

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

Online & 2 Lincoln St.  
Essex Junction, VT 05452  
Wednesday, October 9, 2024  
**6:30 PM**

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

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

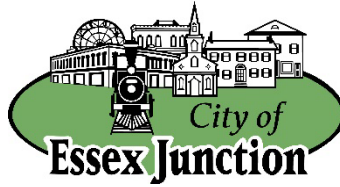
Phone: (802) 878-6944

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

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

1. **CALL TO ORDER** [6:30 PM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **PUBLIC TO BE HEARD**
  - a. Comments from Public
5. **BUSINESS ITEMS**
  - a. Discussion of Police Community Advisory Board Applicant
  - b. Presentation of the Police Community Advisory Board Brief to Council
  - c. \*Discussion and Consideration of an Executive Session to discuss Personnel
  - d. \*\*Discussion and Consideration of an Executive Session to discuss a Contract
6. **CONSENT ITEMS**
  - a. Approve Meeting Minutes: September 25, 2024
  - b. Approve FY25 General Capital Fund Plan Amendment for the Stormwater slip line project
  - c. Approve Bid Award for Pipeline Rehabilitation
7. **COUNCIL MEMBER COMMENTS & CITY MANAGER REPORT**
8. **READING FILE**
  - a. Check Warrant #24057 10/03-04/24
  - b. Regional Boards and Committees Minutes Memo
  - c. Meeting Schedule for January thru June of 2025
  - d. FY2024 Key Control Document
  - e. September Financial Reports
  - f. New Crescent Connector Bicycle Locker Information
  - g. Development Review Board Minutes 9/19/24
  - h. Bike Walk Advisory Committee Minutes 9/24/24
9. **EXECUTIVE SESSION**
  - a. \*An Executive Session may be needed to discuss Personnel
  - b. \*\*An Executive Session may be needed to discuss a Contract
10. **ADJOURN**

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



**Memo**

To: Essex Junction City Council  
From: Joanne Pfaff, Administrative Assistant  
Meeting Date: October 9, 2024  
Agenda Item: Committee Appointment for Police Community Advisory Board

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**Issue:** The City has two open positions on the Police Community Advisory Board (PCAB).

**Discussion:** We have received one application for the PCAB and this applicant cannot attend any Wednesday Council meeting as they have a prior commitment on Wednesday's. To make sure the City is represented on the PCAB, we would like to be able to have 2 Council members interview the applicant at a time that is conducive to both the applicant and the two Council members. The two members of the Council will then make a recommendation to the full Council. The Council will need to select two members who would be willing to interview the applicant.

**Cost:** None

**Recommendation:** None

**Recommended Motion:** None

**Attachments:** PCAB Application

## View results

Respondent

14

Anonymous

06:08

Time to complete

### 1. Full name \*

Daniel Lindros

### 2. Phone number \*

[REDACTED]

### 3. Email \*

[REDACTED]

### 4. Address \*

[REDACTED] Essex Junction, VT 05452

5. I am interested in applying to join the \*

(note: if you are interested in more than one, please complete a separate application for each committee):

- Bike/Walk Advisory Committee
- Capital Program Review Committee
- Chittenden Solid Waste District (CSWD)
- Development Review Board
- Green Mountain Transit Board of Commissioners Alternate
- Planning Commission
- Police Community Advisory Board
- Rec Advisory Committee
- Town Meeting TV
- Tree Advisory Committee
- Tree Farm Management Group

6. Have you previously or are you currently an appointed member to the committee you are wishing to be appointed to? \*

- Yes
- No

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## New Committee Members

7. Why are you interested in joining this committee? \*

I'm a local pastor, and am looking for many ways to be integrated in the community. To provide as much help and value as possible.

8. What about you education, experiences, and background will help you be a contributing member to this committee? \*

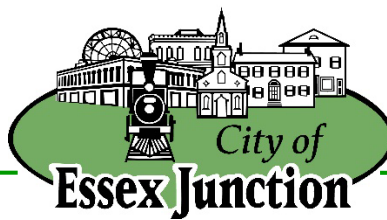
I have nearly 20 years experience in high level business/consulting/management. Working complex issues, resolving conflict, and having a group of compassionate volunteers at my disposal could prove to be an excellent asset to the police force.

9. What do you hope to accomplish during your term on this committee? \*

To network with community leaders and members. Increasing visibility for our group, stepping in the gap where possible, and providing impartial influence for the betterment of the community.

10. Is there anything else you would like to say about your interest and application? \*

Looking forward to learning more, and seeing how to help best.



## MEMORANDUM

**To:** City Council

**From:** Regina Mahony

**Meeting Date:** October 9, 2024

**Subject:** Executive Session for Annual Evaluation of the City Manager

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**Issue:**

The issue is whether the City Council will enter executive session to discuss the evaluation of the City Manager.

**Discussion:**

To have a complete and thorough discussion about this topic, an executive session may be necessary. The evaluation of an employee can be a protected discussion.

**Recommended Motion:**

"I move that the City Council enter into executive session to discuss a personnel evaluation, pursuant to 1 V.S.A. § 313(a)(3) to include the City Council and the City Manager."



## MEMORANDUM

**To:** Essex Junction City Council  
**From:** Regina Mahony, City Manager  
**Meeting Date:** October 9, 2024  
**Subject:** Executive session for a contract

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**Issue:** The issue is whether the City Council will enter executive session to discuss a contract.

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

**Cost:** N/A at this time

### **Recommendation:**

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

#### Motion #1

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

#### Motion #2

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

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**CITY OF ESSEX JUNCTION  
CITY COUNCIL  
REGULAR MEETING  
MINUTES OF MEETING  
September 25, 2024**

**COUNCILORS PRESENT:** Raj Chawla, President; Amber Thibeault, Vice President; Tim Miller, Clerk; Marcus Certa, Elaine Haney.

**ADMINISTRATION:** Regina Mahony, City Manager; Collen Dwyer, Director of Human Resources; Ashley Snellenberger, Director of Communications & Strategic Initiatives;

**OTHERS PRESENT:** Charlie Baker, Mark Brislin, Cristin Gildea, Deb McAdoo, Sarah Muskin, Resa,

1. **CALL TO ORDER**

City Council President Chawla called the meeting to order at 6:30 P.M.

2. **AGENDA ADDITIONS/CHANGES**

None.

3. **APPROVE AGENDA**

None needed.

4. **PUBLIC TO BE HEARD**

a. Comments from public on items not on the agenda

None.

5. **BUSINESS ITEMS**

a. Department Head Brief to Council, Colleen Dwyer, HR Director

Director Dwyer spoke briefly about activities in the past six months for the Department. She spoke about hiring and recruitment activities in 2024. She noted that there is one open position in Public Works, that the Department has hired 11 people, and that EJRP is regularly hiring after-school positions. She spoke about Essex Junction's participation in the Welcoming & Engaging VLCT cohort. She also noted the successful execution of the union contract.

Director Dwyer then spoke about activities for the next six months of the Department. She spoke about establishing uniform evaluation guidelines and training supervisors and staff on those, which arose from the collective bargaining process. She noted that VLCT will help with this training effort. She spoke about updating the personnel regulations. She also spoke about reintroducing a former process for open enrollment for health insurance plans and providing more detailed information about that beforehand.

Councilor Haney asked what could be done by Essex Junction staff to make the City a better place to work, based on the feedback received at the VLCT Welcoming & Engaging event and survey. Director Dwyer replied that the issues are multi-faceted, but said that one tool to help recruit and retain staff is the ability to pay a competitive wage and the ability to offer competitive benefits. She also spoke about the separation from the Town of Essex and how that has been difficult for City culture, and spoke about the need for the City to listen to its staff and incorporate their feedback.

Councilor Certa asked where the challenges are coming from in terms of recruiting quality staff. Director Dwyer replied that the unemployment rate remains low in Vermont and that there are higher wages for similar jobs in the private sector. She noted that multiple companies and entities are competing to hire the same group of people, particularly for occupations with current shortages (such as those in the Public Works Department).



55 Councilor Miller asked for more information about a recent City employee event at Maple Street Park. Director  
56 Dwyer replied that the event was for City employees and was catered by local businesses, and was meant  
57 to bring employees together in a social setting. City Manager Mahony said that they will plan to have another  
58 one of these social events soon, and that it would be a good idea to have City Councilors attend it as well.  
59

60 b. Chittenden County Regional Planning Commission Annual Report and Presentation  
61 Charlie Baker, Executive Director of the Chittenden County Regional Planning Commission (CCRPC),  
62 presented a summary of the FY24 Annual Report. He spoke about the specific projects the CCRPC engaged  
63 with the City on over the last fiscal year, including stormwater inspection, GIS mapping, the Transit Oriented  
64 Development Master Planning, and technical assistance in various areas.  
65

66 Councilor Haney said that the breadth of services, collaboration, and technical assistance and expertise  
67 provided by the CCRPC is so impressive and is such a value-add to the City. City Manager Mahony also  
68 noted that the \$100,000 grant being provided the City for the Transit Oriented Development Master Project  
69 does not require local match, and she expressed the City's gratitude for that.  
70

71 Councilor Thibeault asked for further information about the Older and Disabled (O&D) Transportation  
72 Program and how it has been used. Mr. Baker said that CCRPC staff provides a forum to get the providers  
73 together to provide services, and GMT/SSTA provide the transportation for the program itself.  
74

75 Mr. Baker then spoke about regional activities that have occurred in FY24. He spoke about regional efforts  
76 around equity and engagement, the ECOS plan updates, housing, regional energy planning and  
77 implementation, public transportation planning, transit-oriented development work, transportation demand  
78 management, walk/bike planning, clean water, emergency management, and a number of other areas.  
79 Councilor Certa noted the housing bills that passed in the legislature in order to increase housing, but said  
80 that he has not yet noticed an increase in housing. Mr. Baker replied that the legislature passed laws around  
81 zoning regulation and Act 250, and acknowledged that the regulatory reform is not a quick fix, given the lack  
82 of labor in Vermont to actually build housing. He noted that related to this comment, CCRPC is providing a  
83 summary of Act 181 and the implications for regional and municipal planning. He spoke about how the state  
84 will be establishing housing targets/goals for each region, and will task the RPCs with breaking that data out  
85 by municipality and tracking it. He noted that Chittenden County generally does a good job in tracking housing  
86 data. Councilor Certa asked if the data will track short-term versus long-term rentals, and Mr. Baker said he  
87 was unsure whether that breakout was specified in statute.  
88

89 Mr. Baker then spoke about requirements within Act 181 for engaging with municipalities on an overhaul of  
90 a framework for coordinating state, regional, and municipal land use. He spoke about the phases of  
91 engagement between now and summer 2025 and spoke about the activities and deliverables the  
92 engagement would inform. These include the development of a new Regional Future Land Use Map and  
93 housing targets. He noted that the City Council will need to vote on whether it wants to have Act 250  
94 exemption, and said there will be more engagement and follow-up on this specific question.  
95

96 City Council President Chawla spoke about PFAS and about the future of the brownfield site on the  
97 GlobalFoundries/IBM property if it were to be sold in the future. Mr. Baker noted that the property-owners  
98 retain the responsibility to clean it up. He noted that not much is known about it until because they haven't  
99 asked for public money.  
100

101 c. Discussion and Consideration of Green Mountain Transit Service Reduction Comments  
102 City Manager Mahony noted a draft letter that contains a compilation of the public comments received around  
103 service reductions for Green Mountain Transit. She suggested sending this letter to the legislature closer to  
104 January.  
105

106 Councilors did not have further questions or comments on the letter.  
107

108 **Councilor Certa made a motion, seconded by Councilor Haney, that the Council approve the letter,**  
109 **authorize the Council President to sign the letter on the Council’s behalf, and submit it to GMT. The**  
110 **motion passed 5-0.**

111  
112 d. Discussion and Consideration of Vermont League of Cities and Towns Annual Meeting Voting Delegate  
113 City Manager Mahony noted that in preparation for the VLCT annual business meeting, a voting delegate  
114 needs to be selected for VLCT’s for their virtual meeting on October 1, 2024.

115  
116 **Councilor Certa made a motion, seconded by City Council President Chawla, to recommend that the**  
117 **City Council approve Elaine Haney as the voting delegate for VLCT, PACIF and VERB. The motion**  
118 **passed 5-0.**

119  
120 e. \*Discussion and Consideration of Executive Session to discuss a Contract

121  
122 See item #9a below.

123  
124 **6. CONSENT ITEMS**

- 125 a. Approve Meeting Minutes: September 11, 2024  
126 b. Approve Application and Acceptance of the Municipal Energy Resilience Program Grant for 2 Lincoln  
127 c. Execute West, Maple, River Street Pump Station Project Clean Water State Revolving Fund Loan  
128 Application  
129 d. Approve Revised Governance Committee Purposes Statement  
130 e. Acting as the Local Cannabis Control Commission: Approval of S-000009646, Outdoor Cultivator Tier 1  
131 Small Cultivator for TrichomeVT

132  
133 **Councilor Certa made a motion, seconded by Councilor Miller, to approve the consent agenda as**  
134 **presented. The motion passed 5-0.**

135  
136 **7. COUNCILOR COMMENTS & CITY MANAGER REPORT:**

137 City Manager Mahony said that the City is advertising vacant seats to fill on both the Recreation Advisory  
138 Committee and the Governance Committee. She also congratulated Susan McNamara-Hill who recently was  
139 awarded the 2024 Treasurer of the Year award, and noted that Ms. McNamara-Hill thanked City Councilors  
140 and staff for nominating her. She noted that Water Quality Superintendent Mandigo hosted a tour of the  
141 Water Resource Recovery Facility of 15 water quality professionals and will also host a tour of the Essex  
142 High School AP Environmental Science class. She spoke about the City’s Transit Oriented Development  
143 (TOD) project, known in the City as the Connect the Junction project, and spoke about events around public  
144 engagement for that project. She noted that there will be a ribbon-cutting ceremony for the Crescent  
145 Connector project on Monday, October 7<sup>th</sup>, as the project moves into completion. She also noted that  
146 renovations for 2 Lincoln Street have begun and that events such as City Council meetings have moved into  
147 the Brownell Library space at 6 Lincoln Street.

148  
149 Resa asked if ballot boxes have been relocated due to construction. City Manager Mahony replied that the  
150 location has not changed and that it is just to the right of the former Senior Center entryway at 2 Lincoln  
151 Street.

152  
153 **8. READING FILE**

- 154 a. Check Warrant #24054, 09/18/24  
155 b. Planning Commission Minutes, 09/05/24  
156 c. Tree Advisory Committee Minutes, 08/20/24  
157 d. Police Community Advisory Board Minutes, 8/20/24

158  
159 **9. EXECUTIVE SESSION**

- 160 a. \*An Executive Session may be needed to discuss a Contract

161  
162 **Councilor Certa made a motion, seconded by City Council President Chawla, that the City Council**  
163 **make the specific finding that premature disclosure of the contractual matters would place the city**  
164 **at a substantial disadvantage. The motion passed 5-0.**

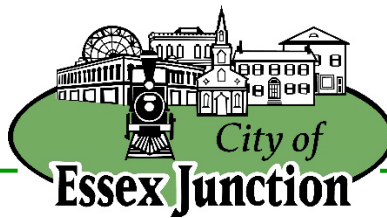
165  
166 **Councilor Certa made a motion, seconded by City Council President Chawla, that the City Council**  
167 **enter into executive session to discuss a contract, pursuant to 1 V.S.A. § 313(a)(1)(A) to include the**  
168 **City Council, City Manager and the Assistant Recreation Director. The motion passed 5-0.**

169  
170 **City Council President Chawla made a motion, seconded by Councilor Haney, to exit executive**  
171 **session. The motion passed 5-0 at 8:33 P.M.**

172  
173 **10. ADJOURN**

174  
175 **City Council President Chawla made a motion, seconded by Councilor Thibeault, to adjourn the**  
176 **meeting. The motion passed 5-0 at 8:33 P.M.**

177  
178 **Respectfully Submitted,**  
179 **Amy Coonradt**



## MEMORANDUM

**To:** City Council

**From:** Chelsea Mandigo Water Quality Superintendent

**Meeting Date:** 10/8/2024

**Subject:** Request for FY25 General Capital Fund Plan Amendment- Stormwater slip line project

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### Issue

Reallocate funds in the fiscal year 2025 general capital fund between stormwater projects.

### Discussion

The slip-lining project for three pieces of infrastructure in the city went out to bid. The infrastructure includes 1) a sewer line on Park St., 2) a sewer manhole on Educational Dr., and 3) a stormwater outfall on Brookside Ave. The lowest bid for the project exceeded the allocations from the Sanitation Capital Fund and the General Fund Capital projects. As a result, there is a need to modify the project scope, prioritizing the slip-lining of the Park St. sewer line and the stormwater line on Brookside Ave. The sewer manhole on Educational Dr. will be postponed to the next fiscal year. However, to issue the modified scope of work for this project, a change in project fund allocation in the general fund capital needs to occur. The stormwater outfall, which is City-owned, is a top priority because it runs through a resident's property and the City has had to make three repairs on it over the past three years. Completing the slip-lining of this outfall is crucial to avoid having to return to the resident's property for a fourth time.

### Costs

In the fiscal year 2025 general capital fund, \$30,000 was allocated to slip line stormwater pipes, and \$50,000 was allocated to Old Colchester box culvert rehab. However, the bid for the stormwater portion of the slip-lining services was just under \$40,000, leaving the project capital fund allocation short. The request is to reallocate capital funds to the slip lining of the stormwater pipe project in an amount not to exceed \$50,000. The Old Colchester box culvert rehab will be postponed to fiscal years 2027 and 2028.

### Recommendation

It is recommended that the City Council amend the fiscal year 2025 general capital fund allocation to not exceed \$50,000 for the slip lining of the stormwater pipe project.

**BID TABULATION**

**CITY OF ESSEX JUNCTION**

**2024 PIPELINE AND MANHOLE REHABILITATION**

**Bid Opening: 09/26/2024**

Insituform Technologies, LLC

Vortex Services, LLC

**Park Street Sewer**

ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1) In-place rehabilitation of existing 8" concrete sanitary sewer pipe via sliplining	200	lf	\$ 105.00	\$ 21,000.00
2) Traffic Control	1	ls	\$ 3,000.00	\$ 3,000.00
3) Mobilization	1	ls	\$ 4,000.00	\$ 4,000.00
<b>Total</b>				<b>\$ 28,000.00</b>

UNIT PRICE	TOTAL PRICE
\$ 31,000.00 <sup>①</sup>	\$ 31,000.00
\$ 5,500.00	\$ 5,500.00
\$ 5,500.00	\$ 5,500.00
<b>Total</b>	<b>\$ 42,000.00</b>

**Brookside Avenue Stormwater**

ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1) In-place rehabilitation of existing 18" corrugated metal pipe via sliplining	145	lf	\$ 235.00	\$ 34,075.00
2) Traffic Control	1	ls	\$ 1.00	\$ 1.00
3) Mobilization	1	ls	\$ 5,000.00	\$ 5,000.00
<b>Total</b>				<b>\$ 39,076.00</b>

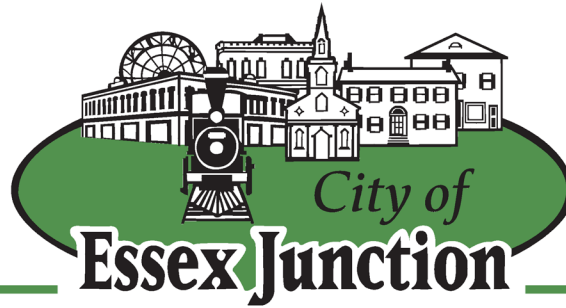
UNIT PRICE	TOTAL PRICE
\$ 31,175.00 <sup>②</sup>	\$ 31,175.00
\$ 2,500.00	\$ 2,500.00
\$ 5,500.00	\$ 5,500.00
<b>Total</b>	<b>\$ 39,175.00</b>

**Educational Drive Sewer**

ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1) In-place rehabilitation of existing sanitary sewer manhole	1	ea	\$ 10,000.00	\$ 10,000.00
2) Traffic Control	1	ls	\$ 1.00	\$ 1.00
3) Mobilization	1	ls	\$ 4,000.00	\$ 4,000.00
<b>Total</b>				<b>\$ 14,001.00</b>
<b>Base Bid Total</b>				<b>\$ 81,077.00</b>

UNIT PRICE	TOTAL PRICE
\$ 8,500.00	\$ 8,500.00
\$ 2,500.00	\$ 2,500.00
\$ 2,500.00	\$ 2,500.00
<b>Total</b>	<b>\$ 13,500.00<sup>③</sup></b>
<b>Base Bid Total</b>	<b>\$ 94,675.00<sup>④</sup></b>

- ① Unit price entered as total amount.
- ② Unit price entered as total amount.
- ③ Mathematical error in total, entered as \$14,500.00 on bid schedule.
- ④ Mathematical error in total, entered as \$95,675.00 on bid schedule.



## MEMORANDUM

**To:** City Council  
**From:** Regina Mahony, City Manager  
**CC:** Rick Jones, Public Works Superintendent  
Chelsea Mandigo, Water Quality Superintendent  
**Meeting Date:** October 9, 2024  
**Subject:** EJ Pipeline and Manhole Rehabilitation – Bid Award

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**Issue:** Bids have been advertised and received for the EJ Pipeline and Manhole Rehabilitation project.

**Discussion:** This project involved three work items: 1) Park Street Sewer sliplining, 2) Brookside Avenue Stormwater sliplining, and 3) Educational Drive Sewer Manhole rehabilitation. Sealed bids were received from two bidders; Insituform Technologies, LLC and Vortex Services, LLC.

**Cost:** Following a review of the bids by the City Engineer, Insituform Technologies, LLC was determined to be the lowest qualified bidder with a total base bid of \$81,077.00. This total base bid exceeded the allocation from the Sanitation Capital Fund and the General Fund Capital projects. In consultation with the staff, the Educational Drive Sewer Manhole rehabilitation portion of the project will be delayed and re-bid for the next fiscal year. With the manhole rehabilitation removed, there is adequate funding for the Park Street Sewer sliplining work. The Brookside Avenue Stormwater sliplining exceeded the General Capital Fund allocation for this project. As this is priority project, the Water Quality Superintendent has submitted a request to reallocate capital funds to accommodate the Brookside Avenue Stormwater sliplining work.

**Recommendation:** It is recommended that the City Council award the bid for the EJ Pipeline and Manhole Rehabilitation project to Insituform Technologies, LLC for \$28,000 for the Park Street Sewer sliplining, and if the Water Quality Superintendent's request to reallocate capital funds is approved, an additional \$39,076.00 for the Brookside Avenue Stormwater sliplining.

**Recommended Motion:** Should the Council decide to move forward with the recommendation, below is a recommended motion:

*"I move that the City Council award the bid for the EJ Pipeline and Manhole Rehabilitation project to Insituform Technologies, LLC for \$28,000.00 for the Park Street Sewer sliplining, and \$39,076.00 for the Brookside Avenue Stormwater sliplining pending approval of the Water Quality Superintendent's request to reallocate capital funds, and authorize the City Manager to sign the contract pending legal review."*

**Attachments:**

City Engineer Recommendation of Award letter, dated 09/27/2024

Bid Tabulation

DONALD L. HAMLIN  
CONSULTING ENGINEERS, INC.  
ENGINEERS AND LAND SURVEYORS

Please reply to:

P.O. Box 9  
Essex Junction  
Vermont 05453

136 Pearl Street  
Essex Junction, Vermont

Tel. (802) 878-3956  
Fax (802) 878-2679  
www.dlhce.com

September 27, 2024

Ms. Regina Mahony  
City of Essex Junction  
2 Lincoln Street  
Essex Junction, VT 05452

Re: EJ Pipeline and Manhole Rehabilitation  
Recommendation of Award

Dear Ms. Mahony:

Please find enclosed a copy of the bid tabulation for the EJ Pipeline and Manhole Rehabilitation project. We have reviewed all the bids submitted and determined that the apparent low bidder, Insituform Technologies, LLC, is in fact the low bidder with a total combined bid of \$81,077.00 per the selection basis contained in the contract documents.

We have spoken with Michael Cronin from Insituform Technologies and he has assured us that they wish to complete the project. We expressed concern for the \$1 lump sum prices entered for traffic control for the Brookside Avenue Stormwater and Educational Drive Sewer. Mr. Cronin assured us that they will provide appropriate traffic control as needed and have carried costs for this in their total bid. Accordingly, we recommend that Insituform Technologies, LLC be awarded the contract for this project.

Please do not hesitate to contact me with any questions or if we may be of further service.

Respectfully,



Jeffrey P. Kershner, P.E.  
President

Enc.

Cc: Rick Jones, Public Works Superintendent  
Chelsea Mandigo, Water Quality Superintendent



**BID TABULATION**

**CITY OF ESSEX JUNCTION**

**2024 PIPELINE AND MANHOLE REHABILITATION**

**Bid Opening: 09/26/2024**

Insituform Technologies, LLC

Vortex Services, LLC

**Park Street Sewer**

ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1) In-place rehabilitation of existing 8" concrete sanitary sewer pipe via sliplining	200	lf	\$ 105.00	\$ 21,000.00
2) Traffic Control	1	ls	\$ 3,000.00	\$ 3,000.00
3) Mobilization	1	ls	\$ 4,000.00	\$ 4,000.00
<b>Total</b>				<b>\$ 28,000.00</b>

UNIT PRICE	TOTAL PRICE
\$ 31,000.00 <sup>①</sup>	\$ 31,000.00
\$ 5,500.00	\$ 5,500.00
\$ 5,500.00	\$ 5,500.00
<b>Total</b>	<b>\$ 42,000.00</b>

**Brookside Avenue Stormwater**

ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1) In-place rehabilitation of existing 18" corrugated metal pipe via sliplining	145	lf	\$ 235.00	\$ 34,075.00
2) Traffic Control	1	ls	\$ 1.00	\$ 1.00
3) Mobilization	1	ls	\$ 5,000.00	\$ 5,000.00
<b>Total</b>				<b>\$ 39,076.00</b>

UNIT PRICE	TOTAL PRICE
\$ 31,175.00 <sup>②</sup>	\$ 31,175.00
\$ 2,500.00	\$ 2,500.00
\$ 5,500.00	\$ 5,500.00
<b>Total</b>	<b>\$ 39,175.00</b>

**Educational Drive Sewer**

ITEM	QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
1) In-place rehabilitation of existing sanitary sewer manhole	1	ea	\$ 10,000.00	\$ 10,000.00
2) Traffic Control	1	ls	\$ 1.00	\$ 1.00
3) Mobilization	1	ls	\$ 4,000.00	\$ 4,000.00
<b>Total</b>				<b>\$ 14,001.00</b>
<b>Base Bid Total</b>				<b>\$ 81,077.00</b>

UNIT PRICE	TOTAL PRICE
\$ 8,500.00	\$ 8,500.00
\$ 2,500.00	\$ 2,500.00
\$ 2,500.00	\$ 2,500.00
<b>Total</b>	<b>\$ 13,500.00<sup>③</sup></b>
<b>Base Bid Total</b>	<b>\$ 94,675.00<sup>④</sup></b>

- ① Unit price entered as total amount.
- ② Unit price entered as total amount.
- ③ Mathematical error in total, entered as \$14,500.00 on bid schedule.
- ④ Mathematical error in total, entered as \$95,675.00 on bid schedule.

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
80132	09/24/24	BWAC Stipend 9/2024 092424DAchee	210-5-16-10-190.000 Board member Payments	50.00	53611	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-30-12-210.000 Group Insurance	90.00	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-30-10-210.000 Group Insurance	315.00	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-12-10-210.000 Group Insurance	45.00	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-16-10-210.000 Group Insurance	90.00	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-13-10-210.000 Group Insurance	45.00	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-10-10-210.000 Group Insurance	180.00	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-35-10-210.000 Group Insurance	270.00	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-40-13-210.000 Group Insurance	14.85	53612	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill 3263	210-5-40-12-210.000 Group Insurance	167.85	53612	10/03/24
05290	09/16/24	Booster cable for shop 552426069365	210-5-40-12-610.000 General Supplies	31.86	53613	10/03/24
05290	09/23/24	BUTT TERMINAL 1 EA CNDC 1 552426751582	210-5-40-12-610.000 General Supplies	8.68	53613	10/03/24
05290	09/25/24	GRIND WHEEL 3 552426951629	210-5-40-12-610.000 General Supplies	14.22	53613	10/03/24
05290	09/26/24	BLUE -20 WWF 1GL and wire 552427020786	210-5-40-12-610.000 General Supplies	38.72	53613	10/03/24
19815	09/27/24	Office Supplies 13MD4V9RDFTR	210-5-30-10-610.000 General Supplies	18.39	53615	10/03/24
19815	09/16/24	BL CProgCrafts SEP24 16FR9QKJ14XW	210-5-35-10-840.202 Childrens Programs	103.81	53615	10/03/24
19815	09/27/24	Seniors Coffee 16NR1VN4D1DJ	210-5-30-10-610.000 General Supplies	16.79	53615	10/03/24
19815	09/20/24	BL AProg Crafts SEP24 17Y93QCC4J94	210-5-35-10-840.201 Adult Programs	71.00	53615	10/03/24
19815	09/27/24	Office Supplies 1FMJGWL6CM6T	210-5-30-10-610.000 General Supplies	75.39	53615	10/03/24
19815	09/18/24	Senior Bingo Supplies 1HHMJLC3LJJP	210-5-30-10-610.000 General Supplies	109.60	53615	10/03/24
19815	09/30/24	Senior Bingo Supplies 1KTWRQFG3PG9	210-5-30-10-610.000 General Supplies	27.53	53615	10/03/24
19815	09/30/24	Water Cooler Filter 1L7PWVT7WDFD	210-5-30-10-610.000 General Supplies	97.00	53615	10/03/24
19815	09/18/24	BL CProgCrafts SEP24 1R1LR6TMLHPX	210-5-35-10-840.202 Childrens Programs	228.78	53615	10/03/24
31770	09/26/24	TRANSPORT 2 SIDEWALK PLOW 142952	210-5-40-12-430.000 R&M Vehicles & Equipment	990.00	53619	10/03/24
29410	09/20/24	BL BrdStipend AUG24 BERG082024	210-5-35-10-190.000 Board Member Payments	50.00	53620	10/03/24

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
29410	09/20/24	BL BrdStipend SEP24 BERG091724	210-5-35-10-190.000 Board Member Payments	50.00	53620	10/03/24
07465	09/17/24	CONTRACTOR BAG 42G 20PK 522395	210-5-40-12-610.000 General Supplies	13.99	53621	10/03/24
07465	09/25/24	TEST PLUG SLIP 4" shop 522955	210-5-30-12-431.000 R&M Buildings & Grounds	9.59	53621	10/03/24
30125	09/24/24	BWAC Stipend September 20 092424PBiebe	210-5-16-10-190.000 Board member Payments	50.00	53622	10/03/24
80017	09/24/24	BWAC Stipend September 20 092424EBowke	210-5-16-10-190.000 Board member Payments	50.00	53623	10/03/24
00530	09/03/24	BL ABooks SEP24 B6850875	210-5-35-10-640.201 Adult Collection	10.80	53624	10/03/24
00530	09/04/24	BL FNDN Books SEP24 B6851345	210-5-35-10-610.000 General Supplies	2.02	53624	10/03/24
00530	09/04/24	BL FNDN Books SEP24 B6851345	210-5-90-00-991.000 Library Donation Expense	31.31	53624	10/03/24
00530	09/16/24	BL FNDN Books SEP24 B6857754	210-5-35-10-610.000 General Supplies	1.01	53624	10/03/24
00530	09/16/24	BL FNDN Books SEP24 B6857754	210-5-90-00-991.000 Library Donation Expense	26.99	53624	10/03/24
00530	09/16/24	BL FNDN Books SEP24 B6857775	210-5-90-00-991.000 Library Donation Expense	78.90	53624	10/03/24
00530	09/16/24	BL FNDN Books SEP24 B6857775	210-5-35-10-610.000 General Supplies	5.05	53624	10/03/24
00530	09/17/24	BL JBooks SEP24 B6858415	210-5-35-10-610.000 General Supplies	2.02	53624	10/03/24
00530	09/17/24	BL JBooks SEP24 B6858415	210-5-35-10-640.202 Juvenile Collection	30.58	53624	10/03/24
16030	09/23/24	replace light ple head fr 39073	210-5-40-12-610.200 Streetlight Supplies	718.00	53625	10/03/24
30360	10/01/24	COEJ Phone/Internet Octob 43985100124	210-5-41-23-530.000 Communications	194.38	53626	10/03/24
30360	10/01/24	COEJ Phone/Internet Octob 43985100124	210-5-41-26-530.000 Communications	281.76	53626	10/03/24
30360	10/01/24	COEJ Phone/Internet Octob 43985100124	210-5-40-12-530.000 Communications	160.92	53626	10/03/24
30360	10/01/24	COEJ Phone/Internet Octob 43985100124	210-5-30-13-530.000 Communications	26.46	53626	10/03/24
30360	10/01/24	COEJ Phone/Internet Octob 43985100124	210-5-41-20-530.000 Communications	358.68	53626	10/03/24
30360	10/01/24	COEJ Phone/Internet Octob 43985100124	210-5-41-22-530.000 Communications	52.92	53626	10/03/24
22670	09/14/24	EJRP Credit Card Aug/Sept 65080924	210-5-30-12-500.000 Training, Conf, Dues	95.46	53627	10/03/24
22670	09/14/24	EJRP Credit Card Aug/Sept 65080924	210-5-17-10-850.000 Community Events and Cele	3.40	53627	10/03/24
22670	09/14/24	EJRP Credit Card Aug/Sept 65080924	210-5-30-10-500.000 Training, Conf, Dues	243.79	53627	10/03/24
80053	07/01/24	FY24 and Jul/Aug CC conve conv fees	210-4-00-00-098.000 Misc Revenue	1071.56	53629	10/03/24

