

2016  
ANNUAL REPORT  
of the  
VILLAGE OF ESSEX JUNCTION, VT





*Multi-Use Safety Path Project*



*Lincoln Hall Exterior Rehabilitation Project*

# 123rd ANNUAL REPORT of the VILLAGE OF ESSEX JUNCTION VERMONT

Fiscal Year July 1, 2015 - June 30, 2016

## PUBLIC MEETINGS

Reasonable accommodations will be provided, upon request to the Village Office, to assure that Village meetings are accessible to all individuals regardless of disability.

|                         |   |
|-------------------------|---|
| Board of Trustees       | 2nd and 4th Tuesdays at 6:30 PM - Lincoln Hall  |
| Bike/Walk Committee     | 3rd Monday at 6:00 PM - Lincoln Hall            |
| Capital Committee       | 1st Tuesday at 6:00 PM - Lincoln Hall           |
| Library Trustees        | 3rd Tuesday at 7:00 PM - Brownell Library       |
| Planning Commission     | 1st and 3rd Thursdays at 6:00 PM - Lincoln Hall |
| Tree Advisory Committee | 1st Tuesday at 5:30 PM - Lincoln Hall           |
| Zoning Board            | 3rd Tuesday at 6:00 PM - Lincoln Hall           |

## ANNUAL MEETING

The Annual Village Meeting will be held on Wednesday, April 5, 2017 at 7:00 PM in the auditorium of the Essex Community Educational Center. Voting by Australian ballot will be held on Tuesday, April 11, 2017 from 7 AM to 7 PM in the Essex Community Educational Center gymnasium.

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# DEDICATION



**George R. Boucher**

The Village of Essex Junction Board of Trustees are gratefully dedicating the 2016 Annual Report to George Boucher, who passed away on March 27, 2016.

George was a very active member of our community. He was a Village Trustee for two terms and served on several boards, such as the Tri-Town Wastewater Treatment Committee, Chittenden Solid Waste District and the Chittenden County Metropolitan Planning Organization. He was always present and participated at Annual Meeting until his illness.

George loved his country and his village. He served in the U.S. Air Force and Vermont Air National Guard for most of his life. George was a strong defender of the Village of Essex Junction and we are very grateful for his service to the community.



## **MISSION STATEMENT**

Our purpose is to support and enrich the lives and community spirit of our citizens through efficient and effective provision of the following services: highway, general administration, water, wastewater, sanitation, library, planning, zoning, economic development and fire protection.

## **GOAL STATEMENTS**

To be responsive to citizens' desires to shape their community by: balancing the diverse demands of the present generation with anticipated future needs, and maximizing the use of resources in delivering quality public services.

To retain and attract quality, customer-driven employees by: providing an environment that encourages, rewards, and recognizes employees for hard work, efficiency, creativity and enthusiasm.

## **ORGANIZATIONAL VALUES**

The Village of Essex Junction values its citizens. It demonstrates this commitment by listening and being willing to go the extra mile to address their concerns.

The Village of Essex Junction values its employees. It demonstrates this commitment through progressive personnel policies and encouraging continuous learning.

The employees value the Village of Essex Junction by being professional, creative and committed to providing exceptional service.

The quality of life and environment within the Village of Essex Junction are enhanced by a partnership and spirit of close cooperation among its citizens, elected and appointed officials and Village employees.

Each one of us is the Village. Each one of us is striving for success. We are what makes the difference between a good organization and an excellent one.

**WARNING**  
**VILLAGE OF ESSEX JUNCTION ANNUAL MEETING**  
**APRIL 5 & 11, 2017**

The legal voters of the Village of Essex Junction are hereby notified and warned to meet at the Essex Community Educational Center on Educational Drive in the Village of Essex Junction on Wednesday, April 5, 2017 at 7:00 PM to act upon any of the following articles not involving voting by Australian ballot, said meeting to be adjourned to reconvene at the Essex Community Educational Center, on Tuesday, April 11, 2017 to vote for Village officers and transact any business involving voting by Australian ballot, said voting by Australian ballot to begin at 7:00 AM and close at 7:00 PM.

**ARTICLE 1.** Shall the voters act upon the report of the auditor?

**ARTICLE 2.** Shall the voters approve an annual General Fund Budget in the amount of \$4,816,309 for fiscal year July 1, 2017 to June 30, 2018, \$3,285,170 of which is to be levied in taxes against the Village Grand List?

**ARTICLE 3.** Shall the voters approve the transfer of \$96,000 from the General Fund Balance to the Capital Reserve Fund for future capital projects?

**ARTICLE 4.** Shall the voters approve the purchase of the Park Street School property from the Essex Junction School District for \$1?

**ARTICLE 5.** Shall the voters approve holding the 2018 Annual Meeting on Wednesday, April 4, 2018 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 10, 2018 to vote for the Village officers and transact any business involving voting by Australian ballot?

**ARTICLE 6.** To transact any other business that may lawfully come before the meeting?

**BALLOT QUESTIONS**

**ARTICLE 7.** To elect Village officers required by law including: Moderator (one year term); two Village Trustees (three year term); three Library Trustees (1 five year term, 1 three year term and 1 one year term)?

Dated this 28th day of February, 2017

VILLAGE OF ESSEX JUNCTION  
BOARD OF TRUSTEES

By: George A. Tyler, President  
Elaine H. Sopchak, Vice President  
Daniel S. Kerin, Trustee  
Lori A. Houghton, Trustee  
Andrew P. Brown, Trustee

ATTEST:  
Susan McNamara-Hill, Village Clerk

# Village Annual Meeting Explained

By Village Moderator Steve Eustis

Village Annual Meeting is a great time to meet neighbors and friends, learn more about how Village government works, and make decisions on how money will be spent in the next fiscal year. During our annual meeting, like other towns in Vermont, the assembled citizens become an official legislative body and write “laws” for their community. While this is empowering, it can also be intimidating, so here is a breakdown of the evening in everyday language.

## Pre-meeting dinner:

At 6 PM in the high school cafeteria a community supper is held. This is a good opportunity to get to know your fellow villagers better, and for a great price – free! You can also leave your kids here when the meeting starts: free child care will be provided.

## Meeting beginning:

The official meeting starts at 7 PM in the auditorium. All of the elected and appointed Village officials will be introduced and we say the “Pledge of Allegiance” and sing the “Star Spangled Banner.” Arrive a few minutes before 7 PM to get checked in.

## Article 1 – Report of the auditor:

The report of the auditor is a bound report regarding the audit of FYE 16, which can be viewed on the website ([www.essexjunction.org](http://www.essexjunction.org)) before the meeting or at the meeting itself. This is the time in the meeting to ask questions about any of that information.

## Article 2 – General Fund Budget:

This topic is the most important part of the meeting – approving how much the Village can spend next year and levy in taxes. Next year’s budget (FYE 18) is included in the Annual Report. Some people just want to ask questions or comment about an item or two. Other people want to increase or decrease the budget itself. If someone wants to amend the budget we will all discuss the pros and cons and vote on the amendment proposal. Once we have voted on all amendments, we’ll vote on the total amount.

## Article 3 – Transfer from General Fund Balance to Capital Reserve Fund

Voters are being asked to approve the transfer of \$96,000 from the General Fund to the Capital Reserve Fund for future capital projects.



Article 4 – Park Street School:

Voters are being asked to approve the purchase of Park Street School from the Essex Junction School District for \$1.

Article 5 – 2018 meeting date:

This decision sets the date for next year’s Village meeting.

Article 6 – Other business:

This article allows discussion on any item involving the Village. While we can’t make “laws” during this time since new ideas must be announced ahead of time or “warned,” sometimes non-binding votes are taken. This is a great time to give the Trustees direction on a particular issue. Sometimes people discuss ways to pursue a common interest.

Article 7 – Ballot questions:

After Article 5, the meeting is adjourned until the day when citizens come back to elect candidates running for various Village positions and to vote on the bond for capital projects. Polls are open from 7 AM to 7 PM at the high school on April 11.

The Formalities of the Village Annual Meeting

Making a motion:

Before we can discuss a warned article (1 through 4), a villager needs to make a motion to accept the article. Once another person agrees,

or “seconds,” then discussion can begin. This process is followed anytime someone wants to amend the article currently under discussion. During Article 5, a motion can be made to make a non-binding vote as well (meaning the vote won’t result in action being taken—it’s just informational). If you are unsure about technical wording of a motion you want to make, just let the moderator know and he’ll help you use the proper language. His job is to help the people transact their business in an official way.

Voting:

There are three types of voting during the meeting. We use voice voting to start. When it is time to vote, the moderator asks for those in favor to say “aye” and those against to say “nay.” Usually the moderator can tell which side has more votes. If it is too close to call, or if someone in the crowd wants to know the exact vote, we can “call for a division,” which means a standing vote. First, those in favor stand and are counted and then all those opposed are counted. If a sensitive issue is voted on, only 7 voters are needed to call for a paper ballot (by state law). With a paper ballot, everyone is handed one piece of paper to write their choice, for or against, and they place it in the ballot box to be counted. In this way no one knows how you voted, and only takes 15 minutes or so for our size meetings.

Staying on topic:

Each person's remarks need to relate to the article or amendment being discussed. If someone starts to stray, the moderator will gently remind them to get back on topic.

Who can speak at Annual Meeting:

Only legal Village voters can speak at the meeting. In order to allow non-voters to speak, a motion must be made and passed by 2/3 of the voters to suspend the rules.

Ending debate:

Sometimes a discussion can drag on and no new information is being presented. A citizen who is talking is allowed to "call the question," which means cut off the debate on the item being discussed. If this is done, we'll take a quick vote and if the assemblage agrees, debate will end and we'll proceed to a vote on the motion being debated (article or amendment).

Closing thoughts:

Village Annual Meeting should be a good experience for all. We may have different opinions on the topics to be discussed, but we need to respect each other's viewpoints.

Debate before a vote is a great way to become educated on a subject and hear different sides of the issue. It is the moderator's job to get people talking when it is quiet, and to calm down the crowd when the discussion gets heated or drags on.

The most important thing is you! Without Village voters coming to the meeting we can't transact any business. Please come on down for an evening with fellow villagers and help us do the Village business together!

# GENERAL INFORMATION

|  |   |
|--|---|
| Date of Incorporation.....                               | November 15, 1892                             |
| Total area .....   | 4.6 square miles                              |
| Elevation above mean sea level:                          |   |
| Maximum (south of Main Street near the Village line) ... | 440 feet                                      |
| Minimum (Winooski River at the Village line) .....       | 195 feet                                      |
| County.....  | Chittenden                                    |
| Number of registered voters (as of 4/12/16).....         | 7,185   |
| Population (2010 Census) .....                           | 9,271   |
| Grand List (2016).....                                   | \$10,856,507                                  |
| Tax Rate (FYE 16).....                                   | \$2.3348                                      |
| Water, Sewer and Sanitation Rates Per Quarter (FYE 16):  |   |
| Water.....   | \$22.35 per unit plus \$0.0155 per cubic foot |
| Sewer.....   | \$26.44 per unit plus \$0.0098 per cubic foot |
| Sanitation .....   | \$22.04 per unit plus \$0.0051 per cubic foot |

Village Offices are located at 2 Lincoln Street  
Office hours: 8 A.M. to 4:30 P.M. Monday through Friday  
Phone: 878-6944  
FAX: 878-6946  
E-mail: [admin@essexjunction.org](mailto:admin@essexjunction.org)  
Website: [www.essexjunction.org](http://www.essexjunction.org)

There is a drop box located to the right of the “parking lot” entrance for persons wishing to pay bills when the Village Offices are closed.

# STATE INFORMATION

## U. S. CONGRESSIONAL DELEGATION

U. S. Senator Patrick Leahy (D)

Washington Office: 437 RSOB, Washington, DC 20510-4502 .....(202) 224-4242

Burlington Office: 199 Main Street, 4th Floor, Burlington, VT 05401 ... (802) 863-2525

U. S. Senator Bernard Sanders (I)

Washington Office: 332 Dirksen Building, Washington, DC 20510 .....(202) 224-5141

Burlington Office: 1 Church Street, Burlington, VT 05401 .....(802) 862-0697

Representative Peter Welch (D)

Washington Office: 1404 Longworth House, Washington, DC 20510 ..(202) 225-4115

Burlington Office: 30 Main Street, Suite 350, Burlington, VT 05401 ....(802) 652-2450

## VERMONT STATE GOVERNMENT

Governor Phil Scott (R).....(800) 649-6825

109 State Street, Montpelier, Vermont 05609.....(802) 828-3333

Lt. Governor David Zuckerman (P).....(802) 828-2226

115 State Street, Montpelier, Vermont 05633-5401

### SENATORS:

Virginia Lyons (D), 241 White Birch Lane, Williston, VT 05495 .....(802) 863-6129

Tim Ashe (D), 45 Lakeview Terrace, Burlington, VT 05401 .....(802) 318-0903

Philip Baruth (D), 87 Curtis Avenue, Burlington, VT 05408 .....(802) 503-5266

Michael Sirotkin (D), 80 Bartlett Bay Road, South Burlington, VT 05403... (802) 860-6428

Christopher Pearson (P/D), 12 Brookes Avenue, Burlington, VT 05401 .....(802) 860-3933

Debbie Ingram (D), 2120 South Road, Williston, VT 05495 .....(802) 651-8889

### REPRESENTATIVES:

#### District 8-1 (Essex)

Linda Myers (R), 51 Forest Road, Essex Junction, VT 05452 .....(802) 878-3514

Betsy Dunn (D), 2 Cindy Lane, Essex Junction, VT 05452.....(802) 878-6628

#### District 8-2 (Village of Essex Junction)

Lori Houghton (D), 40 School Street, Essex Junction, VT 05452 ... .....(802) 879-6701

Dylan Giambatista (D), 12 Arlington Street, Essex Junction, VT 05452 .....(802) 734-8841

# ELECTED VILLAGE OFFICIALS

## VILLAGE PRESIDENT

George Tyler.....Term expires April, 2017

## BOARD OF TRUSTEES

Daniel Kerin, Vice President..... Term expires April, 2017  
Lori Houghton ..... Term expires April, 2019  
Elaine Sopchak..... Term expires April, 2018  
Andrew Brown..... Term expires April, 2018

## LIBRARY TRUSTEES

Nina Curtiss..... Term expires April, 2021  
Max Holzman..... Term expires April, 2017  
Elizabeth Glaspie ..... Term expires April, 2017  
Andy Kolovos..... Term expires April, 2019

## MODERATOR

Steven Eustis..... Term expires April, 2017

# APPOINTED VILLAGE OFFICIALS

Assistant Manager/Finance/MIS Director .....Lauren Morrisseau  
Attorney ..... David Barra  
Clerk/Treasurer/Tax Collector/HR Director.....Susan McNamara-Hill  
Community Development Director..... Robin Pierce  
Engineer ..... Donald L. Hamlin Consulting Engineers, Inc.  
Fire Chief..... Chris Gaboriault  
Library Director..... Wendy Hysko  
Manager ..... Patrick Scheidel  
Public Works Superintendent ..... Rick Jones  
Water Quality Superintendent.....James Jutras

# APPOINTED COMMITTEES

## PERMANENT LIBRARY BOARD

Christine Packard, Chair  
Dorothy Bergendahl  
Linda Costello  
Sheila Porter  
Penny Egan

## PLANNING COMMISSION

|                             |                            |
|-----------------------------|----------------------------|
| David Nistico, Chair .....  | Term expires June 30, 2018 |
| John Alden, Vice Chair..... | Term expires June 30, 2017 |
| Andrew Boutin .....         | Term expires June 30, 2017 |
| Amber Thibeault.....        | Term expires June 30, 2018 |
| Diane Clemens.....          | Term expires June 30, 2019 |
| Joe Weith .....             | Term expires June 30, 2017 |
| Steven Shaw.....            | Term expires June 30, 2019 |

## ZONING BOARD OF ADJUSTMENT

|                            |                            |
|----------------------------|----------------------------|
| Thomas Weaver, Chair ..... | Term expires June 30, 2018 |
| James Moody .....          | Term expires June 30, 2018 |
| Bruce Murdough .....       | Term expires June 30, 2019 |
| Martin Hughes .....        | Term expires June 30, 2019 |
| Aaron Martin.....          | Term expires June 30, 2017 |

## CAPITAL PROGRAM REVIEW COMMITTEE

|                          |                            |
|--------------------------|----------------------------|
| Andrew Brown, Chair..... | Term expires Aug. 31, 2018 |
| Richard Hamlin .....     | Term expires Aug. 31, 2018 |
| Amber Thibeault .....    | Term expires Aug. 31, 2017 |
| Kevin Collins.....       | Term expires Aug. 31, 2017 |
| Timothy Dall .....       | Term expires Aug. 31, 2019 |

## BIKE/WALK ADVISORY COMMITTEE

|                             |                            |
|-----------------------------|----------------------------|
| Richard Hamlin, Chair ..... | Term expires June 30, 2019 |
| Jeff Frolik.....            | Term expires June 30, 2017 |
| Phoebe Spencer .....        | Term expires June 30, 2017 |
| Jud Lawrie.....             | Term expires June 30, 2018 |
| Eric Bowker .....           | Term expires June 30, 2019 |
| Rajan Chawla .....          | Term expires June 30, 2019 |
| Micah Hagan.....            | Term expires June 30, 2018 |
| Gabriel Epstein.....        | Term expires June 30, 2018 |

## TREE ADVISORY COMMITTEE

|                              |                            |
|------------------------------|----------------------------|
| Nick Meyer, Chair.....       | Term expires June 30, 2017 |
| Rich Boyers, Vice Chair..... | Term expires June 30, 2019 |
| Warren Spinner .....         | Term expires June 30, 2018 |
| Mary Jo Engel.....           | Term expires June 30, 2018 |

## Board of Trustees



### VILLAGE OF ESSEX JUNCTION BOARD OF TRUSTEES

**Elaine Sopchak, Dan Kerin, George Tyler, Andrew Brown and Lori Houghton**

**Village President George Tyler** is a science and health writer and former editor of the Essex Reporter and Colchester Sun. He has lived in Essex Junction for 27 years with his family. He has served on the Brownell Library Board of Trustees and several other Village committees. He is in his third term on the Essex Junction Board of Trustees. “My guiding philosophy as a Trustee is to help sustain the high quality of municipal services we receive from the Village government while helping the community position itself to meet the challenges of the new century.”

**Dan Kerin** has been a resident of the Village of Essex Junction for 21 years. He was elected to the Village Board of Trustees in 2011, and currently serves as Trustee representative on the Chittenden County Regional Planning Commission. Prior to becoming a Trustee, Dan served on the Planning Commission and as a Village resident member on the EJRP Advisory Council. Dan retired from the Vermont State Police after serving a 26-year career as a trooper. He currently works as a full time Court Security Officer at the federal building in Burlington. He has a daughter attending college in Montreal.

**Lori Houghton** is the mother of an 8-year-old, a partner in a local small business and a Sales Operations Specialist with LexisNexis. Lori was elected as one of Essex Junction's Representatives to the Legislature in 2016. She has lived in the Village for 15 years and serves on the Five Corners Farmers' Market committee and is involved in many other community projects. Lori has a passion for bettering the community for all and building a collaborative vision for the Village of Essex Junction. "My focus is my family, which for me means to also focus on the community in which we live. The two go hand in hand."

**Andrew Brown** is an Operations and Communications Manager with the Vermont Student Assistance Corporation (VSAC), married to the love of his life, and father to an amazing 7-year-old son. He was raised in Essex and attended Town public schools. Andrew is the Chair of the Capital Program Review Committee which prioritizes Village infrastructure projects in excess of \$10,000 and develops the recommended capital budget for the Municipal Manager. "As a trustee I strive to always do what is best for the majority and for the future of our community as I want my son, and future generations, to love our community as much as I do."

**Elaine Sopchak** has lived in the Village since 2000 and has three children. Before serving as a Trustee, she was an elected member of the Brownell Library Board of Trustees and a member of the Village Planning Commission. She is also a founder of the Five Corners Farmers' Market and former president of the Brownell Library Foundation. She works in the system office of the Vermont State Colleges. "The most important thing to me is that every resident of Essex Junction counts, and making sure that our Village is providing necessary services and maintaining financial stability while meeting the needs of our diverse population."



# WELCOME TO ANNUAL MEETING

By George Tyler, President of Essex Junction

On behalf of the Essex Junction Trustees

The Trustees extend our warmest regards to the Village community. We're honored to represent our neighbors' interests in Village government and would like to offer a few highlights of what has been a busy legislative year.

## Budget and Shared Services

The positive impacts of the Village's ongoing shared services initiative with Essex Town are reflected in this year's budget. Following the trend of the last three years, administrative consolidations continue to lower the Village's tax rate. Some of these consolidations, such as the finance office, represent permanent changes in the Town and Village administrative operations; some, such as the shared municipal manager, are being conducted on a trial basis pending evaluation by the Trustees and the Essex Town Selectboard. Both boards have expressed their desire to continue moving forward with this initiative.

## EJRP Governance Transferred to Village

Although administrative costs are down, this year's proposed FY18 general fund budget reflects a significant increase over last year's budget due to the transfer of the Essex Junction Recreation and Parks department from the Essex Junction school district to the Essex Junction municipal government.

The Essex Junction Prudential Committee (school board) has traditionally overseen EJRP's finances and operations. They have presented EJRP's budget for voter approval at their annual school meeting, and included EJRP's tax bill as a separate item

in the Village school tax bill.

All that has changed with the reorganization of the Essex Junction, Essex Town, Westford, and Union 46 School Districts into a unified Essex-Westford School District. The Prudential Committee and Village School District will be assimilated into the new union school district, and EJRP's governance, including its financial oversight and annual budget development, will become the responsibility of the Essex Junction Trustees and Village government. EJRP staff will become Village staff. Therefore, this year's Annual Report and FY18 budget warning includes, for the first time, EJRP's proposed budget as part of the overall Village General Fund budget.

Because the cost of providing tax support for EJRP has simply been shifted from the school tax bill to the Village tax bill, it does not represent an overall increase in Village homeowners' tax burden. However, in the budget development process the Trustees learned that the cost of providing health insurance benefits for Village municipal staff is higher than for Village school district staff. Due to this cost increase the Trustees agreed to adjust EJRP's FY18 proposed budget to ensure no changes in EJRP programs and services in this transitional year.

