).

Recommended Motion:

If the Council is ready to move this forward here is the recommended motion:

"I move that the City Council warn the first public hearing for the proposed Charter Changes for Councilor Stipends and a Charter Review Committee for February 25, 2026 at 6:30pm, and the second public hearing for the proposed Charter Changes for Councilor Stipends and a Charter Review Committee for March 11, 2026 at 6:30pm."



**Notice of Public Hearing
Charter Amendments Proposal
February 25, 2026
6:30 p.m.**

The legal voters of the City of Essex Junction, Vermont are hereby notified and warned to meet at 6:30 p.m. on February 25, 2026, at the City Offices, 2 Lincoln Street, Essex Junction, Vermont and electronically on Zoom. You can find the link at www.essexjunction.org or join via conference call (audio only): (888) 788-0099 | Meeting ID: 944 6429 7825; Passcode: 635787. The purpose of these meetings is for the City Council to hear input on the proposed amendments to the Charter for the City of Essex Junction.

The proposed charter amendments include the following amendments (strikethrough represents a deletion, and underline represents an addition) to Subchapter 2: Governance Structure, Section 205. Compensation; Subchapter 12: Amendment of Charter and Initiatives, Section 1202. Charter Review Committee; and Subchapter 10: Taxation, Sections. 1001 and 1002.

Shall the voters approve an amendment to the City of Essex Junction Charter that changes the City Council Member's annual minimum compensation from \$1,500.00 per year to \$3,600.00 per year? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 2: Governance Structure

Section 205. Compensation

(a) Compensation paid to the Council members shall be set by the voters at the annual meeting, with a minimum of ~~\$1,500.00~~ \$3,600.00 a year each. Council members' compensation must be set forth as a separate item in the annual budget presented to the meeting. Council members may choose to forgo the compensation or a portion of the compensation.

Shall the voters approve an amendment to the City of Essex Junction Charter that changes the City Council President's annual compensation to be twenty-five percent (25%) more than the annual compensation paid to the other City Council members? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 2: Governance Structure

Section 205. Compensation -

(a)(1) The President of the Council shall be paid an annual compensation that is twenty-five percent (25%) more than the annual compensation paid to the other Council members.

Shall the voters approve an amendment to the City of Essex Junction Charter where compensation paid to the City Council members adjusts annually, effective July 1 of each year, in a manner consistent with any percentage change in the Consumer Price Index for the Northeast Region, as published by the U.S.

Bureau of Labor Statistics for the most recent calendar year? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 2: Governance Structure

Section 205. Compensation

(a) Compensation paid to the Council members shall be ~~set by the voters at the annual meeting, adjusted annually, effective July 1 of each year, by the percentage change in the Consumer Price Index for the Northeast Region, as published by the U.S. Bureau of Labor Statistics for the most recent calendar year, with a minimum of . . .~~

Shall the voters approve an amendment to the City of Essex Junction Charter that states that the City Council shall appoint a Charter Review Committee, at least once every 12 years, to conduct a comprehensive review of the City of Essex Junction Charter? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 12: AMENDMENT OF CHARTER AND INITIATIVES

Section 1202. Charter Review Committee

The City Council shall appoint a Charter Review Committee at least once every twelve (12) years for the purpose of conducting a comprehensive review of this charter. A majority of the Committee's members shall be residents of the City who are not members of the City Council.

OR THIS:

Subchapter 12: AMENDMENT OF CHARTER AND INITIATIVES

Section 1202. Charter Review Committee

The City Council shall appoint a Charter Review Committee at least once every twelve (12) years.

The City Council may, by resolution, establish the scope, timeline, membership, and operating procedures of the Charter Review Committee; provided that a majority of the Committee's members shall be residents of the City who are not members of the City Council, and that the Committee's charge shall include a comprehensive review of this Charter.

Shall the voters authorize payment of real property taxes in equal installments on March 15 and September 15 by physical delivery to the tax collector by close of business on that date? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 10: TAXATION

§ 1001. Taxes on real property

Taxes on real property shall be paid in equal installments on March 15 and September 15 by physical delivery or electronic payment to the tax collector before close of business. The Council shall send notice to taxpayers not less than 30 days prior to when taxes are due. (Added 2021, No. M-10 (Adj. Sess.), § 2, eff. July 1, 2022.)

§ 1002. Penalty

An additional charge of eight percent shall be added to any tax not paid on or before the dates, time and method of delivery specified in section 1001 of this charter, and interest as authorized by Vermont statutes.”

Dated at Essex Junction, Vermont this 21st day of January, 2026.

Signed:

Amber Thibeault, President

Marcus Certa, Vice President

Tim Miller, Secretary

Elaine Haney

Brian Sheldon

Attest:

Susan McNamara-Hill, City Clerk/Treasurer

An official copy of the proposed charter amendments will be on file and available for public inspection at the City Clerk's Office at 2 Lincoln Street, Essex Junction, Vermont 05452, beginning February 13, 2026. Copies will be made available upon request.



MEMORANDUM

To: City Council

From: Regina Mahony, City Manager

CC: Susan McNamara-Hill, City Clerk and Jess Morris, Finance Director

Meeting Date: January 21, 2026

Subject: Discussion & Consideration of Warning the First and Second Public Hearings for Time and Method of Delivery of Tax Payments (aka Postmarks)

Issue: Whether to continue to accept postmarks as proof of on time delivery for tax payments or ask the voters to change this practice.

Discussion:

At the December 10, 2025 Council meeting the City Council had an introductory conversation about this issue. As a reminder, because the City Charter (see Subchapter 10 attached) doesn't speak explicitly to the time and method of delivery of tax payments we are consequently subject to the default postmark provision of 32 V.S.A. § 4773(b) which allows postmarks as proof of on time delivery (see this section of statute attached). Therefore, at this time the City will be accepting postmarks as proof of on time delivery for tax payments. However, the City does not accept postmarks as on time delivery of utility payments.

At the December 10, 2025 meeting the City Council authorized the City Manager to continue to research this topic and work with the City Attorney on a ballot question that would ask the voters to specify method and time of delivery for tax payments.

If the Council is interested in no longer accepting postmarks as proof of on time delivery of tax payments, the question must be brought to the voters. I recommend that we ask the question as a Charter change since we have other Charter changes going to the voters as well; also including this detail in the Charter will make this easier to keep track of in the future.

Therefore, the proposed ballot question has been prepared for the Council's consideration:

"Article X. Shall the voters authorize payment of real property taxes in equal installments on March 15 and September 15 by physical delivery or electronic payment to the tax collector by close of business on that date? (strikethrough represents a deletion, and underline represents an addition):

Subchapter 10: TAXATION

§ 1001. Taxes on real property

Taxes on real property shall be paid in equal installments on March 15 and September 15 by physical delivery or electronic payment to the tax collector before close of business. The Council shall send notice to taxpayers not less than 30 days prior to when taxes are due. (Added 2021, No. M-10 (Adj. Sess.), § 2, eff. July 1, 2022.)

§ 1002. Penalty

An additional charge of eight percent shall be added to any tax not paid on or before the dates, time and method of delivery specified in section 1001 of this charter, and interest as authorized by Vermont statutes."

Cost: N/A

Recommendation: Due to the inefficiencies in the process of applying/reversing penalties and fees, I believe not accepting postmarks for tax payments is the most efficient thing to do.

Recommendation:

If the Council is ready to move these forward the recommendation is to approve the Warning for the first and second public hearings. The first public hearing would take place on 2/25 and the second public hearing would take place on 3/11.

The public hearing needs to be warned on 1/21 to move forward. If the Council has any follow up questions or would like to have further discussion on the charter change question, that discussion can happen at the 1/28 Council Meeting because the certified copy needs to be with the Clerk by 2/13 and any changes need to be posted by 2/18 (prior to the first public hearing date).

Recommended Motion:

If the Council is ready to move this forward here is the recommended motion:

“I move that the City Council warn the first public hearing for the proposed Charter Change for Time and Method of Delivery of Tax Payments for February 25, 2026 at 6:30pm, and the second public hearing for the proposed Charter Changes for Councilor Stipends and a Charter Review Committee for March 11, 2026 at 6:30pm.”

Attachments:

Essex Junction City Charter

Subchapter 10: TAXATION

§ 1001. Taxes on real property

Taxes on real property shall be paid in equal installments on March 15 and September 15. The Council shall send notice to taxpayers not less than 30 days prior to when taxes are due. (Added 2021, No. M-10 (Adj. Sess.), § 2, eff. July 1, 2022.)

§ 1002. Penalty

An additional charge of eight percent shall be added to any tax not paid on or before the dates specified in section 1001 of this charter, and interest as authorized by Vermont statutes. (Added 2021, No. M-10 (Adj. Sess.), § 2, eff. July 1, 2022.)

§ 1003. Assessment and taxation agreement

The Council is authorized and empowered to negotiate and execute assessment and taxation agreements between the City and a taxpayer or taxpayers within the City of Essex Junction consistent with applicable requirements of the Vermont Constitution. This section shall not be construed to supersede any provision of State law relating to the education property tax. (Added 2021, No. M-10 (Adj. Sess.), § 2, eff. July 1, 2022.)

[Title 32 : Taxation and Finance](#)

[Chapter 133 : Assessment and Collection of Taxes](#)

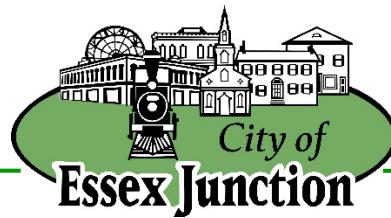
Subchapter 004 : COLLECTION OF TOWN AND OTHER TAXES

(Cite as: 32 V.S.A. § 4773)

§ 4773. Date and method of payment; discount

(a) A municipality that has not previously voted to establish the time and method of tax payment for the municipality may by majority vote of its members present and voting at a regular or special town meeting fix a date or dates, time of acceptance, and method of delivery, including acceptance of postmarked mail, for the payment of the tax and may direct its collector or treasurer, as receiver of taxes, to deduct a percent, to be fixed by such vote, not to exceed four percent from the tax of a person who pays his or her taxes on or before such date or dates.

(b) A municipality that does not vote to fix a date, time, or method of delivery for the payment of a tax shall accept payment of a tax delivered or postmarked before midnight on the day established in the notice required by section 4772 of this title. (Amended 2003, No. 100 (Adj. Sess.), § 2.)



MEMORANDUM

To: Essex Junction City Council
From: Regina Mahony, City Manager
Meeting Date: January 21, 2026
Subject: Executive session for Champlain Valley Exposition Contracts

Issue: The issue is whether the City Council will enter executive session to discuss Champlain Valley Exposition contracts.

Discussion: To have a complete and thorough discussion about this topic, an executive session may be necessary because the premature disclosure of the information may put the City Council and the City at a substantial disadvantage. Contracts can be a protected discussion.

Cost: N/A at this time

Recommendation:

If the City Council wishes to enter executive session, the following motions are recommended:

Motion #1

“I move that the City Council make the specific finding that premature disclosure of the contractual matters would place the city at a substantial disadvantage.”

Motion #2

“I move that the City Council enter into executive session to discuss a contract, pursuant to 1 V.S.A. § 313(a)(1)(A) to include the City Council and City Manager.”



MEMORANDUM

To: City Council
From: Christopher Yuen, Community Development Director
Meeting Date: January 21, 2026
Subject: Appointment of Acting Administrative Officers

Issue:

Whether to appoint Terry Hass and Michael Giguere as Acting Administrative Officers.

Discussion:

Background

Under Section 304 of the Land Development Code and 24 V.S.A. § 4448, the Community Development Director serves as the Administrative Officer (AO) responsible for administering the City's zoning bylaws. The AO may be supported by deputy or assistant staff who exercise zoning authority.

The Community Development Department has long assigned zoning permit review and issuance responsibilities to an Assistant Zoning Administrator, and more recently to the City Planner when acting in that role. These positions have historically issued zoning permits for limited-scope projects as specified in their job descriptions.

At its January 15, 2026 meeting, the Planning Commission nominated Assistant Zoning Administrator Terry Hass and City Planner Michael Giguere to serve as Acting Administrative Officers, in accordance with 24 V.S.A. § 4448(a).

Statutory Considerations

24 V.S.A. § 4448(a) requires that the Administrative Officer and any Acting Administrative Officers be nominated by the Planning Commission and appointed by the legislative body for three-year terms. Guidance from peer municipalities and the Vermont League of Cities and Towns indicates that this requirement applies to staff who exercise zoning authority, including assistant or deputy roles. Section 4448(b) further anticipates the establishment of assistant or acting administrative officers and requires clarity regarding their authority.

Formal appointment of these positions aligns the City's practices with statutory requirements and statewide best practices.

Recommendation:

Appoint Assistant Zoning Administrator Terry Hass and City Planner Michael Giguere as Acting Administrative Officers for a three-year term.

Recommended Motion:

I move that the City Council appoint Assistant Zoning Administrator Terry Hass and City Planner Michael Giguere as Acting Administrative Officers for a three-year term beginning January 22, 2026.



MEMORANDUM

To: Regina Mahony, City Manager; City Council; Department Managers
CC: Tri-Town Members (Essex Town and Williston)
From: Jess Morris, Finance Director
Meeting Date: January 21, 2026
Subject: December Financial Report

The following budget vs actual report includes detail by fund for all City funds (General Fund, capital funds, enterprise funds, etc). Each report details the approved budget, year to date actuals, remaining budget amount, actual as a % of budget, and a month to date amount which is the total revenue/expenditure for the last month of the included reporting period. These reports are run through 12/31/25 therefore the year to date actuals are for the period 7/1/25-12/31/25, and the month actuals are for the month of December.

While we will continue to receive December invoices over the coming weeks, we are about 50% of the way through the fiscal year. The General Fund revenue is just over 96% of budget or \$11,974,620 and expenditures are just over 42% of budget or \$5,222,600.

The Water Fund operating revenue is just over 34% of budget or \$672,281 and operating expenditures are just over 47% of budget or \$924,837. The Wastewater Fund operating revenue is just under 46% of budget or \$1,470,416 and operating expenditures are just over 41% of budget or \$1,876,523. The Sanitation Fund operating revenue is just under 35% of budget or \$395,774 and operating expenditures are just over 46% of budget or \$423,128. The Stormwater Fund operating revenue is just under 44% or \$140,537, and operating expenditures are just under 38% or \$121,740.

At the end of November there were 117 delinquent utility accounts with balances totaling \$54,801. There is currently still just one property with water shut off for non-payment as a result of the September shut-off process. The next round of utility billing will happen in February, with bills scheduled to be mailed by 2/27.

The EJRP Program Fund revenue is just over 45% of budget or \$1,980,463, and expenditures are just under 56% of budget or \$2,468,406.

There are several factors that contribute to revenue and expenditures seeming either higher or lower at any point during the fiscal year. Property taxes are billed in August and all revenue is recorded at that point for the entire fiscal year, and utility bills are produced tri-annually thereby recording revenue every four months rather than monthly. There are several large payments made either on a quarterly, bi-annual or annual basis for things such as insurance (property/casualty/auto/worker's comp), debt payments, and annual dues/memberships to various organizations, as well as quarterly transfers for capital and administrative allocations between funds.

Also included with the financial report are reports of the LOT Fund activity, 2 Lincoln Renovation, and Economic Development Fund activity.