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
80053	07/01/24	FY24 and Jul/Aug CC conve conv fees	210-2-00-00-200.001 AP Manual	7092.26	53629	10/03/24
V10617	09/19/24	Winter prepSW45 equipment L10419	210-5-40-12-430.000 R&M Vehicles & Equipment	9432.66	53630	10/03/24
V10617	09/19/24	Winter prepSW50 equipment L10420	210-5-40-12-430.000 R&M Vehicles & Equipment	12943.47	53630	10/03/24
21120	09/15/24	EJRP DOT Physical 00069763-00	210-5-25-10-330.000 Professional Services	110.00	53631	10/03/24
21120	10/01/24	CMUC- DOT and Vaccine 00070063-00	210-5-10-10-330.000 Professional Services	341.00	53631	10/03/24
15285	09/30/24	EJRP Background Checks 1445445	210-5-10-10-330.000 Professional Services	50.00	53633	10/03/24
80030	09/23/24	Sprinkler Inspection 21 P 8298	210-5-41-23-431.000 R&M Buildings & Grounds	640.00	53634	10/03/24
37790	01/31/24	county tax install 2 Nov 2024	210-5-19-10-800.103 County Tax	29302.00	53635	10/03/24
23455	09/17/24	EJRP Trash Fees 3555408	210-5-30-12-330.000 Professional Services	161.00	53636	10/03/24
23455	09/18/24	EJRP Dump Fees 3555699	210-5-30-12-330.000 Professional Services	76.00	53636	10/03/24
21210	09/26/24	Supplies for shop 4206420671	210-5-40-12-610.000 General Supplies	156.30	53637	10/03/24
21210	07/26/24	Supplies for public work 5222327529	210-5-40-12-610.000 General Supplies	9.45	53637	10/03/24
21210	08/22/24	HARD SURFACE DISINFEC SVC 5226403109	210-5-40-12-610.000 General Supplies	9.45	53637	10/03/24
21210	09/18/24	Safety supplies for shop 5230429416	210-5-40-12-609.000 Safety Supplies	102.96	53637	10/03/24
21210	08/01/24	WATERBREAK COOLER AGRMENT 9282323540	210-5-40-12-610.000 General Supplies	50.00	53637	10/03/24
30100	09/15/24	COBRA Admin Sept 24 322040	210-5-10-10-330.000 Professional Services	44.20	53638	10/03/24
04940	09/19/24	2 Linc Intrnt 9/26-10/25 01363430924	210-5-41-20-530.000 Communications	248.39	53639	10/03/24
04940	09/23/24	Internet 9/30-10/29/24 03160280924	210-5-41-20-530.000 Communications	288.34	53640	10/03/24
31545	09/18/24	Drinks 09182024	210-5-25-10-610.000 General Supplies	155.65	53641	10/03/24
09325	09/27/24	Tree Removal 9/26 28933	210-5-30-12-330.000 Professional Services	1875.00	53644	10/03/24
09325	09/19/24	Tree Removal 21 Park St 28934	210-5-41-23-431.000 R&M Buildings & Grounds	2300.00	53644	10/03/24
25715	09/30/24	Monitor wells 8/1- August 24-817	210-5-13-10-330.000 Professional Services	130.00	53645	10/03/24
25715	08/23/24	Statement Period: June 1- 24804824	210-5-40-12-451.000 Summer Construction Servi	10497.61	53645	10/03/24
25715	09/30/24	Statement Period: August 2480493024	210-5-40-12-451.000 Summer Construction Servi	358.75	53645	10/03/24
35260	08/15/24	Election worker vests 08152452	210-5-12-10-610.000 General Supplies	375.00	53647	10/03/24

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
35260	09/18/24	printing for Ray Weed	09182455	210-5-40-12-612.000 Uniforms	95.00	53647	10/03/24
23580	09/23/24	E5 Pump Repair	3-2024	210-5-25-10-430.000 R&M Vehicles & Equipment	382.50	53648	10/03/24
19430	09/19/24	Flooring Jackson St shop	400642	210-5-30-12-431.000 R&M Buildings & Grounds	4566.60	53650	10/03/24
V0795	09/30/24	Due to Town Sep 2024	093024	210-2-00-00-215.000 Due to Town	1184.28	53654	10/03/24
14320	09/03/24	ed taxes Sep 2024	Sep 2024	210-2-00-00-215.001 Due to School District	9810913.67	53655	10/03/24
38955	09/19/24	ELL 90DEG 1-1/2 PVC HxH 3	87390760	210-5-13-10-610.000 General Supplies	5.18	53656	10/03/24
244635	09/09/24	Parking VLCT Meeting 0909	010100799	210-5-10-10-580.000 Travel	4.00	53659	10/03/24
244635	09/10/24	Manager's Lunch 9/10/24	09102024	210-5-10-10-500.000 Training, Conf, Dues	28.42	53659	10/03/24
21845	09/18/24	BL Tech-CPrG-VolAp SEP24	0017 0924	210-5-35-10-840.202 Childrens Programs	28.24	53660	10/03/24
21845	09/18/24	BL Tech-CPrG-VolAp SEP24	0017 0924	210-5-35-10-505.000 Tech. Subs, Licenses	298.96	53660	10/03/24
21845	09/18/24	BL Tech-CPrG-VolAp SEP24	0017 0924	210-5-35-10-845.000 Employee/Volunteer Recogn	137.66	53660	10/03/24
21840	09/18/24	Public Works VISA 09/18/2	0631924	210-5-40-12-500.000 Training, Conf, Dues	119.88	53661	10/03/24
21835	08/24/24	Stabilizing Tool	2024-119	210-5-25-10-750.000 Machinery & Equipment	842.10	53662	10/03/24
25410	09/18/24	Postage, travel, supplile	20240918	210-5-12-10-580.000 Travel	244.10	53663	10/03/24
25410	09/18/24	Postage, travel, supplile	20240918	210-5-12-10-560.000 Postage	73.00	53663	10/03/24
25410	09/18/24	Postage, travel, supplile	20240918	210-5-12-10-610.000 General Supplies	41.99	53663	10/03/24
34895	10/01/24	11 JACKSON ST	1822816	210-5-40-12-425.000 Trash Removal	144.99	53665	10/03/24
34895	10/01/24	RAILROAD AVE Pearl St Mai	1822818	210-5-40-12-425.000 Trash Removal	585.53	53665	10/03/24
34895	10/01/24	BEECH ST Barrel on bike p	1822989	210-5-40-12-425.000 Trash Removal	83.28	53665	10/03/24
00820	09/12/24	Pet Waste Bags No SALES t	122359883	210-5-30-12-610.000 General Supplies	258.64	53667	10/03/24
80139	08/20/24	Stipend TAC August 2024	082024Goldri	210-5-40-12-190.000 Board Member Payments	50.00	53669	10/03/24
04035	09/18/24	PAINT, TRAFFIC WHITE WATE	132827	210-5-30-12-610.000 General Supplies	65.88	53670	10/03/24
04035	09/20/24	POST HOLE DIGGER	132998	210-5-30-12-610.000 General Supplies	69.99	53670	10/03/24
04035	10/01/24	SCABBARD, FOR 20" BAR	133489	210-5-30-12-610.000 General Supplies	9.99	53670	10/03/24
80042	09/30/24	September Land Records	iNV7515	210-5-12-10-505.000 Tech. Subs Licenses	357.00	53671	10/03/24

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
07010	GREEN MOUNTAIN POWER CORP	09/13/24	Non-Solar 08/13/24-09/12/09/13/24	210-5-40-12-622.000 Electricity	740.51	53673	10/03/24
07010	GREEN MOUNTAIN POWER CORP	09/13/24	Non-Solar 08/13/24-09/12/09/13/24	210-5-40-12-622.200 Streetlight Electricity	10939.97	53673	10/03/24
07010	GREEN MOUNTAIN POWER CORP	09/16/24	Park/Railroad Signal 08/1091624PRS	210-5-40-12-622.200 Streetlight Electricity	50.54	53674	10/03/24
07010	GREEN MOUNTAIN POWER CORP	09/16/24	Railroad St Crossing Sign 091624SL	210-5-40-12-622.200 Streetlight Electricity	37.29	53675	10/03/24
07010	GREEN MOUNTAIN POWER CORP	09/10/24	MSP Power September 092475MAPLE	210-5-41-26-622.000 Electricity	1837.96	53676	10/03/24
07010	GREEN MOUNTAIN POWER CORP	09/10/24	MSP Power September 092475MAPLE2	210-5-41-26-622.000 Electricity	44.96	53677	10/03/24
80091	HERGESHEIMER KAREN	09/20/24	BL BrdStipend AUG24 HERG082024	210-5-35-10-190.000 Board Member Payments	50.00	53679	10/03/24
80091	HERGESHEIMER KAREN	09/20/24	BL BrdStipend SEP24 HERG091724	210-5-35-10-190.000 Board Member Payments	50.00	53679	10/03/24
37715	INTEGRITY COMMUNICATIONS	09/20/24	Office Phone Programming 43899	210-5-30-10-330.000 Professional Services	60.00	53681	10/03/24
V10407	KIMBALL MIDWEST	09/23/24	PAINT 102630948	210-5-13-10-610.000 General Supplies	153.96	53684	10/03/24
03525	KITTELL BRANAGAN & SARGEN	09/12/24	FY24 audit progress bill 94582	210-5-13-10-335.000 Audit	894.15	53685	10/03/24
33195	LIMOGE & SONS GARAGE DOOR	09/16/24	JOB: TRAILER DOOR - REINS 85663TE	210-5-40-12-430.000 R&M Vehicles & Equipment	120.00	53687	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-13-10-210.000 Group Insurance	146.40	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-40-12-210.000 Group Insurance	124.27	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-10-10-210.000 Group Insurance	146.40	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-12-10-210.000 Group Insurance	73.20	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-35-10-210.000 Group Insurance	256.20	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-40-13-210.000 Group Insurance	12.08	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-16-10-210.000 Group Insurance	103.85	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-30-10-210.000 Group Insurance	219.60	53689	10/03/24
27840	MADISON NATIONAL LIFE INS	09/20/24	Life Ins Oct 2024 1647643	210-5-30-12-210.000 Group Insurance	73.20	53689	10/03/24
27295	MAPLEHURST FLORIST	09/11/24	Flowers for 9/11 Display 112858	210-5-25-10-610.000 General Supplies	195.00	53690	10/03/24
26920	MAYVILLE DARBY	09/23/24	DRB minutes September 19 26	210-5-16-10-330.000 Professional Services	48.00	53691	10/03/24
80025	NEFCU MORT LOAN SERV	09/26/24	1020137748 2024 Tax Ref 137748 REF24	210-2-00-00-200.002 Overpayments Payable	1376.93	53692	10/03/24
24960	NORTHEAST DELTA DENTAL	09/18/24	Dental Oct 2024 091824 6197	210-5-40-12-210.000 Group Insurance	411.62	53693	10/03/24

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-40-13-210.000 Group Insurance	23.81	53693	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-12-10-210.000 Group Insurance	72.15	53693	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-13-10-210.000 Group Insurance	382.50	53693	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-35-10-210.000 Group Insurance	466.30	53693	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-10-10-210.000 Group Insurance	416.78	53693	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-16-10-210.000 Group Insurance	147.89	53693	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-30-12-210.000 Group Insurance	110.02	53693	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	210-5-30-10-210.000 Group Insurance	791.22	53693	10/03/24
80081	09/24/24	BWAC Stipend September 20	092424JOBrie	210-5-16-10-190.000 Board member Payments	50.00	53694	10/03/24
19325	10/01/24	IT Services October 2024	24008	210-5-14-10-330.000 Professional Services	8215.00	53695	10/03/24
19325	10/01/24	IT Services October 2024	24008	210-5-14-10-505.000 Tech. Subs, Licenses	5308.85	53695	10/03/24
19325	09/30/24	IT Services Split from To	24188	210-5-14-10-330.000 Professional Services	2905.20	53695	10/03/24
19325	09/30/24	IT Services Split from To	24189	210-5-14-10-330.000 Professional Services	769.50	53695	10/03/24
23420	09/16/24	Portable Toilet Rental	630385	210-5-40-12-431.000 R&M Buildings & Grounds	130.00	53696	10/03/24
23420	09/16/24	MSP Portolet October	T630329	210-5-30-12-330.000 Professional Services	330.00	53696	10/03/24
23420	09/19/24	Cascade Portolet October	T630680	210-5-30-12-330.000 Professional Services	120.00	53696	10/03/24
V9862	09/25/24	lawn mower repair	41191	210-5-40-12-430.000 R&M Vehicles & Equipment	103.18	53698	10/03/24
24100	09/19/24	Finished Street Signs	206201	210-5-40-12-572.000 Traffic Control	47.25	53701	10/03/24
80133	09/24/24	BWAC Stipend September 20	092424LPhilb	210-5-16-10-190.000 Board member Payments	50.00	53702	10/03/24
V10554	09/17/24	BL FNDN Books SEP24	0001265134	210-5-90-00-991.000 Library Donation Expense	48.00	53703	10/03/24
25140	09/17/24	Asphalt	1297841	210-5-40-12-605.000 Summer Construction Suppl	303.24	53704	10/03/24
25140	09/27/24	Asphalt	1299802	210-5-40-12-605.000 Summer Construction Suppl	154.28	53704	10/03/24
24410	07/31/24	BL Courier-9 stops JUL24	80272431	210-5-35-10-560.000 Postage	236.70	53705	10/03/24
24410	08/31/24	BL Courier-9 stops AUG24	80272435	210-5-35-10-560.000 Postage	236.70	53705	10/03/24
37430	09/26/24	Hose and clamp for invent	58315	210-5-40-12-430.000 R&M Vehicles & Equipment	47.77	53706	10/03/24

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
80069	09/16/24	RAFTELLIS FINANCIAL CONSU 35623	210-5-40-13-330.000 Professional Services	4983.75	53707	10/03/24
18010	09/25/24	REYNOLDS & SON, INC. Streamlight 75863 Warrant 3445054	210-5-13-10-610.000 General Supplies	21.55	53708	10/03/24
24775	09/17/24	ROBERGE & SONS MOWING INC roadside Mowing 31972	210-5-40-12-605.000 Summer Construction Suppl	1800.00	53709	10/03/24
03180	05/15/24	SAFETY SYSTEMS OF VT LLC EJFD Camera Install FY24 25026	210-5-41-20-431.000 R&M Buildings & Grounds	1522.56	53710	10/03/24
03180	09/13/24	SAFETY SYSTEMS OF VT LLC Door Repairs 25448	210-5-41-23-431.000 R&M Buildings & Grounds	685.98	53710	10/03/24
29085	09/19/24	SAVATREE BARRETT'S TREE General Tree Care -3 000596448	210-5-40-12-571.000 Streetscape Maintenance	1353.00	53711	10/03/24
42565	09/11/24	SEVEN DAYS RFP ad for Amtrak 241106	210-5-16-10-540.000 Advertising	95.16	53713	10/03/24
80140	08/20/24	SHORTSLEEVE, ANDREA Stipend TAC 082024 082024AShort	210-5-40-12-190.000 Board Member Payments	50.00	53714	10/03/24
V2118	09/18/24	SOUTH BURLINGTON LIBRARY BL ARepl SEP24 SBPL 092024	210-5-90-00-640.201 Adult Collection replacem	14.99	53715	10/03/24
80025	09/26/24	STALEY, ALYSE 1030098000'24 Tax Ref sta 098000 REF24	210-2-00-00-200.002 Overpayments Payable	3569.57	53716	10/03/24
80157	09/25/24	STATE CHEMICAL INDUSTRIAL Supplies 903509267	210-5-13-10-610.000 General Supplies	296.37	53718	10/03/24
80156	09/26/24	SWISS SERENITY MASSAGE Cigna wellness massages 2 24092024	210-5-10-10-210.000 Group Insurance	720.00	53719	10/03/24
12890	09/15/24	U S BANK Nov 24 bond payments 110124	210-5-95-00-950.903 Capital Imp Principal	135135.00	53720	10/03/24
12890	09/15/24	U S BANK Nov 24 bond payments 110124	210-5-95-00-950.903 Capital Imp Principal	20260.79	53720	10/03/24
00710	09/25/24	UPS STORE Air Pack Shipping for Rep 1ZHF10824208	210-5-25-10-570.000 Other Purchased Services	238.48	53721	10/03/24
19350	10/01/24	VERIZON CONNECT FLEET USA Vehicle tracking subscrip 312000064096	210-5-30-10-505.000 Tech. Subs, Licenses	151.60	53722	10/03/24
36130	09/17/24	VERIZON WIRELESS VSAT Wireless Service Sept 202 9974100427	210-5-40-12-530.000 Communications	80.51	53723	10/03/24
36130	09/17/24	VERIZON WIRELESS VSAT Wireless Service Sept 202 9974100427	210-5-10-10-530.000 Communications	55.97	53723	10/03/24
36130	09/17/24	VERIZON WIRELESS VSAT Wireless Service Sept 202 9974100427	210-5-25-10-530.000 Communications	100.06	53723	10/03/24
23395	09/05/24	VILLAGE HARDWARE - WILLIS 4" Test Plug 518870	210-5-40-12-610.000 General Supplies	11.39	53727	10/03/24
23395	09/20/24	VILLAGE HARDWARE - WILLIS SEED-SOIL CONSERVATION MI 518926	210-5-40-12-605.000 Summer Construction Suppl	169.07	53727	10/03/24
23395	09/20/24	VILLAGE HARDWARE - WILLIS SEED-SOIL CONSERVATION MI 518927	210-5-40-12-605.000 Summer Construction Suppl	169.07	53727	10/03/24
23395	09/20/24	VILLAGE HARDWARE - WILLIS CREDIT RETURN 518928	210-5-40-12-605.000 Summer Construction Suppl	-169.07	53727	10/03/24
23395	09/20/24	VILLAGE HARDWARE - WILLIS Glade 8.3OZ App Aerosol 518933	210-5-40-12-610.000 General Supplies	7.58	53727	10/03/24
23395	09/26/24	VILLAGE HARDWARE - WILLIS NUTS-BOLTS-SCREWS 518951	210-5-40-12-610.000 General Supplies	2.00	53727	10/03/24



Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
23395	VILLAGE HARDWARE - WILLIS	09/30/24	420Z FG Detergent 518966	210-5-40-12-610.000 General Supplies	24.68	53727	10/03/24
V2371	VMCTA	10/01/24	2024-25 Dues 1883	210-5-12-10-500.000 Training Conf Dues	45.00	53728	10/03/24
28470	VMERS DB 110800	09/27/24	Payroll Transfer PR-09/27/24	210-2-00-00-210.004 Retirement Payable	21577.17	53729	10/03/24
80130	VMERS DC 110800	09/27/24	Payroll Transfer PR-09/27/24	210-2-00-00-210.004 Retirement Payable	3086.20	53730	10/03/24
V10238	VT AIR TESTING SVC	09/23/24	Trevor Contois Concert Mo 604	210-1-00-00-130.000 Exchange - General	611.25	53731	10/03/24
V10238	VT AIR TESTING SVC	09/23/24	Changes in Latitude Sound 605	210-1-00-00-130.000 Exchange - General	568.75	53731	10/03/24
V10238	VT AIR TESTING SVC	09/23/24	Figure 8 Race Monitoring 606	210-1-00-00-130.000 Exchange - General	611.25	53731	10/03/24
V10238	VT AIR TESTING SVC	09/23/24	Demolition Derby Sound Mo 607	210-1-00-00-130.000 Exchange - General	675.00	53731	10/03/24
V10238	VT AIR TESTING SVC	09/23/24	Cole Swindell Concert Mon 608	210-1-00-00-130.000 Exchange - General	696.25	53731	10/03/24
V10238	VT AIR TESTING SVC	09/23/24	Roots Boots Concert Moni 609	210-1-00-00-130.000 Exchange - General	688.75	53731	10/03/24
V10238	VT AIR TESTING SVC	09/24/24	Pentatonix Concert Monito 610	210-1-00-00-130.000 Exchange - General	696.25	53731	10/03/24
24130	VT DEPT ENVIRONMENTAL CON	11/01/24	MS4 City of Essex Junctio 70249014ARAA	210-5-40-13-510.000 Permit, License, Registra	6348.00	53732	10/03/24
29825	VT GAS SYSTEMS	09/23/24	Service Period: 08/19/24- 24600	210-5-40-12-621.000 Natural Gas/Heating	79.10	53733	10/03/24
29825	VT GAS SYSTEMS	09/23/24	Service Period: 08/19/24- 24600	210-5-41-21-621.000 Natural Gas/Heating	93.59	53733	10/03/24
29825	VT GAS SYSTEMS	09/23/24	Service Period: 08/19/24- 24600	210-5-41-20-621.000 Natural Gas/Heating	63.68	53733	10/03/24
29825	VT GAS SYSTEMS	09/23/24	Service Period: 08/19/24- 24600	210-5-41-22-621.000 Natural Gas/Heating	56.50	53733	10/03/24
29825	VT GAS SYSTEMS	09/23/24	Service Period: 08/19/24- 24600	210-5-41-23-621.000 Natural Gas/Heating	69.92	53733	10/03/24
06195	VT INSTITUTE OF NATURAL S	09/25/24	10/11 youth program V0751	210-5-35-10-840.202 Childrens Programs	233.75	53734	10/03/24
06195	VT INSTITUTE OF NATURAL S	09/25/24	10/11 youth program V0751	210-5-90-00-991.000 Library Donation Expense	200.00	53734	10/03/24
41630	VT STATE TREASURER	08/31/24	Dog fees to state 20240831	210-2-00-00-215.004 Due to VT Dog Lic	330.00	53735	10/03/24
07565	W B MASON CO INC	09/13/24	Office Supplies 249113252	210-5-30-10-610.000 General Supplies	124.47	53736	10/03/24
07565	W B MASON CO INC	09/17/24	2 Lincoln Cleaning Suppli 249181933	210-5-41-20-431.000 R&M Buildings & Grounds	31.99	53736	10/03/24
07565	W B MASON CO INC	09/20/24	Ink Cartridge 249296320	210-5-12-10-610.000 General Supplies	46.74	53736	10/03/24
07565	W B MASON CO INC	09/20/24	Office Supplies 249298037	210-5-30-10-610.000 General Supplies	25.68	53736	10/03/24
07565	W B MASON CO INC	09/24/24	Office Supplies 249362669	210-5-30-10-610.000 General Supplies	66.48	53736	10/03/24

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
07565	09/24/24	2 Lincoln Supplies	249368217	210-5-10-10-610.000 General Supplies	43.28	53736	10/03/24
07565	09/25/24	Park St Paper Towels	249399553	210-5-30-12-610.000 General Supplies	88.48	53736	10/03/24
80025	09/11/24	Reimbursement of tree rem	28499	210-5-40-12-571.000 Streetscape Maintenance	1300.00	53738	10/03/24
26380	09/20/24	FY25 Appropriation	FY25COEJ	210-5-19-10-800.109 Winooski Valley Park Dist	31472.00	53740	10/03/24
29700	07/31/24	Returned payments - UB	1837630	210-2-00-00-205.001 Clearing UB	230.02	53743	10/04/24
29700	08/31/24	Returned payments - UB	1853994	210-2-00-00-205.001 Clearing UB	776.16	53743	10/04/24
29915	09/16/24	New concept design for Po	1321	220-5-00-00-720.002 1 Main; Road Res-Q	1875.00	53666	10/03/24
25715	09/27/24	Crescent Connector Stone	22822 092724	230-5-16-10-890.824 Cres. Connector	5724.75	53645	10/03/24
V10545	09/26/24	2 Lincoln Abate Monitoring	00024243	232-5-41-20-890.832 2 Lincoln Street Renovati	1500.00	53683	10/03/24
80138	09/23/24	2 Lincoln Renovation Asbe	1908	232-5-41-20-890.832 2 Lincoln Street Renovati	22500.00	53686	10/03/24
39425	09/20/24	2 Lincoln Renovations Au	5462	232-5-41-20-890.832 2 Lincoln Street Renovati	6310.00	53712	10/03/24
80155	09/09/24	Acrisure FY25 Q1 Bill	3263	254-5-54-20-210.000 Group Insurance	70.65	53612	10/03/24
25715	09/30/24	Statement Period: August	2180693024	254-5-54-70-723.004 Main St Water Line	861.57	53645	10/03/24
25715	09/30/24	Statement Period: August	2480793024	254-5-54-70-723.005 Iriquois Ave Water Line	9872.02	53645	10/03/24
40025	09/11/24	Stock	6381679	254-5-54-20-610.000 General Supplies	330.00	53646	10/03/24
40025	09/18/24	6X4 VALVE BOX MUD PLUG	6390802	254-5-54-20-610.000 General Supplies	46.61	53646	10/03/24
03280	09/06/24	Final pay EJ Main Street	149624	254-5-54-70-723.004 Main St Water Line	210946.00	53652	10/03/24
07010	09/13/24	Non-Solar 08/13/24-09/12/	09/13/24	254-5-54-20-622.000 Electricity	54.99	53673	10/03/24
V10407	09/20/24	PAINT	102625059	254-5-54-20-610.000 General Supplies	153.96	53684	10/03/24
03525	09/12/24	FY24 audit progress bill	94582	254-5-54-20-335.000 Audit	447.07	53685	10/03/24
27840	09/20/24	Life Ins Oct 2024	1647643	254-5-54-20-210.000 Group Insurance	51.24	53689	10/03/24
24960	09/18/24	Dental Oct 2024	091824 6197	254-5-54-20-210.000 Group Insurance	197.17	53693	10/03/24
12890	09/15/24	Nov 24 bond payments	110124	254-2-00-00-250.002 2022-2 Main St Water Line	102333.00	53720	10/03/24
12890	09/15/24	Nov 24 bond payments	110124	254-5-54-70-955.000 Bond Interest Expense	57854.47	53720	10/03/24
12890	09/15/24	Nov 24 bond payments	110124	254-2-00-00-250.001 Series 3 Bond	29865.00	53720	10/03/24

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
12890	09/15/24	Nov 24 bond payments	254-5-54-70-955.000	4477.66	53720	10/03/24
		110124	Bond Interest Expense			
36130	09/17/24	Wireless Service Sept 202	254-5-54-20-530.000	100.90	53723	10/03/24
		9974100427	Communications			
29825	09/23/24	Service Period: 08/19/24-	254-5-54-20-621.000	44.53	53733	10/03/24
		24600	Natural Gas/Heating			
80155	09/09/24	Acrisure FY25 Q1 Bill	255-5-55-30-210.000	180.00	53612	10/03/24
		3263	Group Insurance			
14685	08/31/24	Repair: Digester boiler m	255-5-55-30-570.000	3332.22	53614	10/03/24
		073714	Other Purchased Services			
11375	09/01/24	Recycle September 2024	255-5-55-30-421.000	1260.81	53628	10/03/24
		3608606	Grit Disposal			
11375	09/01/24	Digester cleaning disposa	255-5-55-70-722.014	2633.47	53628	10/03/24
		3610274	Digester Maintenance			
23455	08/31/24	AUG24 Biosolids	255-5-55-30-568.000	15179.91	53636	10/03/24
		20771	Biosolids Subcontractor			
21210	09/17/24	Safety Supplies 9/2024	255-5-55-30-609.000	210.88	53637	10/03/24
		5230200976	Safety Supplies			
11870	09/25/24	OCT 1, 2024 - SEP 30, 202	255-5-55-30-530.000	120.00	53642	10/03/24
		10404479	Communications			
80022	09/23/24	Crane with operator to se	255-5-55-70-722.014	1375.00	53643	10/03/24
		11042	Digester Maintenance			
V10347	09/16/24	PEST CONTROL MAINTENANCE	255-5-55-30-431.000	94.95	53649	10/03/24
		67597272	R&M Buildings			
06870	09/19/24	Essex Jct. WWTF TKN	255-5-55-30-340.000	35.00	53651	10/03/24
		504773	Technical Services			
06870	09/23/24	Sludge Holding Tank #2 Fe	255-5-55-30-568.000	680.00	53651	10/03/24
		505228	Biosolids Subcontractor			
06870	09/26/24	Essex Jct. WWTF TKN Only	255-5-55-30-340.000	35.00	53651	10/03/24
		505633	Technical Services			
38955	09/10/24	supplies for cogen	255-5-55-30-435.000	9.35	53656	10/03/24
		87246155	COGEN			
38955	09/18/24	PIPE 1/2x400' BLK PE4710	255-5-55-30-570.000	111.54	53656	10/03/24
		87330216	Other Purchased Services			
38955	09/23/24	PIPE 1/2x400' BLK PE4710	255-5-55-30-570.000	111.54	53656	10/03/24
		87330216-2	Other Purchased Services			
29280	09/18/24	WWTF Visa 08/19/24-09/17/	255-5-55-30-610.000	131.47	53658	10/03/24
		048191824	General Supplies			
29280	09/18/24	WWTF Visa 08/19/24-09/17/	255-5-55-30-435.000	6.83	53658	10/03/24
		048191824	COGEN			
29280	09/18/24	WWTF Visa 08/19/24-09/17/	255-5-55-30-500.000	56.00	53658	10/03/24
		048191824	Training, Conf, Dues			
29280	09/18/24	WWTF Visa 08/19/24-09/17/	255-5-55-30-431.000	34.94	53658	10/03/24
		048191824	R&M Buildings			
29280	09/18/24	WWTF Visa 08/19/24-09/17/	255-5-55-30-510.000	57.00	53658	10/03/24
		048191824	Permits, Licenses, Reg			
04035	09/23/24	Staging for fixing Digest	255-5-55-70-722.014	194.20	53670	10/03/24
		132175	Digester Maintenance			
24785	09/12/24	safety glasses	255-5-55-30-609.000	42.00	53672	10/03/24
		9246746300	Safety Supplies			

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
24785	09/13/24	GRAINGER impact drivers 9248452360	255-5-55-30-611.000 Small Tools & Equipment	26.66	53672	10/03/24
24785	10/17/24	GRAINGER EMERGENCY BLANKET for was 9251219938	255-5-55-30-609.000 Safety Supplies	7.72	53672	10/03/24
24785	10/17/24	GRAINGER First aid kits for wastew 9251599404	255-5-55-30-609.000 Safety Supplies	68.54	53672	10/03/24
24785	09/19/24	GRAINGER SEALANT, PLASTIC PAIL, CONT 9254864854	255-5-55-30-610.000 General Supplies	12.26	53672	10/03/24
24785	09/23/24	GRAINGER SHOP VACUUM, 9257256710	255-5-55-30-611.000 Small Tools & Equipment	159.01	53672	10/03/24
24785	09/23/24	GRAINGER FILT-REG, 1/4"NPT, 14 CFM, 5 9257256728	255-5-55-30-611.000 Small Tools & Equipment	261.25	53672	10/03/24
24785	09/23/24	GRAINGER LIQUID FLOW SWITCH, SPDT, 1 9258022814	255-5-55-30-570.000 Other Purchased Services	494.20	53672	10/03/24
07010	09/19/24	GREEN MOUNTAIN POWER CORP 39 Cascade 08/20/24-09/19 0924Cascade	255-5-55-30-622.000 Electricity	11506.44	53678	10/03/24
V1093	09/27/24	HOLLAND CO., INC. Sodium Bisulfite Solution 29707	255-5-55-30-619.000 Chemicals	5544.55	53680	10/03/24
03525	09/12/24	KITTELL BRANAGAN & SARGEN FY24 audit progress bill 94582	255-5-55-30-335.000 Audit	423.53	53685	10/03/24
27840	09/20/24	MADISON NATIONAL LIFE INS Life Ins Oct 2024 1647643	255-5-55-30-210.000 Group Insurance	244.12	53689	10/03/24
24960	09/18/24	NORTHEAST DELTA DENTAL Dental Oct 2024 091824 6197	255-5-55-30-210.000 Group Insurance	382.84	53693	10/03/24
19325	10/01/24	OPEN APPROACH INC Monthly Billing for Octob 24088	255-5-55-30-340.000 Technical Services	130.00	53695	10/03/24
V9260	08/28/24	PENN VALLEY PUMP CO., INC Waste Primary Sludge #2 p 19160	255-5-55-70-722.019 Waste Primary Sludge #2 U	39870.00	53697	10/03/24
V2124	09/26/24	STAPLES ADVANTAGE staple gun for shop 6012981241	255-5-55-30-610.000 General Supplies	18.29	53717	10/03/24
12890	09/15/24	U S BANK Nov 24 bond payments 110124	255-5-55-70-955.002 RZEDB Interest	17379.15	53720	10/03/24
12890	09/15/24	U S BANK Nov 24 bond payments 110124	255-2-00-00-250.002 RZEDB	55000.00	53720	10/03/24
36130	09/17/24	VERIZON WIRELESS VSAT Wireless Service Sept 202 9974100427	255-5-55-30-530.000 Communications	90.88	53723	10/03/24
23395	09/23/24	VILLAGE HARDWARE - WILLIS 12x15 FBG Insulation 518940	255-5-55-70-722.014 Digester Maintenance	24.69	53727	10/03/24
29825	09/23/24	VT GAS SYSTEMS Service Period: 08/19/24- 24600	255-5-55-30-621.000 Natural Gas/Heating	678.45	53733	10/03/24
V10409	09/23/24	WATER INDUSTRIES INC 429A-98 AMT PUMP 145495	255-5-55-70-722.008 Vt Phos Challenge PePhlo	2000.00	53737	10/03/24
VI633	09/25/24	WILMINGTON TRUST RF1-148 payment due 11012 RF1-148 0925	255-5-55-70-955.003 CWSRF RF1-148 Admin Fee	167185.69	53739	10/03/24
VI633	09/25/24	WILMINGTON TRUST RF1-148 payment due 11012 RF1-148 0925	255-2-00-00-250.003 RF1-148	623264.89	53739	10/03/24
80155	09/09/24	ACRISURE NE PARTNERS INS Acrisure FY25 Q1 Bill 3263	256-5-56-40-210.000 Group Insurance	61.65	53612	10/03/24
35260	09/20/24	EAST COAST PRINTERS INC uniforms for sanitation J 09192453	256-5-56-40-612.000 Uniforms	145.00	53647	10/03/24