## Recreation District Vote

Transferring EJRP's governance to the Village was not the only option available to the Prudential Committee. At this time last year the Trustees, Prudential Committee, and the Essex Town Selectboard agreed to create a study committee to explore

possible options for merging EJRP with the Essex Town Recreation and Parks department as part of the ongoing shared services initiative. One of the Village-Town consolidation models the Study Committee was asked to consider was the formation of a union recreation district with its own elected board of governors. After considering various options the Study Committee concluded that the recreation district model would best serve the Essex community's needs. Such districts are common throughout the country and are similar to other single purpose government districts that already serve the Essex community today, such as the Union 46 School District, the Chittenden Solid Waste District, and the Champlain Water District. The Selectboard and Trustees accepted the Study Committee's findings and warned a community-wide vote in December. Voters rejected the proposal, with the positive-negative vote split along inside-the-Village and outside-the-Village lines, respectively.

Prior to the vote the Trustees proposed to the Prudential Committee to have the Village government take responsibility for EJRP in the event of a negative vote rather than having the question of EJRP's governance linger into 2017 at a time when the Prudential Committee must commit its full attention to the creation of the new union school district. The Prudential Committee accepted the Trustees' offer, and the two boards and associated staff have worked efficiently over the last few months to effect the transfer.

#### Park Street School Vote

Control and ownership of all EJRP buildings and facilities will be transferred to the Village government upon dissolution of the Village school district. However, the Park Street School, which is no longer used for regular school classes but which EJRP uses extensively for its child care

programs, is a Village School District property. It's slated to be transferred to the new Essex-Westford Unified School District in April 2017 along with all other Village school district buildings.

Due to its historic importance (it was Vermont's first brick school building) and its importance to EJRP operations, the Trustees and Prudential Committee have agreed to have the Village government purchase Park Street from the Village school district for a nominal price. The Village community approved extensive renovations to the school a decade ago, and the Village government is best positioned to provide stewardship for the 19th century building. Ownership will also ensure the building remains available to EJRP.



Village voters must approve the sale of Park Street by the Village school district to the Village municipal government at the Village School District annual meeting on April 10, 2017. Although the Village government can purchase property for nominal cost without voter approval, the Village attorney has recommended that Village voters attending the Essex Junction Annual Meeting also express their approval by voice vote during the meeting.

### Bridges, Paths, and Roads

Several significant Village road and sidewalk reconstruction projects were completed in 2016 as per the recommendation of the Village Capital Program Review Committee and with Trustee approval. One of the state highways (Rt. 117 - Maple Street) leading into Five Corners was rebuilt by the Vermont Agency of Transportation, but rebuilds of other state highways scheduled for 2016 were postponed until 2017. The Village will work with the state to help mitigate the impacts of the construction but, unfortunately, some disruption of normal traffic and pedestrian routes is unavoidable.

One of the highlights of the 2016 construction season was the completion of the fully landscaped, well-lit, bike and pedestrian path connecting North Street near its intersection at Lincoln Street to Central Street near the Amtrak/CCTA station. Running parallel to the railroad tracks, the multi-use path provides a safe, direct link between the neighborhood adjacent to Essex High School and the Village center. The path was largely paid for with federal funds obtained through the regional planning commission. Having been built on New England Central Railroad's right of way, it represents one of the first projects of its kind where a local community and the railroad collaborated to construct a path that enhances pedestrian safety adjacent to an active rail line.



**New multi-use safety path**

# COMMUNITY DEVELOPMENT DEPARTMENT AND PLANNING COMMISSION REPORT

By Robin Pierce, Community Development Director

Work this year was dominated by an update to the Village Land Development Code. Two major changes were made: the maximum height permitted in the Village Center District was set at four stories, and freight rail manufacturing, warehousing and distribution facilities were added in our Light Industrial District. This was an important addition to the Code, which should stimulate investment in the Village by taking advantage of existing infrastructure: the rail line that runs through the Village. The Village is in the enviable position of being the only municipality in Chittenden County which has a rail line that meets National rail standards. This means that rail cars can travel on the rail line fully loaded, and the line can accommodate passenger rail to Montreal without an upgrade, unlike the rail line out of Burlington. Our rail line is international and coastal in its reach; it links Canada with the Atlantic seaports. With the ongoing discussion regarding passenger rail service to Montreal, the Village hopes to be at the center of any State proposals. We sit at the intersection of the Eastern and Western Rail Corridors, making us the fulcrum that links the east and west of the State in Chittenden County.

The application to the Vermont Downtown Board for Neighborhood Development Area designation was approved in January. This has resulted in inquiries regarding the under-utilized parcels of land in the Village Center. We have the opportunity to increase social and economic space in the Village core in a way that enhances our developing pedestrian friendly Village Center. Businesses like to be close to people. People want to be in areas where they feel safe, which are close to amenities. As we create a more people

friendly environment at the Five Corners, we hope that we will attract more businesses.

The new building at 4 Pearl Street has an anchor tenant. The wide sidewalk will be completed spring 2017 providing outside seating. The sidewalk features Silva Cell technology under the concrete which will help absorb stormwater and increase the potential for the newly planted trees to thrive.

A unique project in 2016 was a partnership between the Center for Technology Essex (CTE) and the Village to develop an Urban Tree Nursery on the CTE site that will provide free trees for Village streets. With a small contribution from the Village, which was matched by the Vermont Urban & Community Forestry Program, Bob Travers and staff at CTE reconfigured their curriculum to develop a program that will enable students to graduate with skills for trees in urban environments. In addition, CTE worked with the Town and Village to develop a Forestry Plan for the Tree Farm site which was approved.

Projects of note comprised a Conceptual Master Plan for 9 and 11 Park Street, which included senior housing; a site plan approval for forty apartments at 4 Franklin Street, and approval for two additional houses at 32 Lamoille Street.

The main commercial/industrial approval was for an additional 18,774 square feet at 1 Jackson Street for Flex-a-Seal, which is the largest privately owned business in the Village.

The long awaited Multiuse safety path was completed. This project was made possible by the cooperation of New England Central Railroad, grants from the Chittenden County

Regional Planning Commission and the Vermont Department of Transportation, which required a match from the Village.

The Crescent Connector road project continues to move forward, slowly. It is now hoped to have the railroad crossing completed in 2017, with the road portion commencing in 2018.

The Pearl Street Missing Link Project is scheduled to occur in 2017. When completed, the project will have improved sidewalks and lighting, with on street bike lanes.

Discussions continued to advance the goal of redeveloping our existing train station. The Village may need to come up with a substantial amount of money to move this project forward.

The Department continues to represent the Village with VTrans, the CCRPC, Essex Town Economic Development Commission, CTE, and the Vermont Downtown Board.

Membership in the Planning Commission remained fairly constant, with one change. Nick Meyer resigned from the Commission and Steve Shaw filled Nick's seat early in the year. David Nistico is Chair, John Alden is the Vice Chair, Andrew Boutin, Joe Weith, Diane Clemens and Amber Thibeault remain.

The Trustees are working to include the Design Five Corners concept into the Municipal Plan as the first step in enabling the vision to be realized. Grant opportunities to develop a study would make this goal possible.

The term Village, in the sense of Essex Junction, relates to our governance rather than a description of our land use pattern. Interestingly in discussions with residents regarding the Design Five Corners initiative one of the residents said, "The Trustees are trying to put the Village back into Essex Junction!" We are at a turning point. It is possible we will have a more efficient and effective transportation system moving forward, a land use pattern that provides residents' needs close to home, and a population that supports those amenities. We hope to achieve this through robust planning that accommodates change. Rather than a resilient landscape that can recover from the ravages of change, we are striving for a landscape that absorbs change positively.

Departmental staff attends Planning Commission, Zoning Board meetings and hearings and, when appropriate, Trustee meetings.

The Community Development Department can be reached at 878-6950.



## Essex Junction Zoning Permit Activity

| <b>Permit Type</b>  | <b>2012</b>     | <b>2013</b>     | <b>2014</b>     | <b>2015</b>      | <b>2016</b>      |
|---|-----------------|-----------------|-----------------|------------------|------------------|
| Accessory Apartments  | 0               | 2               | 1               | 1                | 2                |
| Apartments  | 3<br>(57 units) | 4<br>(78 units) | 3<br>(90 units) | 2<br>(129 units) | 7<br>(138 units) |
| Change of Use   | 5               | 3               | 6               | 4                | 5                |
| Commercial/Non-residential Additions or Alterations                           | 10              | 7               | 4               | 7                | 8                |
| Condominiums  | 2<br>(6 units)  | 0               | 0               | 0                | 0                |
| Demolition  | 1               | 3               | 3               | 5                | 4                |
| Duplexes  | 5<br>(10 units) | 3<br>(6 units)  | 8<br>(16 units) | 7<br>(14 units)  | 2<br>(4 units)   |
| Elderly Housing Units   | 0               | 0               | 0               | 0                | 0                |
| Home Occupations  | 7               | 2               | 2               | 4                | 6                |
| Miscellaneous Permits   | 3               | 5               | 7               | 1                | 6                |
| Mobile Homes  | 0               | 0               | 0               | 0                | 1                |
| Residential Additions   | 15              | 26              | 20              | 22               | 26               |
| Residential Garages   | 8               | 6               | 4               | 5                | 3                |
| Residential Accessory Alterations ie decks, porches, driveways, storage sheds | 57              | 59              | 41              | 55               | 43               |
| Sign Permits  | 13              | 12              | 22              | 12               | 21               |
| Single Family Dwellings   | 6               | 9               | 17              | 11               | 4                |
| Swimming Pools  | 2               | 3               | 1               | 2                | 0                |
| Temporary Use   | 1               | 1               | 3               | 2                | 4                |
| CVE, Temporary Use  | 5               | 8               | 5               | 2                | 3                |
| CVE, Additions/Alterations  | 2               | 0               | 0               | 0                | 0                |
| Renewal of Permits  | 0               | 0               | 0               | 0                | 0                |
| Revised Permits   | 0               | 0               | 3               | 1                | 0                |
| Void Permit   | 1               | 0               | 0               | 0                | 0                |
| <b>Total Permits</b>  | <b>145</b>      | <b>153</b>      | <b>150</b>      | <b>144</b>       | <b>145</b>       |

# PUBLIC WORKS DEPARTMENT REPORT

By Rick Jones, Public Works Superintendent

The Public Works Department's most important focus is the efficient and effective maintenance of our Village's streets, sidewalks, utilities and other public infrastructure.

Some examples of work during FYE 17:

- Briar Lane Waterline and Roadway Improvements
- Rosewood Lane Waterline Replacement
- Multi-use Safety Path
- Prune trees
- Flushed approximately 50,000 feet of sewer lines
- Cleaned catch basins
- Water meter change out program
- Maple Street paving



Our goals for FYE 18 include:

- Pave Main Street, Lincoln Street, Pearl Street and Park Street
- Hillcrest Road sidewalk project
- Greenwood Avenue drainage project
- Main Street pedestrian bridge

Our Public Works crew of seven also performs snow removal and provides emergency response to citizen concerns. Public Works staff assists with the set-up of numerous Village activities, such as spring cleanup, Five Corners Farmers Market, the Block Party, and the Memorial Day Parade.

We welcome your opinions, comments, and suggestions! Public Works staff can be reached at 878-6944 or [pw@essexjunction.org](mailto:pw@essexjunction.org).

Mike Fraser and Ron Bundy

# WATER QUALITY REPORT

by James L. Jutras, Water Quality Superintendent

Discussions about water quality of our region have expanded to include the entire state of Vermont. With passage of Vermont's Act 64 Clean Water Bill, all communities in Vermont must improve water quality to benefit all waters of the state. The Village continues to make significant investment in water quality compliance while optimizing existing systems.

While important regulatory guidance is still pending, substantial work continues. The Town and Village cooperative efforts continue with State approval of jointly prepared Flow Restoration Plans for Sunderland and Indian Brook.

Water Quality work in 2016 includes:

- Continued regulatory monitoring for required implementation of the Lake Champlain Phosphorus TMDL (Total Maximum Daily Load). Implementation will have significant costs for many communities. Essex and Essex Junction efforts are focused on gaining compliance with the smallest investment with greatest return in meeting the evolving compliance requirements.
- Secured grants or other funding for three of the four top projects identified in the Indian Brook Flow

*The Village continues to make significant investment in water quality compliance while optimizing existing systems.*

Restoration Plan with design work in process. Survey work has started on the fourth project.

- The wastewater facility treated over 650 million gallons of water that was safely recycled back into the Winooski River.

- Participation in the Second Annual Vermont Clean Water Day, May 27<sup>th</sup>, with an open house at the Cascade St. wastewater treatment facility attended by over 50 members of the community.

- Enhanced treatment abilities removed over 25,000 pounds of phosphorus from our wastewater

prior to recycling this treated water back to the environment. The updated facility has the ability to meet the Lake Champlain TMDL requirements for the near term without additional investment.

- 600 Dry Tons of process treated byproduct known as Biosolids was recycled as fertilizer on the Whitcomb farm and in Upstate New York at the Casella Grasslands facility.
- 150 Kw Combined Heat and Power installation and solar installation are being evaluated for their performance and optimization.



- Joint Village/Town engineering internship work throughout the community collecting important stormwater data
- Flow Monitoring sites were installed on both Indian and Sunderland Brook
- Worked with Winooski Natural Resources Conservation District and Essex High School to plant approximately 500 trees along Indian Brook near the high school pump station
- Focus on continued compliance with evolving stormwater rules

The Village has been in the forefront of compliance with water quality standards. Combined efforts with the Town will provide the planning and

financial resources both communities need to gain compliance with the strict environmental standards that are on the immediate horizon.

‘You can continue to do your part. It is up to you whether it’s participating in Green Up Day, washing your car on the lawn, picking up pet waste or directing your gutter downspouts to your lawn. Simple changes you make help improve the environment we share while keeping our municipal compliance costs as low as we can in these challenging compliance times.

Please feel free to contact us with any questions or comments you may have by calling us at 878-6943 or emailing at [wwadmin@essexjunction.org](mailto:wwadmin@essexjunction.org).



# BROWNELL LIBRARY REPORT

By Wendy Hysko, Library Director

## Brownell Library continues to serve many in FYE 2016

- 123,188 visits and 128,727 items circulated.
- There were 626 programs offered with a total of 8,558 people attending.
- Our volunteers, aged 15 thru 90, donated 2,750 hours of their time helping with various tasks and programs.

### Programming

- Ongoing Adult programs include: Must Read Mondays book discussions; Fiber Fridays Knitting and Crocheting; the Vermont Humanities Council First Wednesday lecture series; TEDx Talk discussions; AARP tax preparation; Tech Help with Clif; Vermont Astronomical Society programs.
- Ongoing Youth programs include: Story Times for Babies, Toddlers and Preschoolers; Friday Night Movies for Families, LEGO play, Dorothy's List, GMBA and Red Clover Award Book Programs; Dungeons and Dragons gaming; Magic the Gathering gaming; Crafternoons; Teen Advisory Board (TAB); Middle School Planners and Helpers (MPH); Songs and Stories with Matthew; Chess for Kids; Knitting for Kids; Tutoring.

### Technology

- iPad stations were added to provide library catalog access with less space and maintenance required. Two iMacs were added to the Adult Computer Room, one with a flatbed scanner attached. The Library became a member of Overdrive Advantage, allowing Brownell to purchase copies of in demand ebooks and downloadable audiobooks for Brownell

cardholders reducing the waiting time for some popular titles.

### Staffing

- After nearly 23 years serving the community of Essex Junction, Youth Librarian Mary Graf announced her retirement scheduled for October 2016.

### Milestones

- The main floor was renovated with a new carpet, fresh paint throughout the Youth area and a few others spaces, some new signage, and new youth furniture.
- The picture book collection was rearranged by genre to help kids connect with topics of interest: Vehicles, Nature, All About Me, Concepts and Stories.
- The Library began participating in a statewide delivery program for interlibrary loans, and it saved staff time, postage money, and expedited delivery from many libraries.
- The Friends of Brownell Library merged with the Brownell Foundation so the Library now has one supporting nonprofit. The Brownell Library Foundation now manages the ongoing book sale, as well as their former fundraising activities - all funds raised help enrich the Library's activities, collections, space, and help keep pace with technology changes.
- New non-traditional items are available for loan to Brownell cardholders including: a telescope; a portable DVD player; a disc golf kit; and a birdwatching kit.
- New attraction passes were added to the collection. Now available to Brownell cardholders: American Precision Museum; Birds of VT Museum; Brattleboro Museum & Art Center; Echo Lake Aquarium and Science Center; Elder Education

Enrichment; Fleming Museum; Lake Champlain Maritime Museum; Shelburne Farms; Shelburne Museum; VT History Museum; VT State Historic Sites; VT State Parks; Wonderfeet Kids' Museum.

- Brownell Library collaborated with the following community organizations: Summit St. School and Natural Playground Committee; ADL School Library; EHS Library and Botany Dept.; Essex Free Library; EJRP; St Michael's College; Five Corners Farmers Market; Essex Rescue; EPD; Essex CHIPS & Teen Center; RETN; Peace & Justice Center; Vermont Lake Monsters; Green Mountain Roller Derby; Essex Art League; VT Special Olympics; VT Astronomical Society; Essex Junction Farm to School; Essex Area Senior Center; and area preschools.

### Summer Reading 2016

Our summer reading program was centered around sports, fitness, health and nutrition. "On Your Mark, Get Set, Read!" for Kids attracted 187 kids who read 1,834 books. Kids spent over 202 hours reading and 146 preschool activities were done! 57 Kid events drew in 717 participants. Kids were rewarded with a free book and a No Strings Marionette Puppet Show. Due to renovations, programs were held outside under the tent and at the Teen Center.

"Get in the Game, Read!" for Teens attracted 76 teens who read 490 books. Eight teen events drew 77 participants. Teens assisted with the renovation preparation and summer events totaling 217 hours. Teens were rewarded with an after-hours Volunteer Party with a raffle of great prizes.

Viki Blanchard assists two young patrons

Highlights: Kids kept active with Fitness Fridays and Young Athletes programs, and experimented with healthy food in Grow Yourself a Meal programs. Mystery Word Week got young people reading for an ice cream cone. Teens hosted the annual Marshmallow Roast and Lawn Games, performed drama with kids, were buddies for our Young Athletes program, hosted a Teddy Bear Sleepover and taught ballet to kids.

### Looking Ahead to FYE 2018

- Masonry and woodwork on the original 1926 section of the Brownell Library building will be stabilized, repaired, and refinished or repointed.
- Wireless internet offered to the public will be upgraded.
- A new phone system will be installed.

Thank you for your continued support of library services in the heart of the Village. For more information about the library, go to [www.brownelllibrary.org](http://www.brownelllibrary.org) or call us at 878-6955.



# FIRE DEPARTMENT REPORT

By Chris Gaboriault, Fire Chief

The Essex Junction Fire Department provides fire protection for the Village of Essex Junction with a paid call staff of forty individuals. The Essex Junction Fire Department has no full time paid staff. Members are paid a stipend for fire call attendance and administrative time. Members volunteer their time to maintain mandatory quarterly fire training requirements.

We responded to 456 calls during the calendar year of 2016. Our call volume includes fire calls in Essex Junction, EMS (First Response) calls in Essex Junction as well as mutual aid calls to our neighboring departments.

Thanks to all of our members for their dedication to training. The department logged over 5,400 hours of training in 2016.

We started work on planning for the replacement of our 21-year-old E-One Pumper. This effort includes meeting with department members and a subset of individuals meeting with the manufacturer.

We would like to extend our sincere gratitude to the Essex Fire Department, Essex Rescue, Essex Police, Village residents, Village Manager and Trustees for your continued support of our mission.



We would like to recognize the following individuals who have exceeded 10 years of service with the Essex Junction Fire Department:

|                   |          |
|-------------------|----------|
| Robert Trudo      | 47 years |
| Bruce Trudo       | 43 years |
| Raymond Weed      | 42 years |
| Chris Gaboriault  | 35 years |
| Thomas Mayer      | 35 years |
| Dennis O'Brien    | 35 years |
| John Rowell       | 35 years |
| Michael Giroux    | 32 years |
| Chuck Barry       | 31 years |
| Michael Wolfstich | 31 years |
| Steven Harnois    | 27 years |
| Jim Kellogg       | 24 years |
| Keith Rivers      | 21 years |
| Robert O'Neill    | 20 years |
| Tim Wear          | 20 years |
| Timothy Miller    | 19 years |
| Tammy Kellogg     | 15 years |
| Carol Weed        | 15 years |
| Eric Fenton       | 15 years |
| Adam Lacross      | 12 years |
| Godwin Nyaho      | 11 years |
| Sarah Trudo       | 11 years |

# ESSEX AREA SENIOR CENTER REPORT

By Lou Ann Pioli, Coordinator

2016 saw many exciting changes as well as record membership for Essex Area Senior Center (EASC).

The Village of Essex Junction has supported the seniors with use of Lincoln Hall for more than thirty years. On July 1, we were very excited to officially become a Village department. The Center continues to sustain itself for programs, meals and events via several fund-raisers and membership dues. 2016 boasted the Center's highest membership in history with 308 members. We are very grateful to the Village, as well as the Town of Essex which provides the Senior Coordinator position, IT and other services.

A generous grant from the Hoehl Family Foundation allowed us to have new floors installed in our Main and Conference Rooms, resulting in both an aesthetic and practical upgrade. We were also able to add new countertops, sink, storage cupboards, tables and chairs, creating a fresh, comfortable environment for our members and guests. We were fortunate in 2016 to receive some personal donations of items and funds which further enhanced the Center's growth.

At the Center, Penny Bingo, Mah Jongg, Bridge, Duplicate Bridge, and our monthly meal continue to draw sizable participation. The Knitting group grew considerably, and Seated Yoga, Jazzercise and the Book Club are still going strong. Through partnering with AARP and UVM Medical Center, we offered a Safe Driving class and a series of Healthier Living with Chronic Pain workshops. VT native Buddy Edgerton, made an encore appearance, complete with amusing anecdotes, to discuss his book, "The Unknown Rockwell". The Center also hosted the Champlain Valley Quilt Guild's "Challenge Quilt" display which added exquisite warmth and color to our rooms.

Trips remain ever-popular and most requested by our seniors. In 2016, members and friends enjoyed trips to Winnepesaukee Playhouse,

Burton Island State Park, and Townshend, VT to see The Friesians of Majesty, with a stop at the Rockingham Vermont Country Store.