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-4 Revenue					
210-4-00 General Revenues					
210-4-00-00-010.000 Property Taxes	11,405,931.00	11,314,117.21	91,813.79	99.20%	-8.40
210-4-00-00-020.001 PILOT Tax Agreements	17,600.00	8,800.00	8,800.00	50.00%	0.00
210-4-00-00-020.022 Rents and Royalties	0.00	3,500.00	-3,500.00	100.00%	700.00
210-4-00-00-020.054 Admin Fee - Water	199,500.00	99,750.00	99,750.00	50.00%	0.00
210-4-00-00-020.055 Admin Fee - WWTF	99,750.00	49,875.00	49,875.00	50.00%	0.00
210-4-00-00-020.056 Admin Fee - Sanitation	199,500.00	99,750.00	99,750.00	50.00%	0.00
210-4-00-00-020.059 Admin Fee - EJRP PF	53,155.00	26,577.50	26,577.50	50.00%	0.00
210-4-00-00-030.009 Cannabis Control	400.00	1,100.00	-700.00	275.00%	1,100.00
210-4-00-00-042.001 PILOT Revenue	14,000.00	15,717.20	-1,717.20	112.27%	0.00
210-4-00-00-042.002 Railroad Taxes	2,500.00	0.00	2,500.00	0.00%	0.00
210-4-00-00-042.004 State Act 60 Revenue	32,800.00	0.00	32,800.00	0.00%	0.00
210-4-00-00-042.005 State Act 68 Revenue	38,000.00	48,686.01	-10,686.01	128.12%	0.00
210-4-00-00-060.000 Interest Income	10,000.00	73,784.32	-63,784.32	737.84%	9,988.17
210-4-00-00-080.001 State District Court Fine	5,000.00	1,728.50	3,271.50	34.57%	0.00
210-4-00-00-085.000 Penalties	40,000.00	29,220.21	10,779.79	73.05%	0.00
210-4-00-00-086.000 Interest	8,000.00	8,488.03	-488.03	106.10%	1,445.46
210-4-00-00-098.000 Misc Revenue	1,500.00	9,841.84	-8,341.84	656.12%	1,401.80
Total General Revenues	12,127,636.00	11,790,935.82	336,700.18	97.22%	14,627.03
210-4-10 Admin Revenues					
Total Admin Revenues	0.00	0.00	0.00	0.00%	0.00
210-4-12-10 Clerk Revenue					
210-4-12-10-020.003 Use of Vault	25.00	23.00	2.00	92.00%	2.00
210-4-12-10-020.004 Recording Fees	55,000.00	33,047.00	21,953.00	60.09%	6,117.00
210-4-12-10-020.010 Printing and Duplication	1,000.00	165.00	835.00	16.50%	10.00
210-4-12-10-020.011 Online Land Records	150.00	302.75	-152.75	201.83%	54.25
210-4-12-10-020.013 Sale of Certified Copy	1,000.00	920.00	80.00	92.00%	130.00
210-4-12-10-020.023 Records Preservation	15,000.00	11,998.00	3,002.00	79.99%	2,208.00
210-4-12-10-030.001 Liquor Licenses	2,500.00	255.00	2,245.00	10.20%	0.00
210-4-12-10-030.002 Hunting and Fishing	10.00	5.00	5.00	50.00%	0.00
210-4-12-10-030.003 Marriage Licenses	250.00	330.00	-80.00	132.00%	30.00
210-4-12-10-030.004 Animal Licenses	3,000.00	406.00	2,594.00	13.53%	10.00
210-4-12-10-030.005 Green Mountain Passport	100.00	80.00	20.00	80.00%	2.00
210-4-12-10-030.006 DMV Registrations	0.00	27.00	-27.00	100.00%	9.00
Total Clerk Revenue	78,035.00	47,558.75	30,476.25	60.95%	8,572.25
210-4-14-10 Information Technology					
Total Information Technology	0.00	0.00	0.00	0.00%	0.00
210-4-16 ComDev Revenues					
210-4-16-10-020.016 Bike Locker Rental Revenue	0.00	45.00	-45.00	100.00%	0.00
210-4-16-10-030.008 License and Zoning Fees	75,000.00	13,613.13	61,386.87	18.15%	1,400.00
Total ComDev Revenues	75,000.00	13,658.13	61,341.87	18.21%	1,400.00

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-4-17 EconDev Revenues					
Total EconDev Revenues	0.00	0.00	0.00	0.00%	0.00
210-4-25 Fire Revenues					
210-4-25-10-098.000 Misc Revenue	0.00	10.00	-10.00	100.00%	0.00
Total Fire Revenues	0.00	10.00	-10.00	100.00%	0.00
210-4-30 EJRP Revenues					
210-4-30-10-020.000 Charges for Services	8,670.00	340.00	8,330.00	3.92%	0.00
210-4-30-12-091.000 Transfer btwn funds (non-	1,500.00	750.00	750.00	50.00%	0.00
Total EJRP Revenues	10,170.00	1,090.00	9,080.00	10.72%	0.00
210-4-35 Library Revenues					
210-4-35-10-040.000 Federal Grant Revenue	0.00	683.80	-683.80	100.00%	683.80
210-4-35-10-041.000 State and Other Grant Rev	0.00	350.00	-350.00	100.00%	0.00
210-4-35-10-098.000 Misc Revenue	900.00	739.55	160.45	82.17%	109.15
Total Library Revenues	900.00	1,773.35	-873.35	197.04%	792.35
210-4-40 PW Revenues					
210-4-40-12-020.017 EV Charger	0.00	1,782.42	-1,782.42	100.00%	202.69
210-4-40-12-040.834 Emerald Ash Borer	0.00	36,640.00	-36,640.00	100.00%	0.00
210-4-40-12-042.006 State Aid to Highways	125,000.00	70,035.70	54,964.30	56.03%	0.00
210-4-40-12-098.000 Misc Revenue	2,500.00	2,071.70	428.30	82.87%	1,180.00
Total PW Revenues	127,500.00	110,529.82	16,970.18	86.69%	1,382.69
210-4-41 Building Revenues					
210-4-41-22-040.000 Federal Grant Revenue	0.00	5,000.00	-5,000.00	100.00%	0.00
Total Building Revenues	0.00	5,000.00	-5,000.00	100.00%	0.00
210-4-90-00 Other Sources and Uses					
210-4-90-00-050.000 Library Donation Revenue	0.00	2,553.15	-2,553.15	100.00%	0.00
210-4-90-00-640.201 Adult Collection replacem	0.00	964.00	-964.00	100.00%	78.00
210-4-90-00-640.202 Juvenile Collection repl	0.00	547.00	-547.00	100.00%	25.00
Total Other Sources and Uses	0.00	4,064.15	-4,064.15	100.00%	103.00
Total Revenue	12,419,241.00	11,974,620.02	444,620.98	96.42%	26,877.92
Total Revenues	12,419,241.00	11,974,620.02	444,620.98	96.42%	26,877.92

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-10-10-110.000 Regular Salaries	362,725.00	167,729.74	194,995.26	46.24%	28,186.18
210-5-10-10-210.000 Group Insurance	136,610.00	56,976.38	79,633.62	41.71%	8,948.23
210-5-10-10-220.000 Social Security	27,952.00	12,715.48	15,236.52	45.49%	2,157.34
210-5-10-10-225.000 Act 76 Childcare Tax	1,206.00	498.15	707.85	41.31%	82.24
210-5-10-10-230.000 Retirement	32,789.00	15,167.56	17,621.44	46.26%	2,572.74
210-5-10-10-290.000 Other Employee Benefits	6,178.00	3,300.00	2,878.00	53.42%	400.00
210-5-10-10-320.000 Legal Services	35,500.00	3,641.50	31,858.50	10.26%	90.00
210-5-10-10-330.000 Professional Services	51,507.00	16,007.89	35,499.11	31.08%	522.74
210-5-10-10-340.000 Technical Services	0.00	774.42	-774.42	100.00%	0.00
210-5-10-10-442.000 Rental Vehicles/Equip	5,784.00	2,135.94	3,648.06	36.93%	165.54
210-5-10-10-500.000 Training, Conf, Dues	8,174.00	2,066.30	6,107.70	25.28%	29.64
210-5-10-10-505.000 Tech. Subs, Licenses	16,471.00	11,784.53	4,686.47	71.55%	2,614.24
210-5-10-10-530.000 Communications	3,348.00	3,031.18	316.82	90.54%	37.45
210-5-10-10-540.000 Advertising	20,475.00	8,952.07	11,522.93	43.72%	712.24
210-5-10-10-550.000 Printing and Binding	5,000.00	0.00	5,000.00	0.00%	0.00
210-5-10-10-560.000 Postage	9,590.00	4,113.56	5,476.44	42.89%	502.25
210-5-10-10-580.000 Travel	2,000.00	73.57	1,926.43	3.68%	42.63
210-5-10-10-610.000 General Supplies	3,000.00	1,616.41	1,383.59	53.88%	137.18
210-5-10-10-755.000 Furniture and Fixtures	1,000.00	0.00	1,000.00	0.00%	0.00
210-5-10-10-845.000 Employee/Volunteer Recogn	6,000.00	246.10	5,753.90	4.10%	0.00
Total Administration	735,309.00	310,830.78	424,478.22	42.27%	47,200.64

210-5-11-10 Legislative					
210-5-11-10-190.000 Board Member Payments	11,800.00	3,100.00	8,700.00	26.27%	550.00
210-5-11-10-190.001 City Council Payments	12,500.00	6,250.00	6,250.00	50.00%	3,125.00
210-5-11-10-220.000 Social Security	956.00	478.10	477.90	50.01%	239.05
210-5-11-10-225.000 Act 76 Childcare Tax	41.00	20.60	20.40	50.24%	10.30
210-5-11-10-320.000 Legal Services	3,600.00	0.00	3,600.00	0.00%	0.00
210-5-11-10-330.000 Professtional Services	28,739.00	16,017.72	12,721.28	55.74%	469.68
210-5-11-10-500.000 Training, Conferences, Du	18,364.00	16,040.38	2,323.62	87.35%	0.00
210-5-11-10-540.000 Advertising	900.00	209.04	690.96	23.23%	0.00
210-5-11-10-580.000 Travel	250.00	0.00	250.00	0.00%	0.00
210-5-11-10-610.000 General Supplies	2,000.00	283.40	1,716.60	14.17%	268.41
210-5-11-10-831.000 Special or New Programs	20,000.00	931.84	19,068.16	4.66%	0.00
Total Legislative	99,150.00	43,331.08	55,818.92	43.70%	4,662.44

210-5-12-10 Clerk					
210-5-12-10-110.000 Regular Salaries	151,619.00	71,403.28	80,215.72	47.09%	11,591.80
210-5-12-10-120.000 Part Time Salaries	10,024.00	0.00	10,024.00	0.00%	0.00
210-5-12-10-130.000 Overtime	470.00	117.63	352.37	25.03%	0.00
210-5-12-10-210.000 Group Insurance	37,371.00	29,391.21	7,979.79	78.65%	4,541.87
210-5-12-10-220.000 Social Security	12,682.00	5,605.74	7,076.26	44.20%	909.17
210-5-12-10-225.000 Act 76 Childcare Tax	547.00	223.84	323.16	40.92%	36.23
210-5-12-10-230.000 Retirement	15,172.00	6,913.70	8,258.30	45.57%	1,150.52
210-5-12-10-290.000 Other Employee Benefits	800.00	0.00	800.00	0.00%	0.00
210-5-12-10-330.000 Professional Services	486.00	268.44	217.56	55.23%	25.00
210-5-12-10-430.000 R&M Vehicles & Equipment	50.00	0.00	50.00	0.00%	0.00
210-5-12-10-500.000 Training Conf Dues	2,000.00	1,375.80	624.20	68.79%	406.00

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-12-10-505.000 Tech. Subs Licenses	4,300.00	2,184.84	2,115.16	50.81%	364.14
210-5-12-10-550.000 Printing and Binding	1,500.00	727.39	772.61	48.49%	80.95
210-5-12-10-560.000 Postage	400.00	318.10	81.90	79.53%	0.00
210-5-12-10-570.023 Records Preservation	15,000.00	13,435.36	1,564.64	89.57%	6,775.00
210-5-12-10-580.000 Travel	500.00	697.88	-197.88	139.58%	193.22
210-5-12-10-610.000 General Supplies	2,000.00	612.37	1,387.63	30.62%	520.09
210-5-12-10-820.000 Elections	14,000.00	209.10	13,790.90	1.49%	0.00
Total Clerk	268,921.00	133,484.68	135,436.32	49.64%	26,593.99
210-5-13-10 Finance					
210-5-13-10-110.000 Regular Salaries	292,962.00	132,425.05	160,536.95	45.20%	22,412.44
210-5-13-10-190.000 Board Member Payments	1,400.00	100.00	1,300.00	7.14%	0.00
210-5-13-10-210.000 Group Insurance	59,140.00	33,037.90	26,102.10	55.86%	6,842.07
210-5-13-10-220.000 Social Security	25,436.00	11,184.13	14,251.87	43.97%	1,902.61
210-5-13-10-225.000 Act 76 Childcare Tax	1,097.00	421.23	675.77	38.40%	73.84
210-5-13-10-230.000 Retirement	30,634.00	12,637.09	17,996.91	41.25%	2,235.36
210-5-13-10-250.000 Unemployment Insurance	4,608.00	3,156.25	1,451.75	68.50%	1,018.99
210-5-13-10-260.000 Workers Comp Insurance	39,043.00	18,903.90	20,139.10	48.42%	0.00
210-5-13-10-290.000 Other Employee Benefits	1,600.00	1,200.00	400.00	75.00%	800.00
210-5-13-10-330.000 Professional Services	14,388.00	7,535.36	6,852.64	52.37%	0.00
210-5-13-10-335.000 Audit	18,412.00	14,753.29	3,658.71	80.13%	2,235.34
210-5-13-10-500.000 Training, Conf, Dues	1,758.00	140.00	1,618.00	7.96%	0.00
210-5-13-10-505.000 Tech. Subs, Licenses	22,754.00	13,743.67	9,010.33	60.40%	416.00
210-5-13-10-520.000 PACIF Insurance	99,922.00	46,154.88	53,767.12	46.19%	0.00
210-5-13-10-550.000 Printing and Binding	3,883.00	2,883.51	999.49	74.26%	0.00
210-5-13-10-560.000 Postage	2,800.00	2,054.01	745.99	73.36%	0.00
210-5-13-10-580.000 Travel	1,140.00	408.30	731.70	35.82%	57.68
210-5-13-10-610.000 General Supplies	800.00	249.77	550.23	31.22%	237.98
Total Finance	621,777.00	300,988.34	320,788.66	48.41%	38,232.31
210-5-14-10 Information Technology					
210-5-14-10-330.000 Professional Services	140,016.00	69,188.60	70,827.40	49.41%	11,550.60
210-5-14-10-432.000 R&M Technology	5,000.00	0.00	5,000.00	0.00%	0.00
210-5-14-10-505.000 Tech. Subs, Licenses	41,785.00	26,414.81	15,370.19	63.22%	3,497.00
210-5-14-10-735.000 Tech: Equip/Hardware	24,750.00	22,760.85	1,989.15	91.96%	1,618.01
Total Information Technology	211,551.00	118,364.26	93,186.74	53.95%	16,665.61
210-5-15-10 Assessing					
210-5-15-10-330.000 Professional Services	94,575.00	23,643.75	70,931.25	25.00%	0.00
210-5-15-10-505.000 Tech. Subs, Licenses	1,500.00	530.45	969.55	35.36%	0.00
Total Assessing	96,075.00	24,174.20	71,900.80	25.16%	0.00
210-5-16-10 Community Development					
210-5-16-10-110.000 Regular Salaries	225,773.00	105,341.17	120,431.83	46.66%	18,809.86
210-5-16-10-190.000 Board member Payments	9,600.00	4,050.00	5,550.00	42.19%	1,650.00
210-5-16-10-210.000 Group Insurance	59,616.00	43,152.02	16,463.98	72.38%	6,119.03

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-16-10-220.000 Social Security	18,624.00	8,616.94	10,007.06	46.27%	1,608.54
210-5-16-10-225.000 Act 76 Childcare Tax	803.00	321.52	481.48	40.04%	57.62
210-5-16-10-230.000 Retirement	19,374.00	8,808.60	10,565.40	45.47%	1,468.10
210-5-16-10-290.000 Other Employee Benefits	1,200.00	0.00	1,200.00	0.00%	0.00
210-5-16-10-320.000 Legal Services	17,000.00	9,612.12	7,387.88	56.54%	520.50
210-5-16-10-330.000 Professional Services	23,560.00	6,148.28	17,411.72	26.10%	2,868.51
210-5-16-10-500.000 Training, Conf, Dues	4,630.00	2,213.91	2,416.09	47.82%	0.00
210-5-16-10-505.000 Tech. Subs., Licenses	600.00	0.00	600.00	0.00%	0.00
210-5-16-10-530.000 Communications	1,080.00	0.00	1,080.00	0.00%	0.00
210-5-16-10-540.000 Advertising	2,600.00	569.92	2,030.08	21.92%	0.00
210-5-16-10-550.000 Printing and Binding	3,000.00	640.75	2,359.25	21.36%	0.00
210-5-16-10-560.000 Postage	2,350.00	0.00	2,350.00	0.00%	0.00
210-5-16-10-580.000 Travel	5,800.00	600.00	5,200.00	10.34%	100.00
210-5-16-10-610.000 General Supplies	3,000.00	218.52	2,781.48	7.28%	0.00
210-5-16-10-810.111 BWAC	10,000.00	4,412.71	5,587.29	44.13%	0.00
210-5-16-10-899.000 Matching Grant Funds	17,000.00	3,902.90	13,097.10	22.96%	1,277.90
Total Community Development	425,610.00	198,609.36	227,000.64	46.66%	34,480.06
210-5-17-10 Economic Development					
Total Economic Development	0.00	0.00	0.00	0.00%	0.00
210-5-18-10 Health & Human Services					
210-5-18-10-800.106 Essex Rescue	207,140.00	207,140.40	-0.40	100.00%	0.00
210-5-18-10-800.107 Essex Jct. Cemetery Assoc	20,000.00	20,000.00	0.00	100.00%	0.00
210-5-18-10-800.108 Essex Police Dept	3,008,353.00	752,088.25	2,256,264.75	25.00%	0.00
Total Health & Human Services	3,235,493.00	979,228.65	2,256,264.35	30.27%	0.00
210-5-19-10 County & Regional Function					
210-5-19-10-800.101 CCRPC	19,712.00	14,162.00	5,550.00	71.84%	0.00
210-5-19-10-800.102 GMT	311,638.00	142,296.50	169,341.50	45.66%	0.00
210-5-19-10-800.103 County Tax	73,911.00	43,114.75	30,796.25	58.33%	0.00
210-5-19-10-800.104 Chamber of Commerce	995.00	995.00	0.00	100.00%	0.00
210-5-19-10-800.105 GBIC	3,750.00	3,750.00	0.00	100.00%	0.00
210-5-19-10-800.109 Winooski Valley Park Dist	33,895.00	33,895.00	0.00	100.00%	0.00
210-5-19-10-800.110 Essex Comm Historical Soc	2,000.00	2,000.00	0.00	100.00%	0.00
Total County & Regional Function	445,901.00	240,213.25	205,687.75	53.87%	0.00
210-5-25-10 Fire					
210-5-25-10-120.000 Part Time Salaries	315,000.00	131,936.96	183,063.04	41.88%	18,054.36
210-5-25-10-210.000 Group Insurance	3,400.00	2,337.50	1,062.50	68.75%	0.00
210-5-25-10-220.000 Social Security	24,098.00	10,124.04	13,973.96	42.01%	1,396.52
210-5-25-10-225.000 Act 76 Childcare Tax	1,040.00	427.02	612.98	41.06%	58.34
210-5-25-10-260.000 Workers Comp Insurance	20,000.00	5,959.00	14,041.00	29.80%	0.00
210-5-25-10-290.000 Other Employee Benefits	1,000.00	432.00	568.00	43.20%	0.00
210-5-25-10-330.000 Professional Services	6,000.00	758.00	5,242.00	12.63%	558.00
210-5-25-10-430.000 R&M Vehicles & Equipment	25,000.00	17,455.82	7,544.18	69.82%	1,395.93