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07010	09/13/24	GREEN MOUNTAIN POWER CORP Non-Solar 08/13/24-09/12/09/13/24	256-5-56-40-622.000 Electricity	481.76	53673	10/03/24
03525	09/12/24	KITTELL BRANAGAN & SARGEN FY24 audit progress bill 94582	256-5-56-40-335.000 Audit	235.25	53685	10/03/24
27840	09/20/24	MADISON NATIONAL LIFE INS Life Ins Oct 2024 1647643	256-5-56-40-210.000 Group Insurance	80.52	53689	10/03/24
24960	09/18/24	NORTHEAST DELTA DENTAL Dental Oct 2024 091824 6197	256-5-56-40-210.000 Group Insurance	177.99	53693	10/03/24
19325	10/01/24	OPEN APPROACH INC Monthly Billing for Octob 24088	256-5-56-40-340.000 Technical Services	560.00	53695	10/03/24
36130	09/23/24	VERIZON WIRELESS VSAT Pump Stations August 24, 9974655866	256-5-56-40-434.002 West Street PS Costs	78.29	53724	10/03/24
36130	09/23/24	VERIZON WIRELESS VSAT Pump Stations August 24, 9974655866	256-5-56-40-433.000 R&M Infrastructure	303.98	53724	10/03/24
36130	09/23/24	VERIZON WIRELESS VSAT Pump Stations August 24, 9974655866	256-5-56-40-434.001 Susie Wilson PS Costs	78.30	53724	10/03/24
29825	09/23/24	VT GAS SYSTEMS Service Period: 08/19/24-24600	256-5-56-40-434.001 Susie Wilson PS Costs	47.35	53733	10/03/24
29825	09/23/24	VT GAS SYSTEMS Service Period: 08/19/24-24600	256-5-56-40-434.002 West Street PS Costs	48.29	53733	10/03/24
29825	09/23/24	VT GAS SYSTEMS Service Period: 08/19/24-24600	256-5-56-40-621.000 Natural Gas/Heating	51.71	53733	10/03/24
80155	09/09/24	ACRISURE NE PARTNERS INS Acrisure FY25 Q1 Bill 3263	259-5-30-15-210.000 Group Insurance	315.00	53612	10/03/24
80155	09/09/24	ACRISURE NE PARTNERS INS Acrisure FY25 Q1 Bill 3263	259-5-30-16-210.000 Group Insurance	135.00	53612	10/03/24
19815	09/17/24	AMAZON CAPITAL SERVICES RK FMS Supplies 11GW36WJDGJ3	259-5-30-15-610.000 General Supplies	85.46	53615	10/03/24
19815	09/14/24	AMAZON CAPITAL SERVICES RK Summit Supplies 11W3CYW4JMTQ	259-5-30-15-610.000 General Supplies	69.99	53615	10/03/24
19815	09/24/24	AMAZON CAPITAL SERVICES RK Hiawatha Supplies 1669CPKP6MKP	259-5-30-15-610.000 General Supplies	20.62	53615	10/03/24
19815	09/12/24	AMAZON CAPITAL SERVICES RK CPR Training Supplies 19R71Y44CGYL	259-5-30-15-610.000 General Supplies	1935.95	53615	10/03/24
19815	09/14/24	AMAZON CAPITAL SERVICES Behavior Support 1CGGPCYPK3XH	259-5-30-15-610.000 General Supplies	12.88	53615	10/03/24
19815	09/18/24	AMAZON CAPITAL SERVICES RK Westford Supplies 1DKG1YL3NHYK	259-5-30-15-610.000 General Supplies	69.56	53615	10/03/24
19815	09/14/24	AMAZON CAPITAL SERVICES Behavior Support 1DPTLPF6JQ9X	259-5-30-15-610.000 General Supplies	12.29	53615	10/03/24
19815	09/14/24	AMAZON CAPITAL SERVICES RK MSP Sum/Hia Supplies 1FMCK14NKJNM	259-5-30-15-610.000 General Supplies	6.98	53615	10/03/24
19815	09/26/24	AMAZON CAPITAL SERVICES Pumpkin Event Supplies 1H1FCTP4C1DH	259-5-30-14-610.000 General Supplies	287.38	53615	10/03/24
19815	09/30/24	AMAZON CAPITAL SERVICES Preschool Supplies 1JTP3VHPWHNF	259-5-30-16-610.000 General Supplies	82.84	53615	10/03/24
19815	09/14/24	AMAZON CAPITAL SERVICES Pumpkin Event 1LJ31GFQK9WQ	259-5-30-14-610.000 General Supplies	206.80	53615	10/03/24
19815	09/18/24	AMAZON CAPITAL SERVICES RK FMS Supplies 1M16HT73LHHX	259-5-30-15-610.000 General Supplies	58.45	53615	10/03/24

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
19815	AMAZON CAPITAL SERVICES	09/14/24 RK CPR Training Supplies	259-5-30-15-610.000	98.46	53615	10/03/24
		1Q9G61DDJL1X	General Supplies			
19815	AMAZON CAPITAL SERVICES	09/14/24 RK Fleming Supplies	259-5-30-15-610.000	92.47	53615	10/03/24
		1R7117GHKJTJ	General Supplies			
19815	AMAZON CAPITAL SERVICES	09/12/24 RK MSP Sum/Hia Supplies	259-5-30-15-610.000	54.26	53615	10/03/24
		1RTHLMCQ4LXQ	General Supplies			
19815	AMAZON CAPITAL SERVICES	09/22/24 PS Supplies	259-5-30-16-610.000	131.57	53615	10/03/24
		1V7MDHWWKMRH	General Supplies			
19815	AMAZON CAPITAL SERVICES	09/18/24 RK Westford Supplies	259-5-30-15-610.000	71.30	53615	10/03/24
		1WRRWRHNLGFP	General Supplies			
19815	AMAZON CAPITAL SERVICES	09/18/24 RK FMS Supplies	259-5-30-15-610.000	7.94	53615	10/03/24
		1XPXX4PMJFFY	General Supplies			
25595	AMERICAN RED CROSS	09/18/24 Preschool Staff CPR	259-5-30-16-330.000	190.00	53618	10/03/24
		22725073	Professional Services			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-12-610.000	71.47	53627	10/03/24
		65080924	General Supplies			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-11-610.000	8.75	53627	10/03/24
		65080924	General Supplies			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-10-505.000	298.25	53627	10/03/24
		65080924	Tech. Subs, Licenses			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-11-431.000	518.18	53627	10/03/24
		65080924	R&M Buildings & Grounds			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-11-610.000	65.25	53627	10/03/24
		65080924	General Supplies			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-17-610.000	1626.55	53627	10/03/24
		65080924	General Supplies			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-15-530.000	616.57	53627	10/03/24
		65080924	Communications			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-17-330.000	1866.10	53627	10/03/24
		65080924	Professional Services			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-14-330.000	30.68	53627	10/03/24
		65080924	Professional Services			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-14-610.000	4078.92	53627	10/03/24
		65080924	General Supplies			
22670	CAPITAL ONE CREDIT CARD -	09/14/24 EJRP Credit Card Aug/Sept	259-5-30-16-610.000	181.99	53627	10/03/24
		65080924	General Supplies			
14440	CHAPIN ORCHARD	09/25/24 RK MSP Summit/Hia 9/25	259-5-30-15-330.000	64.00	53632	10/03/24
		128893	Professional Services			
20680	EPIC DRIVING LLC	09/30/24 Drivers Ed October	259-5-30-14-330.000	15300.00	53653	10/03/24
		437	Professional Services			
25325	FILLION ASSOCIATES, INC	06/24/24 Pool Chemicals	259-5-30-11-431.000	5065.00	53657	10/03/24
		35331	R&M Buildings & Grounds			
25590	FUN EXPRESS LLC	09/13/24 Pumpkin Event Supleis	259-5-30-14-610.000	526.26	53664	10/03/24
		73275219301	General Supplies			
11260	GOLD STAR DOG TRAINING	09/29/24 Dog Training Program Octo	259-5-30-14-330.000	2856.00	53668	10/03/24
		114	Professional Services			
04035	GOT THAT RENTAL & SALES I	09/30/24 Light Tower Rental	259-5-30-12-442.000	500.00	53670	10/03/24
		133169	Rental Vehicles/Equip			
25585	JAY PEAK RESORT	09/18/24 REACH EES 7/19	259-5-30-17-330.000	3515.00	53682	10/03/24
		4049088001	Professional Services			

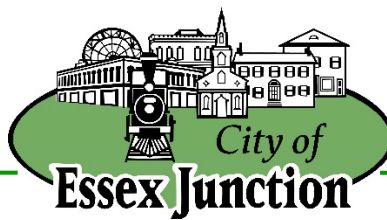
Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
25585	08/08/24	Discovery 8/9 7121088001	259-5-30-17-330.000 Professional Services	3556.00	53682	10/03/24
80120	09/14/24	Pickleball Clinic 9/14 091424D	259-5-30-14-330.000 Professional Services	160.00	53688	10/03/24
80120	09/28/24	Pickleball Clinic 9/28 092824D	259-5-30-14-330.000 Professional Services	60.00	53688	10/03/24
27840	09/20/24	Life Ins Oct 2024 1647643	259-5-30-15-210.000 Group Insurance	585.09	53689	10/03/24
27840	09/20/24	Life Ins Oct 2024 1647643	259-5-30-16-210.000 Group Insurance	328.38	53689	10/03/24
24960	09/18/24	Dental Oct 2024 091824 6197	259-5-30-16-210.000 Group Insurance	484.46	53693	10/03/24
24960	09/18/24	Dental Oct 2024 091824 6197	259-5-30-15-210.000 Group Insurance	299.37	53693	10/03/24
19325	09/17/24	RK Laptop 23984	259-5-30-15-610.000 General Supplies	2480.00	53695	10/03/24
19325	09/24/24	RecKids Laptop 23990	259-5-30-15-610.000 General Supplies	1240.00	53695	10/03/24
29425	09/17/24	RK MSP S/H Snack 244098	259-5-30-15-610.000 General Supplies	104.90	53699	10/03/24
29425	09/17/24	RK Fleming Snack 244835	259-5-30-15-610.000 General Supplies	216.14	53699	10/03/24
29425	09/18/24	RK Hiawatha Snack 245242	259-5-30-15-610.000 General Supplies	73.45	53699	10/03/24
29425	09/18/24	RK FMS Snack 245500	259-5-30-15-610.000 General Supplies	197.97	53699	10/03/24
29425	09/19/24	RK Westford Snack 245534	259-5-30-15-610.000 General Supplies	109.09	53699	10/03/24
29425	09/19/24	RK Summit Snack 246523	259-5-30-15-610.000 General Supplies	371.49	53699	10/03/24
29425	09/23/24	RK FMS Snack 247288	259-5-30-15-610.000 General Supplies	165.48	53699	10/03/24
29425	09/23/24	RK EES Snack 247931	259-5-30-15-610.000 General Supplies	301.31	53699	10/03/24
29425	09/24/24	RK Hiawatha Snack 249171	259-5-30-15-610.000 General Supplies	129.85	53699	10/03/24
29425	09/26/24	RK Westford Snack 250096	259-5-30-15-610.000 General Supplies	43.63	53699	10/03/24
29425	09/26/24	RK Fleming Snack 250981	259-5-30-15-610.000 General Supplies	268.81	53699	10/03/24
29425	09/30/24	RK MSP EES Snack 251522	259-5-30-15-610.000 General Supplies	268.03	53699	10/03/24
29425	09/30/24	RK MSP Summit/Hia Snack 252645	259-5-30-15-610.000 General Supplies	132.52	53699	10/03/24
29425	10/01/24	RK EES Snack 253420	259-5-30-15-610.000 General Supplies	287.13	53699	10/03/24
29425	10/01/24	RK MSP K Summit/Hia Snack 253499	259-5-30-15-610.000 General Supplies	168.05	53699	10/03/24
29425	10/01/24	RK Hiawatha Snack 253632	259-5-30-15-610.000 General Supplies	300.67	53699	10/03/24

Vendor	Invoice Description	Invoice Date	Invoice Number	Account	Amount Paid	Check Number	Check Date
29425	PERFORMANCE FOOD SERVICE	10/01/24	RK Summit Snack 253988	259-5-30-15-610.000 General Supplies	323.13	53699	10/03/24
36130	VERIZON WIRELESS VSAT	09/17/24	Wireless Service Sept 202 9974100427	259-5-30-16-530.000 Communications	40.43	53723	10/03/24
25315	VESPA'S PIZZA PASTA & DEL	09/24/24	RK Fleming Open House 092424D	259-5-30-15-610.000 General Supplies	103.60	53726	10/03/24
25315	VESPA'S PIZZA PASTA & DEL	09/19/24	RK Open House Food 10874	259-5-30-15-610.000 General Supplies	108.74	53726	10/03/24
07565	W B MASON CO INC	09/16/24	RK Office Chair 249149154	259-5-30-15-610.000 General Supplies	241.92	53736	10/03/24
07565	W B MASON CO INC	09/19/24	Preschool Supplies 249261202	259-5-30-16-610.000 General Supplies	39.78	53736	10/03/24
07565	W B MASON CO INC	09/27/24	Preschool Paper Plates 249462369	259-5-30-16-610.000 General Supplies	31.39	53736	10/03/24
05915	WUNDERLES BIG TOP ADVENTU	09/30/24	Pumpkin Event 10/26 093024D	259-5-30-14-330.000 Professional Services	1000.00	53741	10/03/24
80025	YUN, KATHLEEN	10/01/24	RecKids Refund-Yun \$684 196075	259-4-30-15-020.313 Childcare - AS	684.00	53742	10/03/24
Report Total					11650648.56		

To the Treasurer of City of Essex Junction, We Hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating \$ 11,650,648.56  
Let this be your order for the payments of these amounts.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_





## MEMORANDUM

**To:** City Council

**From:** Joanne Pfaff

**Meeting Date:** October 09, 2024

**Subject:** Regional Boards and Committees

---

**Issue:** To improve coordination and understanding of discussions, decisions and actions taken on the regional boards and committees where the City is represented.

**Discussion:** In the packet for the first Council meeting of every month we will include this quick reference to the regional board's websites and minute locations in each reading file to keep the regional boards at front of mind. By reviewing the meeting minutes, the Council can have a better understanding of the discussions and allow them to stay informed about regional issues and resolutions.

[Chittenden Solid Waste District](#): scroll to bottom in gray section

[Town Meeting TV](#)

[Chittenden County Communications Union District](#)

[Green Mountain Transit](#)

[Winooski Valley Parks District](#)

[Champlain Water District](#)

[Tree Farm Management Group](#)

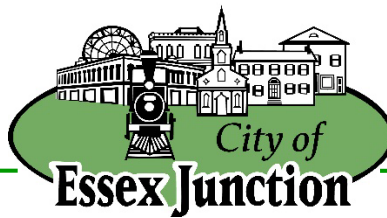
[Chittenden County Regional Planning Commission](#)

**Cost:** N/A

**Recommendation:** N/A

**Recommended Motion:** N/A

**Attachments:** N/A



## MEMORANDUM

**To:** City Council  
**From:** Joanne Pfaff, Administrative Assistant  
**Meeting Date:** 10/09/2024  
**Subject:** City Council Meeting Schedule

---

### Issue:

The City Council meeting schedule needs to be reviewed for January 2025 through June 2025 to ensure there are no conflicts with holidays or religious and cultural observances.

### Discussion:

City Council meetings are held on the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of every month. Due to holidays and religious and cultural observances, sometimes they conflict with these set meeting times. It is essential that we be thoughtful about not scheduling meetings on these dates. Our goal is to be inclusive and support engagement and attendance at our meetings. This review was conducted using [CCRPC's Religious and Cultural Days of Significance Calendar](#). The following conflicts have been identified, however these dates do not need to be adjusted as the CCRPC recommended accommodation is discretionary, rather than "avoid scheduling meetings".

### 2025

Wednesday, March 26, 2025 – Lailat al-Qadr - Muslim (Discretionary – Night of Destiny)

Wednesday, April 23, 2025 – Yom HaSho'ah - Jewish (Discretionary – Day of Remembrance)

\*Thursday, March 13 and Friday, March 14, 2025 – Purim – Jewish (Discretionary) (BWAC has meeting scheduled for the 13<sup>th</sup>)

\*Wednesday, March 19 and Thursday, March 20<sup>th</sup> – Naw Ruz (Discretionary) (DRB has meeting scheduled for the 20<sup>th</sup>)

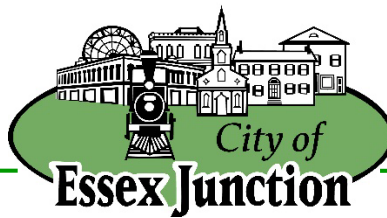
\*Note: We have not yet scheduled the Community Meal/Budget conversation and Informational Hearing dates. Regarding the Informational Hearing, the Open Meeting Law as amended this past year now requires that a municipality's informational hearing for a public question be held within the 30 days preceding an election using an Australian ballot system (reference: Sec. 9 amends 17 V.S.A. § 2680 - Australian ballot system; general). The Annual Meeting will be held on Tuesday, April 8<sup>th</sup>. This means sometime between March 7<sup>th</sup> and April 7<sup>th</sup> we will need to choose a date for the Informational Hearing. Staff will review the Religious and Cultural Days of Significance in scheduling the Community Meal/Budget conversation and Informational Hearing. No need for a decision at this meeting.

### Cost:

There are no associated costs with this issue.

**Recommendation:** No meeting date changes needed at this time.

**Attachments:** None



## MEMORANDUM

**To:** Regina Mahony, City Manager; City Council  
**From:** Jess Morris, Finance Director  
**Meeting Date:** October 9, 2024  
**Subject:** Key Control Document

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As part of the annual financial audit process, Finance is required to provide policy and procedure documentation that describes the City's financial controls. Beginning with the FY24 financial audit (which will be happening the week of 10/21), we will be providing the following Key Controls by Operating Area document which provides greater detail on the financial controls of the City and consolidates all areas into one document. The Key Control document is updated annually to reflect the operating practices that were in place during the fiscal year, in this case July 2023-June 2024. Each staff member involved in the financial practices detailed in this document have provided input into the drafting of the document, and we are currently in the process of obtaining all staff signatures as required for audit purposes.

The Key Control document contains excerpts from various approved City policies (purchasing, investment, debt, etc). You'll see references to Village, Unified Manager, the Town of Essex, and others within these excerpts as these policies are the ones that were in place during the fiscal year and have not been updated post-separation. While some of the terms may be outdated, the intent of each policy is still accurate, in accordance with any laws or regulations, and in compliance with best practices. Finance related policies are all in the process of being updated in the coming months; several have already been updated and approved by Council.

The simplest way to describe the Key Control document is that it describes the processes used to execute the City's policies in our everyday work at a greater level of detail than the policies themselves contain. It is meant to explain the various steps involved in a process and provide detail on the internal controls of each process. The internal controls are essentially double checks built into each financial process to ensure effectiveness and efficiency of operations, reliability of financial reporting, compliance with laws and regulations, and safeguarding of the City's assets (cash, physical, and human).

The Key Control document will be provided to Council each year around audit time for informational purposes. Since this document is meant to describe the operations of the City over the past year, there is no Council approval needed. I'm always happy to answer any questions on the information contained in the document and will continue to bring policy updates to the Council for approval as needed. Those updated policies will be inserted in this document annually and will continue to guide the operational practices of the City, along with any laws or regulations and best practice guidance.

# City of Essex Junction Key Controls by Operating Area

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# City of Essex Junction

## Key Controls by Operating Area

### Introduction

Internal control is an institutional-wide process of managing and monitoring operating, financial and compliance activities designed to provide reasonable, not absolute, assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Safeguarding of assets

For the purposes of this summary, the term internal control refers specifically to internal control over financial reporting.

Internal control is not one event or circumstance, but a series of actions and activities that are built into the management process of the City (the City of Essex Junction). It serves as the first line of defense in preventing and detecting errors and fraud. Since the internal control process is affected by individuals, it cannot provide absolute assurance that the City is achieving its objectives, but rather provides only reasonable assurance. Internal control is subject to inherent limitations such as cost-benefit considerations, faulty human judgments, management override and employee collusion. Because of these inherent limitations, internal control systems operate at different levels of effectiveness. When internal control is operating at its best, the City management will have reasonable assurance that:

- They understand the extent to which the institution's operating objectives are being achieved
- Annual financial statements are being prepared reliably
- Applicable laws and regulations are being complied with
- Assets are being safeguarded

The Committee of Sponsoring Organizations of the Treadway Committee (COSO) was formed to sponsor the National Commission on Fraudulent Financial Reporting. In 1992, COSO published Internal Control – Integrated Framework, which established a framework for internal control and provided evaluation tools that businesses and other entities could use to evaluate their internal control systems. This summary is based on that framework which identifies five interrelated components which work together to create a process of control. Weak controls in one area can be offset by strong controls in another area. The five interrelated components of internal control identified by COSO are:

## **City of Essex Junction Key Controls by Operating Area**

- Control Environment
- Risk Assessment
- Information and Communication
- Monitoring
- Control Activities

The relative strength of an institution's internal control depends in large part on the actions of management and how well individuals understand their responsibilities and how they relate to internal controls. Thus, internal controls need to be communicated and employees need to be trained and educated in order for them to be most effective. The following documentation describes the five components of internal control and demonstrates the internal controls that have been implemented by the City as documented in this Comprehensive Financial Policies and Procedures Manual. This documentation will serve to both communicate and educate employees, Council, and the public at large on the City's internal control efforts.

### **Control Environment**

The control environment is the general tone or climate regarding internal controls throughout an institution. The major themes of the control environment include governance, integrity and ethical values, management style/philosophy, accounting and business competencies, personnel policies and human resources. These elements are essential in the administration and monitoring of all other control components.

In general terms, the City control environment is described by the City in the following manner. The management philosophy of the City will be directed by the City Manager. The administration at the City will continually show its commitment to effective internal control by demonstrating ethical behavior (leading by example) and providing guidance to staff for proper behavior. This includes being proactive, accountable, honest, respectful, dependable, timely and using the City resources efficiently. Further, the City administration will be committed to competence. Therefore, appropriate human resource policies ensure that employees who are hired have the necessary knowledge, skills, and experience to perform their function within the institution. City employees will receive appropriate training and career development opportunities. The organizational structure is set up to provide for appropriate delegation of responsibility and authority as well as adequate supervision for operating activities at all levels. The

## **City of Essex Junction Key Controls by Operating Area**

City has implemented the following specific controls which support their description of their control environment above.

Those charged with governance of the City are actively involved and have significant influence over the institution's internal control environment and its financial reporting. Frequent e-mails, telephone discussions and council/committee discussions are used to keep those charged with governance aware of key developments that may impact financial reporting.

### **Risk Assessment**

Risk assessment is the ongoing process of identifying and analyzing relevant risks that must be managed in order to meet the objectives set by the City. This being said, a precondition to risk assessment is the establishment of objectives. The financial reporting objectives set by the City relates to the preparation of reliable financial statements which are fairly presented in conformity with Generally Accepted Accounting Principles. The City's compliance objectives relate to conforming with applicable state and federal laws and regulations relating to taxes, employment, the environment, grant guidelines and OMB circulars. Factors to consider with regards to identifying risks include: past experience to meet objectives, quality of personnel, regulations, personnel, geographic distributions and the significance and complexity of the activity. Based on these considerations, the City has implemented the following controls to ensure the continual assessment of risks within the institution.

The City evaluates risks as part of its planning process at council meetings and on a day to day basis, and recognizes the potential for fraud in high-risk areas of the institution, including revenue recognition, management override, accounting estimates and nonstandard journal entries. In their assessment of these high-risk areas, the City considers incentives and pressures, attitudes and rationalizations, as well as the opportunity to commit fraud and has implemented appropriate control activities to mitigate these risks. (See the Control Activities section.) A fraud risk assessment has been used to track fraud risk factors that have been identified by the institution. When such risks are identified, existing controls are examined to determine that appropriate actions have been taken to address them. Most importantly during this risk assessment, management identifies and tracks risks related to laws and regulations that have an effect on financial reporting, including the requirements of GAAP. The City continually updates their accounting manuals and monitors personnel changes to identify changes within operating practices that may affect the method or process of recording transactions and the application of GAAP. The finance department has also helped in this area by putting a process into place to maintain

## **City of Essex Junction Key Controls by Operating Area**

a current knowledge of GAAP and other relevant pronouncements and is able to identify and address changes that have an impact on the institution.

### **Information and Communication**

Necessary information must be identified, captured and communicated in a form and time-frame that makes it possible for employees to carry out their responsibilities. Controls over information and communication are needed to ensure that this happens. The City has implemented several controls in this area to help guarantee that management and the governing board receives the documentation they need to make timely decisions. All personnel, particularly those in roles affecting financial reporting, receive a clear message from top management that both internal control over financial reporting and individual control responsibilities must be taken seriously and all employees receive adequate information to complete their job responsibilities.

Information relevant to financial reporting is identified, captured, processed and distributed within the parameters established by the institution's control processes to support the achievement of financial reporting objectives. The chart of accounts is adequate to maintain accountability and provide information on important reporting items such as permanently restricted, temporarily restricted and unrestricted resources, functional reporting of expenses, and compliance with terms and conditions of grants. This data, and other data underlying the financial statements, are captured completely, accurately and timely, in accordance with the institution's policies and procedures and in compliance with laws and regulations. Operating information used to develop the accounting and financial information serves as a basis for reliable financial reporting and operating information is used as a source of accounting estimates. Financial personnel receive detailed information when reviewing financial results and they meet with management to analyze and discuss operational results.

Communication exists between management and those charged with governance so that both have relevant information to fulfill their roles with respect to governance and to financial reporting objectives. The effectiveness of those charged with governance is supported by timely communications, and open communication channels exist. Upstream communication is used by management to improve performance and enhance internal control.

The City has a Fraud Reporting Policy to allow those who suspect fraud to report it to management, the City Council, or the auditor.



## **City of Essex Junction Key Controls by Operating Area**

### **Policy Regarding Fraud**

Definition: "A deliberate deception perpetrated for unlawful or unfair gain."\*

The Village of Essex Junction does not condone any type of fraud in the internal or external conduct of its business.

If any full-time, part-time, volunteer (whether paid or unpaid) employee or any elected official (hereafter called the informer) suspects another full-time, part-time, volunteer employee or any elected official of fraud in the performance of the business of the Village of Essex Junction, he/she should follow the following procedure:

1. If the informer is an employee (full-time, part-time or paid volunteer, he/she should first discuss the matter with his/her department head. The department head should immediately bring the matter to the attention of the Village Manager.
2. If the informer is an elected official, he/she should immediately bring the matter to the attention of the Village Manager.
3. If the department head is the person suspected of fraud, the employee should skip step 1 and bring the matter to the attention of the Village Manager directly.
4. If the Village Manager is the person suspected of fraud, the department head or elected official should bring the matter to the attention of the Village Board of Trustees. If the Village Manager is the person suspected of fraud and also the informer's supervisor, the informer should bring the matter to the attention of the Village Board of Trustees.
5. The Village Manager upon being notified of the suspicions will appoint a committee of four to investigate the situation. The committee will consist of the Village Manager, a department head, a Village Trustee and the Village Auditor. If the Village Manager is the person suspected of fraud, the Board of Trustees will appoint the committee which will consist of two department heads a member of the Board of Trustees and the Village Auditor.
6. Following a thorough investigation to include an interview with the suspect, a determination will be made as to the validity and the gravity of the suspected fraud.
7. Should an act of fraud be determined to have been committed by an employee or paid volunteer, Article 4, Section 401 of the General Rules and Personnel Regulations of the Village of Essex Junction would be followed.

## **City of Essex Junction Key Controls by Operating Area**

8. Should an act of fraud be determined to have been committed by an elected official, Section 10 of the Village of Essex Junction Ethics Policy would be followed.

The identity of the informer shall be protected until it is necessary for it to be divulged at a hearing. Further, the informer will be protected against any repercussions from the suspect in regards to his/her employment or his/her relationship with co-workers. Any suspect causing distress due to retaliation to the informer will be reprimanded.

\* Webster's II New Riverside Dictionary Copyright 1996

### **Adopted by the Village Trustees 9/8/09, Revised on 6/8/10. Monitoring**

Monitoring is a process of assessing the quality of a system's performance over time. The City does not currently have an internal audit function or other defined internal monitoring processes in place to evaluate their control systems. The City's internal control is monitored informally through supervisory activities and reconciliations. The City has external means of monitoring their controls as well. Independent auditors annually provide suggestions for strengthening internal controls and identify to the City any deficiencies noted in the course of their fieldwork. The City does their best to evaluate findings of employees and the external auditors to determine and implement the best course of action to correct the control issues at hand.

The institution's ongoing monitoring serves as a primary indicator of both control operating effectiveness and of risk conditions and provides feedback on the effective operation of controls integrated into processes and on the processes themselves. This monitoring is built into operations throughout the institution and includes explicit identification of what constitutes a deviation from expected control performance, thereby signaling a need to investigate both potential control problems and changes in risk profiles.

Deficiencies noted that affect internal control over financial reporting are communicated regularly and as necessary by those charged with governance to management and the individual who owns the process and control involved and who is in the position to take corrective action.

### **Control Activities**

Control activities are the policies and procedures that ensure necessary actions are taken to mitigate risks. A policy establishes what should be done whereas procedures are actions by people to implement stated

## **City of Essex Junction Key Controls by Operating Area**

policies. The City of Essex Junction performs a wide range of control activities, including, but not limited to, top level review, authorizing, verifying, reconciling, segregating duties, restricting access to assets, and appropriately documenting transactions and information processing. The City's internal control activities are extensive. The following is documentation of the procedures used for several of the City's important operating areas and/or identification of the key controls for each area.

### **Journal Entries**

A journal entry is a mechanism for recording financial transactions in the general ledger. All journal entries must have both a debit and credit (referred to as double-entry system) and the total debits and the total credits in the journal must be equal. The Finance Director gives journal entry information to the Accountant II to complete and file electronically with supporting documentation. The supporting documentation includes the transaction date, the account numbers to be debited and credited, a description/explanation of the purpose of the journal entry, the journal name, the period the entry affects, and any externally created documents that support the entry. Journal entries are made in numerical order by fiscal year. The Finance Director reviews all journal entries weekly as another level of checks and balances. The Accountant II saves journal entries with supporting documentation into a shared folder on the server where they are stored for the amount of time required by law.

A transfer request is emailed to the Treasurer by the Finance Director if funds need to be transferred between the operating and reserve accounts.. The transfer is processed through online banking by the Treasurer who then replies to the email string to confirm the transfer has been completed. The transfer is then recorded by journal entry by the Finance Department.

#### *Key Controls:*

1. The Finance Department staff prepares and posts all journal entries.
2. The Finance Director reviews all journal entries to verify that they were entered into the accounting system correctly.
3. All journal entries are accumulated with supporting documentation and saved into a shared folder on the server.
4. Electronic copies of journal entries are stored for the amount of time required by law.

### **Budget**

The City engages in a financial planning/budgeting process on an annual basis. The tax rate is set annually based on the approved budget and updated grand list. The budget preparation process begins in the fall

## **City of Essex Junction Key Controls by Operating Area**

of each year for the upcoming fiscal year (July 1-June 30). The City Manager oversees the budget development process and makes recommendations to the City Council for approval to present to voters. Early in the fall, departmental budget sheets are distributed to the department heads to fill out and enter into the overall budget model for review by the City Manager and Finance Director. The voters approve each year's budget at the City Annual Meeting in April.

Monthly revenue and expenditure budget reports are created by the Finance Director, reviewed by the City Manager and all Department Managers, and provided to the City Council for review in the first meeting packet each month.

### *Key Controls:*

1. The City Manager oversees the budget development process and makes recommendations to the City Council.
2. A final proposed budget is presented to citizens by the City Council prior to Annual Meeting and approved by voters.
3. The tax rate is set based on the approved budget and estimated grand list annually, and approved by the City Council.

### **Accounts Receivable/Cash Receipts**

The City of Essex Junction has the following types of accounts receivable: property taxes, utility bills, recording fees, septage disposal fees, commercial water sales, and any service or purchase that isn't paid for at the time of purchase. Currently, funds may be received through the various departments, however all payments must be processed at the City Clerk's/Treasurer's office on a regular basis and entered directly into the cash register. For amounts billed through the NEMRC AR system, payments are received and processed at the City Clerk's/Treasurer's office, with verification from the Finance Department on how to appropriately account for the revenue. A receipt is supplied to the customer for all in person transactions.

Recreation fees are collected in the recreation office. Totals are run by program type daily and brought to the Clerk's office for posting through the register. Reports are run by activity to review registration fees collected against program rosters. During the summer, some daily pool pass fees are collected at the pool. These are sent to the recreation department daily for inclusion in the day's receipts and for comparison/reconciliation to daily pool activity as recorded by pass swipes. Dual control is exercised whenever possible/practical.

## **City of Essex Junction Key Controls by Operating Area**

Library fees are received online through the City website, through the mail, collected at the circulation desks, and at the library's locked copy machine cash tower. Funds collected at the desks during open hours are stored in a drawer while the library is open and in a locked safe after hours. When cash in a money tray exceeds that needed for making change, it is counted, placed in a sealed envelope with a tally, and transferred to an account-specific pouch in the locked safe. Funds are recorded in a register and brought to the City Clerk/Treasurer's Office once a month with a deposit form, or more often if the cash exceeds \$200. 3-part prenumbered receipts are used for receiving damaged/lost book fees. Dual control is employed when possible and practical.

Development/permit fees are collected in the Community Development Department. Fees are posted through the Clerk's register as they are received. A separate cash receipt journal is maintained by the department for development applications.

Daily receipts are proved at the end of every day, stored in the vault overnight, and deposited at the bank the next morning. Check deposits are made by remote deposit capture to the Community Bank checking account. If there is cash to be deposited, the Clerk deposits to the TD Bank checking account and writes a check to the City from that account to be scanned with the other checks in the remote deposit capture to Community Bank.