Wednesday Luncheons continued to be held predominantly at Maple Street Park, thanks to CCSU donated space. Our partnership with CTE Culinary brought us delicious soups, and area churches provided sandwiches, desserts, and volunteers to serve the meals. New in 2016 was a joy-filled monthly Wednesday luncheon at Essex Middle School. Karen Reed's third graders from Hiawatha School had our members dancing and singing, and Brad Luck's (EJRP) ADL basketball players called Bingo and waited tables at a luncheon to the delight of all.

Other inter-generational events included the Senior Sweetheart Dinner and Dance at EHS and a gathering at UVM with business graduate students where seniors shared their experiences and advice. We were also once again able to partner with Brownell Library and the Teen Center to collaborate on two wonderful luncheons and we hosted 300+ multi-aged visitors as a Train Hop stop in December. In another collaborative effort, the Center sold tickets and arranged for transportation aboard the Senior Van for some of Age Well's special luncheon events. We are so blessed to be part of such a wonderful, supportive, and collaborative community!

The EASC Coordinator also oversees the Essex Senior Van schedule and phone volunteers. The Senior Van serves Essex residents who are 60 years of age or older.

The Center could never accomplish all that it does without the help of our many volunteers who come together to teach classes, organize events, bake, decorate, and so much more. They are the heartbeat of the Center!

For more information about Essex Area Senior Center or Essex Senior Van, please call 876-5087, or visit [www.essexvtseniors.org](http://www.essexvtseniors.org).

# VILLAGE CLERK'S REPORT

by Susan McNamara-Hill, Clerk

## ANNUAL ELECTION APRIL 12, 2016

|                               |       |
|-------------------------------|-------|
| Number of Voters on Checklist | 7,185 |
| Number of Voted Ballots       | 374   |
| Number of Blank Ballots       | 4     |
| Annual Meeting 4/6/16         | 73    |

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### **Under Article 6 of the Warning:**

To elect Village officers required by law including: Moderator (one year term); one Village Trustee (three year term); two Library Trustees (one 1-year term, one 5-year term)?

| <b>Office</b>                   | <b>Name</b>       | <b>Number of Votes</b> |
|---------------------------------|-------------------|------------------------|
| Moderator                       | Steven M. Eustis  | 355                    |
| Trustee<br>(3-yr. term)         | Lori Houghton     | 354                    |
| Library Trustee<br>(5 yr. term) | Nina Curtiss      | 347                    |
| Library Trustee<br>(1 yr. term) | Elizabeth Glaspie | 335                    |

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## SPECIAL ELECTION DECEMBER 13, 2016

|                               |       |
|-------------------------------|-------|
| Number of Voters on Checklist | 7,782 |
| Number of Voted Ballots       | 1,121 |

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### **Under Article 1 of the Warning:**

Shall the Village of Essex Junction enter into an agreement for the formation of a union municipal district to be known as "Essex Community Parks & Recreation"?

**Yes: 701**

**No: 420**

VILLAGE OF ESSEX JUNCTION  
ANNUAL MEETING MINUTES  
April 6, 2016

Moderator Steve Eustis welcomed the assemblage to the 122<sup>nd</sup> Annual Meeting of the Village of Essex Junction. The meeting was broadcast live on Channel 17. The assemblage was led in the Pledge of Allegiance and Gary Moreau sang the Star Spangled Banner. The recent passing of former village trustee, George Boucher, was noted. Attendees included:

- Village Board of Trustees - Village President, George Tyler, Village Vice President, Dan Kerin, Trustees, Andrew Brown, Elaine Sopchak, Lori Houghton.
- Village Administration - Municipal Manager, Pat Scheidel; Village Assistant Manager & Finance Director, Lauren Morrisseau, Village Clerk/Treasurer, Susan McNamara-Hill; Village Community Development Director, Robin Pierce; Administrative Assistant to the Village Manager, Patty Benoit; Assistant Zoning Administrator, Terry Hass; Public Works Supervisor, Rick Jones; Water Quality Supervisor, Jim Jutras; Village Engineer, Rick Hamlin; Village Attorney, Dave Barra; Essex Junction Fire Chief, Chris Gaboriault; Brownell Library Director, Wendy Hysko, Brownell Library Board Chairwoman, Christine Packard.
- State Representatives - Tim Jerman and Paul Dame.
- Essex Selectboard - Max Levy, Irene Wrenner, Andy Watts, Mike Plageman, Sue Cook.
- Recording Secretary, Marianne Riordan.

Moderator Eustis called the meeting to order at 7 PM and explained the procedure to be followed.

ARTICLE 1: Shall the voters act upon the report of the auditor?

MOTION by Chuck Barry, SECOND by Tim Jerman, to approve Article 1 as read.

DISCUSSION: George Dunbar, III, congratulated Pat Scheidel for 40 years of public service. Mr. Dunbar asked about the statement in the village audit that expenditures in governmental funds exceeded revenues and whether there is an audit report on the land acquisition fund. Finance Director, Lauren Morrisseau, explained the expenditures were capital investments and the audit report on the land acquisition fund shows a balance of \$80,000. There were no further comments.

VOTING ON ARTICLE 1: unanimous; motion carried. Article 1 is adopted.

ARTICLE 2: Shall the voters approve the annual General Fund budget in the amount of \$3,953,074 for fiscal year July 1, 2016 to June 30, 2017 of which \$2,482,765 is to be levied in taxes against the Village Grand List?

MOTION by Chuck Barry, SECOND by Mary Jo Engel, to approve Article 2 as read.

DISCUSSION: Village President George Tyler highlighted the following:

- The amount to be raised by taxes is less than the proposed General Fund budget because the paving budget for the village is incorporated into the town's highway budget and there are other anticipated revenues the village will receive. The tax rate decreased as a result of shared services initiatives with the town.
- Capital reserve projects total \$145,467 for water line work, sidewalk, and a new server in the Village Office. Expenditures for rolling stock total \$95,204.
- Distribution of property taxes shows school at 67%, Town at 20%, Village at 10%, and Parks & Rec at 3%. With shared services money is moved from the village budget into the town budget for equalization. Shared services saved \$267,000 last year (i.e. money that did not have to be raised by taxes).
- Water Quality Superintendent, Jim Jutras, is on the cover of the national trade magazine, "Treatment Plant Operator." Mr. Jutras was key in the management of the upgrade of the waste water treatment plant and use of clean biosolids from the plant on the Whitcomb farm fields. Mr. Jutras exemplifies the community service demonstrated by all the village staff.

#### *PUBLIC COMMENTS*

- Alison Werner, Lincoln Street, questioned the proposed library budget that reflects a \$100,000 increase from FY13 to FY17. Pat Scheidel explained the proposed budget is estimated as close as possible to actual costs. George Tyler and Dottie Bergendahl added the increase is due to health and benefits costs budgeted for the staff anticipated at the library.
- Linda McKenna, School Street, spoke in support of the library budget and the services provided.
- George Dunbar, III, asked about the following:
  - Discrepancy in the town budget figure and the town payment to the village for storm water - Pat Scheidel explained the town storm water budget also includes personnel costs and transfer to capital for storm water. Lauren Morrisseau added the amount shown in the village budget includes salary and benefits for storm water personnel and storm water monitoring and permitting.
  - Municipal tax rate of the village and the disparity between the town and village tax rate continuing to increase (in 2011 the village tax rate was \$.6607 and the town tax rate was \$.4318 and in 2015 the village tax rate was \$.7704 [up two cents from 2014] and the town tax rate was \$.4880) - Pat Scheidel explained many decisions are made throughout the budget process. Also, there was a bond issue passed by the village which impacts the tax rate regardless of consolidated



services. The intention is to identify and eliminate duplication of services by the village and town and increase efficiencies. The governing bodies are informed of the dollar value of savings and move toward a more equitable tax structure. George Tyler pointed out the town outside the village pays a highway tax which has been decreased and the savings moved into the general fund to the benefit of all the citizens of the town and village.

CALL THE QUESTION by Diane Fuchs, SECOND by Chuck Barry.

VOTING on call the question: majority of ayes; motion carried. Discussion ceased.

VOTING ON ARTICLE 2: majority of ayes; motion carried. Article 2 is adopted.

ARTICLE 3: Shall the voters approve adding one (1) cent to the tax rate to establish a fund for village capital improvement projects designated by the Village Trustees?

MOTION by Tim Jerman, SECOND by Mary Jo Engel, to approve Article 3 as read.

DISCUSSION: Village President George Tyler explained one cent on the tax rate will raise \$109,000 each year. The money will be used to make public improvements in the village center such as pocket parks or benches when the opportunity arises. Any expenditure would be discussed at a Trustees meeting and public comment would be gathered.

*PUBLIC COMMENTS*

- George Dunbar, III, expressed concern about the proposed fund, noting the Land Development Code already empowers the village to require developers to do improvements and if the fund is used to purchase real estate the discussion of such purchase could be in Executive Session so there would be no public input.

AMENDMENT by George Dunbar, III, SECOND by Alison Wermer, to add the following wording to Article 3 to read: "Shall the voters approve adding one (1) cent to the tax rate to establish a fund for village capital improvement projects designated by the Village Trustees with a cap of \$250,000 and expenditures from which are at the request of voters at the annual meeting or a special meeting called for that purpose."

DISCUSSION OF AMENDMENT: The following comments were made:

- Tim Jerman, Sycamore Lane, spoke against the amendment because the Trustees have the best interest of the village downtown in mind and need to have the ability to act when opportunity comes up.
- Carl Wermer, Lincoln Street, mentioned the cost and burden to call a special meeting. Trustee Sopchak said the cost is thousands of dollars to warn and organize a special meeting.
- Trustee Sopchak stated one of the many purposes of the fund is to have the nimbleness and ability to help local businesses

in the village with a revolving loan or a small grant for façade improvements or other beautification activities, for example. A public hearing would be held on how to use the funds. A cap on the fund would limit opportunity for the village to be part of a large grant that required a local match.

- Greg Morgan, Grove Street, compared the concept of the proposed one cent fund to the rolling stock fund that avoids having to bond for purchases and gives the village some flexibility. Mr. Morgan noted the Economic Development Committee in the town often cannot act because the town does not have the resources. Mr. Morgan supported the concept of the fund provided there is public process.
- Darryl Stultz, Seneca Ave., spoke in support of having a cap on the fund and asked how long the taxpayers would pay into the fund if there is not a cap. George Tyler said without a cap the fund would continue to accrue or could be spent each year. The Trustees would review the fund each year.
- A gentleman in the audience asked about discussion in Executive Session per state statute. Elaine Sopchak explained state law is strict on what can be discussed in Executive Session.

CALL THE QUESTION by Chuck Barry, SECOND by Dorothy Bergendahl. VOTING on call the question: unanimous; motion carried. Debate ceased.

VOTING ON AMENDMENT (cap of \$250,000): majority of nays; motion does not carry. The amendment fails.

CONTINUED DISCUSSION (on original wording of Article 3): The following comments were made:

- Molly Dillon, Jackson Street, asked how other places, such as St. Albans, supported the fund. Elaine Sopchak said St. Albans established a special tax district (TIF) and worked with the state and developers.
- Alison Wermer, Lincoln Street, suggested putting a sunset on the fund of five years and discussing continuation at that time.

AMENDMENT by Alison Wermer, SECOND by Darryl Stultz, to add wording to Article 3 to read: "Shall the voters approve adding one (1) cent to the tax rate to establish a fund for village capital improvement projects designated by the Village Trustees and such tax rate to be reconsidered by the voters at the annual meeting in 2021?"

DISCUSSION OF AMENDMENT: The following comments were made:

- Brad Luck, Main Street, asked if the article will be before the voters each year. Moderator Eustis said as currently worded the article will not be before the voters again.

- George Dunbar, III, spoke of following the same process for the fund that is followed with the Rolling Stock Fund and the Capital Improvement Fund in that the Trustees discuss the project and transfer money into the fund. Village President Tyler pointed out the Trustees borrowed the one cent fund concept from the town which has two cents on the tax rate for capital projects. The Trustees felt one cent was reasonable and not overly burden the taxpayers. George Dunbar stressed the need to set priorities for use of the money. There are already various funds established.
- Jeffrey Thompson, Rosewood Lane, asked the impact of one cent on the tax rate. George Tyler said the impact is \$28 per household. One cent raises \$109,000.
- Aaron Smith, Main Street, asked who will own and maintain items such as pocket parks. George Tyler said that will be determined by the circumstance. Pocket parks may be the responsibility of the village. The village can require developers to do a lot, but there is a limit. The fund can provide an incentive.

CALL THE QUESTION by Tim Jerman, SECOND by Chuck Barry. VOTING on call the question: unanimous; motion carried. Debate ceased.

VOTING ON AMENDMENT (five year sunset/review): majority of ayes; motion carried. The amendment is adopted.

CONTINUED DISCUSSION on Article 3 as amended: There were no further comments.

VOTING ON ARTICLE 3 as amended (five year sunset/review): unanimous; motion carried. Article 3 as amended is adopted.

ARTICLE 4: Shall the voters approve holding the 2017 Annual Meeting on Wednesday, April 5, 2017 to act upon any articles not involving voting by Australian ballot and to reconvene on Tuesday, April 11, 2017 to vote for the village officers and transact any business involving voting by Australian ballot?  
MOTION by Chuck Barry, SECOND by Tim Jerman, to approve Article 4 as read.

DISCUSSION: None.

VOTING ON ARTICLE 4: unanimous; motion carried. Article 4 is adopted.

ARTICLE 5: To transact any other business that may lawfully come before the meeting.

#### *Brownell Library Foundation*

Dorothy Bergendahl announced donation to the Brownell Library Foundation from Hannaford's for every purchase of a blue reuse grocery bag. All were urged to purchase a blue reuse bag.

*State Representative Tim Jerman*

Tim Jerman announced he is not seeking re-election to the state legislature after serving for the past 12 years.

*Recreation Governance Committee*

Michael Smith mentioned the Recreation Governance Study Committee meetings that will be discussing the future of the village and town recreation departments. All are urged to attend the meetings.

*Elections*

- Moderator (one year term)
- One Village Trustee (three year term)
- Two Library Trustees (five year term and one year term)

Adjournment

MOTION by Bob O'Neill, SECOND by Tim Jerman, to adjourn the 122<sup>nd</sup> Annual Meeting of the Village of Essex Junction. VOTING: unanimous; motion carried.

The meeting was adjourned at 8:31 PM. Voting by Australian ballot will take place on April 12, 2016 from 7 AM to 7 PM at Essex Community Educational Center.

George A. Tyler  
Village President

Daniel S. Kerin  
Village Trustee

Susan McNamara-Hill  
Village Clerk



**Kittell Branagan & Sargent**

*Certified Public Accountants*

Vermont License # 167

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Essex Junction, Vermont, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Essex Junction, Vermont, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on page 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Essex Junction, Vermont's basic financial statements. The agency fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and budgetary schedules for the enterprise funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Kittell, Brannagan + Sargent*

St. Albans, Vermont  
February 17, 2017

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

The Village of Essex Junction (the "Village") herein sets forth an overview and analysis of its financial operations for the fiscal year ended June 30, 2016.

***Financial Highlights***

- Assets exceeded liabilities and deferred inflows of resources on June 30, 2016 by \$25,724,161 (*net position*). Of this amount, \$4,055,242 (*unrestricted net position*) may be used by the various funds of the Village to meet the Village's ongoing obligations.
- The Village's total net position increased by \$174,659. Of this amount, net position attributable to governmental activities increased by \$377,761. Net position attributable to business-type activities decreased by \$203,102.
- Fund balances of governmental funds decreased by \$1,411,114 in FYE16. The General Fund had \$491,445 of unassigned fund balance at 6/30/16 which is equal 12.4% of the approved FYE17 General Fund Budget. An amount of \$96,000 of fund balance is proposed to be transferred to the Capital Reserve Fund in FYE18. As of 6/30/15, the General Fund had \$352,378 of unassigned fund balance.

***Overview of the Village's Financial Statements:***

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

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

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

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

Both of the government-wide financial statements combine information from governmental funds (which are supported primarily by tax dollars) with information from enterprise funds which are supported by user fees and charges (*business-type activities*). The governmental activities of the Village of Essex Junction include general government, public works, community development, public safety, and culture and recreation. The business-type activities of the Village include water operations, wastewater treatment, and sanitation lines maintenance. The government-wide financial statements can be found in Exhibits A and B of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village has three types of funds: governmental funds, proprietary funds, and fiduciary funds. The proprietary funds of the Village are all Enterprise Funds. Fund financial statements can be found in Exhibits C through J of this report.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

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

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

**Government-wide Financial Analysis**

**Village of Essex Junction, Vermont's Statement of Net Position**

|                                  | Governmental<br>Activities |                            | Business-type<br>Activities |                            | Total<br>Primary Government |                            |
|----------------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|-----------------------------|----------------------------|
|                                  | 2016                       | 2015                       | 2016                        | 2015                       | 2016                        | 2015                       |
| Current & other assets           | \$ 4,341,053               | \$ 3,837,960               | \$ 3,493,237                | \$ 3,587,736               | \$ 7,834,290                | \$ 7,425,696               |
| Capital assets                   | 15,738,402                 | 14,139,030                 | 23,821,335                  | 24,568,599                 | 39,559,737                  | 38,707,629                 |
| <b>Total Assets</b>              | <b><u>\$20,079,455</u></b> | <b><u>\$17,976,990</u></b> | <b><u>\$27,314,572</u></b>  | <b><u>\$28,156,335</u></b> | <b><u>\$47,394,027</u></b>  | <b><u>\$46,133,325</u></b> |
| Current liabilities              | \$ 2,633,821               | \$ 480,673                 | \$ 748,126                  | \$ 548,724                 | \$ 3,381,947                | \$ 1,029,397               |
| Non-Current liabilities          | 2,844,339                  | 3,276,689                  | 15,439,674                  | 16,277,737                 | 18,284,013                  | 19,554,426                 |
| <b>Total Liabilities</b>         | <b><u>\$ 5,478,160</u></b> | <b><u>\$ 3,757,362</u></b> | <b><u>\$16,187,800</u></b>  | <b><u>\$16,826,461</u></b> | <b><u>\$21,665,960</u></b>  | <b><u>\$20,583,823</u></b> |
| Deferred Inflows                 | \$ 3,906                   | \$ -                       | \$ -                        | \$ -                       | \$ 3,906                    | \$ -                       |
| Net Position                     |                            |                            |                             |                            | -                           | -                          |
| Net investment in capital assets | \$12,942,302               | \$13,164,762               | \$ 7,823,421                | \$ 8,674,838               | \$20,765,723                | \$21,839,600               |
| Restricted                       | 755,983                    | 3,630                      | 147,213                     | -                          | 903,196                     | 3,630                      |
| Unrestricted                     | 899,104                    | 1,051,236                  | 3,156,138                   | 2,655,036                  | 4,055,242                   | 3,706,272                  |
| <b>Total Net Position</b>        | <b><u>\$14,597,389</u></b> | <b><u>\$14,219,628</u></b> | <b><u>\$11,126,772</u></b>  | <b><u>\$11,329,874</u></b> | <b><u>\$25,724,161</u></b>  | <b><u>\$25,549,502</u></b> |

As stated above, assets exceeded liabilities and deferred inflows of resources by \$25,724,161 at the end of fiscal year 2016. Assets at the end of fiscal year 2015 exceeded liabilities by \$25,549,502.

The largest portion of the Village's net position is in its investment in capital assets (84%). 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.



Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

An amount of \$903,196 of the Village's net position is subject to restrictions on how it may be used. These funds are primarily unspent bond proceeds. Unrestricted net assets (\$4,055,242) may be used to meet the government's ongoing obligations to citizens and creditors. Some of the amounts included in unrestricted net position are committed by the Village or assigned by the Board of Trustees for particular purposes (e.g. capital projects).

|                                   | Governmental<br>Activities |                      | Business-type<br>Activities |                      | Total<br>Primary Government |                      |
|-----------------------------------|----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|
|                                   | 2016                       | 2015                 | 2016                        | 2015                 | 2016                        | 2015                 |
| <b>Revenues</b>                   |                            |                      |                             |                      |                             |                      |
| <b>Program Revenues</b>           |                            |                      |                             |                      |                             |                      |
| Charges for services              | \$ 351,433                 | \$ 84,383            | \$ 6,191,394                | \$ 5,895,268         | \$ 6,542,827                | \$ 5,979,651         |
| Operating grants & contributions  | 884,064                    | 150,094              | -                           | -                    | 884,064                     | 150,094              |
| Capital grants & contr.           | 245,095                    | 445,139              | 174,752                     | 250,847              | 419,847                     | 695,986              |
| <b>General Revenues</b>           |                            |                      |                             |                      |                             |                      |
| Property taxes/PILOT Unrestricted | 2,564,285                  | 3,017,264            | -                           | -                    | 2,564,285                   | 3,017,264            |
| investment earnings               | 6,957                      | 4,934                | 4,452                       | 5,335                | 11,409                      | 10,269               |
| Other revenues                    | 4,147                      | 9,327                | -                           | 2,059                | 4,147                       | 11,386               |
| <b>Total Revenues</b>             | <u>4,055,981</u>           | <u>3,711,141</u>     | <u>6,370,598</u>            | <u>6,153,509</u>     | <u>10,426,579</u>           | <u>9,864,650</u>     |
| <b>Expenses</b>                   |                            |                      |                             |                      |                             |                      |
| <b>Governmental activities</b>    |                            |                      |                             |                      |                             |                      |
| General Government                | 1,692,141                  | 737,050              | -                           | -                    | 1,692,141                   | 737,050              |
| Public Safety                     | 299,463                    | 393,475              | -                           | -                    | 299,463                     | 393,475              |
| Highways and Streets              | 930,120                    | 1,335,321            | -                           | -                    | 930,120                     | 1,335,321            |
| Culture and Recreation            | 669,831                    | 821,794              | -                           | -                    | 669,831                     | 821,794              |
| Interest on long-term debt        | 86,665                     | 80,614               | -                           | -                    | 86,665                      | 80,614               |
| <b>Business-type activities</b>   |                            |                      |                             |                      |                             |                      |
| Water                             | -                          | -                    | 3,531,566                   | 3,496,725            | 3,531,566                   | 3,496,725            |
| Sanitation                        | -                          | -                    | 593,362                     | 521,025              | 593,362                     | 521,025              |
| Wastewater                        | -                          | -                    | 2,448,772                   | 2,427,150            | 2,448,772                   | 2,427,150            |
| <b>Total Expenses</b>             | <u>3,678,220</u>           | <u>3,368,254</u>     | <u>6,573,700</u>            | <u>6,444,900</u>     | <u>10,251,920</u>           | <u>9,813,154</u>     |
| Changes in net position           | 377,761                    | 342,887              | (203,102)                   | (291,391)            | 174,659                     | 51,496               |
| Net position - July 1,            | <u>14,219,628</u>          | <u>13,876,741</u>    | <u>11,329,874</u>           | <u>11,621,265</u>    | <u>25,549,502</u>           | <u>25,498,006</u>    |
| Net position - June 30,           | <u>\$ 14,597,389</u>       | <u>\$ 14,219,628</u> | <u>\$ 11,126,772</u>        | <u>\$ 11,329,874</u> | <u>\$ 25,724,161</u>        | <u>\$ 25,549,502</u> |

At the end of FYE16, the Village of Essex Junction has positive balances in all three categories of net position for governmental activities. Unrestricted net position is also positive for all three enterprise funds at fiscal year-end 2016. The Water Fund has \$147,213 that is restricted for bond projects.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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**Governmental activities.** Governmental activities increased the Village's net position by \$377,761 in FYE16. Expenditures in governmental funds exceeded revenues by \$1,411,114. The Village decreased its investment in capital assets by \$222,460 and unrestricted net position decreased by \$152,132. Restricted net position increased by \$6.