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-25-10-500.000 Training, Conf, Dues	7,000.00	1,139.48	5,860.52	16.28%	84.00
210-5-25-10-505.000 Tech. Subs, Licenses	8,000.00	5,726.04	2,273.96	71.58%	0.00
210-5-25-10-521.000 Insurance Deductibles	0.00	1,000.00	-1,000.00	100.00%	0.00
210-5-25-10-530.000 Communications	4,500.00	300.40	4,199.60	6.68%	60.08
210-5-25-10-570.000 Other Purchased Services	11,000.00	6,146.74	4,853.26	55.88%	832.78
210-5-25-10-610.000 General Supplies	4,000.00	2,960.49	1,039.51	74.01%	320.82
210-5-25-10-611.000 Small Tools and Equipment	45,000.00	24,080.00	20,920.00	53.51%	3,926.92
210-5-25-10-612.000 Uniforms	32,000.00	489.68	31,510.32	1.53%	333.88
210-5-25-10-613.000 Program Supplies	7,500.00	1,891.95	5,608.05	25.23%	1,336.68
210-5-25-10-626.000 Gasoline	6,500.00	2,433.28	4,066.72	37.44%	592.01
210-5-25-10-750.000 Machinery & Equipment	22,000.00	17,714.55	4,285.45	80.52%	0.00
Total Fire	543,038.00	233,312.95	309,725.05	42.96%	28,950.32
210-5-30-10 EJRP Administration					
210-5-30-10-110.000 Regular Salaries	436,934.00	209,539.85	227,394.15	47.96%	36,446.37
210-5-30-10-120.000 Part Time Salaries	0.00	1,561.69	-1,561.69	100.00%	0.00
210-5-30-10-210.000 Group Insurance	217,195.00	122,764.11	94,430.89	56.52%	13,163.91
210-5-30-10-220.000 Social Security	33,731.00	15,875.29	17,855.71	47.06%	2,733.83
210-5-30-10-225.000 Act 76 Childcare Tax	1,455.00	577.60	877.40	39.70%	99.33
210-5-30-10-230.000 Retirement	33,819.00	16,273.20	17,545.80	48.12%	2,837.92
210-5-30-10-290.000 Other Employee Benefits	2,400.00	400.00	2,000.00	16.67%	0.00
210-5-30-10-330.000 Professional Services	11,764.00	4,017.00	7,747.00	34.15%	145.00
210-5-30-10-442.000 Rental Vehicles/Equip	1,776.00	896.40	879.60	50.47%	149.40
210-5-30-10-500.000 Training, Conf, Dues	2,873.00	1,369.00	1,504.00	47.65%	0.00
210-5-30-10-530.000 Communications	2,160.00	1,080.00	1,080.00	50.00%	180.00
210-5-30-10-561.000 CC Processing Fees	200.00	21.42	178.58	10.71%	0.00
210-5-30-10-610.000 General Supplies	15,000.00	5,303.36	9,696.64	35.36%	1,134.22
210-5-30-10-832.000 Scholarships	4,000.00	0.00	4,000.00	0.00%	0.00
210-5-30-10-850.000 Community Events & Celebr	0.00	14,184.00	-14,184.00	100.00%	0.00
210-5-30-10-910.000 Transfer to Other Funds	17,500.00	0.00	17,500.00	0.00%	0.00
Total EJRP Administration	780,807.00	393,862.92	386,944.08	50.44%	56,889.98
210-5-30-12 EJRP Parks and Facilities					
210-5-30-12-110.000 Regular Salaries	129,489.00	62,213.53	67,275.47	48.05%	10,368.93
210-5-30-12-120.000 Part Time Salaries	66,335.00	38,568.52	27,766.48	58.14%	675.19
210-5-30-12-130.000 Overtime	0.00	629.53	-629.53	100.00%	78.69
210-5-30-12-210.000 Group Insurance	64,535.00	37,994.82	26,540.18	58.87%	5,476.39
210-5-30-12-220.000 Social Security	15,082.00	7,654.82	7,427.18	50.75%	833.21
210-5-30-12-225.000 Act 76 Childcare Tax	651.00	306.60	344.40	47.10%	32.04
210-5-30-12-230.000 Retirement	12,484.00	5,786.16	6,697.84	46.35%	962.00
210-5-30-12-290.000 Other Employee Benefits	800.00	0.00	800.00	0.00%	0.00
210-5-30-12-330.000 Professional Services	16,049.00	7,883.85	8,165.15	49.12%	0.00
210-5-30-12-431.000 R&M Buildings & Grounds	11,577.00	6,232.97	5,344.03	53.84%	0.00
210-5-30-12-441.000 Rental Land/Buildings	500.00	500.00	0.00	100.00%	0.00
210-5-30-12-442.000 Rental Vehicles/Equip	2,207.00	1,237.50	969.50	56.07%	0.00
210-5-30-12-500.000 Training, Conf, Dues	2,000.00	0.00	2,000.00	0.00%	0.00
210-5-30-12-530.000 Communications	1,080.00	540.00	540.00	50.00%	90.00
210-5-30-12-610.000 General Supplies	27,681.00	13,810.26	13,870.74	49.89%	2,063.37

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-30-12-626.000 Gasoline	4,500.00	1,762.56	2,737.44	39.17%	63.07
Total EJRP Parks and Facilities	354,970.00	185,121.12	169,848.88	52.15%	20,642.89
210-5-30-13 Adult Programs					
210-5-30-13-530.000 Communications	0.00	158.73	-158.73	100.00%	26.23
Total Adult Programs	0.00	158.73	-158.73	100.00%	26.23
210-5-35-10 Brownell Library					
210-5-35-10-110.000 Regular Salaries	475,410.00	219,976.49	255,433.51	46.27%	37,395.61
210-5-35-10-120.000 Part Time Salaries	146,132.00	64,579.90	81,552.10	44.19%	11,012.37
210-5-35-10-190.000 Board Member Payments	2,200.00	650.00	1,550.00	29.55%	150.00
210-5-35-10-210.000 Group Insurance	188,643.00	93,354.01	95,288.99	49.49%	12,940.31
210-5-35-10-220.000 Social Security	47,904.00	21,696.40	26,207.60	45.29%	3,665.69
210-5-35-10-225.000 Act 76 Childcare Tax	2,066.00	888.42	1,177.58	43.00%	150.26
210-5-35-10-230.000 Retirement	44,755.00	20,435.27	24,319.73	45.66%	3,395.39
210-5-35-10-290.000 Other Employee Benefits	2,800.00	2,000.00	800.00	71.43%	0.00
210-5-35-10-340.000 Technical Services	3,000.00	2,194.00	806.00	73.13%	0.00
210-5-35-10-442.000 Rental Vehicles/Equip	3,936.00	1,968.00	1,968.00	50.00%	328.00
210-5-35-10-500.000 Training, Conf, Dues	6,000.00	1,978.46	4,021.54	32.97%	749.51
210-5-35-10-505.000 Tech. Subs, Licenses	14,797.00	11,377.10	3,419.90	76.89%	318.76
210-5-35-10-530.000 Communications	2,160.00	1,080.00	1,080.00	50.00%	180.00
210-5-35-10-540.000 Advertising	700.00	0.00	700.00	0.00%	0.00
210-5-35-10-560.000 Postage	3,000.00	1,064.96	1,935.04	35.50%	159.96
210-5-35-10-610.000 General Supplies	11,200.00	3,772.61	7,427.39	33.68%	273.62
210-5-35-10-640.201 Adult Collection	46,000.00	21,640.07	24,359.93	47.04%	1,295.97
210-5-35-10-640.202 Juvenile Collection	25,500.00	11,165.47	14,334.53	43.79%	1,013.22
210-5-35-10-735.000 Tech: Equip/Hardware	7,000.00	102.35	6,897.65	1.46%	0.00
210-5-35-10-755.000 Furniture & Fixtures	7,000.00	3,337.73	3,662.27	47.68%	0.00
210-5-35-10-840.201 Adult Programs	2,000.00	115.09	1,884.91	5.75%	43.72
210-5-35-10-840.202 Childrens Programs	4,500.00	3,447.92	1,052.08	76.62%	375.48
210-5-35-10-845.000 Employee/Volunteer Recogn	1,000.00	56.76	943.24	5.68%	0.00
210-5-35-10-895.000 State and Other Grant Exp	0.00	350.00	-350.00	100.00%	0.00
Total Brownell Library	1,047,703.00	487,231.01	560,471.99	46.50%	73,447.87
210-5-40-12 Highways					
210-5-40-12-110.000 Regular Salaries	218,526.00	80,019.24	138,506.76	36.62%	13,300.79
210-5-40-12-120.000 Part Time Salaries	33,920.00	23,147.25	10,772.75	68.24%	3,372.00
210-5-40-12-130.000 Overtime	21,342.00	6,212.08	15,129.92	29.11%	1,433.79
210-5-40-12-190.000 Board Member Payments	3,000.00	100.00	2,900.00	3.33%	100.00
210-5-40-12-210.000 Group Insurance	124,748.00	32,208.65	92,539.35	25.82%	2,674.61
210-5-40-12-220.000 Social Security	21,341.00	8,536.05	12,804.95	40.00%	1,495.98
210-5-40-12-225.000 Act 76 Childcare Tax	921.00	317.69	603.31	34.49%	54.85
210-5-40-12-230.000 Retirement	21,732.00	8,756.64	12,975.36	40.29%	1,665.48
210-5-40-12-250.000 Unemployment Insurance	204.00	311.87	-107.87	152.88%	84.39
210-5-40-12-260.000 Workers Comp Insurance	15,663.00	7,205.00	8,458.00	46.00%	0.00
210-5-40-12-290.000 Other Employee Benefits	1,600.00	0.00	1,600.00	0.00%	0.00
210-5-40-12-330.000 Professional Services	20,000.00	6,432.75	13,567.25	32.16%	2,826.25

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-40-12-400.000 Contracted Services	0.00	800.00	-800.00	100.00%	0.00
210-5-40-12-410.000 Water and Sewer Charges	3,800.00	1,166.23	2,633.77	30.69%	0.00
210-5-40-12-422.000 Snow Removal	25,000.00	0.00	25,000.00	0.00%	0.00
210-5-40-12-425.000 Trash Removal	9,500.00	5,215.20	4,284.80	54.90%	891.04
210-5-40-12-430.000 R&M Vehicles & Equipment	120,000.00	54,225.38	65,774.62	45.19%	17,654.52
210-5-40-12-431.000 R&M Buildings & Grounds	10,000.00	1,944.53	8,055.47	19.45%	-3,300.00
210-5-40-12-441.000 Rental Land/Buildings	13,000.00	8,119.16	4,880.84	62.46%	8,119.16
210-5-40-12-442.000 Rental Vehicles/Equip	3,000.00	917.40	2,082.60	30.58%	70.40
210-5-40-12-451.000 Summer Construction Servi	310,000.00	190,036.92	119,963.08	61.30%	0.00
210-5-40-12-500.000 Training, Conf, Dues	3,500.00	0.00	3,500.00	0.00%	0.00
210-5-40-12-505.000 Tech. Subs, Licenses	0.00	10,950.25	-10,950.25	100.00%	151.60
210-5-40-12-520.000 PACIF Insurance	17,264.00	7,961.08	9,302.92	46.11%	0.00
210-5-40-12-521.000 Insurance Deductibles	1,000.00	1,000.00	0.00	100.00%	0.00
210-5-40-12-530.000 Communications	5,340.00	1,742.64	3,597.36	32.63%	252.93
210-5-40-12-540.000 Advertising	500.00	0.00	500.00	0.00%	0.00
210-5-40-12-571.000 Streetscape Maintenance	25,000.00	1,192.03	23,807.97	4.77%	0.00
210-5-40-12-572.000 Traffic Control	35,000.00	7,125.31	27,874.69	20.36%	0.00
210-5-40-12-573.000 Sidewalk and Curb Maint	6,000.00	0.00	6,000.00	0.00%	0.00
210-5-40-12-600.000 Salt, Sand and Gravel	165,000.00	32,709.67	132,290.33	19.82%	32,709.67
210-5-40-12-605.000 Summer Construction Suppl	45,000.00	15,667.99	29,332.01	34.82%	0.00
210-5-40-12-609.000 Safety Supplies	3,000.00	382.23	2,617.77	12.74%	290.53
210-5-40-12-610.000 General Supplies	35,000.00	11,796.16	23,203.84	33.70%	2,983.83
210-5-40-12-610.200 Streetlight Supplies	20,000.00	4,161.49	15,838.51	20.81%	0.00
210-5-40-12-612.000 Uniforms	3,400.00	2,296.63	1,103.37	67.55%	274.54
210-5-40-12-621.000 Natural Gas/Heating	4,200.00	628.51	3,571.49	14.96%	282.87
210-5-40-12-622.000 Electricity	25,000.00	5,606.22	19,393.78	22.42%	1,313.64
210-5-40-12-622.200 Streetlight Electricity	142,000.00	69,079.73	72,920.27	48.65%	14,213.80
210-5-40-12-626.000 Gasoline	50,000.00	11,481.91	38,518.09	22.96%	2,111.95
210-5-40-12-750.000 Machinery & Equipment	10,000.00	2,274.00	7,726.00	22.74%	0.00
210-5-40-12-810.112 Tree Advisory Committee	10,000.00	370.80	9,629.20	3.71%	0.00
Total Highways	1,583,501.00	622,098.69	961,402.31	39.29%	105,028.62

210-5-41 Buildings**210-5-41-20 2 Lincoln Street**

210-5-41-20-400.000 Contracted Services	6,000.00	3,141.96	2,858.04	52.37%	314.44
210-5-41-20-410.000 Water and Sewer Charges	1,700.00	312.76	1,387.24	18.40%	0.00
210-5-41-20-420.000 Cleaning Services	18,000.00	7,135.84	10,864.16	39.64%	1,365.00
210-5-41-20-425.000 Trash Removal	4,000.00	1,711.65	2,288.35	42.79%	342.33
210-5-41-20-431.000 R&M Buildings & Grounds	8,000.00	2,127.86	5,872.14	26.60%	0.00
210-5-41-20-530.000 Communications	7,000.00	3,147.12	3,852.88	44.96%	357.63
210-5-41-20-610.000 General Supplies	3,500.00	911.30	2,588.70	26.04%	267.07
210-5-41-20-621.000 Natural Gas/Heating	6,000.00	613.35	5,386.65	10.22%	353.17
210-5-41-20-622.000 Electricity	9,000.00	5,440.32	3,559.68	60.45%	1,386.09
210-5-41-20-755.000 Furniture and Fixtures	500.00	0.00	500.00	0.00%	0.00

Total 2 Lincoln Street**63,700.00 24,542.16 39,157.84 38.53% 4,385.73****210-5-41-21 Brownell Library**