### *Key Controls:*

1. Some types of payments may be received by various departments. When this occurs, department heads create a cash receipt along with description of payment for each individual transaction and ensure that the payments are taken to the City Clerk's/Treasurer's office on the same day of the transaction.
2. Miscellaneous payments received are verified with the Finance Department before posting and depositing.
3. All cash payments are counted by a Clerk in the City Treasurer's office. Beginning in FY25 a second clerk will count to confirm the amount if over \$200.

### **Cash Reconciliations**

The Accountant II prepares the reconciliations on a monthly basis. The Accountant II reviews copies of cleared checks on the bank statement for any unusual checks, such as a check written to a check signer and signed by that same check signer. The Accountant II works with the Finance Director to resolve any internal issues. If an issue arises that appears to be on the bank's end, the Accountant II alerts the Finance

## **City of Essex Junction Key Controls by Operating Area**

Director and City Treasurer who work with the bank to resolve the issue. Bank reconciliations are reviewed annually by the Independent Auditors.

### *Key Controls:*

1. Bank statements are retrieved electronically by the Accountant II on the bank's secure website.
2. Bank reconciliations are prepared on a monthly basis by the Accountant II, who is someone who does not have check signing authority.
3. If it appears there is a problem on the bank's end, the Accountant II alerts the Finance Director and the City Treasurer. They then work with the bank to resolve the issue.
4. Bank reconciliations are reviewed annually by the Independent Auditors.
5. The City Treasurer can inventory the City's bank accounts and determine which bank accounts support which governmental and enterprise funds.

### **Investments**

Investments may be made by the Treasurer in accordance with the Investment Policy and after consultation with the Finance Director. The Accountant II records activity, such as interest, dividends, capital gain distributions and unrealized and realized gains/losses, on a monthly basis when statements are received. An investment policy was approved by the City Council. The Finance Director and City Treasurer review recorded investments for any possible impairments and make entries as necessary.

### *Key Controls:*

1. The City Treasurer may make investments on behalf of the City in accordance with the City's Investment Policy.
2. There is an approved investment policy in place which is followed when making investment decisions (see number 5).
3. The City Council periodically reviews investments to determine that they meet the restrictions or limitations outlined within the investment policy.
4. Recorded assets are reviewed for impairments by the Finance Director and City Treasurer.
5. The City Council has adopted the following Investment Policy:

### **INVESTMENT POLICY**

Monies received by the Village Treasurer on behalf of the Village may be invested and reinvested by the Treasurer in accordance with this policy. Such moneys may be invested in

**City of Essex Junction  
Key Controls by Operating Area**

- B bonds of the United States or in such municipal bonds or other bonds as are a lawful investment for savings banks, savings institutions and trust companies in this state,
- B or in shares of a savings and loan association of this state or share accounts of a federal savings and loan association with its principal office in this state, when and to the extent to which the withdrawal or repurchase value of such shares or accounts shall be insured by the Federal Deposit Insurance Corporation ("FDIC"),
- B or in the shares of an investment company, or an investment trust, which is registered under the Federal Investment Company Act of 1940, as amended, if such mutual investment fund has been in operation for at least ten years and has net assets of at least \$10,000,000,
- B or may deposit the same in savings banks, trust companies or national banks in this state which are insured by the FDIC;
- B and the Treasurer shall have full power to hold, purchase, sell, assign, transfer and dispose of any of the securities and investment in which any of the funds shall have been invested, as well as the proceeds of such investments.

Moneys may be deposited or invested in the following types of accounts in any bank or financial institution described above.

1. Certificates of Deposit
2. Money Market Accounts
3. Savings Accounts
4. NOW Accounts
5. Checking Accounts

The Treasurer shall obtain quotes for the best investment rates, and shall at least annually verify that the banks in which Village funds are deposited or invested continue to be insured by the FDIC.

It is recognized that the General Fund checking account and money market account, which are the operating accounts of the Village, may periodically hold a substantial amount of uninsured deposits when revenues are received and prior to substantial disbursements. While such excess is sometimes unavoidable, the amount and duration should be minimized.

All investments in amounts of \$100,000 will be collateralized pursuant to the terms of 'V.S.A. Title 8, '915 or invested with banks with which the Village has outstanding loans of equal or greater value.

Management responsibilities for the investment program are delegated to, and shall be implemented through, the Village Treasurer.

## **City of Essex Junction Key Controls by Operating Area**

Considering the importance of the investment operation, the investment officer(s) shall remain current in his/her knowledge of investments operations and techniques. The system of internal controls for investment shall be reviewed annually by the Village's independent auditor.

Adopted by the Village Trustees on 9-22-92; revised 8-22-00

### **Accounts Payable – Invoices**

Finance will verify that a new vendor exists by making a phone call to the vendor and/or checking their existence and validity by Google search to include making sure the vendor has a physical address.

Invoices are authorized by the department head, Finance Director, and/or City Manager with proper coding and approval through the City's electronic invoice approval system, then uploaded to NEMRC by the Accountant I.

Every other Thursday, the Accountant I runs an edit list from NEMRC. The edit list is reviewed by the Accountant I and the Finance Director.

The Accountant I then goes into NEMRC and prints checks. All checks are then given to the City Treasurer to sign. The Assistant Treasurer and Communications Director also have check signing authority in the Treasurer's absence.

The Accountant I attaches one of the check stubs with each corresponding invoice. Checks with an attached stub and remittance are then mailed to vendors. Each check stub and supporting documentation is stored for the amount of years required by law.

After checks are produced, an AP warrant is prepared and sent to the City Manager's office to be included in the next City Council meeting packet for approval under the Consent Agenda.

All AP checks are also uploaded to the bank's positive pay system to help detect fraud by matching all issued checks against checks presented at the bank for payment.

Finance staff will keep documentation of all voided and invalidated checks.

*Key Controls:*



## **City of Essex Junction Key Controls by Operating Area**

1. Finance will satisfy itself that a new vendor exists and is in good standing to the best of their ability.
2. All invoices are required to have approval from the appropriate department head, Finance Director, and/or City Manager as required by the purchasing policy.
3. Every other Thursday, an edit list is reviewed by the Accountant I and Finance Director.
4. All payments are made through NEMRC.
5. Checks are printed then given to the City Treasurer to sign.
6. An AP warrant is provided for City Council review and approval.
7. AP checks are uploaded to the bank's positive pay system to help detect fraud.
8. Check stubs and the associated documentation are kept for the amount of years required by law.

### **Purchasing Policy - Town of Essex/Village of Essex Junction**

#### **General**

Purpose. The purpose of this Purchasing Policy is to obtain the highest quality goods and services for the Town of Essex and the Village of Essex Junction at the lowest possible price, to exercise financial control over the purchasing process, to promote efficiency in the procurement process, to assure realization of the principles of competitive purchasing, to clearly define authority for the purchasing function, to allow equitable opportunity among qualified suppliers, and to provide for increased public confidence in the procedures followed in public purchasing.

**Affirmative Action and Local Preference.** Whenever possible, qualified small, minority and women-owned businesses shall be included in the solicitation lists for bids or non-bid purchases. If the purchase is federally funded in whole or in part, minority and women owned businesses must be included in the solicitation lists and all other affirmative action requirements outlined in the grant provisions must be followed. The Town/Village may exercise a preference for local businesses (located in the Town of Essex) for purchases funded exclusively by the Town or Village if the local manufacturer's or vendor's bid is within 5% of the lowest bid. For purchases funded in whole or in part with federal funding, the Town/Village may not exercise a preference for local businesses.

**Code of Conduct.** Employees, officers and agents of the Town or Village who are involved in the procurement and selection of bids and purchases shall make reasonable efforts to avoid real, apparent, or potential conflicts of interest. No employee, officer or agent of the Town/Village shall participate in selection, award, or administration of a contract if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when any of the following has a financial or personal interest in the firm/vendor selected for award:

- the employee, officer or agent,

## City of Essex Junction Key Controls by Operating Area

- any member of the employee's, officer's or agent's immediate family,
- the employee's, officer's, or agent's partner, or
- an organization which employs, or is about to employ, any of the foregoing.

An employee, officer or agent of the Town/Village who is involved in the procurement and selection of a bid or purchase and who has a real or apparent conflict of interest must disclose that conflict of interest, as appropriate for staff to the Unified Manager, or within the context of a duly-warned Town Selectboard/Village Board of Trustees meeting that occurs before the bid selection or purchase takes place. Such disclosure must be documented in the minutes for that meeting which shall be retained as part of the official record surrounding the bid or purchase.

Officers, employees and agents of the Town/Village will neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to sub-agreements. An exception is made for de minimis benefits less than \$50.00 in value. In the event of an anonymous gratuity provided to the officers, employees or agents of the Town, the anonymous gratuity shall be donated to a charitable organization.

Officers, employees and agents who fail to follow the above Code of Conduct may be sanctioned or disciplined, to the extent permitted by law, for violations of the above standards.

**Documentation.** Records documenting the procurement process for any Minor, Moderate or Large purchase, as those terms are defined in this policy, shall be included as part of the documentation accompanying the approved vendor invoice. (If there will be more than one invoice for the purchase, the documentation will accompany the initial invoice). These files will be maintained according to the Finance Department's Retention Schedule for Accounts Payable Invoices. Records documenting Major purchases, as defined in this policy, including the reason for the specific procurement method chosen, the basis for the award and contract pricing (showing evidence that the process was equitable), as well as any other significant decisions that were part of the procurement process shall be maintained for a period of at least three years from the date of submission to the Federal government of the final expenditure report, if the purchase or project was funded with federal grants, or until the completion of any litigation, claim, negotiation, audit, or other action involving the records, whichever is longer. Otherwise, records shall be maintained by the Town/Village in accordance with the retention and disposition schedules as set by the Vermont State Archivist. Bid Documents will be maintained in the Town and Village Central Files by the Assistant to the Manager.

### **Use of Public Money.**

1. Public money shall be spent for public purposes. This includes, but is not limited to, the purchase of municipal assets, purchase of professional services, making public property improvements,

## **City of Essex Junction Key Controls by Operating Area**

payroll for public officials, community and economic development activities, official municipal functions and business meetings, etc.

2. Any use of public money that has a direct private benefit, including a benefit to a non-profit organization, must have an overriding public benefit and be approved by the Unified Manager and Town Selectboard or Village Trustees or the electorate if determined by the Selectboard or Trustees to warrant electoral consideration.

### **GENERAL RESTRICTIONS AND GUIDELINES**

All purchases shall be made in accordance with the policies prescribed in this Purchasing Policy. Any agreement made contrary to these policies shall not be binding on the Town or Village.

#### **General Provisions/Restrictions**

- Vermont sales tax is not to be charged on any purchase. The applicable tax- exempt numbers should be given to the vendor before the sale is completed.
- No personal purchases may be made using Town/Village funds or Town/Village charge/vendor accounts.
- Only Town/Village employees and approved volunteers, with Purchasing Agent's authorization, may purchase utilizing Town/Village funds or Town/Village charge/vendor accounts.
- Purchases must be charged to the proper general ledger account, regardless of budget availability in that particular line item.
- Alcohol may not be purchased with Town/Village funds, except in specific situations within the Police Department (liquor investigations, DUI training, undercover operations, etc.).
- No multi-year financing obligations (i.e. space rentals, copier leases, etc.) may be entered into without the review and concurrence of the Finance Director and the Unified Manager.

### **PURCHASING AUTHORITY AND THRESHOLDS POLICY**

#### **Purchasing Authority.**

Purchasing Agents. The following employees are designated to act as Purchasing Agents for the Town and/or Village:

The Unified Manager, Deputy Town Manager, Assistant Village Manager/Finance Director, all Department Heads, all employees so designated by the Unified Manager or a Department Head. Purchasing Agents are responsible for ensuring that the best possible price and quality are obtained with each purchase and Purchasing Agents shall review all proposed procurements to avoid unnecessary or duplicative purchases of equipment, supplies and services and to ensure that no Vermont sales tax is paid. Purchasing Agents shall also ensure that competition is not restricted with limits on the geographic location of vendors, with unreasonable requirements or qualifications placed on vendors, or by allowing vendors to be selected who have engaged in noncompetitive pricing practices.

## **City of Essex Junction Key Controls by Operating Area**

### **Purchasing Thresholds**

Definition of Term “amount of the budget” or “budget authorized”. Throughout the section on Purchasing Thresholds, the terms “amount of the budget”, or “budget authorized” are used to establish an upper limit of purchase authority. These terms refer to the following:

1. Within the General Fund of each municipality: The amount approved within the General Fund for each Department.
2. Within Enterprise (i.e. Utility or Recreation Department Program) Funds’ budgets of each municipality: The amount approved in the Enterprise Funds budgets by the Selectboard or Trustees.
3. Within the Capital Accounts: The amount available for a specific project or projects as defined within the approved Capital Plan for each community.

Further, it is noted that the Unified Manager has the authority to exceed these amounts up to the limits defined in the respective Town and Village Charters.

**Incidental Purchases.** Incidental Purchases are defined as purchases with a value up to \$500. Employees who have been designated to act as Purchasing Agents by their Department Head may make purchases of up to \$500 without prior approval, provided those purchases are limited to the amount of the budget authorized by the Town/Village.

**Routine Purchases.** Routine Purchases are defined as purchases with a value between \$500 and \$2,000. Employees who have been designated to act as Purchasing Agents by their Department Head may make Routine Purchases only with approval of the Department Head, provided those purchases are limited to the amount of the budget authorized by the Town/Village.

**Minor Purchases.** Minor Purchases are defined as purchases with a value between \$2,000 and \$5,000. Employees who have been designated to act as Purchasing Agents may make Minor Purchases with prior approval of the Department Head and are limited to the amount of the budget authorized by the Town/Village. Competitive quotes from at least three vendors shall be obtained either orally or in writing, unless the purchase is made in an emergency or unless three vendors that sell the good or service cannot be found.

**Moderate Purchases.** Moderate Purchases are defined as purchases with a value between \$5,000 and \$10,000. Department Heads may make Moderate Purchases limited to the amount of the budget authorized by the Town/Village. For all Moderate Purchases, price and rate quotations shall be obtained from at least three qualified vendors to ensure that the Town/Village has received a fair and reasonable price, unless the purchase is made in an emergency or unless three vendors that sell the good

## **City of Essex Junction Key Controls by Operating Area**

or service cannot be found. Vendors will be selected based on the same criteria as noted under the criteria for bid selection under the Competitive Bidding Policy.

**Large Purchases.** Large Purchases are defined as purchases with a value between \$10,000 and \$40,000. The Unified Manager may make Large Purchases, limited to the amount of the budget authorized by the Town/Village. The Unified Manager has the authority to delegate Large Purchases to department heads if such delegation is deemed necessary for the orderly conduct of business as determined by the Unified Manager. For all Large Purchases, price and rate quotations shall be obtained from at least three qualified vendors to ensure that the Town/Village has received a fair and reasonable price unless the purchase is made in an emergency or unless three vendors that sell the good or service cannot be reasonably found. Vendors will be selected based on the same criteria as noted under the criteria for bid selection under the Competitive Bidding Policy.

**Major Purchases.** Major Purchases are defined as purchases with a value over \$40,000. All Major Purchases shall require a formal (sealed) bid process, unless waived under this Policy by the Unified Manager due to time constraints (i.e. an emergency) or by the Town Selectboard/Village Trustees due to a lack of available suitable contractors to bid. The Unified Manager shall review all proposed procurements to avoid unnecessary or duplicative purchases of equipment, supplies and services. Contracts for Major Purchases shall be awarded by the Town Selectboard/Village Board of Trustees as appropriate. The Unified Manager shall also ensure that competition is not restricted with limits on the geographic location of vendors, with unreasonable requirements or qualifications placed on vendors or bidders, or by allowing vendors to be selected who have engaged in noncompetitive pricing practices.

If federal funding is used for purchases between \$3,000 (\$2,000 in the case of construction projects subject to Davis Bacon requirements) and \$150,000, price or rate quotes must be obtained from two or more qualified sources following the affirmative action provision of this policy and all provisions regarding fair and unrestricted competition.

Major Purchases with a value of \$40,000 or more, or construction projects of any value that are funded with federal dollars, must follow a sealed bid process as outlined below and also follow any procurement guidance as outlined in the grant agreement. In addition, a pricing analysis must be completed by the purchasing agent or a qualified consultant prior to issuing the request for proposal to ensure that there is a reasonable estimate against which to compare bid proposal pricing. In cases where grant dollars are involved, the requirement of the grant will take precedence.

### **SIGNATURE AUTHORIZATION POLICY FOR VENDOR INVOICES**

## **City of Essex Junction Key Controls by Operating Area**

All vendor invoices must be approved by the Department Head of the purchasing department. The Department Head of the purchasing department may delegate vendor approval signature authority to one or more of the department's employees.

Signature authority is granted on an individual basis. All departments shall keep current a list of designated staff authorized to approve Town/Village expenditures. A Signature Authorization Form must be retained as backup to the list, and a copy of the list and the Forms must be submitted to the Finance Department at the beginning of each fiscal year. If employees are added or deleted during the year, this information must be conveyed to the Finance Department whenever the change is made. The authorizations must be approved by the appropriate Department Head.

- A. The Finance Department shall be responsible for deleting signature authority for terminated employees. Should authority need to be revoked prior to termination, the applicable department shall be responsible for notifying the Finance Department.
- B. All changes and additions to the Signature Authorization List must be submitted in writing and must include the related Signature Authorization Forms with the following information for each authorized employee:
  - Name of employee Employee ID # Title
  - Authorization Amount Effective Date
  - Employee signature and initials
  - Name of Employee delegating authorization (Department Head)
  - Signature of Employee delegating authorization (Department Head)

The Signature Authorization Form is Attachment A to this Policy

- C. Unless signature authorization has been formally delegated, no employee shall sign on behalf of another otherwise authorized employee. Written notification of delegation must be sent to Finance.

### **COMPETITIVE BIDDING POLICY**

**Sealed Bid Process.** The sealed bid process shall be initiated by the issuance of a Request for Bids prepared for the Town Selectboard/Village Trustees by the Unified Manager or their designee. Notice of the Request for Bids shall be made by letters to known providers; advertisements posted in the Town Clerk's office, the Village office, on the Town and Village web pages; the Vermont Business Registry & Bid System at [www.vermontbidsystem.com](http://www.vermontbidsystem.com); and advertisements in a local newspaper such as the Burlington Free Press or the Essex Reporter or Seven Days. In lieu of newspaper advertisement, a bidding service for advertising bids may be utilized. Grants may require the use of specific advertisement procedures.

**Bid Specifications.** A list of bid specifications shall be prepared for each purchase over \$40,000 and shall be available for inspection at the Town office, the Village office, other designated Town or Village offices

## **City of Essex Junction Key Controls by Operating Area**

such as Public Works offices or at other designated locations as set forth in the bid documents (i.e., engineering firms, bid service locations, State contract services, etc.). Bid specifications shall include:

1. Bid name.
2. Bid submission deadline.
3. Date, location, and time of bid opening.
4. Specifications for the project or services including quantity, design, and performance features.
5. Bond and/or insurance requirements.
6. A copy of the proposed contract and any other required contract documents.
7. Any special or general requirements/conditions applicable to the project or purchase.
8. Delivery or completion date.
9. For construction projects, language that sets a requirement for a bid guarantee in the amount of 5% of the bid price from all bidders, as well as performance and payment bonds in the amount of 100% of the contract price from the contractor awarded the bid. If federally grant funded, the bidders must also include costs for Davis Bacon compliance if that is a requirement of the federal agency providing the funding.
10. For federally funded construction projects over \$2,000, a statement that contractors will be provided with a copy of the most current wage determination (from the DOL website at <http://www.wdol.gov/dba.aspx>) and must comply with the Davis Bacon Act.
11. Language that reserves for the Town Selectboard/Village Trustees the right at their sole discretion to reject any and all bids, wholly or in part, to waive any informalities or any irregularities therein, to accept any bid even though it may not be the lowest bid, to call for rebids, to negotiate with any bidder, and to make an award which in its sole and absolute judgment will best serve the Town's/Village's interest. The Town Selectboard /Village Trustees reserve the right to investigate the financial condition of any bidder to determine his or her ability to assure service throughout the term of the contract.
12. A request for at least three (3) qualified references applicable to the work being bid.
13. Cancellation – An invitation for bids, a request for proposals, or other solicitation may be cancelled, or any or all bids or proposals may be rejected in whole or in part, when it is found to serve the best interest of the Town/Village. The reasons therefore shall be made part of the contract file. All specifications issued by the Town/Village shall state that the solicitation may be cancelled in whole or in part when rejection or cancellation is in the best interest of the Town/Village. Notice of cancellation shall be sent to all vendors solicited.

Once a Request for Bids has been issued, the bid specifications will be available for inspection at the Town or Village office and/or at other locations as noted previously.

## **City of Essex Junction Key Controls by Operating Area**

**Standardized Format:** The Town and Village shall utilize standard bid formats for construction projects using documents as contained in the Town or Village Public Works Specifications, utilizing either a simplified or detailed format, or as composed of forms and requirements stipulated by federal or state agencies when grant funds are utilized. (See Model Bid and Pricing Forms below)

**Bid Submission.** All bids must be submitted in sealed envelopes, addressed to the Town or Village in care of the Unified Manager or their designee, and plainly marked with the name of the bid, the time of the bid opening, and the location of the bid opening. Bid proposals will be date stamped on the outside of the envelope immediately upon receipt. Any bid may be withdrawn in writing prior to the scheduled time for the opening of bids. Any bids received after the time and date specified shall not be considered and shall be returned to the bidder unopened. Any bid with errors in the bidding or missing required forms at the time of the bid opening may be rejected without further consideration.

Bidders shall bid to specifications and any exceptions must be noted by the bidder. A bidder submitting a bid thereby certifies that the bid is made in good faith without fraud, collusion, or connection of any kind with any other bidder for the same work, and that the bidder is competing solely on their own behalf without connection with or obligation to any undisclosed person or firm.

**Bid Opening.** Every bid received prior to the bid submission deadline will be publicly opened and read aloud by the Unified Manager or designated employee/agent. The bid opening will include the name and address of bidder; for lump sum contracts, the lump sum base bid and the bid for each alternate; for unit price contracts, the unit price for each item and the total, if stated; and the nature and the amount of security furnished with the bid if required. At time of bid opening, an apparent low bidder may be identified but no award can be made until bids are checked for accuracy/completeness and the approving authority has granted approval to a bidder.

Criteria for Bid Selection. In evaluating bids, the Unified Manager will consider the following criteria:

1. No vendor may bid on a project if they owe any delinquent Town or Village payments including but not limited to taxes, water/sewer, miscellaneous receivables, etc. Purchasing agent shall consult with Finance Department regarding this issue prior to award of bid.
2. Prices.
3. Bidder's ability to perform within the specified time limits.
4. Bidder's experience and reputation, including past performance for the Town/Village.
5. Quality of the materials and services specified in the bid.
6. Bidder's ability to meet other terms and conditions, including insurance and bond requirements.
7. Bidder's financial responsibility.
8. Bidder's availability to provide future service, maintenance, and support.
9. Nature and size of bidder.



## City of Essex Junction Key Controls by Operating Area

10. Contract provisions that are acceptable to the Town/Village.
11. For construction projects over \$2,000 that use federal funds, contractor's indication of acceptance of wages in the current wage determination provided as part of the Request for Bids.
12. Any other factors that the Unified Manager determines are relevant and appropriate in connection with a given project or service.
13. Qualified small, minority and women-owned businesses must be included in the solicitation list for the request or proposal.
14. The Unified Manager will not select a bidder who is listed on the Excluded Parties List System website (<https://www.sam.gov>).
15. The Unified Manager or designee will recommend a bid award for approval by the Town Selectboard/Village Trustees

In addition to the above, in the case of a contract supported by federal funds, the additional criteria shall apply:

16. There shall be no preference exercised for local contractors or suppliers.

**Addendums/Change Orders.** If specification changes are made prior to the close of the bid process, the Request for Bids will be amended and notice shall be sent to all bidders who have requested and/or received contract plans/specifications for the project. All bidders must acknowledge receipt of any bid amendments made at least 5 days prior to the bid opening for the bid to be a valid bid. Once a bid has been accepted, if changes to the specifications become necessary, the Unified Manger will prepare a change order specifying the scope of the change. Once approved, the contractor and an authorized agent of the Town/Village must sign the change order, if the revised bid is to be accepted.

**Bid Protest.** Any bidder who is aggrieved with the awarding of a contract may protest in writing to the Unified Manager. All protests must be submitted in writing within three (3) business days after the bid award. The Unified Manager shall send the aggrieved party a written decision within ten (10) business days. Appeals may be made to the Selectboard/Trustees within three (3) business days of receipt of the Manager's decision.

### **MODEL BID AND PRICING FORMS**

1. The Unified Manager shall be responsible for the development and use of Model Bid and Pricing Forms for all municipal departments throughout the Town and Village. The intent is to standardize the documents being utilized on purchases where either competitive pricing or bids are required by the Purchasing Policy.
2. There are a range of documents to be utilized to cover all purchases from informal quotations to formal bid projects. These documents may need to be routinely changed in format from time to

## **City of Essex Junction Key Controls by Operating Area**

time and, therefore, their specific content has not been made as defined documents under the Purchasing Policy.

3. The general types of documents are:
  - a. A simplified standard form that is used for documenting small dollar value quotations
  - b. A format to be used for developing services contracts, where the Town or Village defines the scope of work to be included and contracts to perform this work are generally developed by the vendor with reference to the scope.
  - c. Simplified formal bid documents that don't require full provision contracts that follow the AIA or similar full format.
  - d. Complete bid documents for major projects that require the full package of AIA ,such as conditions, formal change orders, detailed technical specifications and the like.
  - e. Contract documents required by grants that must comply with the specific requirements of the grantee.
4. Deviations from the standardized formats may be needed on specific purchase or contracts. If a deviation is determined necessary, the pricing form or bid document must be reviewed by the Unified Manager or their designee before the competitive pricing is sought.
5. Model Bid and Pricing Forms are Attachment B to this policy.

### **PRE-QUALIFICATION FOR SINGLE PROJECT**

Alternately, the Unified Manager may require pre-qualification for a project estimated to exceed \$250,000. The Unified Manager shall prepare an invitation to submit a pre-qualification statement. The invitation to submit pre-qualification should include:

1. Location, time and place for receiving pre-qualification statements. Deadline for submittal shall be not less than ten (10) calendar days following the date of the first advertisement. Late submittals shall not be accepted.
2. A general description of the project, including a general estimate of project costs.
3. Require the general contractor to submit an AIA (American Institute of Architects) document A305 (Contractor's Qualification Statement) for building projects.
4. If not a building project, the contractor shall submit a qualification statement specific to the discipline of the project involved.
5. The right of the Town/Village, through its Unified Manager, to reject any and all pre-qualification statements, if such action is deemed in the best interest of the Town/Village.
6. The Unified Manager shall determine eligible bidders in consultation with the architect or engineer and send written notice to each bidder at least thirty (30) calendar days prior to the proposed bid opening.

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7. Vendors denied pre-qualification may appeal, in writing, to the Town Selectboard/Village Trustees within ten (10) calendar days of the denial of pre-qualification by the Unified Manager.
8. The Unified Manager shall invite all contractors that have been determined to be pre-qualified to bid not less than ten (10) business days prior to the bid opening. All bids shall be publicly opened and read aloud by the Unified Manager, or their designee, and shall have a witness.

**PRE-QUALIFIED VENDOR LIST**

1. In recognition of the state bid process, goods and services may be purchased without a formal bid process or competitive solicitation if purchased through the State bid or other qualified governmental/municipal agency bid. In addition, The Unified Manager or designee shall have authority to join with other governmental bodies to the extent authorized in cooperative purchasing in the best interest of the Town/Village, notwithstanding any provisions of this Policy.
2. The Town and Village department heads maintain lists of pre-qualified vendors for a variety of work utilized by their departments. Department Heads in both Town and Village will share their lists with their sister departments. Some types of work that are appropriate for these lists are:
  - a. Bridge and large culvert repair/replacement
  - b. Storm and sewer pipe system inspection/cleaning
  - c. Road striping
  - d. Paving and or surface treatments (municipal roads)
  - e. Paving and or surface repairs (surfaces other than roads)
  - f. Roadside mowing
  - g. Winter snow removal
  - h. Roadway repair, slopes, small culverts, erosion repair
  - i. Installation of water meters
  - j. Roof repairs (any type)
  - k. Catch basin and manhole repairs
  - l. Utility excavation and repair
  - m. Curbing and sidewalk repair
  - n. Surveying services
  - o. Engineering planning, design and construction inspection services
  - p. Irrigation
  - q. Fencing
  - r. Others as needed
3. These pre-qualified lists won't be exclusive and will not bar any vendor from submitting a quote.
4. Pre-qualified vendors will not need to submit qualification information in vendor selection and will be used for cost estimates.

## **City of Essex Junction Key Controls by Operating Area**

**EXCEPTIONS.** The following exceptions may apply, however there must be written documentation created and maintained that outlines the process and rationale for such exceptions:

**Competitive Proposals.** If time does not permit the use of sealed bids, or the award will be made on the basis of non-price related factors, a competitive proposal process shall be initiated by the issuance of a Request for Bids (RFB) or Request for Qualifications (RFQ) prepared by the Unified Manager or designee that includes the factors that will be used to evaluate and compare the proposals. Bids or qualifications shall be obtained from an adequate number of qualified sources (at least three vendors) to ensure that the Town/Village has received a fair and reasonable price and all notification and record keeping requirements of the sealed bid process shall be followed. If professional services, such as, but not limited to, architectural, engineering or legal services, are being solicited, this process should be used with the most qualified firm for the project or individual awarded the bid, and price or fees negotiated after the award. If competitive proposals are used, all of the above steps in the sealed bid process should be followed except that: 1) the bid submission need not be sealed; and 2) price will not be the primary factor in the proposal selection.

**Sole Source Purchases.** A purchase may be awarded without competition when the Department Head and Unified Manager determine, after conducting a good faith review of available sources, that there is only one qualified source for the required supply, service or construction or that one source is uniquely qualified for a service due to experience or knowledge of the project. Sole source purchases or contracts may be awarded by the Unified Manager, if under \$40,000. If the Town Selectboard/Trustees determine that there is only one possible source for a proposed purchase of more than \$40,000, it may waive the bid process and authorize the purchase from the sole source.

Federally funded non-competitive purchases for \$150,000 or more require a cost analysis to determine the reasonableness of the proposed pricing and should be completed in accordance with the requirements of the federal or state agency issuing the grant funding.

**Recurring Purchases.** If the total value of a recurring purchase of a good or service is anticipated to exceed \$40,000 during any fiscal year, the bid process shall be utilized and shall specify the recurring nature of the purchase. Once a bid has been accepted, all future purchases shall be made from that bidder without necessity of additional bids, until such time as the Town Selectboard/Trustees vote to initiate a new bid process. Purchase authority for recurring purchases will be at the Department Head level following acceptance of a bid contract.

**Maintenance of buildings, vehicles and equipment:** It is recognized that the municipality uses certain qualified contractors to maintain its buildings, vehicles and equipment. Any single maintenance project

## **City of Essex Junction Key Controls by Operating Area**

over \$40,000 shall be put out to bid, unless otherwise waived by the Town Selectboard or Village Trustees in the case of an emergency.

**Repair parts:** Purchase of repair parts is acknowledged to often be a unique purchase requirement, often necessitated by the need to purchase from a sole source vendor.

**Emergency Purchases.** The Town Selectboard or Trustees may award contracts and make purchases for the purpose of meeting the public emergency without complying with the bid process. An emergency situation shall be defined as one which threatens:

- a. The lives or health of the people
- b. The property of the Town/Village or the residents of the Town/Village
- c. The delivery of necessary services to the residents of the Town or Village
- d. Compliance with permits

The Unified Manager or designee shall approve all requests for emergency purchases over \$40,000. The Town Selectboard/Trustees shall be notified of all purchases of over \$40,000 made under this emergency clause within 48 hours of the transaction. The Unified Manager shall be notified of all emergency purchases made without prior approval within 24 hours.

Emergency expenditures may include immediate repair or maintenance of Town/Village property, vehicles, or equipment if the delay in such repair or maintenance would endanger persons or property or result in substantial impairment of the delivery of important Town or Village services.

Emergency purchases are costly and every effort should be made to avoid them.

### **DEPARTMENTAL EXCEPTIONS**

The Town/Village recognize that some departments have specific purchases which are particular to that department. The following guidelines apply only to the department indicated and supersede all policies thus far listed in this policy.

#### **Public Works**

1. Road gravel/winter sand: Due to the limited number of available pits with material that meets specifications, the Town/Village will periodically obtain analyses of the various pit materials, obtain quotes on the basis of a cost/cubic yard or ton at the pit and also delivered to the Town/Village. The Town/Village may then make a decision for purchase based upon quality of material, availability, cost, workload of the municipal trucks, etc.
2. Winter road salt: The price of this material is set within each State Highway District by competitive bid. To ensure continuing availability of the product throughout the winter, the Town/Village will split the purchase between at least two vendors.

## **City of Essex Junction Key Controls by Operating Area**

### **Wastewater Treatment Facility (WWTF)**

1. Bulk Chemical Purchases: It is recognized that the WWTF purchases its process chemicals through a consortium of municipalities. All purchases shall be approved by the Water Quality Superintendent or their designee.
2. Sludge Dewatering: Sludge is a by-product of the wastewater treatment process. Cost is due to dewatering and disposal. The more water that is removed from the sludge, the cheaper the disposal and total sludge management cost. The most reliable way to remove water is to use a mobile high solids centrifuge. The only firm that offers the service to the region is P&H Senesac Inc. In recognition of this single source, the municipality exempts sludge dewatering from the bid process and authorizes the Water Quality Superintendent to negotiate a contract with P&H Senesac Inc. for sludge dewatering for such time as P&H Senesac remains the single source for this service in the region.
3. Polymers: Polymers are proprietary and application varies from bench testing to application. Use of the wrong polymer can be very costly in the performance of its application.
4. Other Specialty Products

**PROFESSIONAL SERVICES** - The bid process shall not apply to the selection of providers for services that are characterized by a high degree of professional judgment and discretion including legal, financial, auditing, risk management, engineering, planning, and insurance services.