**Business-type activities.** Business-type activities decreased the Village's net position by \$203,102.

#### **Water Fund**

The Water Fund had a budgetary net income of \$36,807 in FYE16. Disregarding GlobalFoundries pass through revenues and expenses, Water Fund revenues were \$55,389 more than budget while expenditures were \$18,582 more than budgeted. Revenue items that were overbudget were Residential Water Sales, Large User Water Sales and Miscellaneous Unclassified Revenue. Residential Water Sales were higher than budgeted due to more than anticipated water use. Large User sales were higher than anticipated because of high unaccounted water. Miscellaneous Unclassified Revenue consisted of penalties due to late payments and scrap metal sales. The Line items in the Water Fund that were substantially overbudget were CWD Water Purchase, Supplies, Distribution Materials and Capital Outlay. The high CWD Water Purchase can be linked directly to the high water sales and unaccounted water. Capital Outlay consisted of the purchase of heaters for the water building and replacement of the cradle for the water meter reading handheld device. Projects completed or begun in the Water Fund funded by a \$3.3 million bond shared with the General Fund were: Hillcrest Waterline, \$71,719 (completed); and Briar Lane Water line, \$98,081 (continued). Other projects completed with Water Fund Capital Reserve funds were: Maple St. Waterlines (\$181,599). The water meter replacement project was continued (\$14,990).

#### **Sanitation Fund**

The Sanitation Fund had a budgetary net income of \$152,183. Sanitation revenues were \$184,642 more than budgeted while expenditures were \$136,634 more than budgeted. Hook-on fees were \$128,000 more than budgeted, and this surplus was transferred to the Sanitation Capital Reserve per the "Trustees Policy Regarding Water/Sewer Fees Collected in Excess of Budgeted Amounts." Village customer charges included \$141,000 for the WWTF Refurbishment Bond payment. If the excess tap-on fees had not been transferred to the Sanitation Capital Reserve, the Sanitation expense budget would have been over-spent by \$8,634. Sanitation personnel costs were lower than budgeted by \$18,272 in part due to a change in personnel in the department. Pump station (both Village and those shared with the Town of Essex) expenses were greater than anticipated by \$17,107. Sanitation Lines Maintenance was also over budget by \$8,295. The Sanitation Fund participates by paying 2/3 of the cost of the Meter Replacement Program as it funds the costs for both the Sanitation Fund (underground piping) and the Wastewater Treatment Fund (wastewater treatment). Meter replacement costs totaled \$29,980 in FYE16. The Sanitation Fund Capital Projects completed in FYE16 were Miscellaneous Pump Station Work (\$14,627), River Street Pump Station Control Panel (\$20,715), Manhole Rehab (\$20,000), and South St. Pumps and Valves (\$2,482).

#### **Wastewater Treatment Fund**

The Wastewater Treatment Facility had a budgetary net income of \$124,792 in FYE16. Revenues were over budget by \$34,667 while expenditures were less than budget by \$90,125. 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. Another reconciliation was performed at the end of fiscal 2015 and at the end of fiscal 2016. The amounts designated to each community at 6/30/16 are: Essex Junction, \$290,576; Town of Essex, \$104,204; and Town of Williston, \$64,788. Each community determines how much it wants to leave in this "rate stabilization fund." Accounts that contributed significantly to the surplus in FYE16 are Health Insurance and Other Benefits, \$38,396; Electrical Service, \$69,529; and Sludge Management, \$33,593. The Health Insurance surplus is due to the continued postponement of a planned new hire. The surpluses in Health Insurance and Regular Salaries are partially offset by a deficit in Part-time Salaries. The surpluses in Electricity and Sludge Management are due to continuing to adjust to the processes for the major upgrade completed in FYE14. The management of the Co-Generation system also has been an adjustment. Surpluses were offset by a deficit in Maintenance Other. The only Capital Project completed in FYE 16 was Networking and Software costing \$12,937.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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*Financial Analysis of Major Governmental Funds*

**The General Fund**

The General Fund had a surplus of \$44,219 in FYE16. It was budgeted to have a deficit of \$35,000 but instead added to fund balance. The fund balance of the General Fund increased from \$733,552 at the end of fiscal year 2015 to \$777,771 at the end of fiscal year 2016. Of the \$777,771 fund balance, \$122,677 is nonspendable (inventories and prepaid expenses), \$163,649 is committed or assigned (see page 27 of notes for breakdown). Thus, there exists \$491,445 of unassigned fund balance in the General Fund. The unassigned fund balance is equal to 12.4% of the FYE17 Budget. A transfer of \$96,000 is proposed to the Capital Reserve Fund in FYE18. This transfer will be voted on at the April 2017 Annual Meeting. To comply with the Governmental Accounting Standards Board Statement 54, the Village has adopted a fund balance policy. Basically this fund balance policy states that the fund balances of governmental funds are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Board of Trustees intended use of the resources); and unassigned. The Village General Fund has no restricted fund balance.

- Excluding grants and donations received and expended in FYE16, revenues were higher than budgeted by \$14,124. Revenues that were significantly higher than anticipated were License and Zoning Fees (+\$8,153) due to higher than anticipated zoning permit activity and Miscellaneous Street Receipts (+9,312) due to unexpectedly high excavation permits.
- Expenditures excluding those for grants and donations received in FYE16 were \$62,271 less than budgeted. The following analysis will identify amounts varying substantially from budget and give an explanation of what transpired during the year. Please see page 32 of the notes for the General Fund Budget to Actual comparison. Please note Health Insurances expenses in all budgets were lower than budget due to a less expensive plan being offered to employees in FYE16 than had been considered when the budget was compiled.
  - A) General Government expenses were under budget by \$26,467. General Governmental Departments include Administration and Lincoln Hall. Line items underspent included Legal Fees, Training and Conferences and Computer Expenses. Some items were underspent due to the combining with the Town of Essex. There were over expenditures in the Salaries line items as there was extra work involved in the combining of Village and Town Finance Departments. The Lincoln Hall budget was on target.
  - B) Public Safety (Fire Department) was underspent by less than 2%. Over-expenditures in Vehicle Maintenance, Building Maintenance and Supplies were balanced by under-expenditures in Training, Conferences and Dues, uniforms, heating, and lower than anticipated vehicle fuel costs.
  - C) Public Works (Street budget) was less than 1 percent under-budget. Over-expenditures in Engineering, Supplies and Pavement Maintenance, Equipment rentals and Signs and Posts were offset by under-expenditures in Winter Maintenance (warm winter), Gas Grease and Oil due to lower than expected fuel prices, and personnel costs. Personnel costs were lower than budget due to the delay in hiring a replacement employee.
  - D) Community Development (Community Development and Economic Development Departments) were underspent by \$33,646. Line items substantially underspent include Legal Services, Computer Expenses (due to the combining of Finance with the Town of Essex) and Recording Fees (due to the combining with the Town of Essex) in the Community Development Department. In Economic Development underspent line items were Block Party Expense (due to the cancelling of the event because of bad weather), Matching Grant Funds and New Programs that were not needed, and Annual Support of Organizations where the contribution for Essex Rescue was provided by the Town of Essex and, therefore, not made in the Village budget.
  - E) Culture and Recreation which includes the Brownell Library and Senior Support was underspent by \$56,122. The under-expenditure can be attributed to hiring the Assistant Director later in the year than anticipated and over-budgeting for the new Director position when the budget was put together.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

- F) Grants received and expended were received for the Library, Community Development, and the Street Department. The Library received from the State of Vermont a grant for the First Wednesdays program (\$650), a Performer Grant of \$100, a grant for courier service of \$240 and an LSTA (Library Services and Technology Act) grant of \$2,326. The Library received donations from the Friends of the Brownell Library for books, performances and equipment totaling \$7,654. Community Development received a grant of \$4,995 from the State to install an electrical vehicle charging station. The Street Department also received \$1,500 from a State of Vermont Caring for Canopy grant for tree maintenance. The Village received an equipment grant from the Vermont League of Cities and Towns of \$920 and a donation of \$150 from the Lions Club for a permanent Christmas Tree.

### **Capital Reserve Fund**

The Capital Reserve Fund had a fund balance of \$182,922 as of June 30, 2016 and a fund balance of \$255,155 as of June 30, 2015. During the year the following projects were completed: Lincoln Hall Restoration (\$356,822), Main St. Sidewalk Scoping Study (\$16,204), Fire House LED Lighting (\$15,173) and Brownell Library Carpet Replacement (\$29,628). The Crescent Connector Project progressed for a cost of 99,178 with reimbursement in the year of \$89,209. This project is funded by a grant from the US Department of Transportation through the State of Vermont Agency of Transportation and does not require matching funds. The Multi-use Safety Path was continued at a cost of \$17,129 in FYE16 with grant reimbursement of \$15,660. The Pearl St. Linking Sidewalk project was continued at a cost of \$46,856. The Pearl St. Linking Sidewalk is a "Circ-Alternative" project and will be fully funded by Federal grant funds. Roads resurfaced were Countryside Dr., Tamarack Dr., Vale Dr. and Corduroy Rd.

### **Whitcomb Terrace Loan Fund**

In April of 2004, the Village received a grant of up to \$270,000 from the Vermont Agency of Commerce and Community Development. This grant was used in FYE05 to construct Whitcomb Terrace, 19 new barrier-free units of affordable housing at 128 West Street in Essex Junction. The grant money was used to provide a deferred loan to Whitcomb Terrace Housing Limited Partnership for the purpose of constructing Whitcomb Terrace. The interest free loan is due to be paid back to the Village on December 17, 2034. The Village has a note receivable that is not likely to be paid back and so is carrying a \$-0- balance for this note.

### **Rolling Stock Reserve Fund**

The Rolling Stock Reserve Fund had fund balance of \$215,455 at the beginning of FYE16 and \$318,574 as of the end of FYE16. Expenditures in the Rolling Stock Fund in FYE16 totaled \$190,975. The Village purchased a Dump Truck for \$138,701 plus trade in. The Rolling Stock Fund also made a payment of \$50,000 plus interest on a note with the Merchants Bank for the 2012 Pierce Arrow Ladder Truck reducing the principal balance on the loan to \$100,000 at year end.

### **Capital Assets**

The Village of Essex Junction's investment in capital assets for its governmental and business-type activities as of June 30, 2016 totaled \$39,559,737 (net of accumulated depreciation). These assets include buildings, roads and bridges, land, machinery and equipment, library books, park facilities, vehicles and distribution and collection systems.

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

- Paving Countryside Dr., Tamarack Dr., Vale Dr. and Corduroy Rd.
- Lincoln Hall Masonry was repaired and new siding installed
- Brownell Library carpet was replaced
- LED Lighting was installed in the Fire House.
- Hillcrest/No Hillcrest Drainage, Curb and Road Reconstruction\*

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

- Main St. Storm Drainage Project was completed\*
- Portions of Maple St. Roadway and Drainage Reconstructed\*
- Electric Vehicle Charging Station Installed
- Work progressed on Crescent Connector Rd.
- Work continued on the Multi-use Safety Path
- Work continued on the Pearl St. Linking Project
- A dump truck was purchased
- A dump truck was traded in

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

- 2 Water Lines were replaced on Maple St.
- A water line was replaced on Hillcrest Rd.\*
- Pump Station Controls were improved
- 33 commercial and 36 residential radio frequency water meters were installed

\*These assets were purchased with money from a bond from the Vermont Bond Bank

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

|  | Governmental<br>Activities |                      | Business-type<br>Activities |                      | Total<br>Primary Government |                      |
|--|----------------------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|
|  | 2016                       | 2015                 | 2016                        | 2015                 | 2016                        | 2015                 |
| Land   | \$ 55,742                  | \$ 55,742            | \$ 118,077                  | \$ 118,077           | \$ 173,819                  | \$ 173,819           |
| Construction in Progress                                   | 1,786,526                  | 1,510,610            | 105,244                     | 53,273               | 1,891,770                   | 1,563,883            |
| Antiques and Works of Art                                  | 7,550                      | 7,550                | -                           | -                    | 7,550                       | 7,550                |
| Buildings and Bldg<br>Improvements                         | 2,375,161                  | 1,976,713            | 15,171,806                  | 15,171,806           | 17,546,967                  | 17,148,519           |
| Vehicles, Machinery, Equip,<br>Furniture & Traffic Signals | 6,191,800                  | 6,131,928            | 5,057,991                   | 4,940,526            | 11,249,791                  | 11,072,454           |
| Library Books  | 824,895                    | 817,361              | -                           | -                    | 824,895                     | 817,361              |
| Parks  | 210,984                    | 210,894              | -                           | -                    | 210,984                     | 210,894              |
| Roads, Curbs, Sidewalks<br>& Storm Sewers                  | 10,267,501                 | 8,781,343            | 164,182                     | 164,182              | 10,431,683                  | 8,945,525            |
| Distribution and Collection<br>Systems                     | -                          | -                    | 21,361,292                  | 21,078,907           | 21,361,292                  | 21,078,907           |
| Total Assets   | 21,720,159                 | 19,492,141           | 41,978,592                  | 41,526,771           | 63,698,751                  | 61,018,912           |
| Less: Accum. Depr.   | <u>(5,981,757)</u>         | <u>(5,353,201)</u>   | <u>(18,157,257)</u>         | <u>(16,958,172)</u>  | <u>(24,139,014)</u>         | <u>(22,311,373)</u>  |
| Total  | <u>\$ 15,738,402</u>       | <u>\$ 14,138,940</u> | <u>\$ 23,821,335</u>        | <u>\$ 24,568,599</u> | <u>\$ 39,559,737</u>        | <u>\$ 38,707,539</u> |

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

***Long Term Debt***

In FYE12 the Village received a loan of \$250,000 from the Merchants Bank for the purchase of the Fire Ladder Truck. The Village renewed the note July 30, 2014. The interest rate is 1.52% and the note is due July 30, 2017. The Village paid \$50,000 in principal in FYE16 and the balance on the note is \$100,000 at 6/30/16.

In FYE10 the Village was awarded a loan of \$566,938 under the American Recovery and Reinvestment Act (ARRA) to fund two projects. The projects funded were for a high efficiency blower for the Wastewater Treatment Facility and a comprehensive rehabilitation of the Village's sanitary sewers. Under the ARRA program half of the loan was forgiven in the form of a grant. Interest is at 0% but there is a 2% administrative fee. The loan was for 20 years and the principal at 6/30/16 is \$222,756.

In FYE11 the Village began two long term projects in the Wastewater Treatment Fund and the Sanitation Fund. In a special meeting on April 12, 2011, the Village voters authorized the Village to issue bonds for \$15,230,000 for improvements to the Wastewater Treatment Facility and \$1,287,000 for the upgrade of Village pump stations. As of 6/30/16, the High School Pump Station project is complete and the Village has 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 6/30/16 is \$1,006,258. As of 6/30/15 the Village had borrowed \$13,525,000 for the Wastewater Treatment Refurbishment Project from the State Clean Water Revolving Fund and received a subsidy of \$600,000. The first payment on this loan is due in FYE17. 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 FYE12. As of June 30, 2016, the principal outstanding on this bond was \$1,405,000. The Wastewater Treatment Facility, while owned by the Village of Essex Junction serves 3 towns, the Village of Essex Junction, the Town of Essex and the Town of Williston. The debt payments for the Wastewater Treatment Facility are distributed to the Tri-town members according to capacity owned in the Facility.

On April 8, 2014 the Village voters agreed to issue general obligation bonds in an amount not to exceed \$3,300,000. In July 2015 received \$3,300,000 from the Vermont Municipal Bond Bank for the purpose of performing 5 infrastructure projects. In FYE15 the School St. south Roadway/Water/Sewer line project was completed. In FYE16 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 FYE17. At 6/30/16 the outstanding principal on this bond is \$3,135,000.

***Economic Factors and Next Year's Budgets and Rates***

- As of January 2017 the economy continues to improve. The national unemployment rate was at 4.8% in January, down from 4.9% in January 2016 according to the US Dept. of Labor Bureau of Labor Statics. According to the same source, Vermont unemployment was at 3.1% in December 2016, down from 3.5% in December 2015.
- The CPI index for Northeast urban communities was 1.9 % from December 2015 to December 2016. The National City average CPI index was also 2.1% from December 2015 to December 2016.
- Unrest in the Middle East is on-going and terrorist activity continues. The housing market is improving. Gasoline prices in New England and the Nation have increased since a year ago. According to the AAA the US average price is \$2.28/gallon on 2/13/17 and the Vermont average price is \$1.330/gallon for regular gasoline. The National average was \$1.749 a year ago. The national debt is closing in on \$20 Trillion.
- Donald Trump was elected President in November and has made promises to replace the Affordable Care Act, improve the economy and keep the nation safer from terrorist attacks. The nation is very divided on how they see this presidency.

Village of Essex Junction, Vermont  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2016

- The Village and the Town continue to seek ways to combine services in order to deliver more efficient service and to keep the increase in the cost of government as low as possible. In the FYE15 budget the cost of Village highway services and stormwater was assumed by the Town of Essex. Through these consolidated efforts, over \$80,000 in combined savings has been identified and the Village and Town have been awarded over \$500,000 in stormwater grants that would not have been awarded without the cooperative effort. In the FYE16 budget the cost of Village pavement maintenance was added to the Street Department budget and was paid for by the Town of Essex as a whole. Administrative services such as Accounts Payable and Payroll have been combined on the Town accounting system. In November 2015, the voters of the Town of Essex, Village of Essex Junction and Westford voted to combine school districts. As a result of the combining of school districts, the schools no longer wish to manage the Essex Junction Recreation District. A vote was taken to form a Unified Municipal District to combine Essex Junction Recreation and Parks (EJRP) and the Town of Essex Recreation Department. This vote failed in the Town. The Village Trustees have offered to take the EJRP into the Village as a department and the School District Prudential Committee has accepted the offer. The proposed FYE18 Village budget has incorporated the EJRP.
- Planning applications in the Village remain strong with a preference for one and two bedroom apartments to meet market demand.
  - Work is substantially complete on a new building at 4 Pearl Street that is bringing new retail and commercial facilities, as well as 51 apartments to the Village core.
  - Planning work on the Connector Road continued and the new road itself is scheduled to begin construction in 2017.
  - The Pearl St. Link project is scheduled for the summer of 2017.
  - The State of Vermont paved Maple St. in 2016 and will pave the other Class 1 highways in the Village in the summer of 2017.
  - Roads paved in the summer of 2016 were Mansfield Ave., most of Drury Dr. and the connecting portions of Woods End Dr. and Briar Lane. South Summit St. was paved with the aid of a Class 2 Paving Grant from the State.
  - The multiuse path from the High School to Central Street has been completed
  - A Tree Advisory Board has met on a regular basis. They received funding from the Village and have been working with Public Works Staff to ensure existing trees in the public ROW are maintained through a comprehensive pruning plan. The Tree Advisory Board also continues to work with residents to ensure trees on private property close to the Village ROW are safe and healthy.
  - The Bike/Walk Committee has been hard at work.
  - The Capital Committee has been prioritizing projects.
- The Village continues to seek grant money to supplement tax revenues. The Crescent Connector Road project is progressing with the State of Vermont committing \$4,500,000 with no match to this project. We have also been awarded \$2,120,000, through the Circ Alternative task force, for the Pearl St. Linking Sidewalk project which will improve transportation and lighting from Post Office Square to the Five Corners. In conjunction with the Town of Essex the Village and Town have been seeking grants for stormwater projects.
- At Village Meeting in April 2014, the voters approved an article to issue bonds for \$3,300,000 to make improvements to 5 streets in the Village. The projects to be paid for by these bonds were: School St. Roadway, Waterline and Sanitary Sewer; Enclose Drainage on Main St and New Curb from Bridge to Top of Hill; Maple St. Drainage Pipe Replacement; Hillcrest, North Hillcrest Water and Drainage; and Briar Lane Road Reconstruction, Water Line and Sidewalk. As of this writing all projects are complete.
- The FYE17 General Fund budget increased by 3.9% from the FYE16 budget. The tax rate increased by 3% from \$0.2366 to \$0.2289. However, a 1 cent tax for Economic Development was added in FYE17. At this time in February 2017 the Trustees have adopted the proposed FYE18 budgets. The FYE18 General Fund budget proposes a 22% increase. The reason for the substantial increase in the budget is the addition of the Essex Junction Recreation Department to the Village Budget. If the increase in the tax rate is compared to the combined Village and Recreation tax rates of FYE16, the estimated rate of \$0.3003 is an increase of 0.97%.