210-5-41-21-400.000 Contracted Services	6,350.00	5,781.79	568.21	91.05%	284.95
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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-41-21-410.000 Water and Sewer Charges	650.00	502.63	147.37	77.33%	0.00
210-5-41-21-420.000 Cleaning Services	42,000.00	20,297.00	21,703.00	48.33%	5,428.00
210-5-41-21-431.000 R&M Buildings & Grounds	21,650.00	21,927.44	-277.44	101.28%	6,061.64
210-5-41-21-530.000 Communications	4,470.00	1,755.13	2,714.87	39.26%	342.95
210-5-41-21-610.000 General Supplies	1,500.00	1,230.12	269.88	82.01%	137.77
210-5-41-21-621.000 Natural Gas/Heating	7,200.00	1,042.47	6,157.53	14.48%	664.56
210-5-41-21-622.000 Electricity	16,800.00	8,083.66	8,716.34	48.12%	1,705.08
Total Brownell Library	100,620.00	60,620.24	39,999.76	60.25%	14,624.95
210-5-41-22 Fire Station					
210-5-41-22-400.000 Contracted Services	850.00	2,002.09	-1,152.09	235.54%	860.89
210-5-41-22-410.000 Water and Sewer Charges	600.00	527.52	72.48	87.92%	0.00
210-5-41-22-420.000 Cleaning Services	250.00	0.00	250.00	0.00%	0.00
210-5-41-22-431.000 R&M Buildings & Grounds	8,500.00	1,361.30	7,138.70	16.02%	404.00
210-5-41-22-530.000 Communications	2,000.00	435.41	1,564.59	21.77%	76.05
210-5-41-22-610.000 General Supplies	1,500.00	541.55	958.45	36.10%	0.00
210-5-41-22-621.000 Natural Gas/Heating	5,000.00	580.04	4,419.96	11.60%	335.72
210-5-41-22-622.000 Electricity	8,250.00	5,440.33	2,809.67	65.94%	1,386.10
Total Fire Station	26,950.00	10,888.24	16,061.76	40.40%	3,062.76
210-5-41-23 Park Street School					
210-5-41-23-400.000 Contracted Services	2,000.00	6,393.17	-4,393.17	319.66%	0.00
210-5-41-23-410.000 Water and Sewer Charges	1,500.00	394.47	1,105.53	26.30%	0.00
210-5-41-23-431.000 R&M Buildings & Grounds	15,000.00	18,318.31	-3,318.31	122.12%	18,318.31
210-5-41-23-530.000 Communications	2,500.00	1,166.19	1,333.81	46.65%	193.69
210-5-41-23-621.000 Natural Gas/Heating	3,900.00	656.69	3,243.31	16.84%	308.80
210-5-41-23-622.000 Electricity	5,900.00	1,798.49	4,101.51	30.48%	366.47
Total Park Street School	30,800.00	28,727.32	2,072.68	93.27%	19,187.27
210-5-41-26 Maple St. Park and Pool					
210-5-41-26-400.000 Contracted Services	6,500.00	2,913.00	3,587.00	44.82%	608.00
210-5-41-26-410.000 Water and Sewer Charges	8,750.00	5,164.58	3,585.42	59.02%	303.97
210-5-41-26-420.000 Cleaning Services	35,000.00	20,820.92	14,179.08	59.49%	2,395.25
210-5-41-26-425.000 Trash Removal	4,900.00	3,099.12	1,800.88	63.25%	519.46
210-5-41-26-530.000 Communications	4,000.00	1,690.38	2,309.62	42.26%	280.38
210-5-41-26-610.000 General Supplies	6,500.00	21.43	6,478.57	0.33%	0.00
210-5-41-26-621.000 Natural Gas/Heating	7,000.00	1,256.27	5,743.73	17.95%	550.64
210-5-41-26-622.000 Electricity	38,000.00	22,228.44	15,771.56	58.50%	2,373.25
210-5-41-26-920.000 Transfer btwn Funds (Capi	30,000.00	0.00	30,000.00	0.00%	0.00
Total Maple St. Park and Pool	140,650.00	57,194.14	83,455.86	40.66%	7,030.95
210-5-41-27-431.000 R&M Buildings & Grounds	0.00	4,425.61	-4,425.61	100.00%	3,894.36
Total Buildings	362,720.00	186,397.71	176,322.29	51.39%	52,186.02
210-5-90-00 Transfers and Misc.					

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-90-00-640.201 Adult Collection replacement	0.00	628.26	-628.26	100.00%	166.66
210-5-90-00-910.000 Transfer btwn Funds	7,811.00	1,104.71	6,706.29	14.14%	0.00
210-5-90-00-920.000 Transfer btwn funds (capi	1,107,959.00	553,979.50	553,979.50	50.00%	0.00
210-5-90-00-922.000 Contribution to FB/Reserv	5,000.00	0.00	5,000.00	0.00%	0.00
210-5-90-00-922.001 General Reserves	110,000.00	0.00	110,000.00	0.00%	0.00
210-5-90-00-991.000 Library Donation Expense	0.00	8,553.73	-8,553.73	100.00%	944.52
Total Transfers and Misc.	1,230,770.00	564,266.20	666,503.80	45.85%	1,111.18
210-5-95-00 Debt Service					
210-5-95-00-900.000 Transfer Between Town/Cit	188,738.00	47,184.50	141,553.50	25.00%	0.00
210-5-95-00-950.903 Capital Imp Principal	135,135.00	135,300.00	-165.00	100.12%	0.00
210-5-95-00-955.903 Capital Imp Interest	52,070.00	18,441.39	33,628.61	35.42%	0.00
Total Debt Service	375,943.00	200,925.89	175,017.11	53.45%	0.00
Total Expenditures	12,419,239.00	5,222,599.82	7,196,639.18	42.05%	506,118.16
Total GENERAL FUND	2.00	6,752,020.20	-6,752,022.20		-479,240.24

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ECONOMIC DEVELOPMENT FUND

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
220-4-00-00-010.000 Property Taxes	112,000.00	56,640.17	55,359.83	50.57%	0.00
220-4-00-00-060.000 Interest Income	0.00	14,046.78	-14,046.78	100.00%	2,555.50
Total Revenues	112,000.00	70,686.95	41,313.05	63.11%	2,555.50
220-5-00-00-720.002 1 Main; Road Res-Q	0.00	3,585.00	-3,585.00	100.00%	3,000.00
220-5-00-00-890.836 Train Station	450,000.00	5,962.50	444,037.50	1.33%	3,097.50
220-5-00-00-899.000 Matching Grant Funds	450,000.00	0.00	450,000.00	0.00%	0.00
Total Expenditures	900,000.00	9,547.50	890,452.50	1.06%	6,097.50
Total ECONOMIC DEVELOPMENT FUND	-788,000.00	61,139.45	726,860.55	-7.76%	-3,542.00

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MEMORIAL PARK FUND

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
221-4-00-00-060.000 Interest Income	0.00	63.15	-63.15	100.00%	9.96
Total Revenues	0.00	63.15	-63.15	100.00%	9.96
221-5-00-00-431.000 R&M Buildings & Grounds	0.00	3,361.42	-3,361.42	100.00%	0.00
Total Expenditures	0.00	3,361.42	-3,361.42	100.00%	0.00
Total MEMORIAL PARK FUND	0.00	-3,298.27	3,298.27	-100.00%	9.96

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ARPA FUNDS

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Account	Budget				Pd to Date
	Budget	Actual	Balance	% of Budget	
Total Revenues	0.00	0.00	0.00	0.00%	0.00
Total Expenditures	0.00	0.00	0.00	0.00%	0.00
Total ARPA FUNDS	0.00	0.00	0.00	0.00%	0.00

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LOCAL OPTION TAX

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
224-4-00-00-015.000 LOT Revenue	900,000.00	300,296.44	599,703.56	33.37%	0.00
224-4-00-00-060.000 Interest Income	0.00	12,169.00	-12,169.00	100.00%	2,585.13
Total Revenues	900,000.00	312,465.44	587,534.56	34.72%	2,585.13
224-5-00-00-330.000 Professional Services	0.00	8,300.00	-8,300.00	100.00%	1,800.00
224-5-00-00-570.000 Other Purchased Services	0.00	175.00	-175.00	100.00%	0.00
224-5-00-00-920.000 Transfer to Capital	800,000.00	400,000.00	400,000.00	50.00%	0.00
224-5-40-12-573.000 Sidewalk Improve/Repairs	225,000.00	4,256.00	220,744.00	1.89%	0.00
Total Expenditures	1,025,000.00	412,731.00	612,269.00	40.27%	1,800.00
Total LOCAL OPTION TAX	-125,000.00	-100,265.56	225,265.56	80.21%	785.13

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GEN FUND CAP RESERVE

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
230-4-00-00 Revenue					
230-4-00-00-055.000 Contributions/Assessments	16,236.00	0.00	16,236.00	0.00%	0.00
230-4-00-00-060.000 Interest Income	0.00	27,739.20	-27,739.20	100.00%	2,962.83
230-4-00-00-092.000 Transfer to Capital	1,443,218.00	721,609.00	721,609.00	50.00%	0.00
Total Revenue	1,459,454.00	749,348.20	710,105.80	51.34%	2,962.83
Total Revenues	1,459,454.00	749,348.20	710,105.80	51.34%	2,962.83
 230-5-16-10-890.824 Cres. Connector					
230-5-40-10-720.002 Iroquois Ave Road and Wat	0.00	36,818.53	-36,818.53	100.00%	20,913.00
230-5-40-13-720.003 SW & Road West St to Susi	0.00	1,461,984.31	-1,461,984.31	100.00%	844,224.61
230-5-41-25-730.000 Public Works Facility	1,218,188.00	0.00	1,218,188.00	0.00%	0.00
Total Expenditures	1,218,188.00	1,502,983.59	-284,795.59	123.38%	866,015.11
Total GEN FUND CAP RESERVE	241,266.00	-753,635.39	512,369.39	-312.37%	-863,052.28

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Current Yr Pd: 6 Year Budget Status Report
ROLLING STOCK FUND

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
231-4-00-00-020.024 Vac Truck Rental	0.00	377.02	-377.02	100.00%	0.00
231-4-00-00-060.000 Interest Income	0.00	11,747.73	-11,747.73	100.00%	2,221.56
231-4-00-00-092.000 Transfer to Capital	300,638.00	150,319.00	150,319.00	50.00%	0.00
Total Revenues	300,638.00	162,443.75	138,194.25	54.03%	2,221.56
231-5-25-10-751.007 Fire Command Vehicle	70,000.00	0.00	70,000.00	0.00%	0.00
231-5-40-12-751.001 Dump Truck #34	275,000.00	0.00	275,000.00	0.00%	0.00
Total Expenditures	345,000.00	0.00	345,000.00	0.00%	0.00
Total ROLLING STOCK FUND	-44,362.00	162,443.75	-118,081.75	-366.18%	2,221.56

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
232-4-00-00-060.000 Interest Income	0.00	14,753.31	-14,753.31	100.00%	1,848.60
232-4-00-00-092.000 Transfer to Capital	50,000.00	25,000.00	25,000.00	50.00%	0.00
232-4-00-00-098.000 Misc Revenue	0.00	1,000.00	-1,000.00	100.00%	0.00
Total Revenues	50,000.00	40,753.31	9,246.69	81.51%	1,848.60
232-5-41-20-730.000 Buildings & Improvements	0.00	-1,100.00	1,100.00	100.00%	0.00
232-5-41-20-890.832 2 Lincoln Street Renovati	0.00	532,154.74	-532,154.74	100.00%	49,613.56
232-5-41-21-730.001 Roof	0.00	4,495.00	-4,495.00	100.00%	0.00
Total Expenditures	0.00	535,549.74	-535,549.74	100.00%	49,613.56
Total BUILDING MAINT FUND	50,000.00	-494,796.43	444,796.43	-989.59%	-47,764.96

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Current Yr Pd: 6 Year Budget Status Report
EJRP CAP RESERVE

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
233-4-00-00-060.000 Interest Income	0.00	1,016.11	-1,016.11	100.00%	84.08
233-4-00-00-092.000 Transfer to Capital	114,103.00	57,051.50	57,051.50	50.00%	0.00
Total Revenues	114,103.00	58,067.61	56,035.39	50.89%	84.08
233-5-00-00-730.002 Buildings & Facilities	55,000.00	0.00	55,000.00	0.00%	0.00
233-5-00-00-740.001 Landscaping	12,000.00	12,000.00	0.00	100.00%	0.00
233-5-00-00-740.002 Resurfacing	22,254.00	17,200.00	5,054.00	77.29%	0.00
233-5-00-00-740.005 Park Amenities	0.00	3,577.50	-3,577.50	100.00%	0.00
233-5-00-00-750.001 Maintenance Equipment	24,849.00	0.00	24,849.00	0.00%	0.00
Total Expenditures	114,103.00	32,777.50	81,325.50	28.73%	0.00
Total EJRP CAP RESERVE	0.00	25,290.11	-25,290.11	-100.00%	84.08

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Current Yr Pd: 6 Year Budget Status Report
LAND ACQUISITION FUND

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
Total Revenues	0.00	0.00	0.00	0.00%	0.00
Total LAND ACQUISITION FUND	0.00	0.00	0.00	0.00%	0.00

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
254-4-54-20 Water Revenues					
254-4-54-20-021.000 Water User Fees	1,746,995.00	553,467.14	1,193,527.86	31.68%	624.10
254-4-54-20-021.001 Water Large User Fees	206,773.00	94,237.42	112,535.58	45.58%	29,754.39
254-4-54-20-024.000 Utility Connection Fees	3,000.00	1,200.00	1,800.00	40.00%	0.00
254-4-54-20-060.000 Interest Income	1,000.00	17,938.32	-16,938.32	1,793.83%	3,396.74
254-4-54-20-085.000 Penalties	5,000.00	5,438.30	-438.30	108.77%	3,025.39
254-4-54-20-098.000 Misc Revenue	150.00	0.00	150.00	0.00%	0.00
Total Water Revenues	1,962,918.00	672,281.18	1,290,636.82	34.25%	36,800.62
254-4-54-70 Nonoperating Revenues					
254-4-54-70-021.400 Water Passthrough - Global	0.00	1,726,908.83	-1,726,908.83	100.00%	545,378.37
254-4-54-70-092.000 Transfer to Capital	560,000.00	280,000.00	280,000.00	50.00%	0.00
Total Nonoperating Revenues	560,000.00	2,006,908.83	-1,446,908.83	358.38%	545,378.37
Total Revenues	2,522,918.00	2,679,190.01	-156,272.01	106.19%	582,178.99
254-5-54-20 Operating Expenses					
254-5-54-20-110.000 Regular Salaries	188,406.00	107,722.36	80,683.64	57.18%	14,014.85
254-5-54-20-130.000 Overtime	24,069.00	7,392.09	16,676.91	30.71%	1,739.27
254-5-54-20-210.000 Group Insurance	105,600.00	60,013.89	45,586.11	56.83%	13,554.37
254-5-54-20-220.000 Social Security	16,476.00	6,301.32	10,174.68	38.25%	1,203.50
254-5-54-20-225.000 Act 76 Childcare Tax	711.00	235.00	476.00	33.05%	45.68
254-5-54-20-230.000 Retirement	19,806.00	10,829.89	8,976.11	54.68%	1,432.62
254-5-54-20-250.000 Unemployment Insurance	180.00	122.08	57.92	67.82%	16.76
254-5-54-20-260.000 Workers Comp Insurance	7,913.00	2,412.16	5,500.84	30.48%	0.00
254-5-54-20-290.000 Other Employee Benefits	800.00	0.00	800.00	0.00%	0.00
254-5-54-20-330.000 Professional Services	3,121.00	231.25	2,889.75	7.41%	231.25
254-5-54-20-335.000 Audit	6,706.00	7,376.65	-670.65	110.00%	1,117.68
254-5-54-20-410.000 Water and Sewer Charges	200.00	57.88	142.12	28.94%	0.00
254-5-54-20-411.000 CWD Water Purchase	738,826.00	299,369.71	439,456.29	40.52%	48,127.00
254-5-54-20-430.000 R&M Vehicles & Equipment	7,000.00	1,298.57	5,701.43	18.55%	299.75
254-5-54-20-431.000 R&M Buildings & Grounds	1,000.00	0.00	1,000.00	0.00%	0.00
254-5-54-20-433.000 R&M Infrastructure	25,000.00	26,334.44	-1,334.44	105.34%	19,344.82
254-5-54-20-441.000 Rental Land/Buildings	150.00	0.00	150.00	0.00%	0.00
254-5-54-20-491.000 Administrative Fees	199,500.00	99,750.00	99,750.00	50.00%	0.00
254-5-54-20-500.000 Training, Conf, Dues	2,500.00	176.00	2,324.00	7.04%	24.00
254-5-54-20-505.000 Tech. Subs, Licenses	2,609.00	4,227.59	-1,618.59	162.04%	648.63
254-5-54-20-520.000 PACIF Insurance	7,216.00	3,329.98	3,886.02	46.15%	0.00
254-5-54-20-521.000 Insurance Deductibles	1,000.00	0.00	1,000.00	0.00%	0.00
254-5-54-20-530.000 Communications	3,580.00	659.66	2,920.34	18.43%	104.96
254-5-54-20-550.000 Printing and Binding	2,500.00	0.00	2,500.00	0.00%	0.00
254-5-54-20-560.000 Postage	3,800.00	1,107.84	2,692.16	29.15%	0.00
254-5-54-20-609.000 Safety Supplies	3,000.00	0.00	3,000.00	0.00%	0.00
254-5-54-20-610.000 General Supplies	7,000.00	2,948.66	4,051.34	42.12%	28.99
254-5-54-20-612.000 Uniforms	1,350.00	779.52	570.48	57.74%	719.28
254-5-54-20-614.000 Meters and Parts	6,000.00	17.51	5,982.49	0.29%	17.51
254-5-54-20-621.000 Natural Gas/Heating	3,500.00	558.80	2,941.20	15.97%	331.70