**Town Attorney** – In accordance with the Town of Essex Charter Section 117-206 (a)(3), the Town Attorney shall be appointed by the Town Selectboard. Staff's or the general public's use of paid legal counsel shall be authorized by the Unified Manager. The Selectboard shall coordinate their use of legal counsel through the Unified Manager, except when the Selectboard is conducting an investigation into the conduct of the Unified Manager or considering removal of the Unified Manager in accordance with Section 117-209(b)(1) of the Town Charter. The Unified Manager shall have the right to retain outside legal counsel if the Town Attorney has a conflict of interest or determines it is in the best interest of the Town.

**Village Attorney** – In accordance with Section 2.09 (b) of the Essex Junction Village Charter, Trustees approval shall be required for the Manager's appointment of the Village Attorney. Staff's or the general public's use of paid legal counsel shall be authorized by the Unified Manager. The Board of Trustees shall coordinate their use of legal counsel through the Unified Manager, except when the Trustees are conducting an investigation in accordance with Section 2.06 of the Village Charter or considering removal of the Unified Manager in accordance with Section 4.03 of the Village Charter. The Unified Manager shall have the right to retain outside legal counsel if the Village Attorney has a conflict of interest or determines it is in the best interest of the Village.

## **City of Essex Junction Key Controls by Operating Area**

**Village Engineer** – In accordance with Section 2.09 (b) of the Essex Junction Village Charter, Trustees' approval shall be required for the Manager's appointment of the Village Engineer. Such appointment shall be on an annual basis and can be further defined through a contractual agreement for services with a designated engineer. The Unified Manager shall have the right to obtain outside engineering assistance if the Village Engineer has a conflict of interest or the Unified Manager determines it is in the best interest of the Village, or if such work falls outside any contractual agreement for services.

**Village Auditors** - In accordance with Section 2.07 of the Essex Junction Village Charter, the Village Trustees may designate an accountant or firm annually or for a period not exceeding three years, provided that the designation for any particular fiscal year shall be made no later than 30 days after the beginning of such fiscal year.

**Town/Village Joint Auditors** – Notwithstanding Section 2.07 of the Village of Essex Junction Charter, the Town and Village will submit a joint Request for Services whenever the Town and Village decide to change auditors .

**LEASES** - All leases that will exceed \$40,000 over the life of the lease or require the Town or Village to indemnify or hold another party harmless shall be approved by the Town Selectboard/Village Trustees. All leases that will not exceed \$40,000 over the life of the lease or require the Town or Village to indemnify or hold another party harmless shall be approved by the Unified Manager. Multiple department leases shall be consolidated when appropriate (e.g., copier leases, equipment leases).

### **CONTRACTS**

1. All contracts for services or construction shall contain the following indemnification and hold harmless language unless waived by the Unified Manager:

The contractor shall and does hereby agree to indemnify, save harmless and defend the Town/Village from the payment of any sum or sums of money to any person whomsoever on account of claims or suits growing out of injuries to persons, including death, or damages to property caused by the contractor, their employees, agents or subcontractors or in any way attributable to the performance and prosecution of the work herein contracted for, including

(but without limiting the generality of the foregoing), all claims for service, labor performed, materials furnished, provisions and supplies, injuries to persons or damage to property, liens, garnishments, attachments, claims, suits, costs, attorneys' fees, costs of investigation and of defense. It is the intention of this paragraph to hold the contractor responsible for the payment of any and all claims, suits, or liens, of any nature and character in any way attributable to or

## **City of Essex Junction Key Controls by Operating Area**

asserted against the Town or Village, or the Town or Village and the Contractor, or which the Town or Village may be required to pay. In the event the liability of the Contractor shall arise by reason of the sole negligence of the Town/Village and/or the sole negligence of the Town's/Village's agents, servants or employees, then and only then, the Contractor shall not be liable under the provisions of this paragraph.

2. Only the Unified Manager is allowed to sign contracts on behalf of the Town or Village. The Unified Manager, however, may delegate this authority, including the authority to make payments under the contract, on a case by case basis.
3. A copy of all Contracts will be given to the Unified Manager and to the Finance Director.

### **REAL PROPERTY**

In accordance with §117-103 of the Town of Essex Charter and in accordance with §1.06 of the Essex Junction Village Charter, the Town or Village may acquire property within or without their respective corporate limits for any Town or Village purpose, in fee simple or any lesser interest or estate, by purchase, gift, or lease, and may sell, lease, mortgage, hold, manage and control such property as their interest may require. The Town or Village may further acquire property within their corporate limits by condemnation where such authority is granted by the State of Vermont.

### **Grant Applications**

The City has adopted the following grant policy as part of the Purchasing Policy:

1. All grant applications in the name of the Town of Essex or Village of Essex Junction that financially bind either municipality should be approved by the Town of Essex Selectboard or the Village of Essex Junction Trustees respectively prior to grant application submittal. In no event shall a grant be accepted without Selectboard or Trustee approval.
2. Any grant application in the name of the Town of Essex or Village of Essex Junction that does not require a financial match must be approved by the Unified Manager.

#### *Key Controls:*

1. A grant checklist is completed for each grant application to ensure that all required steps are completed.
2. The City Council approves grant applications that require a financial match.
3. The City Manager approves grant applications that do not require a financial match.
4. The City Council authorizes the grant application by motion at a City Council meeting and authorizes the City Manager to execute related documents.
5. A copy of the fully executed agreement is submitted to the Finance Department.



## **City of Essex Junction Key Controls by Operating Area**

6. Departments sponsoring a grant funded project will review and approve any expenses or invoices eligible to be paid or reimbursed by the grant and submit them through the electronic invoice approval system for processing.
7. The Finance Department will submit reimbursement requests as required by the grant agreement.
8. The Finance Department maintains an electronic file for each grant with the grant award letter, grant application, grant agreement, amendments, financial reports, requisitions or draw-downs, invoices, cancelled checks, and any other supporting documentation.

### **Credit Card Use**

The City has adopted the following credit card policy as part of the Purchasing Policy:

#### **Departmental and Municipal Major Credit Cards**

##### **General**

Town/Village Corporate Credit Cards are a streamlined approach to pay for point-of-sale, invoiced purchases, online purchases, recurring charges that can only be paid for by direct debit or a credit card (e.g., software recurring charges), and to pay for business-related travel expense in the most cost-effective manner possible. Credit cards facilitate efficient purchases both online and in local retail stores, and in some cases, are the only payment accepted by a vendor. The use of a Town/Village Credit Card is a privilege and should be treated as such.

The Town and Village both issue credit cards to Department Heads for departmental use. The Village also possesses a Village credit card that can be used by various Village Departments.

##### **Authorization for Use of Departmental or Village Municipal Credit Card**

Employees must be authorized by the Supervisor and Department Head based upon both the need for a credit card and the card limits.

##### **Card Use**

Department Heads are responsible for knowing the dollar limits per transaction and per statement period for their Credit Card, and to use the Credit Card appropriately within those limits.

## **City of Essex Junction Key Controls by Operating Area**

Users must verify the availability of the item being charged when placing a telephone, fax, or online order. Back orders should not be charged until time of shipment. Verification is needed such that the combined price and freight charge being charged is under the approved level of signature authority dollar limit. Users need to verify that Vermont sales tax is not being charged.

When placing an order by phone, fax, or online, the **receiver's name (purchaser)** must be put on the shipping label or packing list to expedite delivery and a receipt requested to be sent with the purchase. All charges will require a receipt be attached to the monthly statement.

If using the Village Corporate Master Card, the card must be signed in and out of the Village Office and a receipt (with AP stamp completed) must be submitted to Finance when the card is returned.

The Internet may be used to place orders only when the receiving/contacted web site is secure. To determine whether a web site is secure, purchasers need to look for a closed padlock on the lower right-hand corner of the screen, or at the web site address. If the padlock is open or non-existent, the web site is not secure and should not be used for placing orders. If the web site address is "https:", the site is secure, if the address is "http:" (no "s"), the site is not secure.

If merchandise is to be returned, the purchaser needs to verify that the vendor will credit the credit card account. A copy of the credit slip/voucher needs to be requested and submitted with the monthly statement.

If an attempt to make a Credit Card transaction is denied, the purchaser must contact the Finance Department (802-878-1359) immediately to resolve the problem.

### **Unacceptable Uses**

- Charges for personal or non-business related goods or services. If a personal charge is discovered it must be immediately brought to the attention of Finance and reimbursement be made to the Town/Village for the personal purchase.
- Purchases over the individual's signature authority limit. Dividing an order to satisfy this limit is not allowed.
- Cash advances, traveler's checks, or the use of ATM machines.
- Fuel for personal vehicles. (Reimbursement for mileage shall be made on the Travel Authorization Form at the current IRS reimbursement rate.)

## **City of Essex Junction Key Controls by Operating Area**

### **Transaction Allocation**

Upon receipt of the monthly statement, cardholders shall confirm all transactions are legitimate, attach all receipts to the statement, obtain Department Head or Department Head designee approval on each purchase, and return the statement to Finance ASAP. Please note – the actual itemized receipt is required for meal purchases (not just the summary amount on the signature slip typically provided at restaurants).

If a receipt is lost, or was never provided by the vendor, a “Missing Credit Card Receipt Form” (**Attachment D**) shall be completed, signed by the supervisor, and forwarded to Finance to be attached to the monthly statement.

### **Personal – Non-business Charges**

In the event that personal or non-business related items are accidentally charged on the Town/Village card, reimbursement to the Town/Village shall be made by submitting a personal check payable to the Town of Essex/Village of Essex Junction, with a note attached showing the account to be credited. This reimbursement must be completed at the time of statement reconciliation or before. Repeated occurrences of personal or non-business related items being charged to the card and/or intentional misuse of the credit card may result in charging privileges being revoked and disciplinary action taken.

### **Disputing Charges**

If there is a dispute about a transaction, the cardholder should first try to resolve it with the merchant. If an item has been charged but has not been received, contact the merchant to verify shipment date. If the item has been or will be shipped soon, it is recommended that the charge be paid at the time of the statement. If charges are paid but not received by the next statement, contact the Finance Department for assistance in resolving the problem.

### **Change in Employment Status**

The cardholder (Department Head) will surrender possession of their card upon termination of employment. The cardholder may be asked to surrender the card at any time deemed necessary by the Finance Director, or the Unified Manager.

### **If Card is Lost or Stolen**

Keep the card in a safe place at all times. Contact the Finance Department (802-878-1359) immediately if the card is lost or stolen.

### **Local Merchants Charge Cards and Revolving Charge Accounts**

## **City of Essex Junction Key Controls by Operating Area**

In addition to the Major Departmental Credit Cards and the Village Major Credit Card, the Town/Village also have charge cards for local vendors and charge accounts that are paid by statement. Attachment E is a list of local merchant cards and local charge accounts.

### **Authorization for Use of Local Merchant Charge Cards**

Employees must be authorized by the Department Head or the Department Head designee to use a local merchant charge card or charge account.

### **Card or Account Use**

Merchant charge cards are available at the Town Finance Office or at the Village Administration Office. Users must log the card out when they take it and log it back in when they return it. The log entry must contain the date the card was used and the name of the Merchant Card being used. As soon as the user has completed their purchase the card is to be returned to Finance or Village Administration. The receipt for the purchase should then be signed and coded by the Department Head or Department Head designee and forwarded to the Finance Department as soon as possible. When the billing statement for the merchant is received, Finance will match the receipt(s) to the statement. Users need to verify that Vermont sales tax is not being charged at the time of purchase.

If merchandise is to be returned, the purchaser needs to verify that the vendor will credit the account. A copy of the credit slip/voucher needs to be requested and submitted to Finance with the department's authorized signature and coding.

### **Unacceptable Uses**

- Personal items may not be purchased with Merchant Charge Cards

### *Key Controls:*

1. Finance and Department Heads use vendor account and credit card statements to review periodically for instances of misuse of charge accounts.
2. When a shared credit card is used, it must be requested from the Finance Department and a log is kept of all use to compare with the credit card statements.

### **Payroll**

The Human Resource Director ensures that each new employee completes all payroll onboarding on or before their first day of work and is set up to receive paychecks in the upcoming pay period. This is all done through a web based human resource management software.

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The Human Resource Director also completes a New Hire Form or Personnel Action Notice (PAN) for any action for the employee such as a new hire, termination, department change, change in status (PT/FT), or changes in pay due to raises, etc. Each PAN is signed by the Human Resource Director and, when relevant, the City Manager, and then the data is entered into NEMRC by the Accountant I. The Accountant I also uses the PAN, and timesheets, to verify hours worked, vacation time, sick time, personal time, comp time used, comp time earned, etc. The Accountant I has access to view payroll related personnel documents through the web based human resource management software.

When employees receive a pay change, the Human Resource Director reviews association documentation and non-represented employee documentation to verify merit increases. The Accountant I calculates any retroactive pay necessary on the PAN. This is then signed by the Human Resource Director and the City Manager, and then given to the Finance Department. The Accountant I enters the changes into NEMRC. New Hire Forms and PANs are filed in personnel files and electronic files in both the Human Resources area and the Finance Department.

The City of Essex Junction has several different pay types set up in NEMRC. Below you will find the different pay types available for each employee:

### **Hourly Employees:**

- H Pay types for regular and shift differential hourly rates
- OT Pay type for hourly employees who are eligible for overtime
- O3 Pay type for those employees who receive a vehicle stipend
- O4-6 Pay types for those employees who receive pager pay
- O7 Pay type for those employees who receive the Insurance opt-out
- O8 Pay type for those employees who receive taxable clothing allowance
- O9 Pay type for health/wellness awards
- R1 Pay type for travel reimbursements
- R8 Pay type for miscellaneous reimbursements and cell phone stipends

### **Salaried Employees:**

- G Pay types for salaried amount
- O3 Pay type for those employees who receive a vehicle stipend
- O7 Pay type for those employees who receive the Insurance opt-out
- O9 Pay type for health/wellness awards
- R1 Pay type for travel reimbursements
- R8 Pay type for miscellaneous reimbursements and cell phone stipends

All employees fill out time sheets that are approved by their department head. Each department head submits timesheets to the Finance Department by the Monday morning at the end of each pay period.

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The Accountant I verifies that the timesheets and PANs match the agreed-upon hours for each employee. The Accountant I enters data into payroll for processing.

The Accountant I saves all timesheets and supporting documentations in the electronic files in the Finance folder and notifies the Finance Director when ready for review and approval.

All employees are paid through direct deposit, which is scheduled to transfer on Friday. Paystubs are emailed to each employee Friday morning directly from the payroll system.

The Finance Department submits quarterly and annual reports to the State of Vermont to document pension contributions and quarterly reports to the Department of Labor. The Human Resource Director submits bi-weekly reports to Mission Square to document retirement contributions.

### *Key Controls:*

1. The Human Resource Director prepares an offer letter, signed by the City Manager, for all new hires and makes sure all new hire onboarding is completed by the new hire. This information is shared with the Accountant I in the Finance Department. The Finance Department keeps a copy in the personnel file, with tax documents in a separate binder. The Human Resource Director keeps a copy in the employee's electronic file. The electronic file is password protected. All historical personnel files, pre-electronic storage, are stored in locked file cabinets.
2. The Human Resource Director gets employee acknowledgments on policy changes.
3. The Department Heads ensure that timesheets are verified by each employee.
4. The Finance Department reviews timesheet signatories to ensure those signing off on employee timesheets have a reasonable knowledge of whether the timesheets and reported leave is accurate.
5. The Human Resource Director creates New Hire Forms or Personnel Action Notice (PAN) for any employee action.
6. The approved payroll budget file outlining compensation updates for each year is used in place of a PAN for annual increases outside of merit increases.
7. The Accountant I ensures that NEMRC is updated properly and backup documentation is saved in the Finance files by pay date for the Finance Director's review and verification.
8. The Human Resource Director and Finance Director review payroll classifications and allocations to make sure the amounts are accurate.
9. Leave balance reports are distributed monthly to department heads to verify accuracy and to ensure time taken is being reported.
10. The Accountant I uses a Payroll Checklist to ensure all steps are followed for each payroll period.

## **City of Essex Junction Key Controls by Operating Area**

### **EJRP Payroll – Seasonal Employees**

The EJRP Business Coordinator ensures that each new seasonal employee completes all payroll onboarding on or before their first day of work and is set up to receive paychecks in the upcoming pay period.

The EJRP Business Coordinator works with EJRP Directors to verify job paycodes and payrates. Payrates are based on the most current EJRP Pay Scale used for seasonal employees. OT is calculated based on over 40 hours worked per work week, Monday-Sunday. Seasonal employees are not eligible for leave or benefits.

The EJRP Business Coordinator sets up accounts for each employee in ClickTime, the City's online timesheet application. Employees are emailed private login credentials from ClickTime. The employee completes the online timesheet after each shift and submits for verification and approval after completing the work week. EJRP Directors approve timesheets, then final approval is completed by the EJRP Business Coordinator.

The EJRP Business Coordinator sets up each employee in NEMRC using instructions given by the Finance Department.

Following the payroll calendar created by the Finance Department, payroll reports are created from ClickTime and emailed to the Finance Department. When approval is given by the Finance Department, the EJRP Business Coordinator uploads all EJRP employee hours into NEMRC.

#### *Key Controls:*

1. EJRP Directors offer seasonal employment. The EJRP Business Coordinator meets with new staff to complete the new hire forms. The EJRP Business Coordinator keeps all documents in a locked office.
2. EJRP Directors approve and verify timesheets for each payroll cycle.
3. The EJRP Business Coordinator and City Finance Department review the final EJRP payroll report before uploading into NEMRC.

### **Financial Reporting**

Monthly reports are processed in NEMRC by the Finance Department. The reports include: a Revenue and Expenditure Report of all governmental funds including all line items for the general fund, water, sanitation, wastewater, and EJRP program funds, and active line items in other funds for the City Manager,

## **City of Essex Junction Key Controls by Operating Area**

department managers, and City Council to review. The Finance Director drafts a summary communication to accompany the financial statements as well. The Accountant I sends leave accrual reports from NEMRC by department to every department manager monthly.

The City also uses Questica to allow the ability to view transaction detail for general fund and all enterprise funds. The information is loaded each night by automated routine from NEMRC into Questica.

On an annual basis, an independent audit is performed of the City prepared financial statements. On a monthly basis, the City staff reconciles the financial statements to the accounting records and supporting documentation. After the audit, the financial statements and related disclosures are presented to the City Council and included in the City's Annual Report.

City management defines, documents, communicates, and periodically reviews roles and responsibilities in the financial reporting process. In addition, knowledgeable personnel monitor changes in authoritative guidance and regulations that affect the institution and make the appropriate changes to the institution's accounting policies and procedures over financial close and reporting on a timely basis.

### *Key Controls:*

1. Finance produces fund activity reports and balances that pertain to specific departments to ensure financial reporting tracks to expected activity.
2. An annual audit is performed by independent auditors hired by the City.
3. City Management and the Finance Department monitor changes in authoritative guidance on accounting procedures and policies.

### **Fixed (Capital) Assets**

The City has adopted the following Fixed Asset Policy:

#### **CITY COUNCIL FIXED ASSET POLICY**

I Purpose: To ensure that the accounting for the capital assets of the City of Essex Junction is in accordance with GAAP (Generally Accepted Accounting Principles).

II Fixed Asset Definition:

All items purchased by the City of Essex Junction of a durable nature (life expectancy of over one year) that have a cost of \$5,000 or more individually or as a group (single purchase of long-life items that total over \$5,000) will be considered Fixed Assets for accounting purposes.



## **City of Essex Junction Key Controls by Operating Area**

All items given to the City of Essex Junction of a durable nature (life expectancy of over one year) that have a fair market value of \$5,000 or more individually or as a group (single purchase of long-life items that total over \$5,000) will be considered Fixed Assets for accounting purposes.

All land purchased or given to the City of Essex Junction will be considered a Fixed Asset for accounting purposes.

### **III Valuation of Fixed Assets:**

Fixed Assets will be valued at cost. The cost of an item includes any costs necessary to acquire the item (i.e., shipping costs, installation cost, invitation to bid costs, lawyers' fees, etc.). If the cost of the item is not available, fair market value should be used to value the asset.

### **IV Guidelines Specific to Fund Types:**

- a. **Governmental Funds:** Fixed Assets belonging to the Governmental Funds are reported at cost in the City's Governmental-wide Financial Statements. General Fund Fixed Assets are not included in the Fund Financial Statements.
- b. **Enterprise Funds:** Fixed Assets belonging to an Enterprise Fund (i.e., Water, Wastewater Treatment Facility, or Sanitation Fund) are reported as depreciable assets and are recorded on the Balance Sheet of the appropriate fund. Straight-line depreciation costs are charged yearly as an expense in the fund over the estimated life of the asset.

### **V. Administrative Procedures:**

- a. **Fixed Asset Additions:** When a Department Head purchases a Fixed Asset, they will complete a Fixed Asset Form. The completed form should then be submitted to the Finance Director for input into the accounting system.
- b. **Fixed Asset Deletions:** In accordance with the Purchasing Policy, the City Manager is authorized to approve the sale or transfer of City property estimated to be up to \$40,000 in value. The City Council shall approve the sale or transfer of property estimated to be worth more than \$40,000. When a Fixed Asset is disposed of (either by sale, transferred, destroyed or discarded), the Department Head should report the disposal to the Finance Director using the Fixed Asset Form.
- c. **Interdepartmental Fixed Asset Transfers:** Transfers of City property from one department to another of estimated value of up to \$40,000 must be approved by the City Manager. Transfers of City property from one department to another of estimated value greater than \$40,000 must be

## **City of Essex Junction Key Controls by Operating Area**

approved by the City Council. All transfers of fixed assets from one department or fund to another should be reported to the Finance Director using the Fixed Asset Form.

- d. Verification: The Finance Director will provide a fixed asset listing to department heads each year, prior to the end of the fiscal year, for each department to verify their fixed asset inventory. The Finance Director will also perform a periodic inspection for verification purposes.

Adopted by the Village Trustees on 9/8/98. Revised on 8/11/15. Revised and adopted by the City Council on 3/27/24.

### *Key Controls:*

1. A formal capitalization policy is in place and was adopted by the City Council.
2. The Finance Department maintains the Capital Asset Management System and Fixed Asset Form used by Department Heads.
3. The Finance Director enters information on new assets, adjustments, depreciation information, and retiring capital assets into the Capital Asset Management System and makes sure all supporting documentation is available.
4. All adjustments and retirement must be reported to the Finance Department.
5. The Finance Department will perform a periodic inspection of the Capital Asset Management System for internal audit purposes. The capital asset inventory will also note any capital assets paid for in whole or part with federal funding with a reference to the specific funding source.
6. Department managers are required to submit bills of sale along with the invoice when a new asset is purchased.
7. Department Heads are required to notify the Finance Department when an asset is retired -either sold or no longer able to perform its expected role. This will assist the Finance Department in keeping the asset listing up to date as well as providing the necessary documentation to verify asset value at purchase.

### **Debt Service**

In order to borrow from another party to incur long-term debt, the City must present the reason for the debt to the voters and the voters must authorize it. The majority of the City Council is needed to approve the instrument of that debt, including the term, interest rate, and amount.

The State of Vermont limits the amount that City's can borrow to 10 times the value of a City's grand list value.

## **City of Essex Junction Key Controls by Operating Area**

Debt service charges are built into the budget, with a break out of principal and interest. The City should never borrow an amount for a term that would exceed the useful life of the asset it is borrowing for. When considering taking on new debt, the current debt burden is reviewed.

### *Key Controls:*

1. Any and all long-term debt is authorized by voters.
2. The City Council approves the debt instrument, including the term, interest rate, and amount.
3. The State of Vermont limits the amount a City can borrow to 10x the grand list value.

### **Utility and Tax Billing**

**Utility Billing** occurs on a tri-annual basis – February, June, and October, and is managed by the Finance Department.

### *Key Controls:*

1. The Public Works Department provides Meter Installation Forms to the Finance Department to update the NEMRC accounts.
2. At the end of each tri-annual period, the meter readings are set to zero and meter read files are generated in NEMRC by the Finance Department. The read files are uploaded to Neptune 360 by the Finance Department. The Public Works Department reads the meters using Neptune 360 and notifies the Finance Department upon completion. The Finance Department exports the read files from Neptune 360 and uploads them to NEMRC for the production of bills.
3. The Finance Department generates various reports and scans for any obvious errors in the readings. Once corrections have been completed, the bills are printed and sent for mailing. A copy is sent to each property owner.
4. The Finance Department keeps electronic records of any changes along with backup as to why changes are made to the system. At no time should anyone be making a change to the files without backup attached.
5. The Finance Department, Public Works staff, and Delinquent Collector meet regularly to review delinquent collection and water shut offs.

**Tax Billing** occurs annually – on or before the 15th of August and is managed by the Finance Department.

## **City of Essex Junction Key Controls by Operating Area**

1. Once the Grand List is lodged with the City Clerk and the tax rates set, the Finance Department contacts NEMRC. NEMRC transfers the working Grand List to an “As Billed” entity. The Assessor’s Office should not make any changes until after such time as Errors and Omissions are approved by the City Council. This is a very important step for the proofing of the tax book for the auditors.
2. The Finance Department uses the “As Billed” entity to create and process the current year tax bills with the rates as set forth by the State and the City Council.
3. The Finance Department checks for homestead downloads from the VT Tax Department and other revised bills on a weekly basis until the deadline has passed for filing or updating homesteads. Any revised bills are printed and Mailed by the Finance Department.
4. The Finance Department keeps electronic records of any changes with copies of those bills and backup so that it can be easily accessible for auditing or verification purposes. At no time should anyone be making a change to the files without backup attached.

**City of Essex Junction  
Key Controls by Operating Area**

*Acknowledgement Signatures of all Staff Involved in Financial Operations*

I have read The City of Essex Junction Key Controls by Operating Area document in its entirety and understand my role and responsibilities in each Operating Area. I agree to abide by these control procedures and to notify management if and when a procedure isn't being followed or needs to be amended.

X

Susan McNamara-Hill  
City Clerk/Treasurer

X

Dan Brown  
Assistant City Clerk/Treasurer

X

*Jessica Morris*  
Jessica Morris  
Finance Director

X

Shannon Maynard  
Accountant II

X

Cindy Delibac  
Accountant I

X

Jamie Kollar  
Billing Coordinator

X

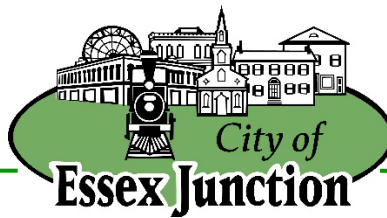
Caitlin Fay  
EJRP Business Manager

X

Colleen Dwyer  
Human Resource Director

X

Regina Mahony  
City Mangaer



## MEMORANDUM

**To:** Regina Mahony, City Manager; City Council; Department Managers  
**CC:** Tri-Town Members (Essex Town and Williston)  
**From:** Jess Morris, Finance Director  
**Meeting Date:** October 3, 2024  
**Subject:** September Financial Report

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The following budget vs actual report includes detail by fund for all City funds (General Fund, capital funds, enterprise funds, etc). Each report details the approved budget, year to date actuals, remaining budget amount, actual as a % of budget, and a month to date amount which is the total revenue/expenditure for the last month of the included reporting period. These reports are run through 9/30/24 therefore the year to date actuals are for the period 7/1/24-9/30/24, and the month actuals are for the month of September.

While we will continue to receive September invoices over the coming weeks, we are about 25% of the way through the fiscal year. The General Fund revenue is just over 95% of budget or \$11,430,971 and expenditures are just over 16% of budget or \$1,956,604.

The Water Fund operating revenue is just over 2% of budget or \$46,183 and operating expenditures are just over 19% of budget or \$352,170. The Wastewater Fund operating revenue is just under 18% of budget or \$529,101 and operating expenditures are just over 17% of budget or \$512,477. The Sanitation Fund operating revenue is just over 2% of budget or \$22,994 and operating expenditures are just over 23% of budget or \$177,135. The enterprise funds are currently showing a negative amount in each of the respective user fee revenue lines; this is a result of a year end audit entry to account for unbilled fees as of 6/30 within each fund. This revenue will be adjusted when we prepare and post the first tri-annual utility bills at the end of October.

There are currently 278 utility accounts with delinquent balances for a total of \$16,209, with \$13,923 outstanding from the June billing cycle. In August, there were 159 delinquent utility accounts with a balance of \$26,805, with \$21,251 of that balance from the June billing cycle. There is one property with water still shut off from the August round of shut offs.

The EJRP Program Fund revenue is just over 23% of budget or \$880,187 and expenditures are just over 35% of budget or \$1,352,391.

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

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

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
<b>210-4 Revenue</b>					
<b>210-4-00 General Revenues</b>					
210-4-00-00-010.000 Property Taxes	11,110,346.00	11,064,245.90	46,100.10	99.59%	-19,721,568.95
210-4-00-00-020.001 PILOT Tax Agreements	8,800.00	8,800.00	0.00	100.00%	8,800.00
210-4-00-00-020.054 Admin Fee - Water	190,891.00	47,722.75	143,168.25	25.00%	0.00
210-4-00-00-020.055 Admin Fee - WWTF	95,446.00	23,861.50	71,584.50	25.00%	0.00
210-4-00-00-020.056 Admin Fee - Sanitation	190,891.00	47,722.75	143,168.25	25.00%	0.00
210-4-00-00-020.057 Admin Fee - EJRP Progs	45,000.00	0.00	45,000.00	0.00%	0.00
210-4-00-00-042.001 PILOT Revenue	8,000.00	0.00	8,000.00	0.00%	0.00
210-4-00-00-042.002 Railroad Taxes	4,700.00	0.00	4,700.00	0.00%	0.00
210-4-00-00-042.004 State Act 60 Revenue	3,436.00	0.00	3,436.00	0.00%	0.00
210-4-00-00-042.005 State Act 68 Revenue	39,000.00	44,248.67	-5,248.67	113.46%	44,248.67
210-4-00-00-060.000 Interest Income	2,500.00	-3,288.39	5,788.39	-131.54%	126.50
210-4-00-00-080.001 State District Court Fine	4,500.00	1,684.50	2,815.50	37.43%	593.50
210-4-00-00-085.000 Penalties	30,000.00	32,639.27	-2,639.27	108.80%	32,639.27
210-4-00-00-086.000 Interest	8,000.00	4,086.44	3,913.56	51.08%	1,181.89
210-4-00-00-098.000 Misc Revenue	1,500.00	376.75	1,123.25	25.12%	-830.46
<b>Total General Revenues</b>	<b>11,743,010.00</b>	<b>11,272,100.14</b>	<b>470,909.86</b>	<b>95.99%</b>	<b>-19,634,809.58</b>
<b>210-4-10 Admin Revenues</b>					
<b>Total Admin Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>210-4-12-10 Clerk Revenue</b>					
210-4-12-10-020.003 Use of Vault	50.00	16.00	34.00	32.00%	0.00
210-4-12-10-020.004 Recording Fees	55,000.00	13,736.00	41,264.00	24.97%	4,246.00
210-4-12-10-020.010 Printing and Duplication	4,000.00	145.75	3,854.25	3.64%	39.00
210-4-12-10-020.013 Sale of Certified Copy	6,000.00	300.00	5,700.00	5.00%	120.00
210-4-12-10-020.023 Records Preservation	0.00	4,984.00	-4,984.00	100.00%	1,544.00
210-4-12-10-030.001 Liquor Licenses	2,875.00	70.00	2,805.00	2.43%	0.00
210-4-12-10-030.002 Hunting and Fishing	10.00	5.00	5.00	50.00%	5.00
210-4-12-10-030.003 Marriage Licenses	630.00	225.00	405.00	35.71%	90.00
210-4-12-10-030.004 Animal Licenses	2,700.00	182.00	2,518.00	6.74%	36.00
210-4-12-10-030.005 Green Mountain Passport	100.00	76.00	24.00	76.00%	18.00
210-4-12-10-030.006 DMV Registrations	99.00	6.00	93.00	6.06%	0.00
<b>Total Clerk Revenue</b>	<b>71,464.00</b>	<b>19,745.75</b>	<b>51,718.25</b>	<b>27.63%</b>	<b>6,098.00</b>
<b>210-4-14-10 Information Technology</b>					
<b>Total Information Technology</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>210-4-16 ComDev Revenues</b>					
210-4-16-10-030.008 License and Zoning Fees	47,000.00	4,585.00	42,415.00	9.76%	1,100.00
<b>Total ComDev Revenues</b>	<b>47,000.00</b>	<b>4,585.00</b>	<b>42,415.00</b>	<b>9.76%</b>	<b>1,100.00</b>
<b>210-4-17 EconDev Revenues</b>					
<b>Total EconDev Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>



Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
<b>210-4-25 Fire Revenues</b>					
<b>Total Fire Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>210-4-30 EJPJ Revenues</b>					
210-4-30-10-020.000 Charges for Services	9,500.00	750.00	8,750.00	7.89%	0.00
210-4-30-12-091.000 Transfer btwn funds (non-	0.00	750.00	-750.00	100.00%	0.00
<b>Total EJPJ Revenues</b>	<b>9,500.00</b>	<b>1,500.00</b>	<b>8,000.00</b>	<b>15.79%</b>	<b>0.00</b>
<b>210-4-35 Library Revenues</b>					
210-4-35-10-041.000 State and Other Grant Rev	0.00	2,800.00	-2,800.00	100.00%	0.00
210-4-35-10-098.000 Misc Revenue	650.00	84.30	565.70	12.97%	18.60
<b>Total Library Revenues</b>	<b>650.00</b>	<b>2,884.30</b>	<b>-2,234.30</b>	<b>443.74%</b>	<b>18.60</b>
<b>210-4-40 PW Revenues</b>					
210-4-40-12-042.006 State Aid to Highways	130,000.00	128,709.65	1,290.35	99.01%	0.00
210-4-40-12-098.000 Misc Revenue	2,500.00	1,090.90	1,409.10	43.64%	266.80
<b>Total PW Revenues</b>	<b>132,500.00</b>	<b>129,800.55</b>	<b>2,699.45</b>	<b>97.96%</b>	<b>266.80</b>
<b>210-4-41 Building Revenues</b>					
<b>Total Building Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>210-4-90-00 Other Sources and Uses</b>					
210-4-90-00-640.201 Adult Collection replacem	0.00	212.95	-212.95	100.00%	151.95
210-4-90-00-640.202 Juvenile Collection repl	0.00	142.00	-142.00	100.00%	21.00
<b>Total Other Sources and Uses</b>	<b>0.00</b>	<b>354.95</b>	<b>-354.95</b>	<b>100.00%</b>	<b>172.95</b>
<b>Total Revenue</b>	<b>12,004,124.00</b>	<b>11,430,970.69</b>	<b>573,153.31</b>	<b>95.23%</b>	<b>-19,627,153.23</b>
<b>Total Revenues</b>	<b>12,004,124.00</b>	<b>11,430,970.69</b>	<b>573,153.31</b>	<b>95.23%</b>	<b>-19,627,153.23</b>
<b>210-5-10-10 Administration</b>					
210-5-10-10-110.000 Regular Salaries	356,253.00	81,150.70	275,102.30	22.78%	28,825.17
210-5-10-10-210.000 Group Insurance	115,354.00	25,917.95	89,436.05	22.47%	5,871.00
210-5-10-10-220.000 Social Security	27,438.00	6,173.68	21,264.32	22.50%	2,198.04
210-5-10-10-225.000 Act 76 Childcare Tax	1,184.00	296.16	887.84	25.01%	94.33
210-5-10-10-230.000 Retirement	31,295.00	7,042.44	24,252.56	22.50%	2,463.96
210-5-10-10-290.000 Other Employee Benefits	5,978.00	0.00	5,978.00	0.00%	0.00
210-5-10-10-320.000 Legal Services	45,000.00	3,081.00	41,919.00	6.85%	1,918.00
210-5-10-10-330.000 Professional Services	8,031.00	67.50	7,963.50	0.84%	0.00
210-5-10-10-340.000 Technical Services	0.00	696.30	-696.30	100.00%	0.00
210-5-10-10-442.000 Rental Vehicles/Equip	6,717.00	706.59	6,010.41	10.52%	165.54

GENERAL FUND

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
210-5-10-10-500.000 Training, Conf, Dues	10,982.00	1,126.50	9,855.50	10.26%	279.00
210-5-10-10-505.000 Tech. Subs, Licenses	15,851.00	8,012.28	7,838.72	50.55%	732.62
210-5-10-10-530.000 Communications	3,408.00	2,909.02	498.98	85.36%	0.00
210-5-10-10-540.000 Advertising	29,530.00	3,564.53	25,965.47	12.07%	1,372.66
210-5-10-10-550.000 Printing and Binding	8,000.00	0.00	8,000.00	0.00%	0.00
210-5-10-10-560.000 Postage	9,310.00	2,356.29	6,953.71	25.31%	1,451.04
210-5-10-10-580.000 Travel	2,000.00	30.95	1,969.05	1.55%	30.95
210-5-10-10-610.000 General Supplies	5,000.00	694.44	4,305.56	13.89%	186.44
210-5-10-10-755.000 Furniture and Fixtures	1,000.00	0.00	1,000.00	0.00%	0.00
210-5-10-10-845.000 Employee/Volunteer Recogn	6,000.00	1,463.62	4,536.38	24.39%	1,224.20
210-5-10-10-850.000 Community Events and Cele	500.00	0.00	500.00	0.00%	0.00
<b>Total Administration</b>	<b>688,831.00</b>	<b>145,289.95</b>	<b>543,541.05</b>	<b>21.09%</b>	<b>46,812.95</b>
<b>210-5-11-10 Legislative</b>					
210-5-11-10-190.000 Board Member Payments	13,800.00	150.00	13,650.00	1.09%	100.00
210-5-11-10-190.001 City Council Payments	12,500.00	3,125.00	9,375.00	25.00%	3,125.00
210-5-11-10-220.000 Social Security	956.00	239.05	716.95	25.01%	239.05
210-5-11-10-225.000 Act 76 Childcare Tax	41.00	10.30	30.70	25.12%	10.30
210-5-11-10-330.000 Professtional Services	33,608.00	14,527.00	19,081.00	43.22%	276.00
210-5-11-10-500.000 Training, Conferences, Du	17,563.00	15,700.50	1,862.50	89.40%	158.00
210-5-11-10-540.000 Advertising	1,200.00	0.00	1,200.00	0.00%	0.00
210-5-11-10-580.000 Travel	500.00	0.00	500.00	0.00%	0.00
210-5-11-10-610.000 General Supplies	2,075.00	0.00	2,075.00	0.00%	0.00
210-5-11-10-831.000 Special or New Programs	20,000.00	0.00	20,000.00	0.00%	0.00
<b>Total Legislative</b>	<b>102,243.00</b>	<b>33,731.85</b>	<b>68,491.15</b>	<b>33.01%</b>	<b>3,908.35</b>
<b>210-5-12-10 Clerk</b>					
210-5-12-10-110.000 Regular Salaries	157,132.00	39,044.76	118,087.24	24.85%	13,683.64
210-5-12-10-120.000 Part Time Salaries	7,426.00	767.50	6,658.50	10.34%	767.50
210-5-12-10-130.000 Overtime	453.00	108.41	344.59	23.93%	0.00
210-5-12-10-210.000 Group Insurance	30,302.00	8,404.03	21,897.97	27.73%	4,582.19
210-5-12-10-220.000 Social Security	12,919.00	3,046.39	9,872.61	23.58%	1,063.85
210-5-12-10-225.000 Act 76 Childcare Tax	557.00	148.05	408.95	26.58%	44.28
210-5-12-10-230.000 Retirement	15,396.00	3,817.95	11,578.05	24.80%	1,332.15
210-5-12-10-290.000 Other Employee Benefits	700.00	0.00	700.00	0.00%	0.00
210-5-12-10-330.000 Professional Services	192.00	0.00	192.00	0.00%	0.00
210-5-12-10-430.000 R&M Vehicles & Equipment	50.00	0.00	50.00	0.00%	0.00
210-5-12-10-500.000 Training Conf Dues	3,000.00	604.48	2,395.52	20.15%	79.00
210-5-12-10-505.000 Tech. Subs Licenses	4,200.00	714.00	3,486.00	17.00%	714.00
210-5-12-10-550.000 Printing and Binding	1,500.00	491.70	1,008.30	32.78%	491.70
210-5-12-10-560.000 Postage	500.00	116.98	383.02	23.40%	106.58
210-5-12-10-580.000 Travel	500.00	46.90	453.10	9.38%	46.90
210-5-12-10-610.000 General Supplies	3,776.00	249.50	3,526.50	6.61%	24.00
210-5-12-10-735.000 Technology: Hardware, Sof	2,000.00	0.00	2,000.00	0.00%	0.00
210-5-12-10-820.000 Elections	15,867.00	171.54	15,695.46	1.08%	0.00
<b>Total Clerk</b>	<b>256,470.00</b>	<b>57,732.19</b>	<b>198,737.81</b>	<b>22.51%</b>	<b>22,935.79</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
<b>210-5-13-10 Finance</b>					
210-5-13-10-110.000 Regular Salaries	287,174.00	64,672.19	222,501.81	22.52%	22,666.73
210-5-13-10-190.000 Board Member Payments	1,400.00	50.00	1,350.00	3.57%	0.00
210-5-13-10-210.000 Group Insurance	57,813.00	9,487.52	48,325.48	16.41%	2,549.43
210-5-13-10-220.000 Social Security	23,190.00	5,326.95	17,863.05	22.97%	1,869.09
210-5-13-10-225.000 Act 76 Childcare Tax	1,000.00	251.98	748.02	25.20%	77.66
210-5-13-10-230.000 Retirement	27,366.00	6,157.39	21,208.61	22.50%	2,191.38
210-5-13-10-250.000 Unemployment Insurance	3,834.00	1,572.29	2,261.71	41.01%	786.14
210-5-13-10-260.000 Workers Comp Insurance	21,182.00	4,888.93	16,293.07	23.08%	4,888.93
210-5-13-10-290.000 Other Employee Benefits	1,400.00	350.00	1,050.00	25.00%	0.00
210-5-13-10-330.000 Professional Services	14,310.00	571.68	13,738.32	3.99%	0.00
210-5-13-10-335.000 Audit	14,453.00	0.00	14,453.00	0.00%	0.00
210-5-13-10-500.000 Training, Conf, Dues	1,758.00	105.00	1,653.00	5.97%	60.00
210-5-13-10-505.000 Tech. Subs, Licenses	21,999.00	11,181.28	10,817.72	50.83%	484.00
210-5-13-10-520.000 PACIF Insurance	103,615.00	20,833.22	82,781.78	20.11%	20,833.22
210-5-13-10-550.000 Printing and Binding	3,883.00	2,794.56	1,088.44	71.97%	2,794.56
210-5-13-10-560.000 Postage	2,800.00	1,886.84	913.16	67.39%	0.00
210-5-13-10-580.000 Travel	1,140.00	48.51	1,091.49	4.26%	48.51
210-5-13-10-610.000 General Supplies	800.00	0.00	800.00	0.00%	0.00
<b>Total Finance</b>	<b>589,117.00</b>	<b>130,178.34</b>	<b>458,938.66</b>	<b>22.10%</b>	<b>59,249.65</b>
<b>210-5-14-10 Information Technology</b>					
210-5-14-10-330.000 Professional Services	118,981.00	25,545.00	93,436.00	21.47%	8,215.00
210-5-14-10-432.000 R&M Technology	5,000.00	0.00	5,000.00	0.00%	0.00
210-5-14-10-505.000 Tech. Subs, Licenses	63,026.00	19,335.44	43,690.56	30.68%	5,173.31
210-5-14-10-735.000 Tech Hardware, Software,	41,604.00	1,347.00	40,257.00	3.24%	0.00
<b>Total Information Technology</b>	<b>228,611.00</b>	<b>46,227.44</b>	<b>182,383.56</b>	<b>20.22%</b>	<b>13,388.31</b>
<b>210-5-15-10 Assessing</b>					
210-5-15-10-330.000 Professional Services	89,068.00	0.00	89,068.00	0.00%	0.00
210-5-15-10-505.000 Tech. Subs, Licenses	500.00	520.00	-20.00	104.00%	0.00
<b>Total Assessing</b>	<b>89,568.00</b>	<b>520.00</b>	<b>89,048.00</b>	<b>0.58%</b>	<b>0.00</b>
<b>210-5-16-10 Community Development</b>					
210-5-16-10-110.000 Regular Salaries	223,763.00	50,997.06	172,765.94	22.79%	17,697.42
210-5-16-10-190.000 Board member Payments	14,400.00	1,700.00	12,700.00	11.81%	1,500.00
210-5-16-10-210.000 Group Insurance	33,625.00	9,571.09	24,053.91	28.46%	2,964.00
210-5-16-10-220.000 Social Security	18,142.00	4,138.06	14,003.94	22.81%	1,485.28
210-5-16-10-225.000 Act 76 Childcare Tax	783.00	183.75	599.25	23.47%	59.69
210-5-16-10-230.000 Retirement	21,347.00	4,165.45	17,181.55	19.51%	1,470.85
210-5-16-10-290.000 Other Employee Benefits	1,050.00	350.00	700.00	33.33%	0.00
210-5-16-10-320.000 Legal Services	16,978.00	1,072.50	15,905.50	6.32%	1,027.50
210-5-16-10-330.000 Professional Services	25,780.00	343.50	25,436.50	1.33%	189.33
210-5-16-10-500.000 Training, Conf, Dues	5,890.00	430.69	5,459.31	7.31%	236.60
210-5-16-10-505.000 Tech. Subs., Licenses	600.00	0.00	600.00	0.00%	0.00
210-5-16-10-530.000 Communications	1,320.00	0.00	1,320.00	0.00%	0.00
210-5-16-10-540.000 Advertising	3,650.00	64.48	3,585.52	1.77%	64.48

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
210-5-16-10-550.000 Printing and Binding	1,000.00	475.60	524.40	47.56%	475.60
210-5-16-10-560.000 Postage	350.00	0.00	350.00	0.00%	0.00
210-5-16-10-580.000 Travel	8,400.00	754.30	7,645.70	8.98%	100.00
210-5-16-10-610.000 General Supplies	3,000.00	0.00	3,000.00	0.00%	0.00
210-5-16-10-810.111 BWAC	10,000.00	0.00	10,000.00	0.00%	0.00
210-5-16-10-899.000 Matching Grant Funds	6,000.00	0.00	6,000.00	0.00%	0.00
<b>Total Community Development</b>	<b>396,078.00</b>	<b>74,246.48</b>	<b>321,831.52</b>	<b>18.75%</b>	<b>27,270.75</b>
<b>210-5-17-10 Economic Development</b>					
210-5-17-10-850.000 Community Events and Cele	0.00	8.39	-8.39	100.00%	3.40
<b>Total Economic Development</b>	<b>0.00</b>	<b>8.39</b>	<b>-8.39</b>	<b>100.00%</b>	<b>3.40</b>
<b>210-5-18-10 Health &amp; Human Services</b>					
210-5-18-10-800.106 Essex Rescue	196,338.00	0.00	196,338.00	0.00%	0.00
210-5-18-10-800.107 Essex Jct. Cemetery Assoc	20,000.00	20,000.00	0.00	100.00%	0.00
210-5-18-10-800.108 Essex Police Dept	2,841,023.00	0.00	2,841,023.00	0.00%	0.00
<b>Total Health &amp; Human Services</b>	<b>3,057,361.00</b>	<b>20,000.00</b>	<b>3,037,361.00</b>	<b>0.65%</b>	<b>0.00</b>
<b>210-5-19-10 County &amp; Regional Functio</b>					
210-5-19-10-800.101 CCRPC	13,720.00	13,720.00	0.00	100.00%	0.00
210-5-19-10-800.102 GMT	249,615.00	83,205.00	166,410.00	33.33%	0.00
210-5-19-10-800.103 County Tax	58,604.00	4,883.67	53,720.33	8.33%	0.00
210-5-19-10-800.104 Chamber of Commerce	965.00	965.00	0.00	100.00%	965.00
210-5-19-10-800.109 Winooski Valley Park Dist	31,472.00	0.00	31,472.00	0.00%	0.00
<b>Total County &amp; Regional Functio</b>	<b>354,376.00</b>	<b>102,773.67</b>	<b>251,602.33</b>	<b>29.00%</b>	<b>965.00</b>
<b>210-5-25-10 Fire</b>					
210-5-25-10-120.000 Part Time Salaries	302,400.00	64,758.51	237,641.49	21.41%	20,298.55
210-5-25-10-210.000 Group Insurance	3,400.00	2,464.00	936.00	72.47%	0.00
210-5-25-10-220.000 Social Security	23,134.00	4,954.05	18,179.95	21.41%	1,552.83
210-5-25-10-225.000 Act 76 Childcare Tax	998.00	253.27	744.73	25.38%	64.82
210-5-25-10-260.000 Workers Comp Insurance	20,000.00	3,537.25	16,462.75	17.69%	3,537.25
210-5-25-10-290.000 Other Employee Benefits	1,000.00	216.00	784.00	21.60%	0.00
210-5-25-10-330.000 Professional Services	7,000.00	2,448.00	4,552.00	34.97%	710.00
210-5-25-10-430.000 R&M Vehicles & Equipment	26,000.00	1,019.05	24,980.95	3.92%	264.89
210-5-25-10-500.000 Training, Conf, Dues	7,000.00	200.00	6,800.00	2.86%	0.00
210-5-25-10-505.000 Tech. Subs, Licenses	8,000.00	5,948.43	2,051.57	74.36%	5,948.43
210-5-25-10-530.000 Communications	3,361.00	362.95	2,998.05	10.80%	0.00
210-5-25-10-570.000 Other Purchased Services	11,000.00	1,133.19	9,866.81	10.30%	0.00
210-5-25-10-610.000 General Supplies	4,000.00	841.23	3,158.77	21.03%	222.85
210-5-25-10-611.000 Small Tools and Equipment	45,000.00	1,970.25	43,029.75	4.38%	0.00
210-5-25-10-612.000 Uniforms	32,000.00	3,256.69	28,743.31	10.18%	1,022.03
210-5-25-10-613.000 Program Supplies	7,500.00	0.00	7,500.00	0.00%	0.00
210-5-25-10-626.000 Gasoline	6,500.00	965.74	5,534.26	14.86%	441.42
210-5-25-10-750.000 Machinery & Equipment	22,000.00	1,823.81	20,176.19	8.29%	169.12
<b>Total Fire</b>	<b>530,293.00</b>	<b>96,152.42</b>	<b>434,140.58</b>	<b>18.13%</b>	<b>34,232.19</b>

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
<b>210-5-30-10 EJP Administration</b>					
210-5-30-10-110.000 Regular Salaries	461,786.00	103,309.22	358,476.78	22.37%	36,432.06
210-5-30-10-120.000 Part Time Salaries	0.00	1,048.14	-1,048.14	100.00%	643.13
210-5-30-10-210.000 Group Insurance	189,293.00	46,010.80	143,282.20	24.31%	16,521.58
210-5-30-10-220.000 Social Security	35,603.00	7,996.18	27,606.82	22.46%	2,892.85
210-5-30-10-225.000 Act 76 Childcare Tax	1,536.00	356.65	1,179.35	23.22%	116.36
210-5-30-10-230.000 Retirement	40,590.00	7,990.02	32,599.98	19.68%	2,883.76
210-5-30-10-290.000 Other Employee Benefits	2,100.00	350.00	1,750.00	16.67%	350.00
210-5-30-10-330.000 Professional Services	21,424.00	2,274.00	19,150.00	10.61%	2,226.00
210-5-30-10-442.000 Rental Vehicles/Equip	1,776.00	448.20	1,327.80	25.24%	149.40
210-5-30-10-500.000 Training, Conf, Dues	3,155.00	781.33	2,373.67	24.76%	243.79
210-5-30-10-505.000 Tech. Subs, Licenses	0.00	11,549.52	-11,549.52	100.00%	0.00
210-5-30-10-530.000 Communications	2,640.00	605.00	2,035.00	22.92%	220.00
210-5-30-10-561.000 CC Processing Fees	200.00	80.61	119.39	40.31%	0.00
210-5-30-10-610.000 General Supplies	15,000.00	2,369.45	12,630.55	15.80%	1,033.50
210-5-30-10-832.000 Scholarships	4,000.00	0.00	4,000.00	0.00%	0.00
210-5-30-10-850.000 Community Events & Celebr	17,500.00	10,000.00	7,500.00	57.14%	0.00
<b>Total EJP Administration</b>	<b>796,603.00</b>	<b>195,169.12</b>	<b>601,433.88</b>	<b>24.50%</b>	<b>63,712.43</b>
<b>210-5-30-12 EJP Parks and Facilities</b>					
210-5-30-12-110.000 Regular Salaries	143,767.00	34,457.76	109,309.24	23.97%	13,292.20
210-5-30-12-120.000 Part Time Salaries	56,341.00	25,802.78	30,538.22	45.80%	5,604.55
210-5-30-12-130.000 Overtime	0.00	165.92	-165.92	100.00%	0.00
210-5-30-12-210.000 Group Insurance	40,769.00	8,230.33	32,538.67	20.19%	2,608.49
210-5-30-12-220.000 Social Security	15,400.00	4,614.43	10,785.57	29.96%	1,442.66
210-5-30-12-225.000 Act 76 Childcare Tax	664.00	241.65	422.35	36.39%	61.33
210-5-30-12-230.000 Retirement	14,447.00	3,295.46	11,151.54	22.81%	1,158.82
210-5-30-12-290.000 Other Employee Benefits	700.00	0.00	700.00	0.00%	0.00
210-5-30-12-330.000 Professional Services	12,603.00	9,034.65	3,568.35	71.69%	7,096.65
210-5-30-12-431.000 R&M Buildings & Grounds	12,013.00	26.59	11,986.41	0.22%	26.59
210-5-30-12-441.000 Rental Land/Buildings	500.00	500.00	0.00	100.00%	500.00
210-5-30-12-442.000 Rental Vehicles/Equip	2,925.00	0.00	2,925.00	0.00%	0.00
210-5-30-12-500.000 Training, Conf, Dues	2,000.00	235.46	1,764.54	11.77%	95.46
210-5-30-12-530.000 Communications	1,320.00	0.00	1,320.00	0.00%	0.00
210-5-30-12-610.000 General Supplies	30,000.00	8,909.88	21,090.12	29.70%	2,886.64
210-5-30-12-626.000 Gasoline	1,500.00	875.90	624.10	58.39%	563.32
<b>Total EJP Parks and Facilities</b>	<b>334,949.00</b>	<b>96,390.81</b>	<b>238,558.19</b>	<b>28.78%</b>	<b>35,336.71</b>
<b>210-5-30-13 Adult Programs</b>					
210-5-30-13-500.000 Training, Conferences, Du	0.00	1,291.95	-1,291.95	100.00%	0.00
210-5-30-13-530.000 Communications	0.00	65.30	-65.30	100.00%	26.46
210-5-30-13-610.000 General Supplies	0.00	283.40	-283.40	100.00%	0.00
<b>Total Adult Programs</b>	<b>0.00</b>	<b>1,640.65</b>	<b>-1,640.65</b>	<b>100.00%</b>	<b>26.46</b>
<b>210-5-35-10 Brownell Library</b>					
210-5-35-10-110.000 Regular Salaries	458,449.00	98,443.83	360,005.17	21.47%	37,105.23

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-35-10-120.000 Part Time Salaries	146,548.00	29,104.54	117,443.46	19.86%	10,452.03
210-5-35-10-190.000 Board Member Payments	5,500.00	0.00	5,500.00	0.00%	450.00
210-5-35-10-210.000 Group Insurance	158,376.00	36,586.48	121,789.52	23.10%	14,642.87
210-5-35-10-220.000 Social Security	46,605.00	9,684.41	36,920.59	20.78%	3,592.52
210-5-35-10-225.000 Act 76 Childcare Tax	2,010.00	472.42	1,537.58	23.50%	151.26
210-5-35-10-230.000 Retirement	48,190.00	11,072.72	37,117.28	22.98%	4,270.55
210-5-35-10-290.000 Other Employee Benefits	2,450.00	0.00	2,450.00	0.00%	0.00
210-5-35-10-340.000 Technical Services	3,000.00	1,060.00	1,940.00	35.33%	0.00
210-5-35-10-442.000 Rental Vehicles/Equip	3,901.00	984.00	2,917.00	25.22%	328.00
210-5-35-10-500.000 Training, Conf, Dues	6,500.00	2,947.38	3,552.62	45.34%	1,514.92
210-5-35-10-505.000 Tech. Subs, Licenses	13,500.00	5,497.93	8,002.07	40.73%	2,716.06
210-5-35-10-530.000 Communications	2,640.00	660.00	1,980.00	25.00%	220.00
210-5-35-10-540.000 Advertising	700.00	0.00	700.00	0.00%	0.00
210-5-35-10-560.000 Postage	3,000.00	303.55	2,696.45	10.12%	0.00
210-5-35-10-610.000 General Supplies	12,200.00	1,488.63	10,711.37	12.20%	18.18
210-5-35-10-640.201 Adult Collection	52,000.00	9,408.30	42,591.70	18.09%	3,254.68
210-5-35-10-640.202 Juvenile Collection	26,000.00	7,066.46	18,933.54	27.18%	2,431.32
210-5-35-10-735.000 Tech: Equip/Hardware	9,000.00	0.00	9,000.00	0.00%	0.00
210-5-35-10-755.000 Furniture & Fixtures	8,000.00	772.47	7,227.53	9.66%	772.47
210-5-35-10-840.201 Adult Programs	2,000.00	188.41	1,811.59	9.42%	12.40
210-5-35-10-840.202 Childrens Programs	4,500.00	1,153.71	3,346.29	25.64%	202.76
210-5-35-10-845.000 Employee/Volunteer Recogn	1,500.00	0.00	1,500.00	0.00%	0.00
210-5-35-10-895.000 State and Other Grant Exp	0.00	2,800.00	-2,800.00	100.00%	0.00
<b>Total Brownell Library</b>	<b>1,016,569.00</b>	<b>219,695.24</b>	<b>796,873.76</b>	<b>21.61%</b>	<b>82,135.25</b>
<b>210-5-40-12 Highways</b>					
210-5-40-12-110.000 Regular Salaries	247,092.00	46,056.32	201,035.68	18.64%	15,490.80
210-5-40-12-120.000 Part Time Salaries	28,323.00	6,607.44	21,715.56	23.33%	2,188.79
210-5-40-12-130.000 Overtime	28,237.00	4,478.36	23,758.64	15.86%	2,342.44
210-5-40-12-190.000 Board Member Payments	3,000.00	0.00	3,000.00	0.00%	0.00
210-5-40-12-210.000 Group Insurance	135,833.00	32,659.22	103,173.78	24.04%	10,797.17
210-5-40-12-220.000 Social Security	23,615.00	4,381.59	19,233.41	18.55%	1,575.78
210-5-40-12-225.000 Act 76 Childcare Tax	1,019.00	200.99	818.01	19.72%	70.24
210-5-40-12-230.000 Retirement	24,809.00	4,657.12	20,151.88	18.77%	1,846.80
210-5-40-12-250.000 Unemployment Insurance	432.00	167.36	264.64	38.74%	83.68
210-5-40-12-260.000 Workers Comp Insurance	12,600.00	3,478.40	9,121.60	27.61%	3,478.40
210-5-40-12-290.000 Other Employee Benefits	1,400.00	0.00	1,400.00	0.00%	0.00
210-5-40-12-330.000 Professional Services	20,000.00	1,917.75	18,082.25	9.59%	1,779.00
210-5-40-12-410.000 Water and Sewer Charges	3,500.00	0.00	3,500.00	0.00%	0.00
210-5-40-12-422.000 Snow Removal	21,000.00	0.00	21,000.00	0.00%	0.00
210-5-40-12-425.000 Trash Removal	9,500.00	2,485.35	7,014.65	26.16%	813.80
210-5-40-12-430.000 R&M Vehicles & Equipment	100,000.00	17,521.26	82,478.74	17.52%	4,842.94
210-5-40-12-431.000 R&M Buildings & Grounds	10,000.00	500.00	9,500.00	5.00%	500.00
210-5-40-12-441.000 Rental Land/Buildings	13,000.00	0.00	13,000.00	0.00%	0.00
210-5-40-12-442.000 Rental Vehicles/Equip	3,864.00	362.80	3,501.20	9.39%	70.40
210-5-40-12-451.000 Summer Construction Servi	300,000.00	176,211.96	123,788.04	58.74%	0.00
210-5-40-12-500.000 Training, Conf, Dues	3,500.00	0.00	3,500.00	0.00%	0.00
210-5-40-12-505.000 Tech. Subs, Licenses	0.00	6,551.56	-6,551.56	100.00%	151.60
210-5-40-12-520.000 PACIF Insurance	17,800.00	3,923.84	13,876.16	22.04%	3,923.84

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
210-5-40-12-521.000 Insurance Deductibles	1,000.00	0.00	1,000.00	0.00%	0.00
210-5-40-12-530.000 Communications	4,500.00	1,015.96	3,484.04	22.58%	160.92
210-5-40-12-540.000 Advertising	500.00	0.00	500.00	0.00%	0.00
210-5-40-12-571.000 Streetscape Maintenance	20,000.00	4,136.45	15,863.55	20.68%	4,105.00
210-5-40-12-572.000 Traffic Control	33,000.00	10,274.89	22,725.11	31.14%	3,444.96
210-5-40-12-573.000 Sidewalk and Curb Maint	6,000.00	0.00	6,000.00	0.00%	0.00
210-5-40-12-600.000 Salt, Sand and Gravel	165,000.00	0.00	165,000.00	0.00%	0.00
210-5-40-12-605.000 Summer Construction Suppl	45,000.00	4,699.33	40,300.67	10.44%	1,763.60
210-5-40-12-609.000 Safety Supplies	3,000.00	81.83	2,918.17	2.73%	26.81
210-5-40-12-610.000 General Supplies	35,000.00	3,666.07	31,333.93	10.47%	711.49
210-5-40-12-610.200 Streetlight Supplies	15,000.00	2,110.60	12,889.40	14.07%	0.00
210-5-40-12-612.000 Uniforms	2,700.00	1,085.45	1,614.55	40.20%	200.00
210-5-40-12-621.000 Natural Gas/Heating	4,200.00	162.32	4,037.68	3.86%	0.00
210-5-40-12-622.000 Electricity	4,500.00	2,254.22	2,245.78	50.09%	725.77
210-5-40-12-622.200 Streetlight Electricity	138,000.00	11,875.60	126,124.40	8.61%	-435.72
210-5-40-12-626.000 Gasoline	50,000.00	4,332.66	45,667.34	8.67%	1,919.89
210-5-40-12-750.000 Machinery & Equipment	7,000.00	0.00	7,000.00	0.00%	0.00
210-5-40-12-810.112 Tree Advisory Committee	10,000.00	-200.00	10,200.00	-2.00%	0.00
210-5-40-12-890.834 Emerald Ash Borer	0.00	1,035.00	-1,035.00	100.00%	690.00

**Total Highways** 1,552,924.00    358,691.70    1,194,232.30    23.10%    63,268.40

**210-5-40-13 Stormwater**

210-5-40-13-110.000 Regular Salaries	32,814.00	7,411.16	25,402.84	22.59%	2,580.20
210-5-40-13-120.000 Part Time Salaries	17,760.00	9,425.75	8,334.25	53.07%	83.25
210-5-40-13-210.000 Group Insurance	9,040.00	1,891.40	7,148.60	20.92%	609.62
210-5-40-13-220.000 Social Security	3,875.00	1,276.02	2,598.98	32.93%	194.18
210-5-40-13-225.000 Act 76 Childcare Tax	167.00	58.74	108.26	35.17%	0.27
210-5-40-13-230.000 Retirement	2,871.00	422.71	2,448.29	14.72%	0.00
210-5-40-13-250.000 Unemployment Insurance	7.00	14.55	-7.55	207.86%	7.28
210-5-40-13-260.000 Workers Comp Insurance	2,200.00	717.60	1,482.40	32.62%	717.60
210-5-40-13-330.000 Professional Services	42,000.00	24,893.50	17,106.50	59.27%	306.00
210-5-40-13-451.000 Summer Construction Servi	25,000.00	631.97	24,368.03	2.53%	0.00
210-5-40-13-500.000 Training, Conferences, Du	2,000.00	0.00	2,000.00	0.00%	0.00
210-5-40-13-510.000 Permit, License, Registra	18,166.00	6,760.00	11,406.00	37.21%	0.00
210-5-40-13-540.000 Advertising	2,000.00	0.00	2,000.00	0.00%	0.00
210-5-40-13-570.000 Other Purchased Services	5,000.00	44.89	4,955.11	0.90%	0.00
210-5-40-13-575.000 Storm Sewer Maintenance	30,000.00	8,425.14	21,574.86	28.08%	0.00
210-5-40-13-580.000 Travel	1,500.00	140.75	1,359.25	9.38%	0.00
210-5-40-13-830.000 Regular Programs	1,200.00	0.00	1,200.00	0.00%	0.00
210-5-40-13-899.000 Matching Grant Funds	35,250.00	0.00	35,250.00	0.00%	0.00

**Total Stormwater** 230,850.00    62,114.18    168,735.82    26.91%    4,498.40

**210-5-41 Buildings**

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

210-5-41-20-400.000 Contracted Services	3,000.00	620.00	2,380.00	20.67%	395.00
210-5-41-20-410.000 Water and Sewer Charges	750.00	0.00	750.00	0.00%	0.00
210-5-41-20-420.000 Cleaning Services	15,000.00	1,638.24	13,361.76	10.92%	1,588.24
210-5-41-20-425.000 Trash Removal	4,000.00	641.80	3,358.20	16.05%	320.90