Village of Essex Junction, Vermont  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 June 30, 2016

- Capital projects being undertaken or continued in FYE17 and their budgeted or actual amounts, if available, include:
  - Multi-use Safety Path - \$550,827 budget to be partially funded by CCRPC and VTrans
  - Crescent Connector Road – budget \$4,500,000 to be funded by Vt. Dept. of Transportation
  - Pearl St. Linking Sidewalk - \$2,120,000 budget to be funded by Dept of Transportation
  - Brownell Library Stairs Carpet Replacement - \$12,000
  - Hillcrest Sidewalk Project – Engineering - \$38,909

The FYE17 water/sewer/sanitation rates are as follows:

|                      | Quarterly Fixed Charges | Usage Charges                          |
|----------------------|-------------------------|--|
| Water                | \$22.66/unit            | \$0.0157/cubic foot water usage        |
| Wastewater Treatment | \$24.53/unit            | \$0.0092/cubic foot water usage        |
| Sanitation           | <u>\$22.97/unit</u>     | <u>\$0.0054/cubic foot water usage</u> |
| Total                | \$70.16/unit            | \$0.0303/cubic foot water usage        |

***Contacting the Village's Management***

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



## Glossary of Budget Terms

**Acquisition:** The property, land, buildings or property rights that the Village proposes to acquire either in fee or by easement, either permanent or temporary.

**Administration Budget:** In the Village of Essex Junction the Administration Budget contains the expenses for running the offices of the Manager, the Clerk/Treasurer /Tax Collector and Finance. It also contains the expenses of the Board of Trustees.

**Bond Anticipation Note:** A short-term debt instrument issued by a state or municipality that is usually paid off by the proceeds from a bond issue. Often used by municipalities in advance of the Bond Bank's next scheduled sale. Trustees can authorize issuance.

**Bond/General Obligation Bond:** A General Obligation Bond is a long term debt security that is secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders. Sometimes the word "bond" is used generically for the word "borrow" in discussions of municipal finances. It takes a vote of the Village to obligate.

**Capital Reserve Fund:** This fund was established by the Village voters in 1993. It accounts for the general capital expenditures of the Village.

Equipment, Infrastructure, and other projects (but not vehicles) with a cost over \$10,000 are paid for out of this fund.

**CPI:** Consumer Price Index. The CPI represents changes in prices of all goods and services purchased for consumption by urban households. User fees (such as water and sewer service) and sales and excise taxes paid by the consumer are also included. Income taxes and investment items are not included.

**Enterprise Funds:** Enterprise funds account for Village activities that are supported by user fees, not tax revenues. They are run similarly to businesses and use the full accrual method of accounting. In the Village we have three enterprise funds. They are the Water Fund, the Wastewater Treatment Fund and the Sanitation Fund. The Sanitation Fund accounts for the cost of maintaining our sanitary sewer system while the Wastewater Treatment Fund accounts for the costs of treating the waste from three communities - The Village of Essex Junction, The Town of Essex and the Town of Williston.

**General Fund Operating Budget:** The General Fund is the Village's main operating fund. It accounts for all financial resources of the Village, except those required to be

accounted for in another fund. The budget is a guideline for expenditures in this fund and is used to determine the tax rate needed to run the government. It is supported primarily by tax dollars. The activity in the General Fund is for the benefit of all Village tax payers.

#### **Land Acquisition Capital Reserve**

**Fund:** This fund was established by the Village voters in 1997 for the purpose of acquiring property.

**Note:** Refers to a promissory note which is a legally binding document that states the specific details of a loan transaction. Trustees can authorize issuance for five years or less.

**Rolling Stock Reserve Fund:** This fund was established by the Village voters in 1989 for the purpose of funding the purchase of vehicles and rolling stock such as sidewalk plows, loader, boom lift, etc.

**Tax Anticipation Note:** A short term promissory note issued by states or municipalities to finance current operations, with repayment from anticipated tax receipts. Trustees can authorize issuance.

**Unrestricted Fund Balance:** Unrestricted fund balance represents amounts that are not legally restricted for a specific purpose by a grant, contract or other binding agreement. Within the unrestricted fund balance amounts can be

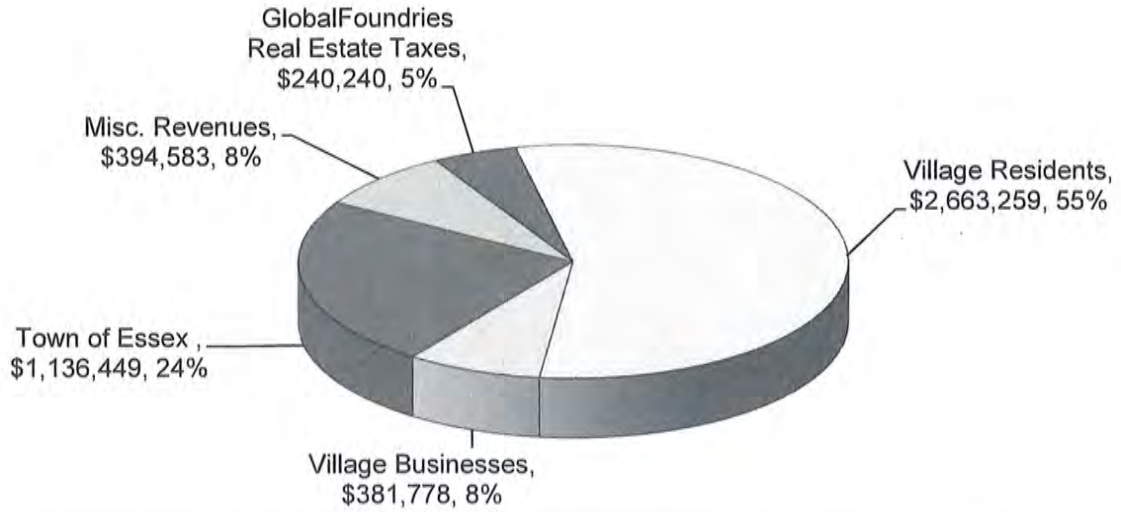
committed by the voters, assigned by management or unassigned. These assets can also be “non-spendable” as in the case of inventories and prepaid expenses.

**Vermont Municipal Bond Bank:** Per their website “the VMBB is an instrumentality of the State of Vermont. Municipal applicants sell their bonds to the VMBB. The Bond Bank pools or combines the municipal bonds into one large bond issue which is then sold by the VMBB in the public municipal bond market.” The Bond Bank simplifies and reduces the cost for municipalities to issue bonds.

**Village Grand List:** The Village Grand List is a listing of all Village properties and their assessed value by tax map number. It is compiled each year by the Town Assessor as of April 1.

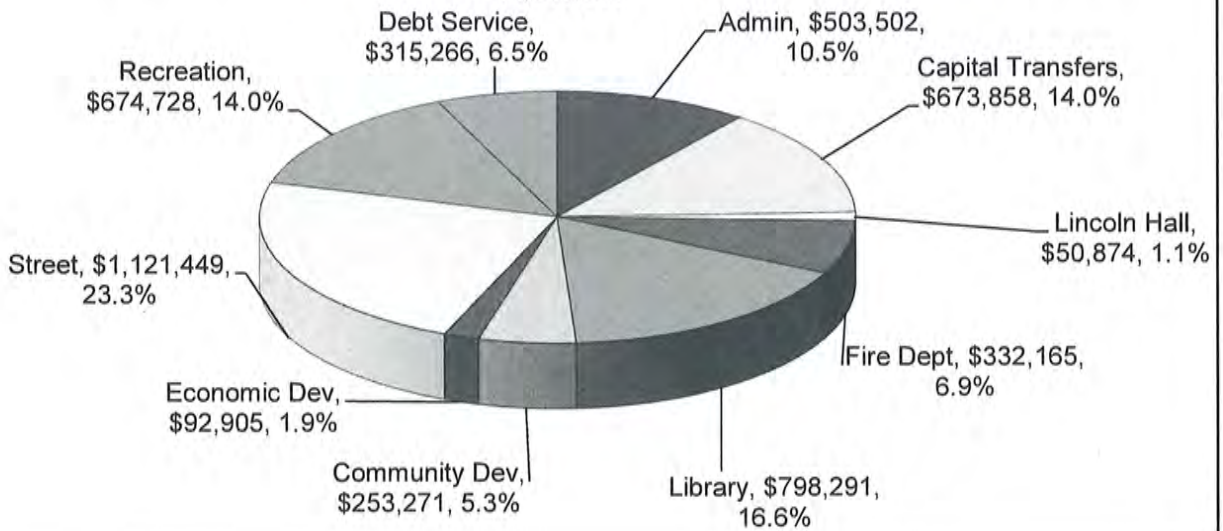
**FYE2018  
Proposed General Fund Revenues**

**\$4,816,309**

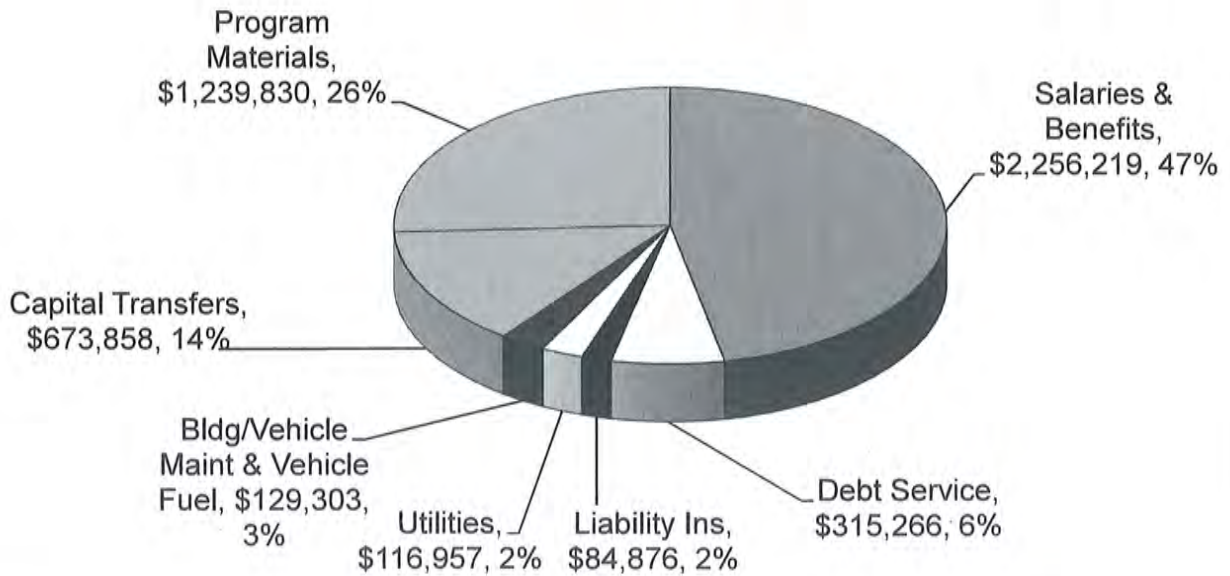


**FYE2018  
Proposed General Fund Expenditures**

**\$4,816,309**

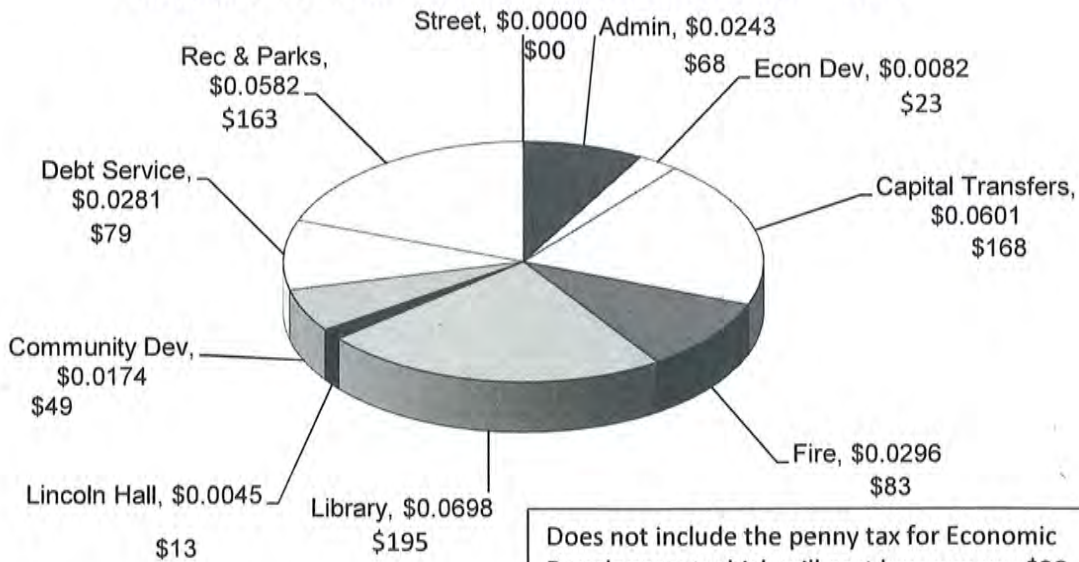


### FYE18 Village General Fund Proposed Budget Costs



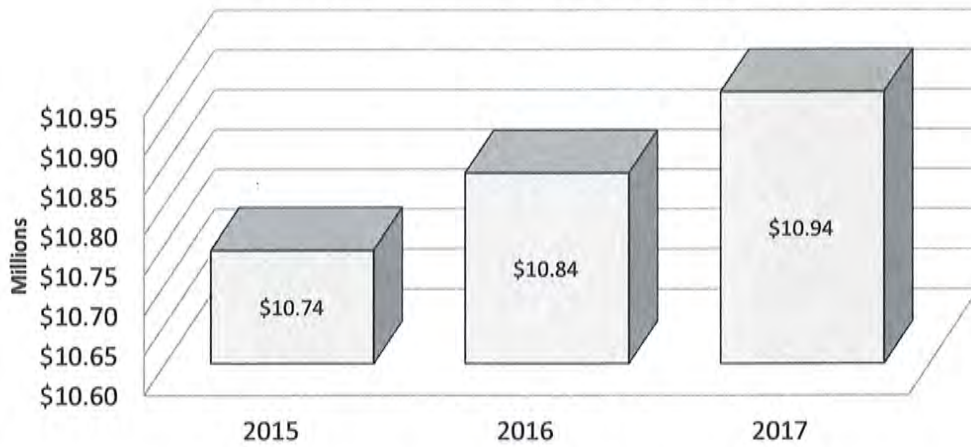
### FYE2018 Estimated Village Tax Rates and Taxes on \$280,000 Assessed Value Home

Estimated Tax Rate = \$0.3003, Estimated Taxes = \$841



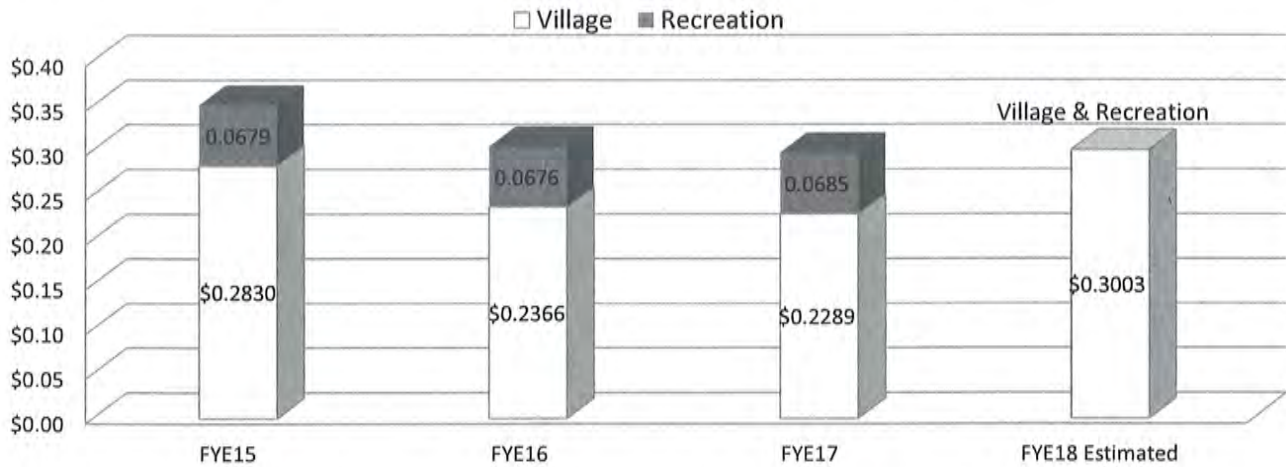
Does not include the penny tax for Economic Development which will cost homeowner \$28

### Projected Grand List Through 2016



The non-GlobalFoundries Real Estate Grand List is projected to increase by 1% per year due to new property investment

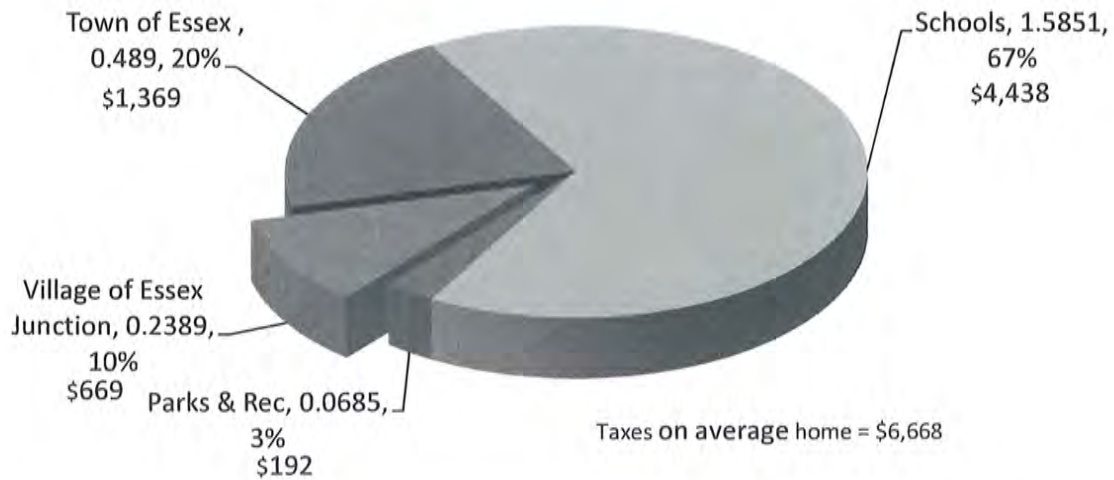
### VILLAGE TAX RATES



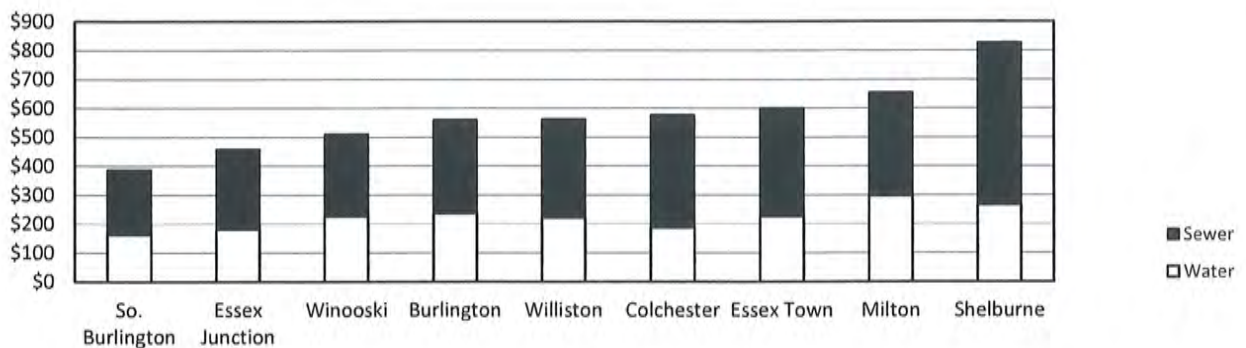
Taxes for 280,000 assessed value home are estimated to be \$841 in FYE2018

The Village municipal tax rate is estimated to increase by \$.0029 from the combined Village & Recreations rates in FYE17. This rate does not include the penny for Economic Development.