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
254-5-54-20-622.000 Electricity	1,400.00	597.00	803.00	42.64%	245.65
254-5-54-20-626.000 Gasoline	3,000.00	986.78	2,013.22	32.89%	107.32
254-5-54-20-735.000 Tech: Equip/Hardware	2,000.00	0.00	2,000.00	0.00%	0.00
254-5-54-20-750.000 Machinery & Equipment	7,000.00	0.00	7,000.00	0.00%	0.00
254-5-54-20-920.000 Transfer btwn funds (capi	560,000.00	280,000.00	280,000.00	50.00%	0.00
Total Operating Expenses	1,962,919.00	924,836.63	1,038,082.37	47.12%	103,355.59
254-5-54-70 NonOperating Expenses					
254-5-54-70-411.400 CWD Water Purchase - Glob	0.00	1,446,398.79	-1,446,398.79	100.00%	264,868.33
254-5-54-70-723.001 Railroad Ave Rd/Wtr Line	0.00	3,776.00	-3,776.00	100.00%	3,776.00
254-5-54-70-723.004 Main St Water Line	0.00	1,900.00	-1,900.00	100.00%	0.00
254-5-54-70-723.006 Service Line Inventoy	0.00	1,995.23	-1,995.23	100.00%	290.00
254-5-54-70-723.007 SW & Road West St to Susi	14,223.00	0.00	14,223.00	0.00%	0.00
254-5-54-70-723.008 Waterline 235 Pearl to Su	528,354.00	0.00	528,354.00	0.00%	0.00
254-5-54-70-750.001 Meter Replacement Program	10,584.00	2,984.25	7,599.75	28.20%	0.00
254-5-54-70-750.002 New/Replacement Valves	50,000.00	0.00	50,000.00	0.00%	0.00
254-5-54-70-955.000 Bond Interest Expense	0.00	59,907.60	-59,907.60	100.00%	0.00
Total NonOperating Expenses	603,161.00	1,516,961.87	-913,800.87	251.50%	268,934.33
Total Expenditures	2,566,080.00	2,441,798.50	124,281.50	95.16%	372,289.92
Total WATER FUND	-43,162.00	237,391.51	-194,229.51	-550.00%	209,889.07

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
255-4-55-30 Operating Revenue					
255-4-55-30-022.000 Sewer User Fees	1,243,935.00	393,519.14	850,415.86	31.64%	0.00
255-4-55-30-022.001 City: Septage Discharg	55,000.00	79,594.93	-24,594.93	144.72%	18,067.00
255-4-55-30-022.002 City: Leachate Revenue	1,000.00	661.63	338.37	66.16%	59.17
255-4-55-30-025.001 Tri-Town: WWTF Charge - E	824,018.00	412,009.00	412,009.00	50.00%	0.00
255-4-55-30-025.002 Tri-Town: WWTF Charge - W	1,009,743.00	504,871.50	504,871.50	50.00%	0.00
255-4-55-30-025.003 Tri-Town: Septage	25,000.00	0.00	25,000.00	0.00%	0.00
255-4-55-30-025.004 Tri-Town: Leachate	100.00	0.00	100.00	0.00%	0.00
255-4-55-30-025.005 Tri-Town: Pump Station In	37,044.00	18,000.00	19,044.00	48.59%	0.00
255-4-55-30-060.000 Interest Income	0.00	46,955.67	-46,955.67	100.00%	8,205.78
255-4-55-30-085.000 Penalties	3,500.00	3,779.32	-279.32	107.98%	2,182.25
255-4-55-30-098.000 Misc Revenue	0.00	11,025.00	-11,025.00	100.00%	2,100.00
Total Operating Revenue	3,199,340.00	1,470,416.19	1,728,923.81	45.96%	30,614.20
255-4-55-70 Nonoperating Revenues					
255-4-55-70-042.008 Essex Debt Payment	0.00	287,302.09	-287,302.09	100.00%	0.00
255-4-55-70-042.009 Williston Debt Payment	0.00	295,137.60	-295,137.60	100.00%	0.00
255-4-55-70-042.010 Essex Jct. Debt Payment	0.00	279,466.58	-279,466.58	100.00%	0.00
255-4-55-70-092.000 Transfer to Capital	480,000.00	240,000.00	240,000.00	50.00%	0.00
Total Nonoperating Revenues	480,000.00	1,101,906.27	-621,906.27	229.56%	0.00
Total Revenues	3,679,340.00	2,572,322.46	1,107,017.54	69.91%	30,614.20
255-5-55-30 Operating Expenses					
255-5-55-30-110.000 Regular Salaries	530,187.00	224,108.33	306,078.67	42.27%	40,397.73
255-5-55-30-120.000 Part Time Salaries	8,880.00	3,404.00	5,476.00	38.33%	0.00
255-5-55-30-130.000 Overtime	49,944.00	23,030.20	26,913.80	46.11%	3,777.25
255-5-55-30-210.000 Group Insurance	176,434.00	60,533.57	115,900.43	34.31%	9,846.15
255-5-55-30-220.000 Social Security	47,742.00	20,205.34	27,536.66	42.32%	3,656.07
255-5-55-30-225.000 Act 76 Childcare Tax	2,059.00	756.12	1,302.88	36.72%	137.64
255-5-55-30-230.000 Retirement	52,849.00	22,503.01	30,345.99	42.58%	4,066.80
255-5-55-30-250.000 Unemployment Insurance	534.00	561.65	-27.65	105.18%	177.01
255-5-55-30-260.000 Workers Comp Insurance	25,152.00	7,064.18	18,087.82	28.09%	0.00
255-5-55-30-290.000 Other Employee Benefits	3,600.00	2,400.00	1,200.00	66.67%	1,200.00
255-5-55-30-320.000 Legal Services	3,000.00	112.50	2,887.50	3.75%	0.00
255-5-55-30-330.000 Professional Services	7,000.00	2,087.50	4,912.50	29.82%	150.00
255-5-55-30-335.000 Audit	6,353.00	6,988.33	-635.33	110.00%	1,058.84
255-5-55-30-340.000 Technical Services	15,750.00	9,669.46	6,080.54	61.39%	4,590.36
255-5-55-30-410.000 Water and Sewer Charges	3,605.00	2,901.28	703.72	80.48%	0.00
255-5-55-30-415.000 Stormwater Charges	4,088.00	724.40	3,363.60	17.72%	0.00
255-5-55-30-421.000 Grit Disposal	18,000.00	6,888.40	11,111.60	38.27%	1,377.68
255-5-55-30-430.000 R&M Vehicles & Equipment	1,500.00	111.15	1,388.85	7.41%	0.00
255-5-55-30-431.000 R&M Buildings	45,702.00	42,703.40	2,998.60	93.44%	14,101.45
255-5-55-30-435.000 COGEN	35,000.00	36,965.91	-1,965.91	105.62%	432.84
255-5-55-30-442.000 Rental Vehicles/Equip	3,400.00	950.70	2,449.30	27.96%	158.45
255-5-55-30-491.000 Administrative Fees	99,750.00	49,875.00	49,875.00	50.00%	0.00
255-5-55-30-500.000 Training, Conf, Dues	8,800.00	1,413.08	7,386.92	16.06%	115.00

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
255-5-55-30-505.000 Tech. Subs, Licenses	11,783.00	3,838.15	7,944.85	32.57%	272.52
255-5-55-30-510.000 Permits, Licenses, Reg	12,105.00	1,997.00	10,108.00	16.50%	0.00
255-5-55-30-520.000 PACIF Insurance	42,427.00	19,625.48	22,801.52	46.26%	0.00
255-5-55-30-530.000 Communications	17,500.00	6,081.59	11,418.41	34.75%	982.70
255-5-55-30-540.000 Advertising	1,350.00	0.00	1,350.00	0.00%	0.00
255-5-55-30-567.000 Biosolids Land Applicatio	235,000.00	5,500.00	229,500.00	2.34%	0.00
255-5-55-30-568.000 Biosolids Subcontractor	310,046.00	88,186.61	221,859.39	28.44%	10,697.93
255-5-55-30-570.000 Other Purchased Services	150,000.00	83,428.24	66,571.76	55.62%	3,715.85
255-5-55-30-609.000 Safety Supplies	3,000.00	6,599.75	-3,599.75	219.99%	0.00
255-5-55-30-610.000 General Supplies	8,500.00	7,296.56	1,203.44	85.84%	1,665.34
255-5-55-30-611.000 Small Tools & Equipment	5,000.00	1,450.92	3,549.08	29.02%	0.00
255-5-55-30-612.000 Uniforms	7,050.00	2,374.75	4,675.25	33.68%	1,535.81
255-5-55-30-618.000 Laboratory Supplies	28,000.00	5,586.91	22,413.09	19.95%	19.82
255-5-55-30-619.000 Chemicals	525,000.00	217,274.73	307,725.27	41.39%	51,143.08
255-5-55-30-621.000 Natural Gas/Heating	21,000.00	7,307.91	13,692.09	34.80%	2,542.28
255-5-55-30-622.000 Electricity	170,000.00	76,404.04	93,595.96	44.94%	20,831.25
255-5-55-30-626.000 Gasoline	2,000.00	4,008.12	-2,008.12	200.41%	228.12
255-5-55-30-735.000 Tech: Equip/Hardware	18,750.00	19,149.00	-399.00	102.13%	0.00
255-5-55-30-910.000 Transfer btwn funds (non-	1,500.00	750.00	750.00	50.00%	0.00
255-5-55-30-920.000 Transfer btwn funds (capi	480,000.00	240,000.00	240,000.00	50.00%	0.00
Total Operating Expenses	3,199,340.00	1,322,817.27	1,876,522.73	41.35%	178,877.97
255-5-55-70 Nonoperating Expenses					
255-5-55-70-722.008 Vt Phos Challenge PePhlo	0.00	14,117.45	-14,117.45	100.00%	2,039.93
255-5-55-70-722.013 Cogen	55,000.00	0.00	55,000.00	0.00%	0.00
255-5-55-70-722.020 Digester Flare/Flame Arre	50,000.00	9,996.00	40,004.00	19.99%	1,911.00
255-5-55-70-722.021 Aeration Header Replaceme	25,000.00	18,229.47	6,770.53	72.92%	537.66
255-5-55-70-722.022 Process Monitoring Upgrad	48,000.00	2,132.59	45,867.41	4.44%	2,123.75
255-5-55-70-722.024 Dewatering VFDs	60,000.00	48,787.24	11,212.76	81.31%	48,787.24
255-5-55-70-722.025 WAS Pump Replacements	35,000.00	0.00	35,000.00	0.00%	0.00
255-5-55-70-722.026 SHT #1 Mixer	40,000.00	36,326.90	3,673.10	90.82%	-13,364.30
255-5-55-70-730.005 HVAC Upgrades	25,000.00	16,972.00	8,028.00	67.89%	0.00
255-5-55-70-750.002 IT Upgrades	16,483.00	15,892.10	590.90	96.42%	15,892.10
255-5-55-70-955.001 ARRA Loan-AR1-004 Admin	0.00	351.53	-351.53	100.00%	0.00
255-5-55-70-955.002 RZEDB Interest	0.00	16,455.69	-16,455.69	100.00%	0.00
255-5-55-70-955.003 CWSRF RF1-148 Admin Fee	0.00	154,720.39	-154,720.39	100.00%	0.00
Total Nonoperating Expenses	354,483.00	333,981.36	20,501.64	94.22%	57,927.38
Total Expenditures	3,553,823.00	1,656,798.63	1,897,024.37	46.62%	236,805.35
Total WASTEWATER FUND	125,517.00	915,523.83	-1,041,040.83	729.40%	-206,191.15

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
256-4-56-40 Operating Revenues					
256-4-56-40-023.000 Sanitation User Fees	1,006,390.00	322,993.25	683,396.75	32.09%	0.00
256-4-56-40-023.001 Essex Pump Station Fees	30,365.00	6,496.82	23,868.18	21.40%	6,496.82
256-4-56-40-023.002 Two party agreement	67,022.00	0.00	67,022.00	0.00%	0.00
256-4-56-40-024.000 Utility Connection Fees	30,000.00	1,509.90	28,490.10	5.03%	0.00
256-4-56-40-026.000 Allocation Fees	0.00	16,998.40	-16,998.40	100.00%	0.00
256-4-56-40-060.000 Interest Income	5,000.00	36,753.87	-31,753.87	735.08%	6,701.45
256-4-56-40-085.000 Penalties	3,000.00	3,079.84	-79.84	102.66%	1,772.35
256-4-56-40-098.000 Misc Revenue	0.00	7,941.63	-7,941.63	100.00%	948.70
Total Operating Revenues	1,141,777.00	395,773.71	746,003.29	34.66%	15,919.32
256-4-56-70 Nonoperating Revenues					
256-4-56-70-092.000 Transfer to Capital	222,000.00	111,000.00	111,000.00	50.00%	0.00
Total Nonoperating Revenues	222,000.00	111,000.00	111,000.00	50.00%	0.00
Total Revenues	1,363,777.00	506,773.71	857,003.29	37.16%	15,919.32
256-5-56-40 Operating Expenses					
256-5-56-40-110.000 Regular Salaries	174,975.00	79,799.15	95,175.85	45.61%	13,076.61
256-5-56-40-130.000 Overtime	24,246.00	8,682.01	15,563.99	35.81%	3,214.30
256-5-56-40-210.000 Group Insurance	63,587.00	34,201.70	29,385.30	53.79%	4,232.14
256-5-56-40-220.000 Social Security	16,197.00	7,121.21	9,075.79	43.97%	1,359.71
256-5-56-40-225.000 Act 76 Childcare Tax	699.00	265.92	433.08	38.04%	51.33
256-5-56-40-230.000 Retirement	19,618.00	8,391.96	11,226.04	42.78%	1,522.49
256-5-56-40-250.000 Unemployment Insurance	180.00	115.38	64.62	64.10%	33.52
256-5-56-40-260.000 Workers Comp Insurance	8,419.00	2,287.72	6,131.28	27.17%	0.00
256-5-56-40-290.000 Other Employee Benefits	800.00	0.00	800.00	0.00%	0.00
256-5-56-40-330.000 Professional Services	6,242.00	5,135.75	1,106.25	82.28%	1,410.50
256-5-56-40-335.000 Audit	3,529.00	3,881.73	-352.73	110.00%	588.14
256-5-56-40-340.000 Technical Services	14,500.00	3,360.00	11,140.00	23.17%	560.00
256-5-56-40-410.000 Water and Sewer Charges	500.00	164.98	335.02	33.00%	0.00
256-5-56-40-430.000 R&M Vehicles & Equipment	2,000.00	5,268.66	-3,268.66	263.43%	0.00
256-5-56-40-431.000 R&M Buildings & Grounds	6,000.00	0.00	6,000.00	0.00%	0.00
256-5-56-40-433.000 R&M Infrastructure	15,000.00	0.00	15,000.00	0.00%	0.00
256-5-56-40-434.000 R&M Pump Stations	22,500.00	4,932.21	17,567.79	21.92%	101.87
256-5-56-40-434.001 Susie Wilson PS Costs	14,000.00	4,073.88	9,926.12	29.10%	682.74
256-5-56-40-434.002 West Street PS Costs	12,000.00	4,836.34	7,163.66	40.30%	586.37
256-5-56-40-441.000 Rental Land/Buildings	2,048.00	2,562.17	-514.17	125.11%	55.00
256-5-56-40-491.000 Administrative Fees	235,500.00	117,750.00	117,750.00	50.00%	0.00
256-5-56-40-500.000 Training, Conf, Dues	2,000.00	0.00	2,000.00	0.00%	0.00
256-5-56-40-505.000 Tech. Subs, Licenses	1,726.00	4,696.06	-2,970.06	272.08%	53.63
256-5-56-40-520.000 PACIF Insurance	3,402.00	1,586.32	1,815.68	46.63%	0.00
256-5-56-40-521.000 Insurance Deductibles	1,000.00	0.00	1,000.00	0.00%	0.00
256-5-56-40-530.000 Communications	1,080.00	540.00	540.00	50.00%	90.00
256-5-56-40-560.000 Postage	6,180.00	2,249.26	3,930.74	36.40%	0.00
256-5-56-40-609.000 Safety Supplies	3,000.00	1,093.25	1,906.75	36.44%	0.00
256-5-56-40-610.000 General Supplies	2,500.00	917.27	1,582.73	36.69%	0.00