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
210-5-41-20-431.000 R&M Buildings & Grounds	5,000.00	369.04	4,630.96	7.38%	154.99
210-5-41-20-530.000 Communications	10,600.00	1,965.57	8,634.43	18.54%	358.68
210-5-41-20-610.000 General Supplies	2,150.00	641.62	1,508.38	29.84%	263.71
210-5-41-20-621.000 Natural Gas/Heating	5,800.00	106.97	5,693.03	1.84%	0.00
210-5-41-20-622.000 Electricity	8,500.00	1,522.79	6,977.21	17.92%	721.80
210-5-41-20-755.000 Furniture and Fixtures	7,000.00	69.98	6,930.02	1.00%	0.00
<b>Total 2 Lincoln Street</b>	<b>61,800.00</b>	<b>7,576.01</b>	<b>54,223.99</b>	<b>12.26%</b>	<b>3,803.32</b>
<b>210-5-41-21 Brownell Library</b>					
210-5-41-21-400.000 Contracted Services	6,350.00	2,192.95	4,157.05	34.53%	275.00
210-5-41-21-410.000 Water and Sewer Charges	540.00	0.00	540.00	0.00%	0.00
210-5-41-21-420.000 Cleaning Services	30,000.00	6,157.16	23,842.84	20.52%	2,476.57
210-5-41-21-431.000 R&M Buildings & Grounds	23,300.00	178.87	23,121.13	0.77%	8.03
210-5-41-21-530.000 Communications	4,470.00	669.88	3,800.12	14.99%	334.94
210-5-41-21-610.000 General Supplies	1,800.00	827.71	972.29	45.98%	713.36
210-5-41-21-621.000 Natural Gas/Heating	7,200.00	113.52	7,086.48	1.58%	0.00
210-5-41-21-622.000 Electricity	14,650.00	3,793.57	10,856.43	25.89%	1,728.62
210-5-41-21-755.000 Furniture and Fixtures	2,155.00	0.00	2,155.00	0.00%	0.00
<b>Total Brownell Library</b>	<b>90,465.00</b>	<b>13,933.66</b>	<b>76,531.34</b>	<b>15.40%</b>	<b>5,536.52</b>
<b>210-5-41-22 Fire Station</b>					
210-5-41-22-400.000 Contracted Services	600.00	0.00	600.00	0.00%	0.00
210-5-41-22-410.000 Water and Sewer Charges	500.00	0.00	500.00	0.00%	0.00
210-5-41-22-420.000 Cleaning Services	250.00	0.00	250.00	0.00%	0.00
210-5-41-22-431.000 R&M Buildings & Grounds	8,500.00	875.85	7,624.15	10.30%	500.00
210-5-41-22-530.000 Communications	4,140.00	223.67	3,916.33	5.40%	-107.52
210-5-41-22-610.000 General Supplies	1,500.00	0.00	1,500.00	0.00%	0.00
210-5-41-22-621.000 Natural Gas/Heating	5,000.00	115.91	4,884.09	2.32%	0.00
210-5-41-22-622.000 Electricity	8,000.00	1,522.78	6,477.22	19.03%	721.80
210-5-41-22-755.000 Furniture and Fixtures	2,000.00	0.00	2,000.00	0.00%	0.00
<b>Total Fire Station</b>	<b>30,490.00</b>	<b>2,738.21</b>	<b>27,751.79</b>	<b>8.98%</b>	<b>1,114.28</b>
<b>210-5-41-23 Park Street School</b>					
210-5-41-23-400.000 Contracted Services	2,000.00	387.50	1,612.50	19.38%	387.50
210-5-41-23-410.000 Water and Sewer Charges	1,150.00	0.00	1,150.00	0.00%	0.00
210-5-41-23-420.000 Cleaning Services	0.00	2,282.00	-2,282.00	100.00%	0.00
210-5-41-23-431.000 R&M Buildings & Grounds	15,000.00	5,064.41	9,935.59	33.76%	1,712.62
210-5-41-23-530.000 Communications	3,100.00	1,119.92	1,980.08	36.13%	194.38
210-5-41-23-621.000 Natural Gas/Heating	3,900.00	181.33	3,718.67	4.65%	0.00
210-5-41-23-622.000 Electricity	5,900.00	941.71	4,958.29	15.96%	443.48
<b>Total Park Street School</b>	<b>31,050.00</b>	<b>9,976.87</b>	<b>21,073.13</b>	<b>32.13%</b>	<b>2,737.98</b>
<b>210-5-41-26 Maple St. Park and Pool</b>					
210-5-41-26-400.000 Contracted Services	3,000.00	1,302.96	1,697.04	43.43%	0.00
210-5-41-26-410.000 Water and Sewer Charges	7,800.00	0.00	7,800.00	0.00%	0.00
210-5-41-26-420.000 Cleaning Services	32,500.00	6,394.96	26,105.04	19.68%	4,112.96



Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
210-5-41-26-425.000 Trash Removal	4,900.00	1,030.30	3,869.70	21.03%	540.15
210-5-41-26-431.000 R&M Buildings & Grounds	30,000.00	500.17	29,499.83	1.67%	135.44
210-5-41-26-530.000 Communications	9,150.00	1,653.78	7,496.22	18.07%	281.76
210-5-41-26-610.000 General Supplies	6,500.00	383.87	6,116.13	5.91%	236.95
210-5-41-26-621.000 Natural Gas/Heating	6,500.00	266.51	6,233.49	4.10%	139.16
210-5-41-26-622.000 Electricity	36,500.00	9,304.97	27,195.03	25.49%	3,008.71
<b>Total Maple St. Park and Pool</b>	<b>136,850.00</b>	<b>20,837.52</b>	<b>116,012.48</b>	<b>15.23%</b>	<b>8,455.13</b>
<b>Total Buildings</b>	<b>350,655.00</b>	<b>55,062.27</b>	<b>295,592.73</b>	<b>15.70%</b>	<b>21,647.23</b>
<b>210-5-90-00 Transfers and Misc.</b>					
210-5-90-00-640.201 Adult Collection replacem	0.00	90.70	-90.70	100.00%	0.00
210-5-90-00-640.202 Juvenile Collection repl	0.00	172.47	-172.47	100.00%	172.47
210-5-90-00-920.000 Transfer btwn funds (capi	1,031,574.00	257,893.50	773,680.50	25.00%	0.00
210-5-90-00-922.000 Contribution to FB/Reserv	5,000.00	1,250.00	3,750.00	25.00%	0.00
210-5-90-00-991.000 Library Donation Expense	0.00	1,552.79	-1,552.79	100.00%	286.78
<b>Total Transfers and Misc.</b>	<b>1,036,574.00</b>	<b>260,959.46</b>	<b>775,614.54</b>	<b>25.18%</b>	<b>459.25</b>
<b>210-5-95-00 Debt Service</b>					
210-5-95-00-900.000 Transfer Between Town/Cit	200,574.00	0.00	200,574.00	0.00%	0.00
210-5-95-00-950.903 Capital Imp Principal	135,135.00	0.00	135,135.00	0.00%	0.00
210-5-95-00-955.903 Capital Imp Interest	56,344.00	0.00	56,344.00	0.00%	0.00
<b>Total Debt Service</b>	<b>392,053.00</b>	<b>0.00</b>	<b>392,053.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>12,004,125.00</b>	<b>1,956,604.16</b>	<b>10,047,520.84</b>	<b>16.30%</b>	<b>479,850.52</b>
<b>Total GENERAL FUND</b>	<b>-1.00</b>	<b>9,474,366.53</b>	<b>-9,474,365.53</b>		<b>-20,107,003.75</b>

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
220-4-00-00-010.000 Property Taxes	112,000.00	57,051.46	54,948.54	50.94%	0.00
220-4-00-00-060.000 Interest Income	0.00	4,636.15	-4,636.15	100.00%	0.00
<b>Total Revenues</b>	<b>112,000.00</b>	<b>61,687.61</b>	<b>50,312.39</b>	<b>55.08%</b>	<b>0.00</b>
220-5-00-00-720.002 1 Main; Road Res-Q	0.00	442.50	-442.50	100.00%	442.50
220-5-00-00-720.005 Crescent Connector Amenit	109,000.00	0.00	109,000.00	0.00%	0.00
220-5-00-00-899.000 Matching Grant Funds	250,000.00	0.00	250,000.00	0.00%	0.00
<b>Total Expenditures</b>	<b>359,000.00</b>	<b>442.50</b>	<b>358,557.50</b>	<b>0.12%</b>	<b>442.50</b>
<b>Total ECONOMIC DEVELOPMENT FUND</b>	<b>-247,000.00</b>	<b>61,245.11</b>	<b>185,754.89</b>	<b>-24.80%</b>	<b>-442.50</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
221-4-00-00-050.000 Donation Revenue	0.00	618.00	-618.00	100.00%	0.00
221-4-00-00-060.000 Interest Income	0.00	21.26	-21.26	100.00%	0.00
<b>Total Revenues</b>	<b>0.00</b>	<b>639.26</b>	<b>-639.26</b>	<b>100.00%</b>	<b>0.00</b>
<b>Total MEMORIAL PARK FUND</b>	<b>0.00</b>	<b>639.26</b>	<b>-639.26</b>	<b>-100.00%</b>	<b>0.00</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
<b>Total Revenues</b>	0.00	0.00	0.00	0.00%	0.00
<b>Total Expenditures</b>	0.00	0.00	0.00	0.00%	0.00
<b>Total ARPA FUNDS</b>	0.00	0.00	0.00	0.00%	0.00

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
224-4-00-00-015.000 LOT Revenue	874,432.00	0.00	874,432.00	0.00%	0.00
224-4-00-00-060.000 Interest Income	0.00	7,563.54	-7,563.54	100.00%	0.00
<b>Total Revenues</b>	<b>874,432.00</b>	<b>7,563.54</b>	<b>866,868.46</b>	<b>0.86%</b>	<b>0.00</b>
224-5-00-00-920.000 Transfer to Capital	1,000,000.00	250,000.00	750,000.00	25.00%	0.00
224-5-40-12-573.000 Sidewalk Improve/Repairs	218,608.00	0.00	218,608.00	0.00%	0.00
<b>Total Expenditures</b>	<b>1,218,608.00</b>	<b>250,000.00</b>	<b>968,608.00</b>	<b>20.52%</b>	<b>0.00</b>
<b>Total LOCAL OPTION TAX</b>	<b>-344,176.00</b>	<b>-242,436.46</b>	<b>586,612.46</b>	<b>70.44%</b>	<b>0.00</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
<b>230-4-00-00 Revenue</b>					
230-4-00-00-055.000 Contributions/Assessments	15,918.00	0.00	15,918.00	0.00%	0.00
230-4-00-00-060.000 Interest Income	0.00	21,122.81	-21,122.81	100.00%	0.00
230-4-00-00-092.000 Transfer to Capital	1,584,744.00	396,186.00	1,188,558.00	25.00%	0.00
<b>Total Revenue</b>	<b>1,600,662.00</b>	<b>417,308.81</b>	<b>1,183,353.19</b>	<b>26.07%</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>1,600,662.00</b>	<b>417,308.81</b>	<b>1,183,353.19</b>	<b>26.07%</b>	<b>0.00</b>
<b>230-5-16-10-890.824 Cres. Connector</b>					
230-5-16-10-890.824 Cres. Connector	0.00	678,355.13	-678,355.13	100.00%	36,909.28
230-5-40-10-720.000 Railroad Ave Rd/Wtr Line	116,927.00	0.00	116,927.00	0.00%	0.00
230-5-40-10-720.002 Iroquois Ave Road and Wat	1,520,449.00	2,952.68	1,517,496.32	0.19%	2,952.68
230-5-40-13-722.002 Sliplining of Pipes	30,000.00	0.00	30,000.00	0.00%	0.00
230-5-40-13-722.003 Old Colchester Box Culver	50,000.00	0.00	50,000.00	0.00%	0.00
<b>Total Expenditures</b>	<b>1,717,376.00</b>	<b>681,307.81</b>	<b>1,036,068.19</b>	<b>39.67%</b>	<b>39,861.96</b>
<b>Total GEN FUND CAP RESERVE</b>	<b>-116,714.00</b>	<b>-263,999.00</b>	<b>380,713.00</b>	<b>226.19%</b>	<b>-39,861.96</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
231-4-00-00-020.024 Vac Truck Rental	0.00	430.88	-430.88	100.00%	430.88
231-4-00-00-060.000 Interest Income	0.00	7,793.86	-7,793.86	100.00%	0.00
231-4-00-00-092.000 Transfer to Capital	283,450.00	70,862.50	212,587.50	25.00%	0.00
<b>Total Revenues</b>	<b>283,450.00</b>	<b>79,087.24</b>	<b>204,362.76</b>	<b>27.90%</b>	<b>430.88</b>
231-5-25-10-751.001 Ladder Truck Frame Replac	293,593.00	0.00	293,593.00	0.00%	0.00
231-5-40-12-751.002 4Wd Pickup - Trk #3	63,000.00	0.00	63,000.00	0.00%	0.00
231-5-40-12-751.009 Dump Truck #5	262,500.00	0.00	262,500.00	0.00%	0.00
<b>Total Expenditures</b>	<b>619,093.00</b>	<b>0.00</b>	<b>619,093.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>Total ROLLING STOCK FUND</b>	<b>-335,643.00</b>	<b>79,087.24</b>	<b>256,555.76</b>	<b>-23.56%</b>	<b>430.88</b>

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
232-4-00-00-060.000 Interest Income	0.00	-1,710.04	1,710.04	100.00%	0.00
232-4-00-00-092.000 Transfer to Capital	50,000.00	12,500.00	37,500.00	25.00%	0.00
<b>Total Revenues</b>	<b>50,000.00</b>	<b>10,789.96</b>	<b>39,210.04</b>	<b>21.58%</b>	<b>0.00</b>
232-5-41-20-890.832 2 Lincoln Street Renovati	0.00	82,203.90	-82,203.90	100.00%	503.80
232-5-41-21-730.004 Flooring	75,000.00	0.00	75,000.00	0.00%	0.00
<b>Total Expenditures</b>	<b>75,000.00</b>	<b>82,203.90</b>	<b>-7,203.90</b>	<b>109.61%</b>	<b>503.80</b>
<b>Total BUILDING MAINT FUND</b>	<b>-25,000.00</b>	<b>-71,413.94</b>	<b>96,413.94</b>	<b>285.66%</b>	<b>-503.80</b>



Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
233-4-00-00-060.000 Interest Income	0.00	313.52	-313.52	100.00%	0.00
233-4-00-00-092.000 Transfer to Capital	113,380.00	28,345.00	85,035.00	25.00%	0.00
<b>Total Revenues</b>	<b>113,380.00</b>	<b>28,658.52</b>	<b>84,721.48</b>	<b>25.28%</b>	<b>0.00</b>
233-5-00-00-721.001 Pedestrian Paths	15,626.00	0.00	15,626.00	0.00%	0.00
233-5-00-00-740.001 Landscaping	12,000.00	12,000.00	0.00	100.00%	0.00
233-5-00-00-740.005 Park Amenities	47,198.00	72,258.97	-25,060.97	153.10%	72,258.97
233-5-00-00-740.006 Pool Improvements	6,500.00	0.00	6,500.00	0.00%	0.00
233-5-00-00-750.001 Maintenance Equipment	32,056.00	12,759.20	19,296.80	39.80%	0.00
<b>Total Expenditures</b>	<b>113,380.00</b>	<b>97,018.17</b>	<b>16,361.83</b>	<b>85.57%</b>	<b>72,258.97</b>
<b>Total EJRP CAP RESERVE</b>	<b>0.00</b>	<b>-68,359.65</b>	<b>68,359.65</b>	<b>-100.00%</b>	<b>-72,258.97</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
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<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
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<b>Total LAND ACQUISITION FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
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WATER FUND

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
<b>254-4-54-20 Water Revenues</b>					
254-4-54-20-021.000 Water User Fees	1,600,514.00	-55,385.00	1,655,899.00	-3.46%	425.00
254-4-54-20-021.001 Water Large User Fees	194,672.00	32,209.02	162,462.98	16.55%	18,255.49
254-4-54-20-024.000 Utility Connection Fees	7,000.00	2,200.00	4,800.00	31.43%	0.00
254-4-54-20-060.000 Interest Income	1,000.00	6,855.96	-5,855.96	685.60%	0.00
254-4-54-20-085.000 Penalties	5,000.00	3,302.72	1,697.28	66.05%	0.00
254-4-54-20-098.000 Misc Revenue	150.00	0.00	150.00	0.00%	0.00
<b>Total Water Revenues</b>	<b>1,808,336.00</b>	<b>-10,817.30</b>	<b>1,819,153.30</b>	<b>-0.60%</b>	<b>18,680.49</b>
<b>254-4-54-70 Nonoperating Revenues</b>					
254-4-54-70-021.400 Water Passthrough - Globa	0.00	611,974.30	-611,974.30	100.00%	353,752.56
254-4-54-70-092.000 Transfer to Capital	510,000.00	127,500.00	382,500.00	25.00%	0.00
<b>Total Nonoperating Revenues</b>	<b>510,000.00</b>	<b>739,474.30</b>	<b>-229,474.30</b>	<b>144.99%</b>	<b>353,752.56</b>
<b>Total Revenues</b>	<b>2,318,336.00</b>	<b>728,657.00</b>	<b>1,589,679.00</b>	<b>31.43%</b>	<b>372,433.05</b>

<b>254-5-54-20 Operating Expenses</b>					
254-5-54-20-110.000 Regular Salaries	146,915.00	21,282.65	125,632.35	14.49%	6,437.57
254-5-54-20-120.000 Part Time Salaries	0.00	187.55	-187.55	100.00%	0.00
254-5-54-20-130.000 Overtime	13,669.00	1,078.31	12,590.69	7.89%	308.75
254-5-54-20-210.000 Group Insurance	94,158.00	15,016.79	79,141.21	15.95%	4,842.35
254-5-54-20-220.000 Social Security	12,491.00	1,702.71	10,788.29	13.63%	505.21
254-5-54-20-225.000 Act 76 Childcare Tax	539.00	72.55	466.45	13.46%	14.43
254-5-54-20-230.000 Retirement	14,879.00	1,805.77	13,073.23	12.14%	413.24
254-5-54-20-250.000 Unemployment Insurance	184.00	77.48	106.52	42.11%	38.74
254-5-54-20-260.000 Workers Comp Insurance	7,200.00	2,208.94	4,991.06	30.68%	2,208.94
254-5-54-20-290.000 Other Employee Benefits	700.00	0.00	700.00	0.00%	0.00
254-5-54-20-330.000 Professional Services	1,000.00	0.00	1,000.00	0.00%	0.00
254-5-54-20-335.000 Audit	5,477.00	0.00	5,477.00	0.00%	0.00
254-5-54-20-410.000 Water and Sewer Charges	200.00	0.00	200.00	0.00%	0.00
254-5-54-20-411.000 CWD Water Purchase	722,132.00	121,226.06	600,905.94	16.79%	70,018.06
254-5-54-20-430.000 R&M Vehicles & Equipment	5,000.00	0.00	5,000.00	0.00%	0.00
254-5-54-20-433.000 R&M Infrastructure	25,000.00	6,016.43	18,983.57	24.07%	5,760.68
254-5-54-20-441.000 Rental Land/Buildings	150.00	0.00	150.00	0.00%	0.00
254-5-54-20-491.000 Administrative Fees	190,891.00	47,722.75	143,168.25	25.00%	0.00
254-5-54-20-500.000 Training, Conf, Dues	4,500.00	0.00	4,500.00	0.00%	0.00
254-5-54-20-505.000 Tech. Subs, Licenses	2,551.00	1,303.12	1,247.88	51.08%	0.00
254-5-54-20-520.000 PACIF Insurance	6,974.00	576.70	6,397.30	8.27%	576.70
254-5-54-20-521.000 Insurance Deductibles	1,000.00	0.00	1,000.00	0.00%	0.00
254-5-54-20-530.000 Communications	2,500.00	362.08	2,137.92	14.48%	0.00
254-5-54-20-550.000 Printing and Binding	2,500.00	0.00	2,500.00	0.00%	0.00
254-5-54-20-560.000 Postage	3,800.00	0.00	3,800.00	0.00%	0.00
254-5-54-20-609.000 Safety Supplies	3,000.00	0.00	3,000.00	0.00%	0.00
254-5-54-20-610.000 General Supplies	7,000.00	3,290.33	3,709.67	47.00%	980.54
254-5-54-20-612.000 Uniforms	1,350.00	325.00	1,025.00	24.07%	-1.00
254-5-54-20-614.000 Meters and Parts	6,000.00	0.00	6,000.00	0.00%	0.00
254-5-54-20-621.000 Natural Gas/Heating	3,500.00	91.97	3,408.03	2.63%	0.00

WATER FUND

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
254-5-54-20-622.000 Electricity	1,400.00	96.17	1,303.83	6.87%	0.00
254-5-54-20-626.000 Gasoline	3,000.00	226.79	2,773.21	7.56%	94.20
254-5-54-20-735.000 Tech: Equip/Hardware	1,676.00	0.00	1,676.00	0.00%	0.00
254-5-54-20-750.000 Machinery & Equipment	7,000.00	0.00	7,000.00	0.00%	0.00
254-5-54-20-920.000 Transfer btwn funds (capi	510,000.00	127,500.00	382,500.00	25.00%	0.00
<b>Total Operating Expenses</b>	<b>1,808,336.00</b>	<b>352,170.15</b>	<b>1,456,165.85</b>	<b>19.47%</b>	<b>92,198.41</b>
<b>254-5-54-70 NonOperating Expenses</b>					
254-5-54-70-411.400 CWD Water Purchase - Glob	0.00	597,634.30	-597,634.30	100.00%	339,412.56
254-5-54-70-723.001 Railroad Ave Rd/Wtr Line	127,745.00	0.00	127,745.00	0.00%	0.00
254-5-54-70-723.004 Main St Water Line	0.00	-126,084.25	126,084.25	100.00%	84,861.75
254-5-54-70-723.005 Iriquois Ave Water Line	418,164.00	0.00	418,164.00	0.00%	0.00
254-5-54-70-723.006 Service Line Inventoy	0.00	51,232.14	-51,232.14	100.00%	22,244.93
254-5-54-70-750.001 Meter Replacement Program	10,284.00	780.12	9,503.88	7.59%	605.12
<b>Total NonOperating Expenses</b>	<b>556,193.00</b>	<b>523,562.31</b>	<b>32,630.69</b>	<b>94.13%</b>	<b>447,124.36</b>
<b>Total Expenditures</b>	<b>2,364,529.00</b>	<b>875,732.46</b>	<b>1,488,796.54</b>	<b>37.04%</b>	<b>539,322.77</b>
<b>Total WATER FUND</b>	<b>-46,193.00</b>	<b>-147,075.46</b>	<b>193,268.46</b>	<b>318.39%</b>	<b>-166,889.72</b>

WASTEWATER FUND

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
<b>255-4-55-30 Operating Revenue</b>					
255-4-55-30-022.000 Sewer User Fees	1,075,639.00	-27,000.00	1,102,639.00	-2.51%	0.00
255-4-55-30-022.001 City: Septage Discharg	55,000.00	51,780.88	3,219.12	94.15%	27,009.88
255-4-55-30-022.002 City: Leachate Revenue	1,000.00	435.63	564.37	43.56%	236.02
255-4-55-30-025.001 Tri-Town: WWTF Charge - E	753,285.00	188,321.25	564,963.75	25.00%	0.00
255-4-55-30-025.002 Tri-Town: WWTF Charge - W	1,030,988.00	257,747.00	773,241.00	25.00%	0.00
255-4-55-30-025.003 Tri-Town: Septage	25,000.00	0.00	25,000.00	0.00%	0.00
255-4-55-30-025.004 Tri-Town: Leachate	100.00	0.00	100.00	0.00%	0.00
255-4-55-30-025.005 Tri-Town: Pump Station In	36,000.00	9,000.00	27,000.00	25.00%	0.00
255-4-55-30-060.000 Interest Income	0.00	14,938.72	-14,938.72	100.00%	0.00
255-4-55-30-085.000 Penalties	3,500.00	2,152.40	1,347.60	61.50%	0.00
255-4-55-30-098.000 Misc Revenue	0.00	4,725.00	-4,725.00	100.00%	2,275.00
<b>Total Operating Revenue</b>	<b>2,980,512.00</b>	<b>502,100.88</b>	<b>2,478,411.12</b>	<b>16.85%</b>	<b>29,520.90</b>
<b>255-4-55-70 Nonoperating Revenues</b>					
255-4-55-70-092.000 Transfer to Capital	460,000.00	115,000.00	345,000.00	25.00%	0.00
<b>Total Nonoperating Revenues</b>	<b>460,000.00</b>	<b>115,000.00</b>	<b>345,000.00</b>	<b>25.00%</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>3,440,512.00</b>	<b>617,100.88</b>	<b>2,823,411.12</b>	<b>17.94%</b>	<b>29,520.90</b>

<b>255-5-55-30 Operating Expenses</b>					
255-5-55-30-110.000 Regular Salaries	467,036.00	98,119.61	368,916.39	21.01%	39,507.21
255-5-55-30-120.000 Part Time Salaries	8,880.00	4,896.56	3,983.44	55.14%	0.00
255-5-55-30-130.000 Overtime	44,888.00	10,812.48	34,075.52	24.09%	3,821.20
255-5-55-30-210.000 Group Insurance	157,225.00	23,824.12	133,400.88	15.15%	7,812.62
255-5-55-30-220.000 Social Security	41,515.00	8,911.62	32,603.38	21.47%	3,391.85
255-5-55-30-225.000 Act 76 Childcare Tax	1,791.00	412.91	1,378.09	23.05%	140.45
255-5-55-30-230.000 Retirement	45,999.00	9,665.53	36,333.47	21.01%	3,948.30
255-5-55-30-250.000 Unemployment Insurance	672.00	282.96	389.04	42.11%	141.48
255-5-55-30-260.000 Workers Comp Insurance	25,400.00	6,357.37	19,042.63	25.03%	6,357.37
255-5-55-30-290.000 Other Employee Benefits	3,150.00	0.00	3,150.00	0.00%	0.00
255-5-55-30-320.000 Legal Services	3,000.00	540.00	2,460.00	18.00%	292.50
255-5-55-30-330.000 Professional Services	8,300.00	595.73	7,704.27	7.18%	230.49
255-5-55-30-335.000 Audit	5,188.00	0.00	5,188.00	0.00%	0.00
255-5-55-30-340.000 Technical Services	26,250.00	1,425.00	24,825.00	5.43%	285.00
255-5-55-30-340.001 Lab Testing	0.00	35.00	-35.00	100.00%	0.00
255-5-55-30-410.000 Water and Sewer Charges	3,500.00	0.00	3,500.00	0.00%	0.00
255-5-55-30-421.000 Grit Disposal	17,600.00	2,521.62	15,078.38	14.33%	1,260.81
255-5-55-30-430.000 R&M Vehicles & Equipment	3,000.00	0.00	3,000.00	0.00%	0.00
255-5-55-30-431.000 R&M Buildings	26,625.00	1,564.37	25,060.63	5.88%	1,469.42
255-5-55-30-435.000 COGEN	35,000.00	8,976.72	26,023.28	25.65%	6,885.82
255-5-55-30-442.000 Rental Vehicles/Equip	3,384.00	475.35	2,908.65	14.05%	158.45
255-5-55-30-491.000 Administrative Fees	95,446.00	23,861.50	71,584.50	25.00%	0.00
255-5-55-30-500.000 Training, Conf, Dues	9,000.00	1,002.98	7,997.02	11.14%	1,002.98
255-5-55-30-505.000 Tech. Subs, Licenses	16,405.00	2,231.96	14,173.04	13.61%	0.00
255-5-55-30-510.000 Permits, Licenses, Reg	11,000.00	221.00	10,779.00	2.01%	-1,002.98
255-5-55-30-520.000 PACIF Insurance	44,059.00	9,941.59	34,117.41	22.56%	9,941.59

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
255-5-55-30-530.000 Communications	12,620.00	3,765.17	8,854.83	29.83%	872.70
255-5-55-30-540.000 Advertising	750.00	0.00	750.00	0.00%	0.00
255-5-55-30-567.000 Biosolids Land Applicatio	205,200.00	0.00	205,200.00	0.00%	0.00
255-5-55-30-568.000 Biosolids Subcontractor	305,046.00	37,628.85	267,417.15	12.34%	28,520.85
255-5-55-30-570.000 Other Purchased Services	140,000.00	18,404.83	121,595.17	13.15%	3,217.58
255-5-55-30-609.000 Safety Supplies	3,000.00	157.00	2,843.00	5.23%	0.00
255-5-55-30-610.000 General Supplies	9,000.00	2,322.13	6,677.87	25.80%	363.49
255-5-55-30-611.000 Small Tools & Equipment	5,000.00	2,528.66	2,471.34	50.57%	2,528.66
255-5-55-30-612.000 Uniforms	7,050.00	787.93	6,262.07	11.18%	787.93
255-5-55-30-618.000 Laboratory Supplies	28,000.00	5,502.10	22,497.90	19.65%	2,450.02
255-5-55-30-619.000 Chemicals	495,000.00	86,689.47	408,310.53	17.51%	26,157.86
255-5-55-30-621.000 Natural Gas/Heating	25,500.00	2,469.61	23,030.39	9.68%	0.00
255-5-55-30-622.000 Electricity	170,000.00	19,329.54	150,670.46	11.37%	2,631.05
255-5-55-30-626.000 Gasoline	4,250.00	466.07	3,783.93	10.97%	396.10
255-5-55-30-735.000 Tech Hardware, Software,	4,284.00	0.00	4,284.00	0.00%	0.00
255-5-55-30-910.000 Transfer btwn funds (non-	1,500.00	750.00	750.00	50.00%	0.00
255-5-55-30-920.000 Transfer btwn funds (capi	460,000.00	115,000.00	345,000.00	25.00%	0.00
<b>Total Operating Expenses</b>	<b>2,980,513.00</b>	<b>512,477.34</b>	<b>2,468,035.66</b>	<b>17.19%</b>	<b>153,570.80</b>
<b>255-5-55-70 Nonoperating Expenses</b>					
255-5-55-70-722.008 Vt Phos Challenge PePhlo	100,000.00	12,725.00	87,275.00	12.73%	0.00
255-5-55-70-722.014 Digester Maintenance	52,500.00	12,729.47	39,770.53	24.25%	2,704.47
255-5-55-70-722.018 Flow EQ Blowers	40,000.00	31,106.00	8,894.00	77.77%	0.00
255-5-55-70-722.019 Waste Primary Sludge #2 U	40,000.00	0.00	40,000.00	0.00%	0.00
255-5-55-70-722.020 Digester Flare/Flame Arre	248,400.00	0.00	248,400.00	0.00%	0.00
255-5-55-70-730.001 Energy Conservation	10,000.00	0.00	10,000.00	0.00%	0.00
255-5-55-70-730.003 10 Year Engineer Evaluati	0.00	4,302.00	-4,302.00	100.00%	1,912.00
255-5-55-70-750.001 Generator	52,000.00	0.00	52,000.00	0.00%	0.00
255-5-55-70-750.002 IT Upgrades	11,000.00	0.00	11,000.00	0.00%	0.00
<b>Total Nonoperating Expenses</b>	<b>553,900.00</b>	<b>60,862.47</b>	<b>493,037.53</b>	<b>10.99%</b>	<b>4,616.47</b>
<b>Total Expenditures</b>	<b>3,534,413.00</b>	<b>573,339.81</b>	<b>2,961,073.19</b>	<b>16.22%</b>	<b>158,187.27</b>
<b>Total WASTEWATER FUND</b>	<b>-93,901.00</b>	<b>43,761.07</b>	<b>50,139.93</b>	<b>-46.60%</b>	<b>-128,666.37</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
<b>256-4-56-40 Operating Revenues</b>					
256-4-56-40-023.000 Sanitation User Fees	887,899.00	-16,000.00	903,899.00	-1.80%	0.00
256-4-56-40-023.001 Essex Pump Station Fees	33,500.00	0.00	33,500.00	0.00%	0.00
256-4-56-40-023.002 Two party agreement	15,000.00	0.00	15,000.00	0.00%	0.00
256-4-56-40-024.000 Utility Connection Fees	30,000.00	1,509.90	28,490.10	5.03%	0.00
256-4-56-40-026.000 Allocation Fees	0.00	7,168.00	-7,168.00	100.00%	0.00
256-4-56-40-060.000 Interest Income	5,000.00	12,330.52	-7,330.52	246.61%	0.00
256-4-56-40-085.000 Penalties	3,000.00	1,775.78	1,224.22	59.19%	0.00
256-4-56-40-098.000 Misc Revenue	0.00	210.00	-210.00	100.00%	210.00
<b>Total Operating Revenues</b>	<b>974,399.00</b>	<b>6,994.20</b>	<b>967,404.80</b>	<b>0.72%</b>	<b>210.00</b>
<b>256-4-56-70 Nonoperating Revenues</b>					
256-4-56-70-042.007 WWTF Capacity Sale	0.00	423,900.00	-423,900.00	100.00%	0.00
256-4-56-70-092.000 Transfer to Capital	172,000.00	43,000.00	129,000.00	25.00%	0.00
<b>Total Nonoperating Revenues</b>	<b>172,000.00</b>	<b>466,900.00</b>	<b>-294,900.00</b>	<b>271.45%</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>1,146,399.00</b>	<b>473,894.20</b>	<b>672,504.80</b>	<b>41.34%</b>	<b>210.00</b>

<b>256-5-56-40 Operating Expenses</b>					
256-5-56-40-110.000 Regular Salaries	134,743.00	29,796.86	104,946.14	22.11%	9,956.20
256-5-56-40-120.000 Part Time Salaries	0.00	187.55	-187.55	100.00%	0.00
256-5-56-40-130.000 Overtime	20,392.00	1,886.16	18,505.84	9.25%	308.75
256-5-56-40-210.000 Group Insurance	43,997.00	11,354.17	32,642.83	25.81%	4,696.36
256-5-56-40-220.000 Social Security	12,497.00	2,541.81	9,955.19	20.34%	815.34
256-5-56-40-225.000 Act 76 Childcare Tax	539.00	114.52	424.48	21.25%	31.01
256-5-56-40-230.000 Retirement	14,934.00	2,929.53	12,004.47	19.62%	906.10
256-5-56-40-250.000 Unemployment Insurance	143.00	60.22	82.78	42.11%	30.11
256-5-56-40-260.000 Workers Comp Insurance	6,100.00	2,021.36	4,078.64	33.14%	2,021.36
256-5-56-40-290.000 Other Employee Benefits	700.00	0.00	700.00	0.00%	0.00
256-5-56-40-330.000 Professional Services	6,000.00	0.00	6,000.00	0.00%	0.00
256-5-56-40-335.000 Audit	2,882.00	0.00	2,882.00	0.00%	0.00
256-5-56-40-340.000 Technical Services	14,800.00	1,680.00	13,120.00	11.35%	560.00
256-5-56-40-410.000 Water and Sewer Charges	500.00	0.00	500.00	0.00%	0.00
256-5-56-40-430.000 R&M Vehicles & Equipment	2,000.00	0.00	2,000.00	0.00%	0.00
256-5-56-40-431.000 R&M Buildings & Grounds	6,000.00	0.00	6,000.00	0.00%	0.00
256-5-56-40-433.000 R&M Infrastructure	5,000.00	607.97	4,392.03	12.16%	304.00
256-5-56-40-434.000 R&M Pump Stations	12,000.00	6,861.11	5,138.89	57.18%	88.11
256-5-56-40-434.001 Susie Wilson PS Costs	11,500.00	8,159.41	3,340.59	70.95%	7,017.70
256-5-56-40-434.002 West Street PS Costs	13,500.00	1,916.35	11,583.65	14.20%	866.81
256-5-56-40-441.000 Rental Land/Buildings	1,800.00	1,917.78	-117.78	106.54%	0.00
256-5-56-40-491.000 Administrative Fees	226,891.00	56,722.75	170,168.25	25.00%	0.00
256-5-56-40-500.000 Training, Conf, Dues	2,000.00	0.00	2,000.00	0.00%	0.00
256-5-56-40-505.000 Tech. Subs, Licenses	1,668.00	661.73	1,006.27	39.67%	0.00
256-5-56-40-520.000 PACIF Insurance	6,310.00	453.91	5,856.09	7.19%	453.91
256-5-56-40-521.000 Insurance Deductibles	1,000.00	0.00	1,000.00	0.00%	0.00
256-5-56-40-560.000 Postage	6,000.00	0.00	6,000.00	0.00%	0.00
256-5-56-40-609.000 Safety Supplies	3,000.00	0.00	3,000.00	0.00%	0.00