### FYE2017 Village of Essex Junction Homestead Tax Rates Totaling \$2.3815 and Tax Amount on \$280,000 assessed value Home



### FYE17 Water/Sewer Yearly Costs for Chittenden County Residents



Costs based on consumption of 120 gallons of water/day

## VILLAGE OF ESSEX JUNCTION GENERAL FUND REVENUES

| Account                              | FYE15<br>Actual  | FYE16<br>Budget  | FYE16<br>Actual  | FYE17<br>Budget  | FYE17<br>Estimated<br>Revenues | FYE18<br>Proposed<br>Budget |
|--------------------------------------|------------------|------------------|------------------|------------------|--------------------------------|-----------------------------|
| 1 Unrestricted Fund Balance          | 0                | 35,000           | 0                | 35,000           | 35,000                         | 60,000                      |
| 2 Property Taxes                     | 3,037,246        | 2,564,285        | 2,564,285        | 2,482,765        | 2,482,765                      | 3,285,170                   |
| 3 State for Pilot & Current Use      | 3,529            | 2,500            | 2,173            | 1,900            | 4,301                          | 2,000                       |
| 4 Essex Town Contribution to Library | 15,000           | 15,000           | 15,000           | 15,000           | 15,000                         | 15,000                      |
| 5 Town Payment for Stormwater        | 0                | 59,500           | 59,500           | 59,352           | 59,352                         | 61,460                      |
| 6 Town Payment for Street Dept.      | 0                | 780,070          | 780,070          | 1,000,642        | 1,000,642                      | 1,059,989                   |
| 7 License & Zoning Fees              | 69,383           | 50,000           | 58,153           | 50,000           | 50,000                         | 58,000                      |
| 8 Whitcomb Farm Solar Pilot          | 6,600            | 5,524            | 5,405            | 5,400            | 5,400                          | 5,000                       |
| 9 Miscellaneous Fire Receipts        | 20               | 10               | 25               | 20               | 20                             | 20                          |
| 10 State District Court Fines        | 877              | 2,000            | 1,741            | 500              | 1,500                          | 1,000                       |
| 11 Interest Earnings                 | 1,389            | 2,000            | 2,657            | 1,500            | 1,500                          | 1,500                       |
| 12 Parking Space Fees                | 4,800            | 4,800            | 4,800            | 4,800            | 4,800                          | 4,800                       |
| 13 Lincoln Hall Rentals              | 0                | 1                | 30               | 1                | 1                              | 0                           |
| 14 Block Party Donations             | 1,700            | 1,500            | 1,150            | 1,500            | 1,500                          | 1,500                       |
| 15 Misc. Receipts                    | 2,740            | 2,000            | 1,630            | 2,000            | 3,000                          | 2,000                       |
| 16 Miscellaneous Street Receipts     | 3,528            | 3,000            | 9,312            | 3,000            | 3,000                          | 4,000                       |
| 17 Miscellaneous Library Receipts    | 706              | 300              | 683              | 400              | 500                            | 500                         |
| 18 Parks & Rec Non-resident Fees     | 0                | 0                | 0                | 0                | 0                              | 22,000                      |
| 19 Service Fee - Water               | 106,840          | 108,760          | 108,760          | 113,888          | 113,888                        | 92,948                      |
| 20 Service Fee - WWTP                | 53,420           | 54,380           | 54,380           | 56,944           | 56,944                         | 46,474                      |
| 21 Service Fee - Sanitation          | 106,840          | 108,760          | 108,760          | 113,888          | 113,888                        | 92,948                      |
| 22 Miscellaneous Grants /Donations   | 19,958           | 0                | 17,725           | 0                | 10,702                         | 0                           |
| 23 Lost Book Revenue                 | 5,069            | 0                | 2,381            | 0                | 2,000                          | 0                           |
| 24 Farmers Market Reimbursement      | 1,450            | 0                | 3,479            | 4,575            | 0                              | 0                           |
| 25 Penalties/Interest Delinq. Taxes  | 383              | 0                | 0                | 0                | 0                              | 0                           |
| 26 State Highway Aid                 | 113,436          | 0                | 0                | 0                | 0                              | 0                           |
| <b>TOTALS</b>                        | <b>3,554,914</b> | <b>3,799,390</b> | <b>3,802,099</b> | <b>3,953,074</b> | <b>3,965,703</b>               | <b>4,816,309</b>            |

## GENERAL FUND BUDGET SUMMARY

|                                       | FYE15<br>Actual  | FYE16<br>Budget  | FYE16<br>Actual  | FYE17<br>Budget  | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------------------------|-----------------------------|
| <b>GENERAL GOVERNMENT:</b>            |                  |                  |                  |                  |                                    |                             |
| 27 Administration                     | 546,247          | 588,773          | 562,235          | 603,131          | 600,699                            | 503,502                     |
| 28 Transfers & Misc Expenditures      | 649,623          | 690,448          | 765,448          | 583,585          | 616,585                            | 673,858                     |
| 29 Grant & Non-Budgetary Expenditures | 17,974           | 0                | 20,763           | 0                | 11,702                             | 0                           |
| 30 Seniors Support                    | 5,934            | 8,223            | 12,347           | 0                | 0                                  | 0                           |
| 31 Fire Department                    | 300,351          | 304,184          | 299,463          | 315,342          | 315,311                            | 332,165                     |
| 32 Library                            | 692,950          | 762,774          | 696,980          | 776,396          | 764,867                            | 798,291                     |
| 33 Lincoln Hall                       | 58,835           | 44,604           | 44,675           | 49,150           | 48,967                             | 50,874                      |
| 34 Community Development              | 224,051          | 249,937          | 233,331          | 251,212          | 228,642                            | 253,271                     |
| 35 Economic Development/Community Eve | 86,573           | 87,450           | 70,408           | 92,021           | 85,470                             | 92,905                      |
| 36 Street Department                  | 809,092          | 839,570          | 832,516          | 1,059,993        | 1,042,245                          | 1,121,449                   |
| 37 Recreation & Parks                 | 0                | 0                | 0                | 0                | 0                                  | 674,728                     |
| <b>Subtotal General Fund</b>          | <b>3,391,630</b> | <b>3,575,963</b> | <b>3,538,166</b> | <b>3,730,830</b> | <b>3,714,488</b>                   | <b>4,501,043</b>            |
| 38 Debt Service                       | 68,612           | 223,426          | 223,426          | 222,244          | 222,244                            | 315,266                     |
| <b>GENERAL FUND TOTAL</b>             | <b>3,460,242</b> | <b>3,799,389</b> | <b>3,761,592</b> | <b>3,953,074</b> | <b>3,936,732</b>                   | <b>4,816,309</b>            |

## ADMINISTRATION BUDGET

| Account                              | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 39 Salaries - Regular                | 266,220         | 269,205         | 274,682         | 280,713         | 280,713                            | 195,666                     |
| 40 Salaries - Overtime               | 1,470           | 2,000           | 3,288           | 2,500           | 6,587                              | 3,500                       |
| 41 Salaries - Part-time              | 11,195          | 15,814          | 14,861          | 13,751          | 17,700                             | 19,234                      |
| 42 Manager Contract                  | 55,995          | 57,955          | 61,500          | 64,575          | 64,575                             | 66,835                      |
| 43 Health Insurance & Other Benefits | 65,296          | 74,316          | 64,484          | 70,751          | 66,000                             | 58,044                      |
| 44 Social Security                   | 21,453          | 22,282          | 22,919          | 23,333          | 23,631                             | 17,096                      |
| 45 Workers Compensation Insurance    | 1,236           | 1,139           | 1,121           | 896             | 1,000                              | 774                         |
| 46 Retirement                        | 25,673          | 26,921          | 26,854          | 28,071          | 28,071                             | 19,567                      |
| 47 Unemployment Insurance            | 612             | 850             | 317             | 607             | 350                                | 317                         |
| 48 Health Improvement Programs       | 970             | 1,600           | 580             | 1,600           | 1,600                              | 1,600                       |
| 49 Boardmember fees                  | 2,500           | 2,500           | 2,500           | 2,500           | 2,500                              | 2,500                       |
| 50 Legal Services                    | 14,833          | 15,000          | 8,415           | 15,000          | 15,000                             | 15,000                      |
| 51 Other Professional Services       | 0               | 1,000           | 121             | 1,000           | 1,000                              | 16,000                      |
| 52 Audit Services                    | 5,583           | 5,800           | 6,853           | 7,059           | 7,059                              | 6,063                       |
| 53 Computer Expenses                 | 13,617          | 15,485          | 11,679          | 13,000          | 10,770                             | 4,000                       |
| 54 Leased Services                   | 4,214           | 4,800           | 3,505           | 4,800           | 4,000                              | 4,000                       |
| 55 Training, Conferences, Dues       | 9,431           | 14,390          | 7,700           | 13,734          | 10,000                             | 9,300                       |
| 56 Liability & Property Ins.         | 5,981           | 6,353           | 6,955           | 8,619           | 9,192                              | 7,140                       |
| 57 Public Officials Liability Ins.   | 5,720           | 5,857           | 6,039           | 6,386           | 6,265                              | 6,172                       |
| 58 Communications                    | 13,383          | 13,806          | 11,554          | 16,806          | 16,806                             | 19,167                      |
| 59 Telephone Services                | 2,017           | 2,280           | 1,906           | 1,980           | 1,980                              | 1,980                       |
| 60 Postage                           | 2,997           | 4,200           | 2,256           | 4,000           | 4,000                              | 3,500                       |
| 61 Printing and Advertising          | 4,267           | 5,500           | 4,200           | 5,500           | 5,500                              | 5,500                       |
| 62 Trustees Expenditures             | 3,424           | 4,000           | 2,319           | 4,000           | 4,000                              | 4,000                       |
| 63 Pay & Classification Study        | 0               | 5,871           | 5,700           | 200             | 200                                | 6,047                       |
| 64 Travel                            | 0               | 0               | 1,398           | 0               | 200                                | 2,000                       |
| 65 Supplies                          | 4,160           | 6,000           | 5,062           | 6,000           | 5,500                              | 6,000                       |
| 66 Elections                         | 1,393           | 1,600           | 1,363           | 1,500           | 2,600                              | 1,500                       |
| 67 Holiday Expense                   | 1,557           | 1,250           | 965             | 1,250           | 900                                | 1,000                       |
| 68 Capital Outlay                    | 1,050           | 1,000           | 1,139           | 3,000           | 3,000                              | 0                           |
| <b>TOTALS</b>                        | <b>546,247</b>  | <b>588,773</b>  | <b>562,235</b>  | <b>603,131</b>  | <b>600,699</b>                     | <b>503,502</b>              |

## TRANSFERS & MISC EXPENDITURES

| Account                              | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 69 Capital Fund Contribution         | 410,999         | 441,824         | 516,824         | 274,961         | 274,961                            | 295,582                     |
| 70 Rolling Stock Fund Contribution   | 183,624         | 193,624         | 193,624         | 203,624         | 203,624                            | 213,624                     |
| 71 Transfer for Building Maintenance | 0               | 0               | 0               | 50,000          | 83,000                             | 50,000                      |
| 72 Employee Termination Benefits     | 5,000           | 5,000           | 5,000           | 5,000           | 5,000                              | 5,000                       |
| 73 Trans to Parks & Rec Capital Res  | 0               | 0               | 0               | 0               | 0                                  | 109,652                     |
| 74 Half Penny for Ladder Truck Note  | 50,000          | 50,000          | 50,000          | 50,000          | 50,000                             | 0                           |
| <b>TOTALS</b>                        | <b>649,623</b>  | <b>690,448</b>  | <b>765,448</b>  | <b>583,585</b>  | <b>616,585</b>                     | <b>673,858</b>              |



## BROWNELL LIBRARY BUDGET

| Account                                | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|--|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 75 Salaries - Regular                  | 284,364         | 320,427         | 289,742         | 314,229         | 314,229                            | 313,189                     |
| 76 Salaries - Part-time                | 89,040          | 97,715          | 94,186          | 106,800         | 106,800                            | 109,524                     |
| 77 Health Insurance & Other Benefits   | 92,611          | 111,474         | 92,376          | 106,126         | 90,000                             | 116,088                     |
| 78 Social Security                     | 30,618          | 32,122          | 29,043          | 32,695          | 32,695                             | 32,500                      |
| 79 Workers Compensation Insurance      | 1,622           | 1,584           | 1,472           | 1,274           | 1,274                              | 1,514                       |
| 80 Retirement                          | 30,994          | 32,043          | 28,459          | 31,423          | 31,423                             | 31,319                      |
| 81 Unemployment Insurance              | 1,462           | 1,800           | 1,098           | 1,324           | 1,324                              | 1,364                       |
| 82 Computer Expenses                   | 1,522           | 3,500           | 2,398           | 3,500           | 6,500                              | 3,500                       |
| 83 Water and Sewer Charges             | 760             | 1,000           | 778             | 900             | 900                                | 900                         |
| 84 Contractual Services                | 24,237          | 24,493          | 25,251          | 28,425          | 29,500                             | 33,183                      |
| 85 Maintenance - Buildings/Grounds     | 24,223          | 17,000          | 17,230          | 19,000          | 18,000                             | 20,000                      |
| 86 Alarm System Maintenance            | 221             | 400             | 465             | 525             | 525                                | 525                         |
| 87 Training, Conferences, Dues         | 1,158           | 3,000           | 2,478           | 3,000           | 3,000                              | 4,000                       |
| 88 Liability & Property Ins.           | 9,594           | 10,317          | 11,096          | 12,375          | 13,163                             | 11,385                      |
| 89 Technology Access                   | 4,588           | 5,500           | 4,831           | 5,500           | 5,500                              | 6,000                       |
| 90 Telephone Services                  | 975             | 1,200           | 1,143           | 1,200           | 1,200                              | 1,200                       |
| 91 Postage                             | 3,693           | 3,500           | 3,030           | 3,500           | 3,500                              | 3,500                       |
| 92 Interview Costs                     | 2,821           | 500             | 409             | 500             | 500                                | 500                         |
| 93 Volunteer Expenses                  | 0               | 500             | 410             | 600             | 600                                | 700                         |
| 94 Supplies                            | 11,801          | 13,000          | 12,362          | 13,000          | 13,000                             | 13,000                      |
| 95 Electrical Service                  | 14,783          | 15,000          | 14,988          | 15,250          | 15,250                             | 15,250                      |
| 96 Heating                             | 7,303           | 7,400           | 6,094           | 7,400           | 6,000                              | 7,400                       |
| 97 Adult Collection-Print&Electronic   | 30,823          | 32,000          | 31,618          | 34,500          | 34,500                             | 36,500                      |
| 98 Juvenile Collection-Prnt&Electronic | 15,495          | 16,000          | 16,197          | 17,250          | 17,250                             | 18,250                      |
| 99 Computer Replacement                | 4,969           | 8,000           | 6,815           | 8,000           | 8,000                              | 8,000                       |
| 100 Adult Programs                     | 300             | 300             | 193             | 500             | 500                                | 1,000                       |
| 101 Childrens' Programs                | 2,973           | 3,000           | 2,819           | 3,200           | 3,200                              | 4,000                       |
| 102 Capital Outlay                     | 0               | 0               | 0               | 4,400           | 6,534                              | 4,000                       |
| TOTALS                                 | 692,950         | 762,774         | 696,980         | 776,396         | 764,867                            | 798,291                     |

## LINCOLN HALL BUDGET

| Account                            | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 103 Water and Sewer Charges        | 830             | 1,000           | 950             | 1,000           | 1,000                              | 1,000                       |
| 104 Contractual Services           | 9,146           | 9,021           | 7,944           | 9,565           | 9,565                              | 9,000                       |
| 105 Maintenance - Building/Grounds | 8,409           | 9,000           | 13,689          | 9,000           | 9,000                              | 10,000                      |
| 106 Liability & Property Ins.      | 4,569           | 6,383           | 5,795           | 7,125           | 6,233                              | 6,294                       |
| 107 Telephone Services             | 0               | 0               | 0               | 460             | 460                                | 480                         |
| 108 Printing                       | 0               | 0               | 0               | 300             | 0                                  | 0                           |
| 109 Rubbish Removal                | 1,830           | 1,900           | 2,107           | 2,000           | 2,000                              | 2,200                       |
| 110 Supplies                       | 2,105           | 2,500           | 1,928           | 2,500           | 3,750                              | 2,500                       |
| 111 Electrical Service             | 7,086           | 7,500           | 6,809           | 7,500           | 7,500                              | 7,500                       |
| 112 Heating                        | 6,370           | 6,200           | 4,329           | 6,400           | 6,400                              | 6,400                       |
| 113 Capital Outlay                 | 18,490          | 1,100           | 1,125           | 3,300           | 3,059                              | 5,500                       |
| TOTALS                             | 58,835          | 44,604          | 44,675          | 49,150          | 48,967                             | 50,874                      |

## COMMUNITY DEVELOPMENT

| Account                               | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 114 Salaries - Regular                | 130,588         | 134,504         | 133,555         | 138,199         | 138,199                            | 142,264                     |
| 115 Health Insurance & Other Benefits | 29,816          | 37,158          | 29,598          | 35,375          | 27,960                             | 38,696                      |
| 116 Social Security                   | 10,288          | 10,619          | 10,618          | 10,894          | 10,984                             | 11,212                      |
| 117 Workers Compensation Insurance    | 576             | 513             | 504             | 418             | 418                                | 510                         |
| 118 Retirement                        | 13,047          | 13,450          | 13,361          | 13,820          | 13,820                             | 14,226                      |
| 119 Unemployment Insurance            | 261             | 350             | 103             | 252             | 252                                | 125                         |
| 120 Board Member Fees                 | 3,000           | 3,600           | 3,300           | 3,600           | 3,600                              | 3,600                       |
| 121 Legal Services                    | 6,204           | 12,000          | 5,862           | 12,000          | 2,500                              | 12,000                      |
| 122 Other Professional Services       | 4,336           | 6,000           | 10,174          | 6,000           | 2,500                              | 6,000                       |
| 123 Computer Expenses                 | 3,118           | 4,000           | 2,941           | 4,000           | 3,000                              | 0                           |
| 124 Training, Conferences, Dues       | 2,012           | 3,500           | 1,510           | 3,500           | 3,500                              | 3,500                       |
| 125 Liability & Property Ins.         | 2,179           | 2,242           | 2,592           | 3,124           | 3,500                              | 2,822                       |
| 126 Public Officials Liability Ins.   | 5,721           | 5,857           | 6,039           | 6,386           | 6,265                              | 6,172                       |
| 127 Communications                    | 913             | 2,500           | 1,907           | 2,500           | 1,500                              | 2,500                       |
| 128 Telephone Services                | 1,622           | 1,644           | 1,758           | 1,644           | 1,644                              | 1,644                       |
| 129 Postage                           | 615             | 600             | 459             | 600             | 400                                | 600                         |
| 130 Printing and Advertising          | 2,217           | 3,000           | 3,099           | 3,000           | 3,000                              | 3,000                       |
| 131 Recording Fees                    | 2,315           | 2,500           | 150             | 0               | 0                                  | 0                           |
| 132 Travel                            | 2,400           | 2,400           | 2,400           | 2,400           | 2,600                              | 2,400                       |
| 133 Supplies                          | 2,338           | 2,000           | 1,952           | 2,000           | 1,500                              | 2,000                       |
| 134 Capital Outlay                    | 485             | 1,500           | 1,451           | 1,500           | 1,500                              | 0                           |
| TOTAL                                 | 224,051         | 249,937         | 233,331         | 251,212         | 228,642                            | 253,271                     |

## ECONOMIC DEVELOPMENT/COMMUNITY EVENTS

| Account                               | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 135 Salaries - Regular                | 34,070          | 28,396          | 28,269          | 29,532          | 29,532                             | 31,060                      |
| 136 Salaries - Part-time              | 1,725           | 0               | 5,850           | 5,850           | 5,850                              | 4,950                       |
| 137 Health Insurance & Other Benefits | 15,165          | 18,579          | 14,959          | 17,688          | 15,000                             | 19,348                      |
| 138 Social Security                   | 2,768           | 2,199           | 2,404           | 2,733           | 2,733                              | 2,782                       |
| 139 Workers Comp                      | 159             | 108             | 136             | 107             | 107                                | 129                         |
| 140 Retirement                        | 3,591           | 2,840           | 2,843           | 2,953           | 2,953                              | 3,106                       |
| 141 Unemployment                      | 140             | 216             | 115             | 170             | 170                                | 126                         |
| 142 Liability & Property Ins.         | 190             | 112             | 219             | 188             | 361                                | 204                         |
| 143 Community Events & Programs       | 4,929           | 6,000           | 3,311           | 4,000           | 4,000                              | 4,000                       |
| 144 Annual Support of Organizations   | 9,261           | 9,300           | 7,585           | 9,300           | 7,600                              | 7,700                       |
| 145 New Programs                      | 0               | 2,500           | 0               | 2,500           | 2,500                              | 2,500                       |
| 146 Matching Grant Funds              | 7,624           | 9,000           | 555             | 10,000          | 7,000                              | 10,000                      |
| 147 Block Party Expense               | 6,951           | 7,000           | 3,002           | 7,000           | 7,664                              | 7,000                       |
| 148 Capital Outlay                    | 0               | 1,200           | 1,160           | 0               | 0                                  | 0                           |
| TOTALS                                | 86,573          | 87,450          | 70,408          | 92,021          | 85,470                             | 92,905                      |

## FIRE DEPARTMENT BUDGET

| Account                             | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 149 Salaries - Firefighters         | 140,248         | 144,000         | 133,620         | 150,000         | 150,000                            | 162,000                     |
| 150 Employee Assistance Program     | 864             | 900             | 864             | 864             | 864                                | 864                         |
| 151 Accident & Disability Ins.      | 3,600           | 3,600           | 3,600           | 3,600           | 3,600                              | 3,600                       |
| 152 Social Security                 | 10,729          | 11,050          | 10,190          | 11,511          | 11,511                             | 12,393                      |
| 153 Workers Compensation Insurance  | 27,066          | 22,789          | 22,962          | 27,000          | 27,000                             | 28,000                      |
| 154 Water and Sewer Charges         | 606             | 600             | 610             | 600             | 600                                | 610                         |
| 155 Vehicle Maintenance             | 17,672          | 14,000          | 23,007          | 14,000          | 20,000                             | 17,000                      |
| 156 Maintenance - Building/Grounds  | 5,160           | 6,000           | 6,496           | 6,000           | 10,000                             | 6,000                       |
| 157 Radio Maintenance               | 1,551           | 2,000           | 1,425           | 2,000           | 1,000                              | 1,800                       |
| 158 Training, Conferences, Dues     | 3,303           | 5,000           | 2,657           | 5,000           | 4,000                              | 4,000                       |
| 159 Liability & Property Ins.       | 6,291           | 7,545           | 7,446           | 8,767           | 8,767                              | 7,968                       |
| 160 Telephone Services              | 2,091           | 3,400           | 3,520           | 3,400           | 3,400                              | 3,500                       |
| 161 Physical Exams                  | 5,058           | 6,500           | 7,112           | 6,000           | 4,000                              | 6,600                       |
| 162 Maintenance - Other             | 16,283          | 14,000          | 18,285          | 14,500          | 14,500                             | 15,500                      |
| 163 Emergency Generator Maintenance | 500             | 500             | 480             | 500             | 739                                | 480                         |
| 164 Supplies                        | 2,816           | 2,400           | 4,721           | 2,400           | 3,000                              | 3,000                       |
| 165 New Equipment - Radios          | 3,254           | 2,000           | 2,195           | 2,000           | 0                                  | 1,500                       |
| 166 Uniforms, Boots, Etc.           | 19,837          | 20,000          | 18,564          | 21,000          | 21,000                             | 21,250                      |
| 167 EMS Supplies                    | 171             | 1,500           | 684             | 1,000           | 1,000                              | 1,000                       |
| 168 Electrical Service              | 7,232           | 7,000           | 7,233           | 7,000           | 7,000                              | 7,300                       |
| 169 Heating                         | 5,817           | 5,200           | 3,701           | 5,200           | 4,500                              | 4,800                       |
| 170 Gas, Grease and Oil             | 5,080           | 7,200           | 3,271           | 6,500           | 3,400                              | 6,000                       |
| 171 Fire Prevention                 | 2,104           | 2,000           | 2,018           | 2,000           | 1,930                              | 2,000                       |
| 172 Routine Equipment Purchases     | 13,018          | 15,000          | 14,802          | 14,500          | 13,500                             | 15,000                      |
| <b>TOTALS</b>                       | <b>300,351</b>  | <b>304,184</b>  | <b>299,463</b>  | <b>315,342</b>  | <b>315,311</b>                     | <b>332,165</b>              |

## SENIORS SUPPORT

| Account                         | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 173 Part time Director Contract | 5,346           | 7,763           | 11,125          | 0               | 0                                  | 0                           |
| 174 Telephone/Copying           | 588             | 460             | 469             | 0               | 0                                  | 0                           |
| 175 Printing                    | 0               | 0               | 754             | 0               | 0                                  | 0                           |
| <b>TOTALS</b>                   | <b>5,934</b>    | <b>8,223</b>    | <b>12,347</b>   | <b>0</b>        | <b>0</b>                           | <b>0</b>                    |