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
256-5-56-40-612.000 Uniforms	1,350.00	666.34	683.66	49.36%	160.41
256-5-56-40-621.000 Natural Gas/Heating	1,500.00	325.11	1,174.89	21.67%	87.41
256-5-56-40-622.000 Electricity	16,000.00	5,168.55	10,831.45	32.30%	2,036.14
256-5-56-40-626.000 Gasoline	6,000.00	2,054.87	3,945.13	34.25%	445.56
256-5-56-40-735.000 Tech: Equip/Hardware	3,500.00	0.00	3,500.00	0.00%	0.00
256-5-56-40-750.000 Machinery & Equipment	5,000.00	0.00	5,000.00	0.00%	0.00
256-5-56-40-920.000 Transfer btwn funds (capi	222,000.00	111,000.00	111,000.00	50.00%	0.00
Total Operating Expenses	918,778.00	423,127.80	495,650.20	46.05%	30,347.87
256-5-56-70 Nonoperating Expenses					
256-5-56-70-722.001 Manhole Rehab/Sliplining	40,000.00	0.00	40,000.00	0.00%	0.00
256-5-56-70-722.005 Maple/River St PS	3,740,650.00	23,426.16	3,717,223.84	0.63%	0.00
256-5-56-70-722.006 Collection Sys Capacity S	33,129.00	12,898.45	20,230.55	38.93%	12,898.45
256-5-56-70-722.055 West St PS	0.00	7,300.00	-7,300.00	100.00%	0.00
256-5-56-70-750.001 Meter Replacement Program	21,488.00	5,968.52	15,519.48	27.78%	0.00
256-5-56-70-751.006 Vactor Truck	9,500.00	13,232.00	-3,732.00	139.28%	0.00
256-5-56-70-910.000 Transfer to WWTF	0.00	279,466.58	-279,466.58	100.00%	0.00
256-5-56-70-955.001 ARRA Loan-AR1-004 Admin	0.00	1,590.60	-1,590.60	100.00%	0.00
Total Nonoperating Expenses	3,844,767.00	343,882.31	3,500,884.69	8.94%	12,898.45
Total Expenditures	4,763,545.00	767,010.11	3,996,534.89	16.10%	43,246.32
Total SANITATION FUND	-3,399,768.00	-260,236.40	3,660,004.40	7.63%	-27,327.00

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
257-4-57-50-021.000 Stormwater User Fees	0.00	123,871.18	-123,871.18	100.00%	0.00
257-4-57-50-027.000 Stormwater User Fees	323,057.00	0.00	323,057.00	0.00%	0.00
257-4-57-50-040.000 Federal Grant Revenue	0.00	15,416.80	-15,416.80	100.00%	0.00
257-4-57-50-060.000 Interest Income	0.00	-459.70	459.70	100.00%	28.01
257-4-57-50-085.000 Penalties	0.00	1,708.82	-1,708.82	100.00%	1,708.82
Total Revenues	323,057.00	140,537.10	182,519.90	43.50%	1,736.83
257-5-57-50-110.000 Regular Salaries	99,249.00	37,332.00	61,917.00	37.61%	7,439.60
257-5-57-50-120.000 Part Time Salaries	17,760.00	6,012.50	11,747.50	33.85%	0.00
257-5-57-50-210.000 Group Insurance	42,750.00	16,600.36	26,149.64	38.83%	3,708.12
257-5-57-50-220.000 Social Security	9,048.00	3,397.28	5,650.72	37.55%	661.76
257-5-57-50-225.000 Act 76 Childcare Tax	390.00	135.29	254.71	34.69%	25.62
257-5-57-50-230.000 Retirement	8,968.00	3,581.78	5,386.22	39.94%	758.87
257-5-57-50-250.000 Unemployment Insurance	50.00	40.88	9.12	81.76%	21.10
257-5-57-50-260.000 Workers Comp Insurance	6,617.00	3,140.06	3,476.94	47.45%	0.00
257-5-57-50-290.000 Other Employee Benefits	400.00	0.00	400.00	0.00%	0.00
257-5-57-50-320.000 Legal Services	3,000.00	0.00	3,000.00	0.00%	0.00
257-5-57-50-330.000 Professional Services	20,000.00	0.00	20,000.00	0.00%	0.00
257-5-57-50-451.000 Summer Construction Servi	20,000.00	1,344.55	18,655.45	6.72%	441.85
257-5-57-50-500.000 Training, Conferences, Du	2,000.00	722.18	1,277.82	36.11%	0.00
257-5-57-50-510.000 Permit/License/Registrati	18,250.00	18,235.53	14.47	99.92%	6,059.68
257-5-57-50-540.000 Advertising	1,250.00	0.00	1,250.00	0.00%	0.00
257-5-57-50-570.000 Other Purchased Services	5,000.00	1,399.99	3,600.01	28.00%	0.00
257-5-57-50-575.000 Storm Sewer Maintenance	20,000.00	18,361.65	1,638.35	91.81%	0.00
257-5-57-50-580.000 Travel	1,500.00	66.36	1,433.64	4.42%	0.00
257-5-57-50-612.000 Uniforms	675.00	709.44	-34.44	105.10%	115.49
257-5-57-50-735.000 Tech: Equip/Hardware	0.00	2,188.00	-2,188.00	100.00%	0.00
257-5-57-50-830.000 Regular Programs	900.00	916.49	-16.49	101.83%	0.00
257-5-57-50-899.000 Matching Grant Funds	45,250.00	7,555.95	37,694.05	16.70%	0.00
Total Expenditures	323,057.00	121,740.29	201,316.71	37.68%	19,232.09
Total STORMWATER FUND	0.00	18,796.81	-18,796.81	-100.00%	-17,495.26

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SENIOR CENTER FUND

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
258-4-33-13-060.000 Interest Income	0.00	249.51	-249.51	100.00%	45.24
Total Revenues	0.00	249.51	-249.51	100.00%	45.24
Total Expenditures	0.00	0.00	0.00	0.00%	0.00
Total SENIOR CENTER FUND	0.00	249.51	-249.51	-100.00%	45.24

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
259-4-30-10-060.000 Interest Income	0.00	23,283.19	-23,283.19	100.00%	4,366.35
259-4-30-11-020.304 Pool Day Admissions	74,333.00	70,907.75	3,425.25	95.39%	0.00
259-4-30-11-020.305 Pool Memberships	44,988.00	7,906.00	37,082.00	17.57%	0.00
259-4-30-11-020.306 Swim Lessons	45,219.00	2,710.00	42,509.00	5.99%	0.00
259-4-30-12-020.308 Facility & Field Rental	26,440.00	13,985.25	12,454.75	52.89%	0.00
259-4-30-14-020.311 Youth Programs	399,745.00	135,407.82	264,337.18	33.87%	15,667.46
259-4-30-14-020.312 Adult Programs	156,800.00	71,934.78	84,865.22	45.88%	8,190.01
259-4-30-14-050.000 Donation Revenue	20,050.00	1,000.00	19,050.00	4.99%	0.00
259-4-30-14-091.000 Transfer from Other Funds	17,500.00	0.00	17,500.00	0.00%	0.00
259-4-30-15-020.313 Childcare - AS	1,743,980.00	897,418.44	846,561.56	51.46%	192,796.35
259-4-30-15-020.315 Shared Staffing Contract	170,573.00	0.00	170,573.00	0.00%	0.00
259-4-30-15-040.835 Special Accommodation Gra	0.00	9,247.50	-9,247.50	100.00%	0.00
259-4-30-15-041.000 State and Other Grant Rev	0.00	11,020.54	-11,020.54	100.00%	11,020.54
259-4-30-16-020.313 Childcare - PS	706,353.00	291,376.36	414,976.64	41.25%	51,441.99
259-4-30-16-041.000 State and Other Grant Rev	0.00	2,493.15	-2,493.15	100.00%	2,493.15
259-4-30-16-098.000 Misc Revenue	0.00	300.00	-300.00	100.00%	0.00
259-4-30-17-020.313 Childcare - DC	961,280.00	404,787.27	556,492.73	42.11%	0.00
259-4-30-17-040.835 Special Accommodation Gra	0.00	36,685.00	-36,685.00	100.00%	0.00
Total Revenues	4,367,261.00	1,980,463.05	2,386,797.95	45.35%	285,975.85

259-5-30-10 Administration					
259-5-30-10-250.000 Unemployment Insurance	5,231.00	4,086.89	1,144.11	78.13%	1,709.23
259-5-30-10-260.000 Workers Comp Insurance	89,072.00	36,699.83	52,372.17	41.20%	0.00
259-5-30-10-330.000 Professional Services	0.00	1,700.00	-1,700.00	100.00%	0.00
259-5-30-10-442.000 Rental Vehicles/Equip	1,968.00	993.00	975.00	50.46%	165.50
259-5-30-10-500.000 Training, Conf, Dues	5,500.00	3,304.76	2,195.24	60.09%	0.00
259-5-30-10-505.000 Tech. Subs, Licenses	1,835.00	12,724.78	-10,889.78	693.45%	1,761.06
259-5-30-10-530.000 Communications	0.00	863.86	-863.86	100.00%	0.00
259-5-30-10-550.000 Printing and Binding	0.00	3,910.00	-3,910.00	100.00%	0.00
259-5-30-10-560.000 Postage	353.00	2,284.48	-1,931.48	647.16%	0.00
259-5-30-10-561.000 CC Processing Fees	0.00	46,580.92	-46,580.92	100.00%	6,763.78
259-5-30-10-610.000 General Supplies	0.00	196.73	-196.73	100.00%	0.00
259-5-30-10-910.000 Trnsfr Between Funds (non	0.00	26,577.50	-26,577.50	100.00%	0.00
Total Administration	103,959.00	139,922.75	-35,963.75	134.59%	10,399.57

259-5-30-11 Pool					
259-5-30-11-120.000 Part Time Salaries	115,130.00	99,372.06	15,757.94	86.31%	0.00
259-5-30-11-130.000 Overtime	0.00	2,804.44	-2,804.44	100.00%	0.00
259-5-30-11-220.000 Social Security	8,807.00	7,816.52	990.48	88.75%	0.00
259-5-30-11-225.000 Act 76 Childcare Tax	380.00	354.88	25.12	93.39%	0.00
259-5-30-11-330.000 Professional Services	1,486.00	0.00	1,486.00	0.00%	0.00
259-5-30-11-431.000 R&M Buildings & Grounds	39,708.00	27,205.21	12,502.79	68.51%	0.00
259-5-30-11-505.000 Techology Subs, Licenses	629.00	483.24	145.76	76.83%	0.00
259-5-30-11-550.000 Printing and Binding	420.00	0.00	420.00	0.00%	0.00
259-5-30-11-560.000 Postage	270.00	0.00	270.00	0.00%	0.00
259-5-30-11-610.000 General Supplies	3,832.00	3,488.40	343.60	91.03%	12.83
259-5-30-11-910.000 Transfer btwn Funds (non-	2,126.00	0.00	2,126.00	0.00%	0.00

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
Total Pool	172,788.00	141,524.75	31,263.25	81.91%	12.83
259-5-30-12 Parks and Facilities					
259-5-30-12-120.000 Part Time Salaries	10,383.00	3,446.95	6,936.05	33.20%	0.00
259-5-30-12-220.000 Social Security	794.00	348.19	445.81	43.85%	0.00
259-5-30-12-225.000 Act 76 Childcare Tax	34.00	6.49	27.51	19.09%	0.00
259-5-30-12-330.000 Professional Services	9,000.00	28,918.58	-19,918.58	321.32%	0.00
259-5-30-12-442.000 Rental Vehicles/Equip	13,800.00	8,478.51	5,321.49	61.44%	1,028.50
259-5-30-12-500.000 Training, Conf, Dues	4,000.00	2,060.51	1,939.49	51.51%	0.00
259-5-30-12-610.000 General Supplies	0.00	4,633.73	-4,633.73	100.00%	81.27
Total Parks and Facilities	38,011.00	47,892.96	-9,881.96	126.00%	1,109.77
259-5-30-14 Recreation Programs					
259-5-30-14-110.000 Regular Salaries	58,320.00	18,672.91	39,647.09	32.02%	4,228.92
259-5-30-14-120.000 Part Time Salaries	21,284.00	3,913.17	17,370.83	18.39%	602.68
259-5-30-14-210.000 Group Insurance	42,844.00	1,584.56	41,259.44	3.70%	404.84
259-5-30-14-220.000 Social Security	6,141.00	1,756.00	4,385.00	28.59%	397.98
259-5-30-14-225.000 Act 76 Childcare Tax	265.00	72.52	192.48	27.37%	15.38
259-5-30-14-230.000 Retirement	3,523.00	1,654.96	1,868.04	46.98%	413.74
259-5-30-14-290.000 Other Employee Benefits	400.00	0.00	400.00	0.00%	0.00
259-5-30-14-330.000 Professional Services	474,238.00	223,038.36	251,199.64	47.03%	27,398.70
259-5-30-14-410.000 Water and Sewer Charges	1,500.00	785.22	714.78	52.35%	0.00
259-5-30-14-431.000 R&M Buildings & Grounds	1,300.00	0.00	1,300.00	0.00%	0.00
259-5-30-14-442.000 Rental Vehicles/Equip	2,000.00	0.00	2,000.00	0.00%	0.00
259-5-30-14-500.000 Training, Conf, Dues	6,750.00	3,725.09	3,024.91	55.19%	0.00
259-5-30-14-505.000 Technology Subs, Licenses	2,360.00	1,812.17	547.83	76.79%	0.00
259-5-30-14-530.000 Communications	540.00	0.00	540.00	0.00%	0.00
259-5-30-14-550.000 Printing and Binding	1,575.00	0.00	1,575.00	0.00%	0.00
259-5-30-14-560.000 Postage	1,013.00	0.00	1,013.00	0.00%	0.00
259-5-30-14-610.000 General Supplies	32,393.00	48,399.23	-16,006.23	149.41%	1,308.99
259-5-30-14-850.150 Memorial Day Parade	7,500.00	0.00	7,500.00	0.00%	0.00
259-5-30-14-910.000 Transfer btwn Funds (non-	7,973.00	0.00	7,973.00	0.00%	0.00
Total Recreation Programs	671,919.00	305,414.19	366,504.81	45.45%	34,771.23
259-5-30-15 After School Care					
259-5-30-15-110.000 Regular Salaries	669,664.00	271,246.54	398,417.46	40.50%	60,624.25
259-5-30-15-120.000 Part Time Salaries	429,246.00	195,386.05	233,859.95	45.52%	47,372.67
259-5-30-15-130.000 Overtime	0.00	1,365.08	-1,365.08	100.00%	454.57
259-5-30-15-210.000 Group Insurance	204,294.00	107,390.44	96,903.56	52.57%	21,099.29
259-5-30-15-220.000 Social Security	86,208.00	36,671.20	49,536.80	42.54%	8,502.35
259-5-30-15-225.000 Act 76 Childcare Tax	3,719.00	1,468.74	2,250.26	39.49%	343.00
259-5-30-15-230.000 Retirement	65,662.00	30,581.54	35,080.46	46.57%	5,843.11
259-5-30-15-290.000 Other Employee Benefits	5,200.00	400.00	4,800.00	7.69%	0.00
259-5-30-15-330.000 Professional Services	101,800.00	13,175.84	88,624.16	12.94%	4,194.00
259-5-30-15-500.000 Training, Conf, Dues	45,339.00	6,617.65	38,721.35	14.60%	0.00
259-5-30-15-505.000 Technology Subs, Licenses	6,609.00	5,074.07	1,534.93	76.78%	0.00
259-5-30-15-530.000 Communications	7,560.00	4,055.49	3,504.51	53.64%	976.56