## GRANTS AND OTHER NON-BUDGETARY EXPENDITURES

| Account                          | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|----------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 176 Grants & Donations Expenses  | 15,653          | 0               | 18,776          | 0               | 10,702                             | 0                           |
| 177 Library Replacement Expenses | 2,321           | 0               | 1,986           | 0               | 1,000                              | 0                           |
| <b>TOTALS</b>                    | <b>17,974</b>   | <b>0</b>        | <b>20,763</b>   | <b>0</b>        | <b>11,702</b>                      | <b>0</b>                    |

## STREET DEPARTMENT BUDGET

| Account                               | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget  | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|---------------------------------------|-----------------|-----------------|-----------------|------------------|------------------------------------|-----------------------------|
| 178 Salaries - Regular                | 179,307         | 173,911         | 151,216         | 156,245          | 156,245                            | 162,824                     |
| 179 Salaries - Overtime               | 15,469          | 16,300          | 11,919          | 16,300           | 16,300                             | 16,300                      |
| 180 Salaries - Part-time              | 16,943          | 12,619          | 20,058          | 17,000           | 17,000                             | 23,304                      |
| 181 Health Insurance & Other Benefits | 49,296          | 68,742          | 51,946          | 65,445           | 45,875                             | 71,587                      |
| 182 Social Security                   | 15,778          | 15,695          | 13,846          | 14,956           | 14,956                             | 15,577                      |
| 183 Workers Compensation Insurance    | 15,660          | 15,732          | 13,464          | 12,654           | 12,654                             | 14,677                      |
| 184 Retirement                        | 17,750          | 17,391          | 15,453          | 15,625           | 15,625                             | 16,282                      |
| 185 Unemployment Insurance            | 617             | 824             | 494             | 631              | 631                                | 631                         |
| 186 Water and Sewer Charges           | 1,376           | 2,000           | 1,647           | 1,517            | 2,317                              | 1,700                       |
| 187 Vehicle Maintenance               | 24,987          | 22,000          | 17,704          | 22,000           | 35,000                             | 22,000                      |
| 188 Maintenance - Buildings/Grounds   | 2,397           | 2,500           | 4,698           | 2,500            | 2,500                              | 3,500                       |
| 189 ROW Leases                        | 0               | 11,076          | 10,325          | 11,343           | 11,343                             | 11,764                      |
| 190 Equipment Rentals                 | 6,041           | 1,000           | 5,081           | 8,000            | 8,000                              | 9,000                       |
| 191 Radio Maintenance                 | 125             | 200             | 0               | 200              | 2,000                              | 200                         |
| 192 Training, Conferences, Dues       | 199             | 500             | 499             | 500              | 250                                | 500                         |
| 193 Liability & Property Ins.         | 12,863          | 14,807          | 14,448          | 16,878           | 15,818                             | 15,343                      |
| 194 Telephone Services                | 2,052           | 2,850           | 3,230           | 3,000            | 3,000                              | 3,500                       |
| 195 Rubbish Removal                   | 4,682           | 6,500           | 6,694           | 6,500            | 6,500                              | 7,000                       |
| 196 Maintenance - Other               | 1,516           | 1,000           | 1,161           | 1,200            | 2,100                              | 2,000                       |
| 197 Interview Costs                   | 1,034           | 0               | 435             | 500              | 500                                | 500                         |
| 198 Accident Claims                   | 300             | 0               | 1,149           | 500              | 500                                | 1,000                       |
| 199 Engineering Services              | 13,326          | 15,000          | 33,402          | 10,000           | 15,000                             | 10,000                      |
| 200 Traffic Calming                   | 0               | 1,000           | 0               | 500              | 500                                | 500                         |
| 201 Supplies                          | 13,132          | 20,000          | 28,448          | 17,500           | 21,000                             | 20,000                      |
| 202 Uniforms, Boots, Etc.             | 5,339           | 5,000           | 5,481           | 6,000            | 6,000                              | 6,000                       |
| 203 Gravel & Topsoil                  | 5,503           | 4,000           | 8,279           | 5,000            | 5,000                              | 7,000                       |
| 204 Signs and Posts                   | 5,072           | 4,000           | 10,542          | 3,500            | 3,000                              | 4,000                       |
| 205 Electrical Service                | 3,499           | 4,000           | 3,167           | 4,200            | 4,200                              | 4,000                       |
| 206 Heating                           | 4,377           | 4,000           | 2,830           | 4,000            | 4,000                              | 4,400                       |
| 207 Gas, Grease and Oil               | 29,561          | 35,000          | 18,707          | 30,000           | 25,000                             | 32,000                      |
| 208 Capital Outlay                    | 2,012           | 8,000           | 7,747           | 9,000            | 9,000                              | 6,000                       |
| 209 Street Marking                    | 10,195          | 7,000           | 8,177           | 7,000            | 7,000                              | 8,000                       |
| 210 Sidewalk and Curb Maintenance     | 8,473           | 4,000           | 4,661           | 5,000            | 4,500                              | 5,000                       |
| 211 Pavement Maintenance              | 23,380          | 16,000          | 31,275          | 218,000          | 206,958                            | 225,000                     |
| 212 Traffic Light Maintenance         | 2,662           | 3,500           | 3,786           | 2,000            | 2,000                              | 3,000                       |
| 213 Traffic Lights (electrical)       | 5,609           | 6,000           | 7,553           | 6,000            | 6,000                              | 7,900                       |
| 214 Contractual Services              | 21,660          | 0               | 6,838           | 17,000           | 17,000                             | 20,000                      |
| 215 Winter Maintenance                | 129,680         | 90,000          | 78,688          | 110,000          | 110,000                            | 115,000                     |
| 216 Stormwater Salaries               | 0               | 40,158          | 41,201          | 40,766           | 40,766                             | 41,616                      |
| 217 Stormwater Health and Other Ins   | 0               | 9,847           | 7,829           | 9,374            | 9,374                              | 10,254                      |
| 218 Stormwater Social Security        | 0               | 3,072           | 3,151           | 3,119            | 3,119                              | 3,184                       |
| 219 Stormwater Workers Comp           | 0               | 2,306           | 2,017           | 1,940            | 1,940                              | 2,164                       |
| 220 Stormwater Retirement             | 0               | 4,016           | 4,002           | 4,077            | 4,077                              | 4,162                       |
| 221 Stormwater Unemployment           | 0               | 76              | 36              | 76               | 76                                 | 80                          |
| 222 Storm Sewer Maintenance           | 6,573           | 10,000          | 18,427          | 15,000           | 10,000                             | 30,000                      |
| 223 Storm Sewer Permit Fees           | 2,481           | 0               | 0               | 0                | 0                                  | 0                           |
| 224 Storm Sewer Public Education      | 7,856           | 0               | 0               | 0                | 0                                  | 0                           |
| 225 Street Lights Supplies/Maint.     | 0               | 3,500           | 7,590           | 3,500            | 14,526                             | 7,500                       |
| 226 Street Lights (rental/electrical) | 124,730         | 131,948         | 121,095         | 131,948          | 121,095                            | 122,000                     |
| 227 Streetscape Maint./Imp.           | 12,657          | 16,000          | 13,596          | 16,000           | 16,000                             | 16,000                      |
| 228 Village Garden Spots              | 160             | 3,000           | 5,173           | 3,000            | 3,000                              | 4,000                       |
| 229 Memorial Park Maintenance         | 2,763           | 3,500           | 3,349           | 3,000            | 3,000                              | 3,500                       |
| <b>TOTALS</b>                         | <b>809,092</b>  | <b>839,570</b>  | <b>832,516</b>  | <b>1,059,993</b> | <b>1,042,245</b>                   | <b>1,121,449</b>            |

## ESSEX JUNCTION RECREATION AND PARKS

| Account                                 | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|---|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| <b>ADMINISTRATION</b>                   |                 |                 |                 |                 |                                    |                             |
| 230 Salaries - Regular                  | 0               | 0               | 0               | 0               | 0                                  | 204,759                     |
| 231 Salaries - Part-time                | 0               | 0               | 0               | 0               | 0                                  | 7,385                       |
| 232 Health Insurance & Other Benefits   | 0               | 0               | 0               | 0               | 0                                  | 74,554                      |
| 233 Social Security                     | 0               | 0               | 0               | 0               | 0                                  | 16,229                      |
| 234 Workers Compensation Insurance      | 0               | 0               | 0               | 0               | 0                                  | 7,685                       |
| 235 Retirement                          | 0               | 0               | 0               | 0               | 0                                  | 20,477                      |
| 236 Unemployment Insurance              | 0               | 0               | 0               | 0               | 0                                  | 5,652                       |
| 237 Health Improvement Programs         | 0               | 0               | 0               | 0               | 0                                  | 1,400                       |
| 238 Other Professional Services         | 0               | 0               | 0               | 0               | 0                                  | 14,500                      |
| 239 Computer Expenses                   | 0               | 0               | 0               | 0               | 0                                  | 9,350                       |
| 240 Training, Conferences, Dues         | 0               | 0               | 0               | 0               | 0                                  | 9,784                       |
| 241 Liability & Property Ins.(inc auto) | 0               | 0               | 0               | 0               | 0                                  | 21,580                      |
| 242 Communications                      | 0               | 0               | 0               | 0               | 0                                  | 17,500                      |
| 243 Telephone Services                  | 0               | 0               | 0               | 0               | 0                                  | 6,000                       |
| 244 Printing and Advertising            | 0               | 0               | 0               | 0               | 0                                  | 3,460                       |
| 245 Supplies                            | 0               | 0               | 0               | 0               | 0                                  | 6,004                       |
| 246 Scholarships                        | 0               | 0               | 0               | 0               | 0                                  | 5,000                       |
| Subtotal Administration                 | 0               | 0               | 0               | 0               | 0                                  | 431,319                     |
| <b>PARKS &amp; FACILITIES</b>           |                 |                 |                 |                 |                                    |                             |
| 247 Salaries - Regular                  | 0               | 0               | 0               | 0               | 0                                  | 60,250                      |
| 248 Salaries - Part-time                | 0               | 0               | 0               | 0               | 0                                  | 44,697                      |
| 249 Health Insurance & Other Benefits   | 0               | 0               | 0               | 0               | 0                                  | 18,624                      |
| 250 Social Security                     | 0               | 0               | 0               | 0               | 0                                  | 8,028                       |
| 251 Retirement                          | 0               | 0               | 0               | 0               | 0                                  | 6,025                       |
| 252 Health Improvement Programs         | 0               | 0               | 0               | 0               | 0                                  | 350                         |
| 253 Other Professional Services         | 0               | 0               | 0               | 0               | 0                                  | 33,190                      |
| 254 Water and Sewer Charges             | 0               | 0               | 0               | 0               | 0                                  | 3,975                       |
| 255 Maintenance - Buildings/Grounds     | 0               | 0               | 0               | 0               | 0                                  | 10,694                      |
| 256 Land Lease                          | 0               | 0               | 0               | 0               | 0                                  | 500                         |
| 257 Equipment Rental                    | 0               | 0               | 0               | 0               | 0                                  | 7,500                       |
| 258 Training, Conferences, Dues         | 0               | 0               | 0               | 0               | 0                                  | 1,887                       |
| 259 Supplies                            | 0               | 0               | 0               | 0               | 0                                  | 12,162                      |
| 260 Electrical Service                  | 0               | 0               | 0               | 0               | 0                                  | 28,009                      |
| 261 Heating/Natural Gas                 | 0               | 0               | 0               | 0               | 0                                  | 5,409                       |
| 262 Gas, Grease and Oil                 | 0               | 0               | 0               | 0               | 0                                  | 2,109                       |
| Subtotal Parks & Facilities             | 0               | 0               | 0               | 0               | 0                                  | 243,409                     |
| <b>TOTALS</b>                           | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>                           | <b>674,728</b>              |

## DEBT SERVICE

| Account                            | FYE15<br>Actual | FYE16<br>Budget | FYE16<br>Actual | FYE17<br>Budget | FYE17<br>Estimated<br>Expenditures | FYE18<br>Proposed<br>Budget |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|-----------------------------|
| 263 Capital Improvements Principal | 0               | 141,900         | 141,900         | 141,900         | 141,900                            | 135,300                     |
| 264 Capital Improvements Interest  | 68,612          | 81,526          | 81,526          | 80,344          | 80,344                             | 75,122                      |
| 265 Parks & Rec Principal          | 0               | 0               | 0               | 0               | 0                                  | 105,000                     |
| 266 Parks & Rec Interest           | 0               | 0               | 0               | 0               | 0                                  | (156)                       |
| <b>TOTALS</b>                      | <b>68,612</b>   | <b>223,426</b>  | <b>223,426</b>  | <b>222,244</b>  | <b>222,244</b>                     | <b>315,266</b>              |

**ROLLING STOCK FUND**

| DEPT | VEHICLE                          | MAKE           | YEAR | REPLACEMENT VALUE | TRADE IN VALUE | NET COST | FY17   | FY18    | FY19    | FY20 | FY21   | FY22 | FY23    | FY24    |
|------|----------------------------------|----------------|------|-------------------|----------------|----------|--------|---------|---------|------|--------|------|---------|---------|
|      | STREET 4WD PICK UP               | CHEVY SILVERAD | 2009 | 39,500            | 10,000         | 29,500   | 31,906 |         |         |      |        |      |         |         |
|      | STREET PICKUP                    | CHEVY SILVERAD | 2013 | 31,000            | 1,000          | 30,000   |        |         |         |      |        |      |         | 39,448  |
|      | STREET DUMPTRUCK -DIESEL         | FREIGHTLINER   | 2013 | 145,000           | 12,000         | 133,000  |        |         |         |      |        |      |         |         |
|      | STREET DUMPTRUCK -DIESEL         | FREIGHTLINER   | 2014 | 145,000           | 12,000         | 133,000  |        |         |         |      |        |      |         |         |
|      | STREET DUMPTRUCK -DIESEL         | INTERNATIONAL  | 2012 | 145,000           | 12,000         | 133,000  |        |         |         |      |        |      |         | 177,192 |
|      | STREET JETTER VAC TRUCK          | VAC-ON         | 2010 | 84,500            | 15,000         | 69,500   |        |         | 85,897  |      |        |      |         |         |
|      | STREET LOADER                    | JOHN DEERE     | 2001 | 121,500           | 25,000         | 96,500   |        |         |         |      |        |      |         |         |
|      | STREET SIDEWALK PLOW             | TRACKLESS      | 2015 | 118,500           | 18,000         | 100,500  |        |         |         |      |        |      | 132,112 |         |
|      | STREET SKID STEER SIDEWALK PLOW  | CAT            | 2001 | 51,000            | 5,000          | 46,000   |        |         | 52,401  |      |        |      |         |         |
|      | STREET SIDEWALK PLOW             | BELOS          | 2008 | 140,500           | 10,000         | 130,500  |        | 143,528 |         |      |        |      |         |         |
|      | STREET ROLLER                    | ROSCOE         | 1979 | 15,000            |                |          |        |         |         |      |        |      |         |         |
|      | STREET PICKUP 4WD 1 TON          | CHEVY SILVERAD | 2011 | 35,000            | 10,000         | 25,000   |        |         | 29,393  |      |        |      |         |         |
|      | STREET 4WD PICKUP                | CHEVY SILVERAD | 2011 | 35,000            | 10,000         | 25,000   |        |         | 29,393  |      |        |      |         |         |
|      | STREET COMPRESSOR                | SULLAIR        | 1992 | 19,000            | 0              | 20,800   | 22,067 |         |         |      |        |      |         |         |
|      | STREET DUMP TRUCK -DIESEL        | FREIGHTLINER   | 2016 | 146,701           | 20,000         | 126,701  |        |         |         |      |        |      |         |         |
|      | STREET VACUUM SWEEPER            | JOHNSTON       | 2013 | 225,000           | 10,000         | 215,000  |        |         |         |      |        |      |         |         |
|      | STREET TRAILER MOUNTED BOOM LIFT |                |      | 31,800            | 5,000          | 26,800   |        |         | 30,164  |      |        |      |         |         |
|      | FIRE PICKUP 8U61                 | GMC            | 2004 | 53,600            | 3,500          | 50,100   |        |         | 56,827  |      |        |      |         |         |
|      | FIRE 1250 PUMPER 8E21            | E-ONE          | 1997 | 575,000           | 40,000         | 535,000  |        | 625,634 |         |      |        |      |         |         |
|      | FIRE 105' AERIAL 8L3             | PIERCE ARROW   | 2012 | 830,000           | 80,000         | 750,000  |        |         |         |      |        |      |         |         |
|      | FIRE COMBINATION RESCUE/PUMPER   | KME PREDATOR   | 2008 | 564,202           | 50,000         | 392,202  |        |         |         |      |        |      |         |         |
|      | TOTAL                            |                |      | 3,551,803         |                |          | 53,972 | 769,163 | 198,177 | 0    | 85,897 | 0    | 132,112 | 216,640 |

**Rolling Stock Fund Funding and Fund Balance**

|  |          |           |           |          |          |          |           |           |
|--|----------|-----------|-----------|----------|----------|----------|-----------|-----------|
| Beginning Cash Balance                                   | 318,574  | 466,916   | 10,722    | 1,669    | 201,693  | 326,719  | 548,543   | 649,155   |
| Payment of Fire Truck Notes                              | (51,310) | (50,655)  | (34,500)  | (33,600) | (32,700) | (31,800) | (30,900)  |           |
| Planned Spending   | (63,972) | (769,163) | (198,177) | 0        | (85,897) | 0        | (132,112) | (216,640) |
| Note for Fire Pumper 8E21 Replacement                    |          | 150,000   |           |          |          |          |           |           |
| General Fund Contribution                                | 203,624  | 213,624   | 223,624   | 233,624  | 243,624  | 253,624  | 263,624   | 273,624   |
| Additional Half Penny on the tax rate to fund fire truck | 50,000   | 0         | 0         | 0        | 0        | 0        | 0         | 0         |
| Town Contribution for Ladder Truck                       | 0        | 0         | 0         | 0        | 0        | 0        | 0         | 0         |
| Ending Balance   | 466,916  | 10,722    | 1,669     | 201,693  | 326,719  | 548,543  | 649,155   | 706,139   |

**GENERAL FUND CAPITAL RESERVE PLAN**

| Rev.   | Ref. # | Project Total  | Prior   | FY15    | FY16      | FY17      | FY18      | FY19    | FY20      | Future  |
|--|--------|----------------|---------|---------|-----------|-----------|-----------|---------|-----------|---------|
| <b>PROJECTS FUNDED BY VILLAGE \$ ONLY</b>                              |        |                |         |         |           |           |           |         |           |         |
|  |        | 589,215        | 438,868 | 149,090 | 1,257     |           |           |         |           |         |
|  |        | 12,599         |         | 12,599  |           |           |           |         |           |         |
|  | W      | 102,718        |         | 7,288   |           |           |           | 95,430  |           |         |
|  |        | 41,628         |         |         | 29,628    | 12,000    |           |         |           |         |
|  |        | 488,303        |         |         | 38,909    |           | 449,394   |         |           |         |
|  |        | 401,187        |         | 44,365  | 356,822   |           |           |         |           |         |
|  |        | 41,026         |         |         |           |           | 41,026    |         |           | 191,765 |
|  | W      | 191,765        |         |         |           |           |           | 110,249 |           |         |
|  |        | 110,249        |         |         |           |           |           | 116,071 |           |         |
|  |        | 116,071        |         |         |           |           |           |         |           |         |
|  |        | 780,239        |         |         |           |           |           |         |           | 780,239 |
|  | W.S    | 919,303        |         |         |           |           |           |         |           | 919,303 |
|  |        | 45,228         |         |         |           |           |           |         |           | 45,228  |
|  |        | 482,553        | 125,000 | 150,358 | 207,195   |           |           |         |           |         |
| <b>Totals Project Funded by Village \$ Only</b>                        |        |                |         | 594,902 | 50,909    | 490,420   | 321,750   | 0       | 1,936,536 |         |
| <b>PROJECTS FUNDED BY GRANTS</b>                                       |        |                |         |         |           |           |           |         |           |         |
|  | 1      | 263,875        |         |         |           |           | 263,875   |         |           |         |
|  |        | (139,000)      |         |         |           |           |           |         |           |         |
|  |        | <b>124,875</b> |         |         |           |           |           |         |           |         |
|  | 2      | 24,742         |         | 8,538   | 16,204    |           |           |         |           |         |
|  |        | (24,742)       |         |         |           |           |           |         |           |         |
|  |        | <b>0</b>       |         |         |           |           |           |         |           |         |
|  | 3      | 282,897        |         |         |           |           |           | 282,897 |           |         |
|  |        | (226,318)      |         |         |           |           |           |         |           |         |
|  |        | <b>56,579</b>  |         |         |           |           |           |         |           |         |
|  | 4      | 4,592,000      | 484,659 | 258,631 | 99,178    | 1,000,000 | 2,749,332 |         |           |         |
|  |        | (4,500,000)    |         |         |           |           |           |         |           |         |
|  |        | <b>92,000</b>  |         |         |           |           |           |         |           |         |
|  | 5      | 544,992        | 68,144  | 25,601  | 17,129    | 434,118   |           |         |           |         |
|  |        | (389,835)      |         |         |           |           |           |         |           |         |
|  |        | <b>155,157</b> |         |         |           |           |           |         |           |         |
|  | 6      | 2,150,000      | 750     | 75,214  | 46,856    | 2,027,180 |           |         |           |         |
|  |        | (2,120,000)    |         |         |           |           |           |         |           |         |
|  |        | <b>30,000</b>  |         |         |           |           |           |         |           |         |
| <b>Totals Project Funded by Grants Awarded</b>                         |        |                |         | 774,269 | 3,512,207 | 3,013,207 | 604,647   | 0       | 1,936,536 |         |
| <b>Total Cost of all Projects Funded by Village \$ Only and Grants</b> |        |                |         |         |           |           |           |         |           |         |

**GENERAL FUND CAPITAL RESERVE FUNDING & FUND BALANCE**

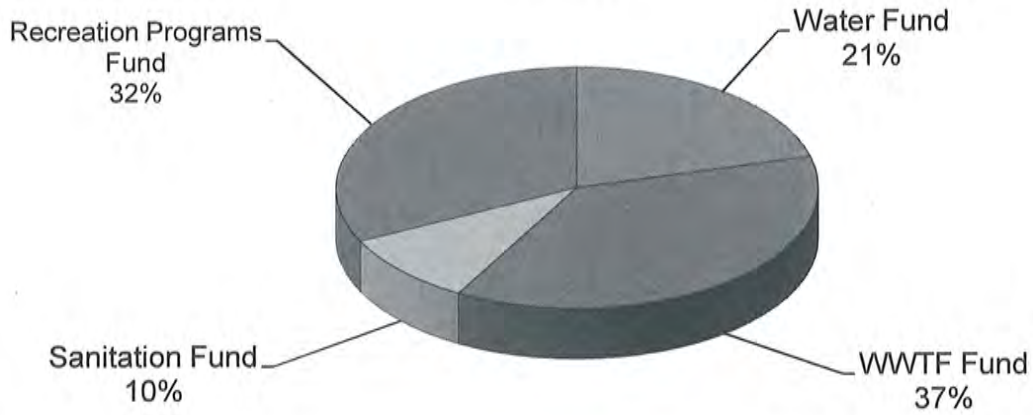
|   | Prior | FY15      | FY16      | FY17           | FY18          | FY19         | FY20           | Future |
|---|-------|-----------|-----------|----------------|---------------|--------------|----------------|--------|
| <b>Beginning Fund Balance</b>               |       |           |           | 182,922        | 280,762       | 48,307       | 2,729          |        |
| <b>Planned Spending</b>                     |       |           | (774,269) | (3,512,207)    | (3,503,627)   | (604,647)    | 0              |        |
| <b>Funding Sources</b>                      |       |           |           |                |               |              |                |        |
| Vtrans Structures Grant-Main St. Ped Bridge | 1     | 150,000   |           |                | 150,000       |              |                |        |
| Main St. Scoping Study Grant                | 2     | 24,742    | 16,400    |                |               |              |                |        |
| Main St. Sidewalk Grant                     | 3     | 226,318   |           |                |               |              |                |        |
| Crescent Connector Grant                    | 4     | 4,500,000 | 89,209    | 1,000,000      | 2,714,590     | 226,318      |                |        |
| Multituse Path North Grants                 | 5     | 389,835   | 15,660    | 315,425        |               |              |                |        |
| Pearl St. Missing Link Grants               | 6     | 2,120,000 | 58,354    | 2,004,662      |               |              |                |        |
| CVE Annual Contribution                     |       | 75,000    | 15,000    | 15,000         | 15,000        | 15,000       |                |        |
| Transfer in of Fund Balance                 |       |           | 75,000    |                | 96,000        |              |                |        |
| General Fund Transfer In                    |       | 391,427   | 441,824   | 274,960        | 295,582       | 317,751      | 341,582        |        |
| <b>Total Revenues</b>                       |       |           | 711,447   | 3,610,047      | 3,271,172     | 559,069      | 341,582        |        |
| <b>Ending Fund Balance</b>                  |       |           |           | <b>280,762</b> | <b>48,307</b> | <b>2,729</b> | <b>344,311</b> |        |

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



### FYE 2018 Enterprise Funds Expenses

\$4,988,287\*



\*Does not include GlobalFoundries Water Purchases passed through to Champlain Water District

### FYE 2018 Enterprise Funds Revenues

\$5,149,287



\* Does not include GF Water usage revenues passed through to Champlain Water District

\* Revenues unequal to expenses because revenues include \$161,000 for WWTF bond payment.

## ENTERPRISE FUNDS SUMMARIES

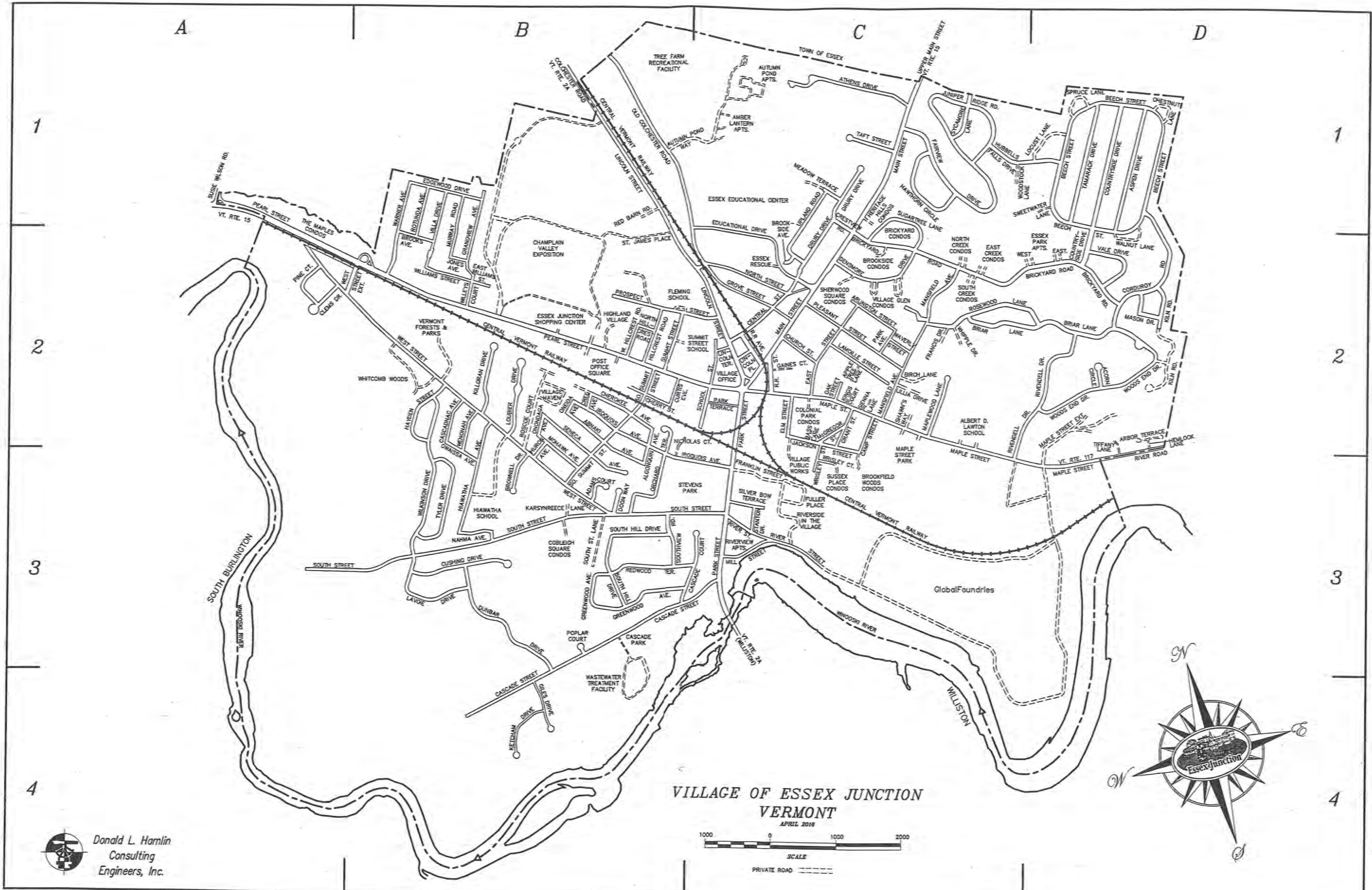
|                                  |   | FYE15            | FYE16            | FYE16            | FYE17            | FYE17            | FYE18            |
|----------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
|                                  |   | Actual           | Budget           | Actual           | Budget           | Estimated        | Proposed         |
|                                  |   |                  |                  |                  |                  | Rev./Exp.        | Budget           |
| <b>WATER FUND</b>                |   |                  |                  |                  |                  |                  |                  |
| Revenues                         | Sale of Water Residential                     | 921,694          | 834,766          | 857,978          | 846,258          | 846,258          | 930,063          |
|                                  | Large User Water Sales                        | 2,507,231        | 2,540,667        | 2,691,264        | 2,943,350        | 2,943,350        | 2,836,955        |
|                                  | Miscellaneous                                 | 27,527           | 18,500           | 29,611           | 19,000           | 14,910           | 19,000           |
|                                  | <b>Total Water Revenues</b>                   | <b>3,456,452</b> | <b>3,393,933</b> | <b>3,578,853</b> | <b>3,808,608</b> | <b>3,804,518</b> | <b>3,786,018</b> |
| Expenses                         | Salaries & Benefits                           | 154,867          | 190,473          | 174,438          | 191,304          | 119,790          | 203,814          |
|                                  | Liability & Property Ins.                     | 3,089            | 2,787            | 3,035            | 3,347            | 3,347            | 3,011            |
|                                  | Utilities                                     | 4,183            | 5,200            | 3,264            | 4,700            | 5,200            | 4,750            |
|                                  | System Maintenance & Operation                | 281,487          | 154,007          | 169,040          | 161,747          | 202,153          | 162,496          |
|                                  | Capital Reserve Fund Contribution             | 120,000          | 130,000          | 130,000          | 140,000          | 140,000          | 160,000          |
|                                  | Purchase of Water                             | 2,960,762        | 2,911,466        | 3,064,323        | 3,307,510        | 3,307,510        | 3,251,947        |
|                                  | <b>Total Water Expenses</b>                   | <b>3,524,388</b> | <b>3,393,933</b> | <b>3,544,101</b> | <b>3,808,608</b> | <b>3,778,000</b> | <b>3,786,018</b> |
| <b>WASTEWATER TREATMENT FUND</b> |   |                  |                  |                  |                  |                  |                  |
| Revenues                         | Village User Charge                           | 750,570          | 740,293          | 761,379          | 699,161          | 708,081          | 668,063          |
|                                  | Wastewater Charge - Essex                     | 465,440          | 461,175          | 462,284          | 436,976          | 436,976          | 476,928          |
|                                  | Wastewater Charge - Williston                 | 568,060          | 599,293          | 599,293          | 611,766          | 611,766          | 675,345          |
|                                  | Miscellaneous                                 | 49,307           | 33,300           | 44,634           | 35,300           | 35,300           | 39,811           |
|                                  | <b>Total WWTF Revenues</b>                    | <b>1,833,377</b> | <b>1,834,061</b> | <b>1,867,590</b> | <b>1,783,203</b> | <b>1,792,123</b> | <b>1,860,147</b> |
| Expenses                         | Salaries & Benefits                           | 530,085          | 576,527          | 520,228          | 580,002          | 580,002          | 602,714          |
|                                  | Liability & Property Ins.                     | 21,148           | 22,854           | 22,334           | 23,808           | 23,808           | 38,015           |
|                                  | Utilities                                     | 203,403          | 229,800          | 157,357          | 180,000          | 177,000          | 179,000          |
|                                  | System Maintenance & Operation                | 701,451          | 724,880          | 757,857          | 699,394          | 665,394          | 720,419          |
|                                  | Contribution to WWTF Cap Reserve              | 260,000          | 280,000          | 280,000          | 300,000          | 300,000          | 320,000          |
|                                  | <b>Total WWTF Expenses</b>                    | <b>1,716,087</b> | <b>1,834,061</b> | <b>1,737,776</b> | <b>1,783,204</b> | <b>1,746,204</b> | <b>1,860,147</b> |
| <b>SANITATION FUND</b>           |   |                  |                  |                  |                  |                  |                  |
| Revenues                         | Annual Customer Charge                        | 529,162          | 528,322          | 540,524          | 552,556          | 552,556          | 567,372          |
|                                  | Town of Essex Shared Cost Reimbursement       | 43,237           | 36,825           | 39,826           | 38,128           | 38,128           | 38,878           |
|                                  | Miscellaneous                                 | 134,529          | 32,000           | 164,600          | 32,500           | 53,500           | 32,500           |
|                                  | <b>Total Sanitation Revenues</b>              | <b>706,928</b>   | <b>597,147</b>   | <b>744,950</b>   | <b>623,184</b>   | <b>644,184</b>   | <b>638,750</b>   |
| Expenses                         | Salaries & Benefits                           | 146,047          | 155,717          | 137,444          | 161,297          | 156,219          | 170,647          |
|                                  | Liability & Property Ins.                     | 5,780            | 6,550            | 6,332            | 8,183            | 7,713            | 5,812            |
|                                  | Utilities                                     | 11,457           | 12,700           | 10,833           | 13,200           | 13,200           | 13,800           |
|                                  | Town of Essex Shared Costs                    | 24,822           | 16,500           | 20,652           | 19,000           | 19,000           | 20,000           |
|                                  | System Maintenance & Operation                | 176,233          | 169,681          | 195,351          | 175,504          | 198,122          | 172,491          |
|                                  | Contribution to Sanitation Cap Reserve        | 196,498          | 95,000           | 223,000          | 95,000           | 95,000           | 95,000           |
|                                  | <b>Total Sanitation Expenses</b>              | <b>560,837</b>   | <b>456,148</b>   | <b>593,611</b>   | <b>472,184</b>   | <b>489,254</b>   | <b>477,750</b>   |
| <b>RECREATION PROGRAMS FUND</b>  |   |                  |                  |                  |                  |                  |                  |
| Revenues                         | Pool Revenues                                 | 0                | 0                | 0                | 0                | 0                | 173,785          |
|                                  | Program Revenues                              | 0                | 0                | 0                | 0                | 0                | 1,407,230        |
|                                  | Miscellaneous                                 | 0                | 0                | 0                | 0                | 0                | 28,832           |
|                                  | <b>Total Recreation Revenues</b>              | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>1,609,847</b> |
| Expenses                         | Salaries & Benefits                           | 0                | 0                | 0                | 0                | 0                | 1,213,646        |
|                                  | Operating Expenses                            | 0                | 0                | 0                | 0                | 0                | 396,201          |
|                                  | <b>Total Recreation Program Fund Expenses</b> | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>1,609,847</b> |

# VILLAGE OF ESSEX JUNCTION

## LIST OF PUBLIC AND PRIVATE STREETS

|                    |          |                      |              |                    |          |
|--------------------|----------|----------------------|--------------|--------------------|----------|
| Abnaki Avenue      | B2       | Grove Street         | C2           | Poplar Court       | B3       |
| Acorn Circle       | D2       | Hawthorn Circle      | C1           | Prospect Street    | B2, C2   |
| Adams Court        | B3       | Hayden Street        | B2           | Railroad Avenue    | C2       |
| Arbor Terrace*     | D2       | Hemlock Lane*        | D2           | Railroad Street    | C2       |
| Algonquin Avenue   | B2       | Hiawatha Avenue      | B2           | Red Barn Road*     | B1       |
| Arlington Street   | C2       | Hillcrest Road       | B2, B3       | Redwood Terrace    | B3       |
| Appletree Lane*    | C2       | Hubbells Falls Drive | C1, D1       | Rivendell Drive    | C2, D2   |
| Aspen Drive        | D1       | Huron Avenue         | B2           | River Street       | C3       |
| Athens Drive       | C1       | Iroquois Avenue      | B2, C2       | Roscoe Court*      | B2       |
| Autumn Pond Way*   | B1, C1   | Jackson Street       | C2           | Rosewood Lane      | C2, D2   |
| Bass Lane*         | C2       | Jones Avenue         | B2           | Rotunda Avenue     | B1       |
| Beech Street       | D1       | Juniper Ridge Road   | C1           | St. James Place*   | B1       |
| Birch Lane*        | C2       | KarsynReece Lane*    | B3           | School Street      | C2       |
| Briar Lane         | C2,D2    | Ketcham Drive        | B4           | Seneca Avenue      | B2, B3   |
| Brickyard Road     | C2,D2    | Killoran Drive       | B2           | Shawn's Way*       | C3       |
| Brooks Avenue      | B2       | Kiln Road            | D2           | Sienna Lane*       | C2       |
| Brookside Avenue   | C2       | Kings Court*         | C2           | Silver Bow Terrace | C3       |
| Brownell Drive     | B3       | Lamoille Street      | C2           | South Street       | B3, C3   |
| Camp Street        | C2       | Lavoie Drive         | B3           | South Hill Drive   | B3       |
| Cascade Court      | B3,C3    | Lillia Drive*        | C2           | So. Street Lane*   | B3       |
| Cascade Street     | B3,B4,C3 | Lincoln Place        | C2           | So. Summit Street  | B2, B3   |
| Cascadnac Avenue   | B2       | Lincoln Street       | B1,B2,C2     | Southview Road     | B3       |
| Central Street     | C2       | Lincoln Terrace      | C2           | Spruce Lane*       | D1       |
| Cherokee Avenue    | B2       | Locust Lane*         | D1           | Stanton Drive      | C3       |
| Cherry Street      | B2       | Loubier Drive        | B2           | Sugartree Lane     | C1, C2   |
| Chestnut Lane*     | D1       | Main Street          | C1,C2        | Summit Street      | B2       |
| Church Street      | C2       | Mansfield Avenue     | C2           | Sweetwater Lane*   | D1       |
| Clems Drive        | A2       | Maple Street         | C2, C3,D2,D3 | Sycamore Lane      | C1       |
| Corduroy Road      | D1,D2    | Maple Street Ext.*   | D2,D3        | Taft Street        | C1       |
| Countryside Drive  | D1,D2    | Maplewood Lane       | C2           | Tamarack Drive     | D1       |
| Cree Avenue        | B2       | Mason Drive          | D2           | Tiffany Lane*      | D2       |
| Crestview Road     | C1       | McGregor Street      | C2           | Tyler Drive        | B3       |
| Curtis Avenue      | B2       | Meadow Terrace       | C1           | Upland Road        | C1, C2   |
| Cushing Drive      | B3       | Mill Street          | C3           | Vale Drive         | D2       |
| Densmore Drive     | C2       | Mohawk Avenue        | B2,B3        | Villa Drive        | B1, C1   |
| Doon Way           | B3       | Murray Road          | B1,B2        | Walnut Lane*       | D1,D2    |
| Drury Drive        | C1, C2   | Nahma Avenue         | B3           | Warner Avenue      | B1,B2    |
| Dunbar Drive       | B3       | Nicholas Court*      | B2,B3        | Waverly Street     | C2       |
| East Street        | C2       | North Street         | C2           | Wenonah Avenue     | B2       |
| E. Williams Street | B2       | No. Hillcrest Road   | B2           | West Street        | A2,B2,B3 |
| Edgewood Drive     | B1       | Oak Street           | C2           | West Street Ext.   | A2       |
| Educational Drive  | C1, C2   | Old Colchester Rd.   | B1,C1, C2    | W. Hillcrest Road  | B2       |
| Elm Street         | C2       | Oneida Avenue        | B2           | Whipple Drive*     | C2       |
| Fairview Drive     | C1       | Onondaga Avenue      | B2           | Wilkinson Drive    | B2,B3    |
| Francis Drive*     | C2       | Orchard Terrace      | B2,B3        | Willeys Court      | B2       |
| Franklin Street*   | C3       | Owaissa Avenue       | B2,B3        | Williams Street    | B2       |
| Fuller Place*      | C3       | Park Avenue          | C2           | Woods End Drive    | D2       |
| Gaines Court*      | C2       | Park Street          | C2,C3        | Woodstock Lane*    | C1       |
| Giles Drive        | B4       | Park Terrace         | C2           | Wrisley Court*     | C3       |
| Grandview Avenue   | B1, B2   | Pearl Street         | A1,A2,B2,C2  | Wrisley Street     | C3       |
| Grant Street       | C2       | Pine Court           | A2           |                    |          |
| Greenwood Avenue   | B3       | Pleasant Street      | C2           |                    |          |

\* Private Street



Donald L. Hamlin  
Consulting  
Engineers, Inc.

# VILLAGE OF ESSEX JUNCTION

2 Lincoln Street  
Essex Junction, Vermont 05452

**EMERGENCY FIRE POLICE AMBULANCE 9-1-1**

## FOR INFORMATION REGARDING ..... CALL ..... NUMBER

|  |                                       |          |
|--|---------------------------------------|----------|
| Bicycle registration.....                        | Police.....                           | 878-1333 |
| Birth/death certificates.....                    | Town Clerk.....                       | 879-0413 |
| Building/zoning.....                             | Community Development Department..... | 878-6950 |
| Community Development.....                       | Director.....                         | 878-6950 |
| Dog complaints.....                              | Police.....                           | 878-1333 |
| Dog licenses.....                                | Town Clerk.....                       | 879-0413 |
| Elections – Town, Village and General.....       | Town/Village Clerk.....               | 879-0413 |
| Library.....                                     | Brownell Library.....                 | 878-6955 |
| Licenses (hunting, fishing, marriage, etc.)..... | Town Clerk.....                       | 879-0413 |
| Motor Vehicle Registration (renewals only).....  | Town Clerk.....                       | 879-0413 |
| Police (non-emergency).....                      | Police.....                           | 878-8331 |
| Property Tax Assessments.....                    | Tax Assessor.....                     | 878-1345 |
| Property Tax Collections.....                    | Tax Collector.....                    | 878-1359 |
| Public Works.....                                | Public Works Department.....          | 878-6944 |
| (Water, Sewer, Streets, Sidewalks)               |                                       |          |
| Emergencies: evenings and weekends.....          |                                       | 878-8331 |
| Recreation and Parks.....                        | Essex Jct Recreation & Parks.....     | 878-1375 |
|  | Essex Parks & Recreation.....         | 878-1342 |
| Recycle/waste disposal.....                      | Drop off Center.....                  | 878-3152 |
| Schools.....                                     | Essex High.....                       | 879-7121 |
|  | Fleming.....                          | 878-1381 |
|  | Hiawatha.....                         | 878-1384 |
|  | Lawton.....                           | 878-1388 |
|  | Summit Street.....                    | 878-1377 |
| Senior Center.....                               | Essex Area Senior Center.....         | 876-5087 |
| Senior Citizens Bus.....                         | Bus Reservations.....                 | 878-6940 |
| Skating.....                                     | Ice Skating Rink.....                 | 878-1394 |
| Swimming Pool.....                               | Maple Street Park.....                | 872-3370 |
| Village of Essex Junction.....                   | Municipal Manager.....                | 878-6944 |
| Wastewater Treatment Facility.....               |                                       | 878-6943 |
| Water/sewer billing & collection.....            | Village Office.....                   | 878-6944 |



*Five Corners Farmers Market*





*Block Party & Street Dance 7/16/16*



*Tree Lighting & Train Hop 12/9/16*