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
259-5-30-15-540.000 Advertising	3,000.00	0.00	3,000.00	0.00%	0.00
259-5-30-15-550.000 Printing and Binding	4,410.00	0.00	4,410.00	0.00%	0.00
259-5-30-15-560.000 Postage	2,835.00	0.00	2,835.00	0.00%	0.00
259-5-30-15-580.000 Travel	0.00	3,379.68	-3,379.68	100.00%	1,660.87
259-5-30-15-610.000 General Supplies	123,316.00	50,373.79	72,942.21	40.85%	11,573.64
259-5-30-15-626.000 Gasoline	5,500.00	268.86	5,231.14	4.89%	0.00
259-5-30-15-735.000 Tech: Equip/Hardware	0.00	1,756.99	-1,756.99	100.00%	1,756.99
259-5-30-15-910.000 Transfer btwn Funds (non-	22,327.00	0.00	22,327.00	0.00%	0.00
Total After School Care	1,786,689.00	729,211.96	1,057,477.04	40.81%	164,401.30
259-5-30-16 Preschool					
259-5-30-16-110.000 Regular Salaries	375,640.00	194,457.11	181,182.89	51.77%	32,814.46
259-5-30-16-120.000 Part Time Salaries	29,493.00	14,412.84	15,080.16	48.87%	2,949.56
259-5-30-16-130.000 Overtime	0.00	873.98	-873.98	100.00%	776.33
259-5-30-16-210.000 Group Insurance	182,985.00	72,682.63	110,302.37	39.72%	9,066.36
259-5-30-16-220.000 Social Security	32,759.00	17,067.61	15,691.39	52.10%	3,023.50
259-5-30-16-225.000 Act 76 Childcare Tax	1,413.00	685.95	727.05	48.55%	119.59
259-5-30-16-230.000 Retirement	30,732.00	17,071.41	13,660.59	55.55%	2,969.68
259-5-30-16-290.000 Other Employee Benefits	2,800.00	2,800.00	0.00	100.00%	800.00
259-5-30-16-330.000 Professional Services	4,525.00	3,012.67	1,512.33	66.58%	1,156.20
259-5-30-16-420.000 Cleaning Services	32,500.00	13,474.33	19,025.67	41.46%	2,177.50
259-5-30-16-441.000 Rental Land/Buildings	1,860.00	0.00	1,860.00	0.00%	0.00
259-5-30-16-442.000 Rental Vehicles/Equip	0.00	896.40	-896.40	100.00%	149.40
259-5-30-16-500.000 Training, Conf, Dues	11,750.00	8,054.00	3,696.00	68.54%	1,921.00
259-5-30-16-505.000 Technology Subs, Licenses	2,675.00	2,053.79	621.21	76.78%	0.00
259-5-30-16-530.000 Communications	0.00	187.18	-187.18	100.00%	37.45
259-5-30-16-550.000 Printing and Binding	1,785.00	0.00	1,785.00	0.00%	0.00
259-5-30-16-560.000 Postage	1,148.00	0.00	1,148.00	0.00%	0.00
259-5-30-16-580.000 Travel	1,536.00	176.40	1,359.60	11.48%	0.00
259-5-30-16-610.000 General Supplies	7,750.00	14,233.91	-6,483.91	183.66%	868.00
259-5-30-16-910.000 Transfer btwn Funds (non-	9,036.00	0.00	9,036.00	0.00%	0.00
Total Preschool	730,387.00	362,140.21	368,246.79	49.58%	58,829.03
259-5-30-17 Summer Day Camps					
259-5-30-17-110.000 Regular Salaries	85,671.00	52,288.27	33,382.73	61.03%	0.00
259-5-30-17-120.000 Part Time Salaries	536,093.00	468,926.90	67,166.10	87.47%	0.00
259-5-30-17-130.000 Overtime	0.00	19,371.44	-19,371.44	100.00%	0.00
259-5-30-17-220.000 Social Security	47,565.00	41,420.49	6,144.51	87.08%	0.00
259-5-30-17-225.000 Act 76 Childcare Tax	2,052.00	1,743.34	308.66	84.96%	0.00
259-5-30-17-330.000 Professional Services	163,066.00	64,520.31	98,545.69	39.57%	700.00
259-5-30-17-505.000 Technology Subs, Licenses	3,462.00	2,657.85	804.15	76.77%	0.00
259-5-30-17-550.000 Printing and Binding	2,310.00	0.00	2,310.00	0.00%	0.00
259-5-30-17-560.000 Postage	1,485.00	0.00	1,485.00	0.00%	0.00
259-5-30-17-580.000 Travel	0.00	51,965.21	-51,965.21	100.00%	0.00
259-5-30-17-610.000 General Supplies	66,267.00	39,405.23	26,861.77	59.46%	0.00
259-5-30-17-910.000 Transfer btwn Funds (non-	11,693.00	0.00	11,693.00	0.00%	0.00
Total Summer Day Camps	919,664.00	742,299.04	177,364.96	80.71%	700.00

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EJRP PPROGRAMS FUND

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Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
259-5-30-19 Rec Kids					
Total Rec Kids	0.00	0.00	0.00	0.00%	0.00
Total Expenditures	4,423,417.00	2,468,405.86	1,955,011.14	55.80%	270,223.73
Total EJRP PPROGRAMS FUND	-56,156.00	-487,942.81	544,098.81	868.91%	15,752.12
Total All Funds	-4,039,663.00	6,072,680.31	-2,033,017.31	-150.33%	-1,415,825.73

LOT Fund Balance Detail

LOT Funds Revenue FY23	659,341.99	
11/21/22 Disbursement - Q1	1,178.64	
2/9/23 Disbursement - Q2	239,621.26	
5/12/23 Disbursement - Q3	195,435.64	
		funds received in August, but recorded back to June to
6/30/23 Disbursement - Q4	219,588.49	properly recognize revenue
Interest Accrued	3,517.96	
LOT Funds Revenue FY24	986,078.22	
Q1	284,780.40	
Q2	223,554.85	
Q3	219,797.53	
Q4	232,463.92	
Interest Accrued	25,481.52	allocated monthly
LOT Funds Revenue FY25	1,048,482.39	
Q1	263,103.52	
Q2	261,428.29	
Q3	237,710.40	
Q4	259,860.01	
Interest Accrued	26,380.17	allocated monthly
LOT Funds Revenue FY26	312,465.44	
Q1	300,296.44	
Q2		
Q3		
Q4		
Interest Accrued	12,169.00	allocated monthly
Less:		
FY24 Expenses	(587,239.00)	strategic planning, capital transfer, IT migration and paving
FY25 Expenses	(1,019,401.75)	capital projects within the approved capital plan \$1,000,000,
FY25 Sidewalks per Policy Balance of Funds Avail.	(236,123.81)	sidewalks \$19,401.75
Rebranding Balance of Funds Avail.	(19,025.00)	25% of projected revenue
Banners/Signs Balance of Funds Avail.	(14,375.00)	\$40,000 assigned during budget, \$12,500 reassigned to
FY26 Expenses to Date	(412,731.00)	Strategic Planning by Council
FY26 Capital Transfer Balance of Funds Avail.	(400,000.00)	capital projects within the approved capital plan \$400,000,
FY26 Sidewalks per Policy Balance of Funds Avail.	(245,744.00)	rebranding \$8475, \$4256 sidewalks
		\$800,000 total
		25% of projected revenue
	Balance of LOT Funds Available	71,728.48
Projected Remaining FY26 LOT Revenue	699,703.56	\$1,000,000 projected, less actual funds received to date
Projected FY26 LOT Fund Balance	771,432.04	

updated 1/14/26

2 Lincoln Renovation Project

	Breadloaf	Scott & Partners	Other	Totals
Original Contract	\$ 2,770,578.00	\$ 231,419.00	n/a	\$ 3,001,997.00
Change Orders/Amendments/Non-Contract	\$ 479,963.10	\$ 58,610.18	n/a	\$ 538,573.28
Revised Contract	\$ 3,250,541.10	\$ 290,029.18	n/a	\$ 3,540,570.28
Payments to Date	\$ 3,230,178.26	\$ 299,447.93	\$ 169,051.96	\$ 3,698,678.15
Balance of Contract	\$ 20,362.84	\$ (9,418.75)	n/a	\$ (158,107.87)

Approved Project Funds	4,020,975.60
Payments to Date	(3,698,678.15)
Remaining Contract Obligations	158,107.87
Anticipated Additional Costs	(305,879.14)
Balance of Funds Available	174,526.18

updated 1/16/26

Economic Development Fund Balance Detail

FY26 Economic Development Fund Beginning Balance PRELIMINARY	914,544.23
Economic Development Funds Received FY26	70,686.95
	<i>Property Taxes</i>
	<i>Interest Accrued</i>
	56,640.17 will be allocated around 9/15 and 3/15 tax payment due dates
	14,046.78 allocated monthly
Less:	
FY26 Expenses to Date	(9,547.50)
Main St Park	FY25 \$40,000 grant match, less \$6,425 actual spent FY25, less
Crescent Connector	(29,990.00) \$3,585 actual spent to date FY26
EV Charging	(86,820.25) actual spent FY25
	(1,060.03) actual spent FY25
Amtrak Grant Match	FY25 \$250,000 grant match, FY26 \$450,000 grant match, less
	\$2,538 actual spent FY25, less \$5,962.50 actual spent to date
	(691,499.50) FY26
Balance of Economic Development Funds Available	<u>166,313.90</u>
Projected FY26 Economic Development Fund Revenue	55,359.83 \$112,000 less actual property tax revenue to date
Projected FY26 Economic Development Fund Balance	<u>221,673.73</u>

updated 1/16/26

**Fw: Chittenden County proposed FY 27 Budget and Stewardship Report**

From Susan McNamara-Hill <SMcnamarahill@essexjunction.org>

Date Wed 12/17/2025 11:53 AM

To Regina Mahony <RMahony@essexjunction.org>; Jess Morris <JMorris@essexjunction.org>

2 attachments (2 MB)

FYE 2026 Budget Remarks.pdf; proposed FY27 Chittenden County Budget 12.17.25.pdf;

From: Beth Royer <chitcountyclerk@gmail.com>

Sent: Wednesday, December 17, 2025 10:58 AM

Subject: Chittenden County proposed FY 27 Budget and Stewardship Report

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

Good Morning:

Attached is the proposed 2027 budget for Chittenden County and a copy of Assistant Judge Ramsey's stewardship report for the county courthouse.

As a reminder, we will be meeting to discuss the final budget on Wednesday, January 21, 2026 at noon here at the Chittenden County Courthouse, 175 Main Street in Burlington.

As you know we don't have final numbers for the equalized grand list available to us until we receive them from the state of Vermont in early January, so the true proposed tax rate can't be accurately predicted until then. I will also be mailing a copy of the budget to your offices.

Thank you,
Beth Royer

--
Beth A. Royer (she/her)
Chittenden County Clerk
175 Main Street
Burlington, Vermont 05401
802-951-5106
chitcountyclerk@gmail.com

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

12/15/2025

REVENUE: MUNICIPALITIES

FY2026 Tax Rate Levied by County	0.003550
<i>FY 2027 Proposed Tax Rate</i>	0.003447

4010-0000	City/Town	Approved FY2026	Proposed FY2027	Equalized Grand List 1/1/2025
	Bolton	\$8,575.00	\$8,327.00	\$2,415,850.00
	Buel's Gore	\$170.00	\$165.00	\$47,810.00
	Burlington	\$253,862.00	\$246,501.00	\$71,516,800.00
	Charlotte	\$52,520.00	\$50,997.00	\$14,795,720.00
	Colchester	\$131,388.00	\$127,578.00	\$37,013,960.00
	Essex Junction City	\$73,911.00	\$71,767.00	\$20,821,770.00
	Essex	\$104,596.00	\$101,563.00	\$29,466,260.00
	Hinesburg	\$37,541.00	\$36,452.00	\$10,575,780.00
	Huntington	\$13,110.00	\$12,730.00	\$3,693,270.00
	Jericho & ID	\$38,720.00	\$37,597.00	\$10,908,040.00
	Milton	\$66,240.00	\$64,319.00	\$18,660,800.00
	Richmond	\$30,315.00	\$29,436.00	\$8,540,150.00
	Shelburne	\$95,217.00	\$92,456.00	\$26,824,010.00
	South Burlington	\$203,478.00	\$197,577.00	\$57,322,800.00
	St. George	\$4,893.00	\$4,751.00	\$1,378,490.00
	Underhill & ID	\$23,561.00	\$22,878.00	\$6,637,600.00
	Westford	\$14,776.00	\$14,348.00	\$4,162,770.00
	Williston	\$121,076.00	\$117,565.00	\$34,109,010.00
	Winooski	\$36,500.00	\$35,441.00	\$10,282,530.00
	Total Tax Levies	\$1,310,449.00	\$1,272,448.00	\$369,173,420.00
	Tax Rate	0.00350452	0.00344675	

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

REVENUE: OTHER

Source		Adopted FY2026	YTD FY2026	Proposed FY2027
4050-0000	Passport Fees	\$20,000.00	\$13,690.00	\$20,000.00
4050-0001	Passport Photo Fees	\$3,000.00	\$820.00	\$3,000.00
4080-0000	Refunds & Buel's Gore	\$10,000.00	\$1,263.21	\$10,000.00
4070-0002	Checking Interest	\$12.00	\$47.70	\$50.00
4070-0001	Tax Investment Interest	\$10,000.00	\$9,753.68	\$10,000.00
4070-0004	Capital Fund Interest	\$800.00	\$1,053.08	\$1,100.00
4020-0000	Courthouse Access Lease	\$24,000.00	\$20,000.00	\$24,000.00
4040-0000	Parking Lot Fees	\$49,728.00	\$45,701.78	\$49,728.00
	US Dept. of Energy EV Charger Grant	\$0.00		\$76,390.00
	Beginning Balance (Surplus)	\$0.00		\$0.00
	Reserve Transfers	\$0.00		\$0.00
4065-0000	Small Claims	\$35,000.00	\$21,647.50	\$30,000.00
4045-0000	Wills for Safekeeping	\$22,000.00	\$21,090.00	\$24,000.00
	Bond Fund Transfers	\$0.00		\$0.00
4090-0000	Pension Forfeitures	\$0.00		\$0.00
4010-0000	County Taxes	\$1,310,449.00	\$1,310,449.00	\$1,272,448.00
TOTAL REVENUE		\$1,484,989.00	\$1,445,515.95	\$1,520,716.00

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

EXPENDITURES

PERSONNEL		Adopted FY2026	YTD FY2026	Proposed FY2027
6050	Wages & Salaries			
6050-0002	Asst. Judge 1 Salary	\$52,547.00	\$52,547.00	\$54,123.00
6050-0002	Asst. Judge 2 Salary	\$52,547.00	\$52,547.00	\$54,123.00
6050-0002	Asst. Judge 1 Court Compensation	\$29,008.00	\$29,008.00	\$29,878.00
6050-0002	Asst. Judge 2 Court Compensation	\$29,008.00	\$29,008.00	\$29,878.00
5010-0000	Treasurer	\$7,851.00	\$7,851.00	\$8,087.00
6050-0002	Clerk	\$56,980.00	\$56,980.00	\$58,689.00
5025-0002	Seminars/Workshops	\$650.00	\$1,558.25	\$650.00
6055	Employee Benefits			
6055-0001	Medical/Health (BCBS)	\$80,241.00	\$79,009.95	\$84,565.80
6055-0002	HRA (Copays, Deducts, Dental/Vision)	\$10,500.00	\$7,967.94	\$10,500.00
6055-0003	Life Insurance	\$288.00	\$118.80	\$288.00
6065-0000	Retirement (@13.84%)	\$31,273.00	\$30,120.87	\$31,374.00
6060-0000	FICA/Medicare (@7.65)	\$17,908.00	\$17,908.00	\$17,961.00
TOTAL PERSONNEL		\$368,801.00	\$364,624.81	\$380,116.80

CONTRACT SERVICES		Approved FY2026	YTD FY2026	Proposed FY2027
5035-0002	Custodial/Bldg Super	\$108,721.00	\$90,598.80	\$111,983.00
5035-0004	Groundskeeping	\$4,000.00	\$2,368.71	\$4,000.00
5050-0000	Security (lights/doors '26, gate/int. lights '27)	\$50,000.00	\$88,196.16	\$50,000.00
5035-0003	Recycling & Composting	\$3,819.00		\$3,838.10
6010-0000	Service Contracts (Elevator, HVAC)	\$25,250.00	\$18,617.00	\$25,502.50
TOTAL CONTRACT SERVICES		\$191,790.00	\$199,780.67	\$195,323.60

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

EXPENDITURES - CONTINUED

PROFESSIONAL SERVICES		Adopted FY2026	YTD FY2026	Proposed FY2027
5015-0000	Legal	\$5,000.00	\$0.00	\$5,000.00
5020-0000	Auditor (Biannually)	\$19,000.00	\$19,000.00	\$0.00
5005-0000	Pension Administrator	\$5,775.00	\$5,422.50	\$6,063.75
5006-0000	Professional Fees	\$1,000.00	\$2,692.27	\$0.00
	Budget Analyst	\$0.00	\$0.00	\$0.00
5021-0000	Architect/Engineer (Steps Projects & Handicapped Entrance)	\$18,000.00	\$265.00	\$18,000.00
TOTAL PROFESSIONAL		\$48,775.00	\$27,379.77	\$29,063.75
BUILDING EXPENSES		Adopted FY2026	YTD FY2026	Proposed FY2027
5035-0001	Repairs & Maintenance (paint/caulk '26/floors, int.	\$60,000.00	\$53,371.56	\$60,000.00
5040-0000	Major Improvements (handicapped ramp)	\$70,000.00	\$766.69	\$120,000.00
	EV Charging Stations (DOE Grant Funded)	\$0.00		\$0.00
	Furnishings	\$0.00		\$0.00
TOTAL BUILDING		\$130,000.00	\$54,138.25	\$180,000.00

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

EXPENDITURES - CONTINUED

OPERATIONS		Adopted FY2026	YTD FY2026	Proposed FY2027
5045-0000	Supplies & Maintenance	\$14,500.00	\$10,064.84	\$14,500.00
5095-0001	Telephone	\$3,500.00	\$1,768.57	\$2,000.00
5095-0000	Utilities	\$88,000.00	\$75,534.29	\$88,000.00
5075-0000	Insurance (General, Liability, Boiler, etc)	\$69,898.00	\$76,332.00	\$83,965.20
5090-0000	Office Equipment	\$3,500.00	\$1,797.69	\$3,500.00
6065-0001	Training	\$6,000.00	\$380.32	\$6,000.00
5025-0000	Publications: Family Law Updates	\$300.00	\$378.78	\$400.00
5080-0001	Dues: VACJ	\$7,655.70	\$8,470.80	\$7,655.70
5025-0001	Legal Notices	\$1,000.00	\$200.00	\$1,000.00
	Preservation of Records	\$0.00		\$0.00
TOTAL OPERATIONS		\$194,353.70	\$174,927.29	\$207,020.90
DEBT RETIREMENT		Adopted FY2026	YTD FY2026	Proposed FY2027
5055-0001	Bond Interest	\$4,143.00	\$0.00	\$0.00
2010-20	Annual Bond Payment (through 10-2024)	\$0.00	(\$1,053.08)	\$0.00
TOTAL DEBT RETIREMENT		\$4,143.00	-\$1,053.08	\$0.00
MISCELLANEOUS		Adopted FY2026	YTD FY2026	Proposed FY2027
5080-0000	Miscellaneous	\$1,700.00	\$59.15	\$1,700.00
TOTAL MISC		\$1,700.00	\$59.15	\$1,700.00
TOTAL COUNTY		\$939,562.70	\$819,856.86	\$993,225.05

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

SHERIFF		Adopted FY2026	YTD FY2026	Proposed FY2027
7050-000	Salary - Bookkeeper	\$69,698.00	\$69,698.00	\$71,789.00
7050-000	Salary - Secretary	\$56,980.00	\$56,980.00	\$58,689.00
7050-001	Support Staff	\$10,600.00	\$10,000.00	\$10,000.00
	Employee Benefits			
7055-0001	Health Insurance (BCBS)	\$76,068.48	\$53,881.80	\$64,439.16
1055-0002	HRA (Copays, Deducts, Dent/Vision)	\$10,000.00	\$8,097.03	\$10,000.00
7055-0003	Life Insurance	\$172.80	\$144.00	\$172.80
7060-0000	FICA @ 6.2%	\$7,975.00	\$7,975.00	\$8,090.00
7060-0001	Medicare @ 1.45%	\$1,865.00	\$1,865.00	\$1,892.00
7065-0000	Retirement @ 13.84%	\$17,802.00	\$17,802.00	\$18,058.00
	Other Costs			
7010-0000	Contracts (plow, landscape, clean, NE Air)	\$45,066.00	\$36,193.35	\$46,328.00
7030-0000	Legal	\$0.00	\$0.00	\$0.00
7035-0001	Training	\$35,000.00	\$33,789.76	\$35,000.00
7045-0000	Supplies	\$3,000.00	\$5,488.62	\$3,000.00
7075-0001	Insurance	\$79,500.42	\$72,060.00	\$79,986.60
7090-0002	LE Equipment	\$15,000.00	\$23,178.00	\$15,000.00
7080-0000	Misc.	\$1,200.00	\$4,220.15	\$1,200.00
7085-0000	Major Improvements (siding, caulk, paint '26 glass, parking, phone lines '27)	\$40,000.00	\$60,882.01	\$44,000.00
7090-0001	Office Equipment	\$4,000.00		\$4,000.00
7095-0000	Utilities	\$6,825.00	\$6,725.60	\$7,166.25
7095-0021	Rubbish Removal & Composting	\$3,255.00	\$6,742.32	\$3,417.75
7095-0002	Plow/Landscape	\$0.00	\$0.00	\$0.00
7095-0003	Maintenance (siding, caulk and paint '26,)	\$47,000.00	\$59,866.80	\$25,000.00
7095-0005	Radio	\$7,500.00	\$7,189.14	\$7,500.00
	Surety Bond	\$438.00	\$438.00	\$438.00
7095-0007	Telephone	\$5,000.00	\$9,497.15	\$5,000.00
7095-0008	Power/Electric	\$5,900.00	\$2,970.73	\$5,900.00
TOTAL SHERIFF		\$549,845.70	\$555,684.46	\$526,066.56

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

PROBATE		Adopted FY2026	YTD FY2026	Proposed FY2027
8010-0000	Supplies	\$1,425.00	\$0.00	\$1,425.00
8040-0000	Telephone	\$0.00	\$0.00	\$0.00
TOTAL PROBATE		\$1,425.00	\$0.00	\$1,425.00
GRAND TOTAL EXPENDITURES		\$1,414,019.00	\$1,375,541.00	\$1,520,717.00
TAXES TO BE RAISED		\$1,310,449.00		\$1,272,449.00
GRAND LIST TOTAL		\$369,173,420.00		\$369,173,420.00
TAX RATE		0.00350452		0.00344675

Beginning Balance **\$38,478.00**

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

GRAND TOTAL EXPENDITURES	\$1,414,019.00	\$1,375,541.00	\$1,520,717.00
Minus Anticipated income <u>excluding</u> surplus and taxes	-\$220,012.00		-\$248,268.00
Minus Beginning Balance (Surplus) Applied to Budget	-\$20,000.00		\$0.00
Capital Reserves & Fund Transfer	-\$75,000.00		\$0.00
TOTAL TO BE RAISED FROM TAXES:	\$1,099,007.00		\$1,272,449.00
TOTAL TAXABLE COUNTY PROPERTY	\$290,585,450.00		\$369,173,420.00
TAX RATE	0.003782		0.003447

CHITTENDEN COUNTY, VERMONT - COMPARATIVE BUDGET
Proposed For Fiscal Year 2027 (February 1, 2026 - January 31, 2027)

*We the undersigned Assistant Judges do hereby attest
that the foregoing uniform approved budget as presented
is true and accurate to the best of our knowledge.*

Attest:

Constance C. Ramsey
Assistant Judge
Chittenden County

Attest:

Suzanne R. Brown
Assistant Judge
Chittenden County

Stewardship Report for Fiscal Year starting February 1, 2025 to January 31, 2026.

Chittenden County Civil Courthouse:



Main Street Project

We are working with the City on this major Burlington project. We have been making sure the building and grounds are not damaged during this extensive amount of excavating. It has been inconvenient and worrisome at times, but the project seems to be progressing nicely.

EV Car Chargers:



One of two dual-EV chargers. Installed and paid for last fiscal year, but not yet reimbursed by the Federal Government.

US Department of Energy:

Energy Efficiency & Conservation Block Grant (EECBG)

With the help of Diane Meyerhoff, the County's Assistant Judges applied and received approval of a **\$76,390** federal grant. We now have two dual EV chargers for the Courthouse parking lot. This was a complicated, time-consuming process, but when we receive the federal funds, these chargers will be for employee and public use, at no cost to taxpayers.

Although we did everything that was required of us, we received approval of our request, and were told go ahead to buy and install the electric car chargers and the grant would reimburse the County. But the County has not yet been reimbursed by the Federal Government. We have contacted the EECBG, however, have not been able to resolve this issue. We are in the process of contacting Vermont's Congressional Delegation for guidance.

Security Upgrades:

The parking lot lights were brightened to make the parking lot safer for the employees and public after dark. We decided to postpone the 'wash' lighting on the front of the building as we feel we should study it more.

Last year, with financial help from the State, we enclosed the parking lot with fencing. The apartment building adjacent to the parking lot finally was deemed uninhabitable, so the tenants had to leave. This has made the parking lot much safer, -- people associated with this building and others have been found on County property in the past sleeping, shooting up drugs, disrobing, physically fighting, or apparently injured because of an assault.

Although the State paid for much of the parking lot fencing, the County agreed to pay for its maintenance. There have been multiple costs associated with this new fence, the free-standing keypad which opens the electric gate with a combination being damaged by a

construction vehicle which for the contractor has agreed to reimburse us for, as well the electric gate itself being damaged by a parking lot lessee's vehicle. Currently the cost of fixing the electric gate is estimated to be \$9,750. We are in the process of making a claim with our insurance company about this issue.

This electric gate is for employee only car-access during working hours, the gates are left open at night for community parking.



The 3-foot electric vehicle gate and to the left, the free-standing keypad.

Courthouse Exterior Doors Installed

We finally were able to have the new doors installed at the Main Street entrance and the Church Street entrance to the Courthouse. The County was awarded \$20,000 in an insurance claim for the replacement of these doors because the damage was caused by vandalism.



New doors have been purchased and installed on the Main Street and Church Street entrance. The new doors were paid for by an insurance claim filed and paid out two years ago. Vandals had kicked in the panels, and they needed to be replaced.

Historic Lights Restored

The Courthouse's two light posts, each with four globes at the front of the Courthouse were restored. The walkway between the light posts was excavated, new conduits were placed under the walkway, rewired, sandblasted and painted, very well restored.



Photos before the renovation to left, and during the renovation to the right.

UPP Parking

The Courthouse lot is open to the public during non-working hours. This generates approximately \$5,000 a month in revenue for the County. The Main Street Construction project has decreased the parking income because of the difficulty of access during the construction.

New Entrance for People With Disabilities and Employees



The rear entrance as it stands today.

A new rear entrance for people with disabilities and Courthouse employees was designed for \$5,600 and approved. We needed to place this project on hold until the Spring because of difficulty in getting timely competitive estimates and cold weather. All of the estimates have not been compiled yet, but we expect the cost to be in the neighborhood of 120,000.

County Clerk and Passports

Beth Royer has been County Clerk for over a year now and she has been a great addition. She has handled election duties, bookkeeping duties, and is the eyes and ears of the Courthouse property.

Beth also handles the issuance of passports. If you would like to obtain or renew your existing passport, Beth can be reached at 802-951-5106.

Audit

A biannual self-audit was done this year. County Clerk Beth Royer put in many extra hours to get this done.

New Bookkeeper and Secretary at the Sheriff's Office.

Longtime Sheriff employee Crystal Gingras was promoted to Bookkeeper, and the Sheriff's Office has hired Alicia Short as the department's new Secretary. By all reports from the Sheriff's Office, they are doing a great job.

Independent Contractor Chris Danaher.

Independent Contractor Chris Danaher has continued to oversee all Building Maintenance, Grounds Maintenance, Capital Improvements, and Cleaning at both County's properties. The County is very appreciative of his good work.

County Treasurer John Leddy

John Leddy has been the Chittenden County Treasurer since 2009 when he took the place of his retiring predecessor John Fitzpatrick. Atty. Leddy has been a valuable resource to the County through his institutional knowledge and very good council.

More Superior Court Judges for the Assistant Judges to Sit With.

The State has expanded the number of Superior Court Judges in Chittenden County the Assistant Judges are able to sit with. There are now a total of three Family Court Judges rather than two at Costello, and two Civil Court Judges rather than one at Civil. This has increased Assistant Judges' court time and administrative responsibilities.

Painting and Caulking

The exterior painting and caulking work around the windows and doorways were all done this year for \$33,125. This job was postponed because of the Main Street Project, as the County was going to be charged double what the contractor estimated because of logistics due to working around the construction area. The contractor did a very good job.

Retired Judge Portrait

Hon. Samuel Hoar, newly retired Superior Court Judge had his portrait taken by photographer Gillian Randall. This portrait was paid for by the Chittenden County Bar Association and is hanging in the Matthew Katz Courtroom.

Three Retired Probate Registers' Portraits

Three retired Probate Registers will be honored for their many years of service to the County. These portraits will be done by Gillian Randall and will hang in the Probate lobby. These portraits will be paid by the County and will be of Registers Judy Joly, Debra Brunelle and Carmen Cote`.

Plaque Unveiling

A plaque unveiling for Jerry O'Neil is planned for later this year. He has been named as the 2024 Frank G. Mahady Award recipient for his public service work.



A tree on the front lawn was vandalized and removed this year. The vandal meticulously removed all the bark from the tree.

Liquid Stone epoxy flooring was installed at the high-traffic, front entrance to the courthouse.

A leak on the third floor was excavated and repaired.

Slate floors were cleaned and sealed.

Routine jetting of sewer lines, cleaning of window wells, outside windows were cleaned, and flags were replaced.

Contracted with Alpha to maintain the courthouse's elevators.

Contracted with New England Air to change the Merv 13 filters 5x a year.

The reheat coils were cleaned throughout the building.

The air flow was balanced throughout the entire building.

County web site revisions were done.

New Courthouse Projects:

Excavate and repair crumbling breezeway floor for \$9,000.

Complete the new rear entrance for people with disabilities and Courthouse employees. Tentatively \$120,000.

Work with JL Davis to have the parking lot repaved and lined after the new people with disabilities and employee entrance is completed.

Install new interior overhead lights throughout the building for \$30,103.

Zoning and installation for new security 'wash' lights on the front of the courthouse. (Not done last year because of Main Street project construction, as well a need for further study of the outdoor lighting's effects to the public.)

Work with Engineer and New England Air to plan the new Chiller system. May be wise to install a new rubber roof before installing the condenser.

If there are leftover funds, we will archive (box, index and label) historic records and pay for them to be safely stored at the Vermont Historical Society.

Chittenden County Sheriff's Department:



We continued to make many improvements to the Sheriff's Office. Last year the front metal panels were cut down 3 feet, a wood framing was installed, then a non-rusting, fake-rock knee wall was installed. This year we continued that work on the the south side of the building. Also had the entire building's exterior caulked and painted for \$18,780, created and installld a new sign. See photo above.

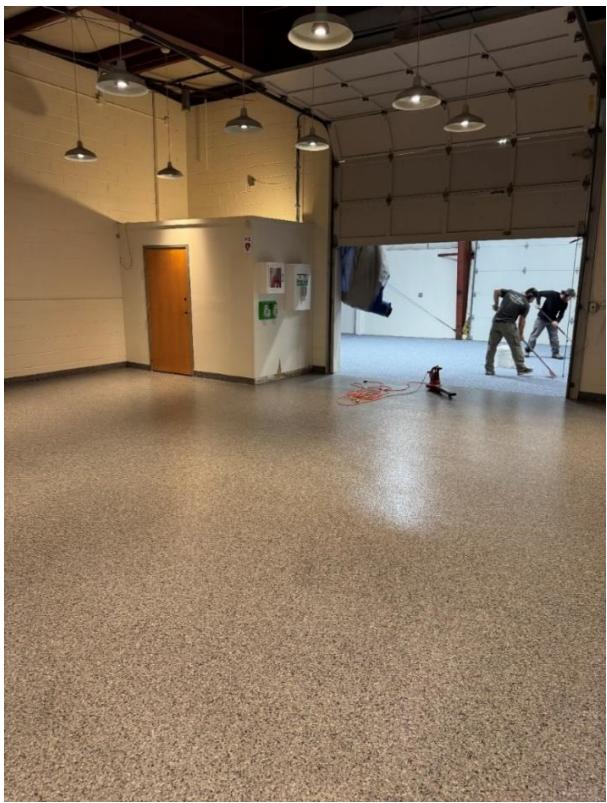
We found that the damage was caused by years of salt and moisture rusting out the building's metal panels at the bottom. Last year we fixed this on the front of the building, and this year we tended to the side of the building where the garage doors are located. It cost \$28,000 and will last for many years to come.

Last year Liquid Epoxy flooring was installed in the entryway and one garage floor. This year Liquid Epoxy flooring was installed in the training room floor for \$13,078.65 and second garage floor for \$9,731.25.

We also removed an existing non-useable, garage door, and replaced it with a wall for \$7,000 and built a storage room for \$10,000.



New Liquid Stone Epoxy surface on the training and fingerprint room floor.



New Liquid Stone Epoxy surface on the second garage bay, as seen from the training/fingerprint room. The new storage closet and wall can be seen to the left.

A new automatic door was installed for people with disabilities at the front door.

Two new garage doors were installed.

I know this seems like a lot of work, but the Sheriff is happy with this location, and already has installed a lot of custom items, such as a secure ammunition room, fingerprint area, training room, dispatch area, secure evidence room and secure gun storage area.

We had been considering selling the building and moving the Sheriff's Department to a new building, but we think this is a much better idea, given the time and expense of customizing a new building. These are maintenance and capital improvements that will last for many years to come.

Next year we are planning on spending much less money on the Sheriff's Department's property.

We have in the budget to replace and upgrade the obsolete telephone wiring for \$12,000 (This upgrade is projected to save us \$200 a month on the Sheriff's phone bill) and replace the glass in the windows for \$8,850.38.

We are also considering expanding the parking lot but would like to get the community's feedback before committing to this. It is projected to cost \$23,000.

Respectfully submitted,

Connie Cain Ramsey

Senior Assistant Judge, Chittenden County