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
256-5-56-40-610.000 General Supplies	1,000.00	0.00	1,000.00	0.00%	0.00
256-5-56-40-612.000 Uniforms	1,350.00	0.00	1,350.00	0.00%	0.00
256-5-56-40-621.000 Natural Gas/Heating	1,500.00	107.53	1,392.47	7.17%	0.00
256-5-56-40-622.000 Electricity	12,000.00	2,432.03	9,567.97	20.27%	897.18
256-5-56-40-626.000 Gasoline	6,000.00	1,722.00	4,278.00	28.70%	959.00
256-5-56-40-735.000 Tech: Equip/Hardware	3,403.00	0.00	3,403.00	0.00%	0.00
256-5-56-40-750.000 Machinery & Equipment	5,000.00	0.00	5,000.00	0.00%	0.00
256-5-56-40-920.000 Transfer btwn funds (capi	172,000.00	43,000.00	129,000.00	25.00%	0.00
<b>Total Operating Expenses</b>	<b>759,149.00</b>	<b>177,134.75</b>	<b>582,014.25</b>	<b>23.33%</b>	<b>29,911.94</b>
<b>256-5-56-70 Nonoperating Expenses</b>					
256-5-56-70-722.001 Manhole Rehab	40,000.00	0.00	40,000.00	0.00%	0.00
256-5-56-70-722.005 Maple/River/West St PS	12,900.00	0.00	12,900.00	0.00%	0.00
256-5-56-70-722.006 Collection Sys Capacity S	28,300.00	0.00	28,300.00	0.00%	0.00
256-5-56-70-722.009 West St PS Emergency Repa	0.00	3,518.52	-3,518.52	100.00%	0.00
256-5-56-70-723.005 Iriquois Ave Water Line	13,050.00	0.00	13,050.00	0.00%	0.00
256-5-56-70-750.001 Meter Replacement Program	20,880.00	1,210.24	19,669.76	5.80%	1,210.24
<b>Total Nonoperating Expenses</b>	<b>115,130.00</b>	<b>4,728.76</b>	<b>110,401.24</b>	<b>4.11%</b>	<b>1,210.24</b>
<b>Total Expenditures</b>	<b>874,279.00</b>	<b>181,863.51</b>	<b>692,415.49</b>	<b>20.80%</b>	<b>31,122.18</b>
<b>Total SANITATION FUND</b>	<b>272,120.00</b>	<b>292,030.69</b>	<b>-564,150.69</b>	<b>107.32%</b>	<b>-30,912.18</b>



Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
257-4-57-50-060.000 Interest Income	0.00	18.70	-18.70	100.00%	0.00
<b>Total Revenues</b>	<b>0.00</b>	<b>18.70</b>	<b>-18.70</b>	<b>100.00%</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>Total STORMWATER FUND</b>	<b>0.00</b>	<b>18.70</b>	<b>-18.70</b>	<b>-100.00%</b>	<b>0.00</b>

Account	Budget	Actual	Budget Balance	% of Budget	Pd to Date
258-4-33-13-060.000 Interest Income	0.00	86.52	-86.52	100.00%	0.00
<b>Total Revenues</b>	<b>0.00</b>	<b>86.52</b>	<b>-86.52</b>	<b>100.00%</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>Total SENIOR CENTER FUND</b>	<b>0.00</b>	<b>86.52</b>	<b>-86.52</b>	<b>-100.00%</b>	<b>0.00</b>

Account	Budget				
	Budget	Actual	Balance	% of Budget	Pd to Date
259-4-30-10-060.000 Interest Income	0.00	7,494.96	-7,494.96	100.00%	0.00
259-4-30-11-020.304 Pool Day Admissions	79,581.00	73,747.57	5,833.43	92.67%	154.00
259-4-30-11-020.305 Pool Memberships	44,315.00	16,444.20	27,870.80	37.11%	0.00
259-4-30-11-020.306 Swim Lessons	48,431.00	11,770.00	36,661.00	24.30%	8,505.00
259-4-30-12-020.308 Facility & Field Rental	32,489.00	3,875.00	28,614.00	11.93%	50.00
259-4-30-14-020.311 Youth Programs	361,480.00	23,165.00	338,315.00	6.41%	400.00
259-4-30-14-020.312 Adult Programs	147,575.00	24,536.50	123,038.50	16.63%	285.00
259-4-30-14-050.000 Donation Revenue	34,900.00	3,500.00	31,400.00	10.03%	3,500.00
259-4-30-15-020.313 Childcare - AS	1,500,072.00	216,092.40	1,283,979.60	14.41%	64,573.60
259-4-30-15-020.315 Shared Staffing Contract	171,360.00	0.00	171,360.00	0.00%	0.00
259-4-30-16-020.313 Childcare - PS	624,996.00	126,412.85	498,583.15	20.23%	50,543.30
259-4-30-17-020.313 Childcare - DC	689,296.00	356,973.80	332,322.20	51.79%	142,068.93
259-4-30-17-040.835 Special Accommodation Gra	0.00	16,174.50	-16,174.50	100.00%	15,174.50
<b>Total Revenues</b>	<b>3,734,495.00</b>	<b>880,186.78</b>	<b>2,854,308.22</b>	<b>23.57%</b>	<b>285,254.33</b>

**259-5-30-10 Administration**

259-5-30-10-210.000 Group Insurance	0.00	-810.49	810.49	100.00%	0.00
259-5-30-10-250.000 Unemployment Insurance	4,154.00	1,749.14	2,404.86	42.11%	874.57
259-5-30-10-260.000 Workers Comp Insurance	50,000.00	7,062.89	42,937.11	14.13%	7,062.89
259-5-30-10-330.000 Professional Services	4,500.00	1,500.00	3,000.00	33.33%	0.00
259-5-30-10-442.000 Rental Vehicles/Equip	1,968.00	496.50	1,471.50	25.23%	165.50
259-5-30-10-500.000 Training, Conf, Dues	9,500.00	3,526.80	5,973.20	37.12%	903.00
259-5-30-10-505.000 Tech. Subs, Licenses	17,570.00	6,489.44	11,080.56	36.93%	1,746.25
259-5-30-10-550.000 Printing and Binding	10,500.00	3,590.00	6,910.00	34.19%	3,590.00
259-5-30-10-560.000 Postage	7,103.00	2,077.42	5,025.58	29.25%	0.00
259-5-30-10-561.000 CC Processing Fees	0.00	7,893.35	-7,893.35	100.00%	0.00
259-5-30-10-910.000 Trnsfr Between Funds (non	45,000.00	0.00	45,000.00	0.00%	0.00
<b>Total Administration</b>	<b>150,295.00</b>	<b>33,575.05</b>	<b>116,719.95</b>	<b>22.34%</b>	<b>14,342.21</b>

**259-5-30-11 Pool**

259-5-30-11-120.000 Part Time Salaries	117,879.00	86,545.76	31,333.24	73.42%	0.00
259-5-30-11-130.000 Overtime	0.00	1,365.89	-1,365.89	100.00%	0.00
259-5-30-11-220.000 Social Security	9,018.00	6,725.29	2,292.71	74.58%	0.00
259-5-30-11-225.000 Act 76 Childcare Tax	389.00	353.38	35.62	90.84%	0.00
259-5-30-11-330.000 Professional Services	5,194.00	8,188.67	-2,994.67	157.66%	0.00
259-5-30-11-431.000 R&M Buildings & Grounds	28,847.00	15,006.15	13,840.85	52.02%	7,017.83
259-5-30-11-610.000 General Supplies	4,132.00	558.43	3,573.57	13.51%	74.00
<b>Total Pool</b>	<b>165,459.00</b>	<b>118,743.57</b>	<b>46,715.43</b>	<b>71.77%</b>	<b>7,091.83</b>

**259-5-30-12 Parks and Facilities**

259-5-30-12-120.000 Part Time Salaries	9,422.00	2,200.35	7,221.65	23.35%	0.00
259-5-30-12-220.000 Social Security	721.00	168.32	552.68	23.35%	0.00
259-5-30-12-225.000 Act 76 Childcare Tax	31.00	5.91	25.09	19.06%	0.00
259-5-30-12-330.000 Professional Services	9,000.00	37,541.03	-28,541.03	417.12%	37,541.03
259-5-30-12-442.000 Rental Vehicles/Equip	13,800.00	0.00	13,800.00	0.00%	0.00
259-5-30-12-500.000 Training, Conf, Dues	4,000.00	1,875.90	2,124.10	46.90%	602.00

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
259-5-30-12-530.000 Communications	0.00	330.00	-330.00	100.00%	110.00
259-5-30-12-610.000 General Supplies	0.00	1,256.28	-1,256.28	100.00%	71.47
<b>Total Parks and Facilities</b>	<b>36,974.00</b>	<b>43,377.79</b>	<b>-6,403.79</b>	<b>117.32%</b>	<b>38,324.50</b>
<b>259-5-30-14 Recreation Programs</b>					
259-5-30-14-110.000 Regular Salaries	56,163.00	12,940.80	43,222.20	23.04%	4,672.36
259-5-30-14-120.000 Part Time Salaries	52,922.00	4,773.24	48,148.76	9.02%	485.21
259-5-30-14-210.000 Group Insurance	27,393.00	350.00	27,043.00	1.28%	350.00
259-5-30-14-220.000 Social Security	8,391.00	1,371.62	7,019.38	16.35%	417.89
259-5-30-14-225.000 Act 76 Childcare Tax	362.00	59.52	302.48	16.44%	17.69
259-5-30-14-230.000 Retirement	4,945.00	1,041.46	3,903.54	21.06%	545.34
259-5-30-14-290.000 Other Employee Benefits	350.00	0.00	350.00	0.00%	0.00
259-5-30-14-330.000 Professional Services	433,805.00	122,256.56	311,548.44	28.18%	20,692.92
259-5-30-14-410.000 Water and Sewer Charges	1,500.00	0.00	1,500.00	0.00%	0.00
259-5-30-14-431.000 R&M Buildings & Grounds	1,300.00	0.00	1,300.00	0.00%	0.00
259-5-30-14-442.000 Rental Vehicles/Equip	2,000.00	0.00	2,000.00	0.00%	0.00
259-5-30-14-500.000 Training, Conf, Dues	8,077.00	1,238.95	6,838.05	15.34%	602.00
259-5-30-14-530.000 Communications	1,098.00	165.00	933.00	15.03%	55.00
259-5-30-14-610.000 General Supplies	27,773.00	19,801.08	7,971.92	71.30%	4,692.62
<b>Total Recreation Programs</b>	<b>626,079.00</b>	<b>163,998.23</b>	<b>462,080.77</b>	<b>26.19%</b>	<b>32,531.03</b>
<b>259-5-30-15 After School Care</b>					
259-5-30-15-110.000 Regular Salaries	576,341.00	92,116.36	484,224.64	15.98%	50,630.62
259-5-30-15-120.000 Part Time Salaries	491,920.00	50,856.06	441,063.94	10.34%	43,161.77
259-5-30-15-130.000 Overtime	0.00	3,294.36	-3,294.36	100.00%	555.07
259-5-30-15-210.000 Group Insurance	122,197.00	24,178.08	98,018.92	19.79%	7,486.07
259-5-30-15-220.000 Social Security	83,264.00	11,836.15	71,427.85	14.22%	7,319.42
259-5-30-15-225.000 Act 76 Childcare Tax	3,592.00	612.28	2,979.72	17.05%	250.54
259-5-30-15-230.000 Retirement	58,286.00	10,508.76	47,777.24	18.03%	3,785.46
259-5-30-15-290.000 Other Employee Benefits	3,850.00	350.00	3,500.00	9.09%	350.00
259-5-30-15-330.000 Professional Services	96,400.00	500.00	95,900.00	0.52%	450.00
259-5-30-15-500.000 Training, Conf, Dues	33,241.00	4,123.85	29,117.15	12.41%	903.00
259-5-30-15-530.000 Communications	7,920.00	2,015.82	5,904.18	25.45%	781.57
259-5-30-15-610.000 General Supplies	69,084.00	12,301.43	56,782.57	17.81%	12,301.43
259-5-30-15-626.000 Gasoline	5,500.00	75.97	5,424.03	1.38%	0.00
<b>Total After School Care</b>	<b>1,531,595.00</b>	<b>212,769.12</b>	<b>1,338,825.88</b>	<b>13.71%</b>	<b>127,974.95</b>
<b>259-5-30-16 Preschool</b>					
259-5-30-16-110.000 Regular Salaries	351,704.00	69,452.63	282,251.37	19.75%	29,003.72
259-5-30-16-120.000 Part Time Salaries	14,024.00	2,945.59	11,078.41	21.00%	1,335.09
259-5-30-16-130.000 Overtime	0.00	382.70	-382.70	100.00%	0.00
259-5-30-16-210.000 Group Insurance	131,414.00	22,952.13	108,461.87	17.47%	8,039.09
259-5-30-16-220.000 Social Security	28,504.00	5,842.33	22,661.67	20.50%	2,494.40
259-5-30-16-225.000 Act 76 Childcare Tax	1,230.00	256.68	973.32	20.87%	90.03
259-5-30-16-230.000 Retirement	32,564.00	6,818.51	25,745.49	20.94%	3,310.87
259-5-30-16-290.000 Other Employee Benefits	2,450.00	700.00	1,750.00	28.57%	350.00
259-5-30-16-330.000 Professional Services	6,665.00	10,535.03	-3,870.03	158.06%	30.00

Account			Budget		Pd to Date
	Budget	Actual	Balance	% of Budget	
259-5-30-16-420.000 Cleaning Services	32,500.00	2,977.12	29,522.88	9.16%	2,607.12
259-5-30-16-441.000 Rental Land/Buildings	1,860.00	0.00	1,860.00	0.00%	0.00
259-5-30-16-442.000 Rental Vehicles/Equip	0.00	448.20	-448.20	100.00%	149.40
259-5-30-16-500.000 Training, Conf, Dues	11,750.00	937.95	10,812.05	7.98%	301.00
259-5-30-16-530.000 Communications	0.00	101.01	-101.01	100.00%	0.00
259-5-30-16-580.000 Travel	2,592.00	0.00	2,592.00	0.00%	0.00
259-5-30-16-610.000 General Supplies	10,500.00	37,035.34	-26,535.34	352.72%	2,138.37
<b>Total Preschool</b>	<b>627,757.00</b>	<b>161,385.22</b>	<b>466,371.78</b>	<b>25.71%</b>	<b>49,849.09</b>
<b>259-5-30-17 Summer Day Camps</b>					
259-5-30-17-110.000 Regular Salaries	72,644.00	37,252.44	35,391.56	51.28%	1,850.86
259-5-30-17-120.000 Part Time Salaries	420,770.00	392,302.31	28,467.69	93.23%	0.00
259-5-30-17-130.000 Overtime	0.00	19,301.77	-19,301.77	100.00%	0.00
259-5-30-17-220.000 Social Security	37,746.00	33,781.90	3,964.10	89.50%	87.93
259-5-30-17-225.000 Act 76 Childcare Tax	1,628.00	1,904.78	-276.78	117.00%	63.58
259-5-30-17-330.000 Professional Services	111,981.00	41,879.75	70,101.25	37.40%	12,820.85
259-5-30-17-580.000 Travel	0.00	25,749.19	-25,749.19	100.00%	1,474.88
259-5-30-17-610.000 General Supplies	30,009.00	66,370.08	-36,361.08	221.17%	15,843.59
<b>Total Summer Day Camps</b>	<b>674,778.00</b>	<b>618,542.22</b>	<b>56,235.78</b>	<b>91.67%</b>	<b>32,141.69</b>
<b>259-5-30-19 Rec Kids</b>					
<b>Total Rec Kids</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>3,832,937.00</b>	<b>1,352,391.20</b>	<b>2,480,545.80</b>	<b>35.28%</b>	<b>302,255.30</b>
<b>Total EJRP PPROGRAMS FUND</b>	<b>-98,442.00</b>	<b>-472,204.42</b>	<b>570,646.42</b>	<b>479.68%</b>	<b>-17,000.97</b>
<b>Total All Funds</b>	<b>-1,034,950.00</b>	<b>8,685,746.19</b>	<b>-7,650,796.19</b>	<b>-839.24%</b>	<b>-20,563,109.34</b>

## 2 Lincoln Renovation Project

Prior Fiscal Years	128,295.89	
FY24 Budget Surplus Transfer	2,824,513.71	
<i>Add:</i>		
LOT Funds	325,000.00	approved at 6/12/24 meeting
Capital Reserve Funds	215,242.00	approved at 6/12/24 meeting
<i>Less:</i>		
		\$231,419 assigned 4/26/23 for Scott & Partners architect and engineering services contract; additional \$13,300 assigned 8/19/24
Balance of assigned amount by Council for architect/engineering services contract	(54,628.13)	
Balance of assigned amount by Council for construction manager services	(38,729.00)	\$43,729 assigned 9/13/23 for Bread Loaf Corp construction manager services
Total Expenses to Date	(315,053.21)	see Spending Detail worksheet
<b>Balance of Funds Available</b>	<b>3,084,641.26</b>	

*updated 10/3/24*

**LOT Fund Balance Detail**

<b>LOT Funds Received FY23</b>		<b>659,341.99</b>	
	11/21/22 Disbursement - Q1	1,178.64	
	2/9/23 Disbursement - Q2	239,621.26	
	5/12/23 Disbursement - Q3	195,435.64	
			funds received in August, but recorded back to June to properly recognize revenue
	6/30/23 Disbursement - Q4	219,588.49	
	Interest Accrued	3,517.96	
<b>LOT Funds Received FY24</b>		<b>986,078.22</b>	
	Q1	284,780.40	
	Q2	223,554.85	
	Q3	219,797.53	
	Q4	232,463.92	
	Interest Accrued	25,481.52	allocated monthly
<b>LOT Funds Received FY25</b>		<b>7,563.54</b>	
	Q1		
	Q2		
	Q3		
	Q4		
	Interest Accrued	7,563.54	allocated monthly
Less:			
FY23 IT Migration Balance of Funds Avail.		-	
FY24 Expenses	(262,239.00)		rebranding, capital transfer, IT migration and paving actual spent to date
Rebranding Balance of Funds Avail.	(27,500.00)		\$40,000 assigned during budget, \$12,500 reassigned to Strategic Planning by Council
Strategic Planning Balance of Funds Avail.	-		\$30,000 assigned during budget, \$12,500 added from Rebranding by Council
Banners/Signs Balance of Funds Avail.	(14,375.00)		
Capital Transfer Balance of Funds Avail.	-		recurring quarterly entry
Paving Balance of Funds Avail.	-		\$20,000 assigned during budget, additional \$20,000 assigned by Council
2 Lincoln Renovation	(256,842.00)		assigned by Council 6/12/24
Stormwater Grant Match Balance of Funds Avail.	(28,000.00)		Council authorized to reassign to 2 Lincoln Renovation project 6/12/24
Code Enforcement Salary/Benefits Balance of Funds Avail.	(40,158.00)		Council authorized to reassign to 2 Lincoln Renovation project 6/12/24
FY25 Expenses to Date	(250,000.00)		
Sidewalks per Policy	(218,608.00)		25% of projected revenue
FY25 Capital Transfer Balance of Funds Avail.	(750,000.00)		
	<b>Balance of LOT Funds Available</b>	<b>(202,301.79)</b>	
	Projected Remaining FY25 LOT Revenue	874,432.00	\$874,432 projected, less actual funds received to date
	<b>Projected FY25 LOT Fund Balance</b>	<b>672,130.21</b>	

updated 10/3/24

**Economic Development Fund Balance Detail**

**FY24 Economic Development Fund Balance PRELIMINARY** **869,061.06**  
**Economic Development Funds Received FY25** **61,687.61**

*Property Taxes* 57,051.46 will be allocated around 9/15 and 3/15 tax payment due dates  
*Interest Accrued* 4,636.15 allocated monthly

Less:

\$302,936 estimated, less \$24,933.60 actual spend in FY23, less  
 \$4,855 actual spend in FY24, less \$442.50 actual spent to date

Main St Park (273,589.90) FY25  
 Crescent Connector (109,000.00) estimated  
 Amtrak Grant Match (250,000.00) estimated

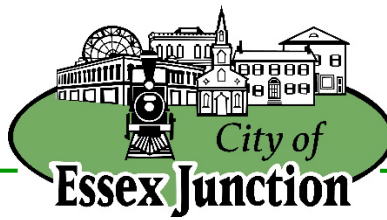
**Balance of Economic Development Funds Available** **298,158.77**

Projected FY25 Economic Development Fund Revenue 54,948.54

**Projected FY25 Economic Development Fund Balance** **353,107.31**

*updated 10/3/24*





## MEMORANDUM

**To:** City Council  
**From:** Chris Yuen, Community Development Director  
**Date:** October 4<sup>th</sup>, 2024  
**Subject:** Crescent Connector Bicycle Lockers

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**Issue:** Staff has been working on a process for renting the new bike lockers at the Crescent Connector project. There are a few more things to work out before these will go live, but we wanted to start to get the word out.

### Discussion:

The Crescent Connector project includes the installation of ten (10) long-term bicycle storage lockers near the parking lot along the new section of Railroad Street. The intent of these lockers is to provide publicly accessible and secure bike parking within proximity to the Five Corners area. We expect these lockers to be useful for some bicycle commuters - particularly those who live and/or work nearby.



The Community Development Department, in consultation with the Bike Walk Advisory Committee, has drafted a rental agreement form for the lockers and set the fees. This agreement is attached.

The fee for leasing one locker will be five (5) dollars per month with a refundable key deposit of seventy-five (75) dollars. Lease lengths will be one (1) month minimum up to six (6) months maximum with the option to renew. Prices are set low to encourage usage while maintaining an incentive to end the lease when a person no longer needs the space.

City Staff are also developing decals to be posted on the lockers, as they currently do not have any language that indicates that they are owned and operated by the City. The decals will clearly indicate that the lockers are available for public use, and include a QR code linking to more information.

In the future, there may be an opportunity to retrofit these lockers for access through a smartphone. That would allow for daily rentals, without the use of keys, making them potentially useful for infrequent users, like Amtrak passengers.

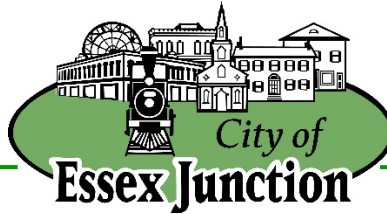
**Cost:** N/A

**Recommendation:**

This memo is for information only.

**Attachments:**

DRAFT Rental Agreement Form



## **Bike Locker Rental Agreement**

\$5 per month, \$75 refundable key deposit

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Last Name			First Name	
Address			Phone Number	
City	State	ZIP	Email Address	

Lease length desired (1 month minimum, 6 months maximum): \_\_\_\_\_

### **Terms and Conditions**

- Keys will be stored and leased at the City Office. Payments will be handled at the clerk's desk.
- Upon termination of the rental period, the renter is responsible for removing the contents of the bicycle locker and returning the key to the City Offices.
- Keys returned within one week after the termination of a rental period will receive their full deposit amount returned. Keys returned between one week and one month after the termination of a rental period will receive 50% of their deposit amount returned. Keys returned more than one month after the termination of a rental period will not receive their deposit amount back and locker contents may be disposed of by the City.
- Renters who misplace keys will not be eligible for a key deposit return.
- Lease may be terminated by either the renter or the City with ten (10) days written notice.
- Current renters will be eligible for renewal and will have priority over new rental requests.
- Locker dimensions are 77.6" in length, 41.5" in width, and 50.5" in height.
- The bike owner is responsible for the belongings of the locker and for ensuring that the locker is properly secured. The City of Essex Junction makes no express or implied warranty as to the security of the bike lockers or the locks. The bike owner agrees that the City is not responsible for theft, damage, or other losses accrued while using the bike locker.
- Assigned lockers shall only be used for storing a bicycle and bicycle-related equipment. Under no circumstances may the bicycle locker be used for any other purpose. Any

items stored within the locker that are not bicycle-related may be removed by the City at the renter's expense and may be subject to disposal without consent.

- No gasoline powered bicycles may be stored in the City bike lockers.
  - The City reserves the right to enter any locker for the purposes of maintenance or relocation.
  - The City reserves the right to periodically open and inspect the locker contents to determine if the rental agreement has been violated.
  - Failure to comply with any provision of the rental agreement is cause for termination and retention of key deposit.
  - The undersigned has read this Bicycle Locker Rental Agreement and agrees to its terms and conditions.
- 

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Signature

Date

**Department Use Only:**

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Rental start date

Rental end date

Assigned key/locker number

Received on:

Lease Fee and Key Deposit:

**CITY OF ESSEX JUNCTION  
DEVELOPMENT REVIEW BOARD  
MINUTES OF MEETING  
SEPTEMBER 19, 2024  
DRAFT**

**MEMBERS PRESENT:** John Alden (chair); Luke Brockmeier; Cristin Gildea; Maggie Massey

**ADMINISTRATION:** Michael Giguere, City Planner

**OTHERS PRESENT:** Tyler Barney, Howard Killian, Garry Scott

Mr. Giguere noted that this is a hybrid meeting, and that staff are present at 6 Lincoln Street to ensure public participation. While efforts will be made to accommodate remote public participants, in-person participation is the only legally mandated form of public participation. If there are technical difficulties the meeting may be paused and resumed later. A roll call of DRB members present remotely and in-person was taken.

**1. CALL TO ORDER**

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

**2. ADDITIONS OR AMENDMENTS TO AGENDA**

The election for Chair and Vice-Chair will be conducted at the next meeting.

**3. PUBLIC TO BE HEARD**

None.

**4. MINUTES**

**a. Regular Meeting – June 20, 2024**

**CRISTIN GILDEA made a motion, seconded by MAGGIE MASSEY, to approve the minutes of June 20, 2024. The motion passed 4-0.**

**5. PUBLIC HEARING**

Mr. Alden swore in all individuals who intended to speak during this hearing under the following oath: “I hereby swear that the evidence I give in the cause under consideration shall be the whole truth, nothing but the truth under the pains and penalties of perjury”

**a. Major site plan amendment for Stormwater Improvements for Essex High School at 2 Educational Drive in the R1 District, by Howard Killian, Greenprint Partners, agents for Essex Westford School District, owners**

Mr. Killian, Construction Manager at Greenprint Partners, presented on behalf of the applicant. Greenprint Partners has been selected by the state to manage stormwater improvements for sixty-five schools across the state. This is required due to changing state stormwater regulations. The state will cover 90% of the cost. He detailed the updated stormwater features that are intended to collect runoff, noting that no new structures are proposed. Mr. Barney, of Otter Creek Engineering, said that his firm has been contracted by Greenprint Partners to provide local support, technical assistance, and permitting. Mr. Killian discussed the existing conditions, including utilities, grading and tree cover. An existing detention basin will be regraded, and a jellyfish system installed to filter runoff before it leaves the site.

Essex High School is in an impaired watershed, and this system will help to remove phosphorus. Water will be detained in the basin and drain into the jellyfish. The property should be completely dry within two days of a major storm. These systems are designed to hold a one-year storm, and existing stormwater features will be utilized in the case of larger storms. The groundwater on the site is high. No drainage locations are being changed; however drainage will be slower it will be slower. The walking trails will not be affected, and the basin areas can be maintained as if it were a normal lawn.

Mr. Giguere said that staff would like a determination from the DRB as to whether the applicant is meeting the standard for screening. The Tree Advisory Committee reviewed this application and recommends that the trees be replaced. Mr. Scott said that trees are frequently planted at the High School, and that this would not be a problem. Mr. Alden suggested designating areas for future planting on the plans. Mr. Alden also expressed concerns about the high-density student use of the drainage areas, especially during football games. Mr. Barney said that this will not be a permanent pond and will only be used in large storms. Mr. Alden said that this could possibly be fenced off for safety. The jellyfish systems will need some type of maintenance and will need the filter to be cleaned every year. It is ideal to replace the filters every five years. The mulch in the wetland may need to be replaced periodically. Mr. Giguere said that the City's Stormwater Department has requested that conditions be added, which are detailed below:

1. All staff comments shall be addressed to the satisfaction of City staff.
2. Applicant shall provide copies of drainage computations and modeling, including the HydroCAD file if used, prior to the issuance of a zoning permit.
3. Applicant shall provide the municipality with a copy of the relevant State stormwater Permit when available.
4. Applicant shall provide a copy of the maintenance agreement for the stormwater management system that meets the requirements of Section 713.F, prior to the issuance of a zoning permit. This agreement shall be recorded in the City land records with a copy sent to the City Water Quality Superintendent, to ensure the system functions as designed.
5. Applicant shall provide the City with a copy of the annual inspection report by September 1st of each year as required under Section 713.F.

Mr. Giguere said that all comments were met to satisfaction. Mr. Alden suggested that guidance be given regarding tree planting locations. Mr. Alden requested public comment, of which there is none. Mr. Alden closed the public hearing.

Mr. Alden said that the DRB has considered this presentation sufficient to alleviate concerns about screening and environmental enhancement and find that it meets the requirements of the section. He agrees with all the staff conditions, and requested to add the following condition of site plans showing future tree planting locations.

**MAGGIE MASSEY made a motion, seconded by LUKE BROCKMEIER, to approve the application with the amended proposed conditions. Motion passed 4-0.**

**6. OTHER DEVELOPMENT REVIEW BOARD ITEMS**  
**a. Dimensional preferences for printed site plans**

## **ESSEX JUNCTION DEVELOPMENT REVIEW BOARD 9/16/24**

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Mr. Giguere said that Essex Junction has a standing request for full-size site plans, however, frequently does not get such. All members said that they are happy with smaller plans. Mr. Alden said that color copies are helpful as well.

### **7. ADJOURNMENT**

**CRISTIN GILDEA made a motion, seconded by LUKE BROCKMEIER, to adjourn the meeting. The motion passed 4-0.**

The meeting was adjourned at 7:42 PM.

Respectfully submitted,  
Darby Mayville



**CITY OF ESSEX JUNCTION  
BIKE WALK ADVISORY COMMITTEE  
MEETING MINUTES  
DRAFT**

*Online & 6 Lincoln St.  
(Kolvoord Room)  
Essex Junction, VT 05452  
Tuesday, September 24<sup>th</sup>  
2024, 7:00 PM*

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

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

Phone: 802-878-6944, ext. 1625

1. **MEMBERS PRESENT**

John O'Brien (chair), Russ Miller-Johnson (vice chair), Eric Bowker, Lauren Philbrook, Philip Bieber, David Achee

2. **OTHERS PRESENT**

Michael Giguere (City staff), Jack Evans (Local Motion)

3. **CALL TO ORDER**

John called the meeting to order at 7:01 pm.

4. **DETERMINE WHO WILL TAKE MINUTES**

Lauren volunteered to take minutes.

5. **AGENDA ADDITIONS/CHANGES**

David added Boxcar Bakery update to Members Updates.

6. **MINUTES FOR APPROVAL**

a. August 19<sup>th</sup>, 2024

David motions to approve, seconded by Russ. Minutes from August 19th, 2024 are unanimously approved (6-0).

7. **PUBLIC TO BE HEARD**

No public comments were made.

8. **BUSINESS ITEMS**

a. RRFB consideration

Michael mentions we've been working on this for a few months and we've identified a places that could use one. Committee has ability to purchase one and store it to install at later date. City pays for installation. Main and Athens is mentioned as a primary location for consideration. Lauren mentions poor visibility and cars moving fast at that location. John says you have to step into road to be seen. Michael mentions Athens leads to higher density housing.

Second one of interest is Lincoln and Central. Phil would love one there. Was talked about a year ago, concern was could cause traffic back up. Michael says good to have options for traffic engineer. John mentions possible problems with T intersection. Michael concern with right turn onto Lincoln from Central needs to be positioned for people to see it. Lauren says people standing there are visible to people turning right. Eric says motorists stop well there for pedestrians but gets a lot of usage. Crossing guard is usually there. Eric maybe we submit both and see. John expresses goal to purchase one every year and Michael confirms that's what we have room in budget for.

Lauren motions to purchase an RRFB, Phil seconds. 6-0 unanimous in favor of purchasing RRFB with install location to be decided later.

Discussion among members about other possible locations. Agree that two mentioned above are highest priority. Members should compile stories and information about these two locations, think about weird sightlines. Discussion about intersection of Susie Wilson and Pearl St, which is not our



territory. Town of Essex is working with state of VT to install two left turns Susie Wilson onto Pearl, counter to our walkability goals.

John says put thoughts into the ones we've prioritized and next meeting we'll put together our arguments. Michael will work on getting the expense of ordering and storing at public works.

b. Approval of Local Motion bike parking survey

Jack Evans from Local Motion- talked about building arcgis based web experience/survey to solicit existing and requested bike parking spaces in the city to build out inventory for Essex Junction and assist with placing the racks we have in storage. Jack has built a basic user-friendly survey with map, can select what type of item reporting, place on map and add image. Jack shows the survey. Survey is formatted primarily for people using phone and will all fit on one page without having to scroll. Don't need account or email, fully public. Outcome is an arcgis layer which shows all the points put on map.

Goal is to collect data, differentiate between existing and desired new locations. Discussion about ideal outcomes of survey including ideas about the quality of existing racks and number of bike parking spaces. Members think survey looks great, exactly what we were interested in. Local motion prepared to look at data and clean it up. Michael says we have 10 racks to install, discusses advertising campaign to get the word out about the survey including social media, local news.

Jack says Local Motion can email either Junction residents in their database or all of Essex and shows example email. Some minor changes to email are discussed. Jack also shares two flier designs from Local Motion to drive traffic to the survey and members agree on one design. Flier could be displayed at public bulletin boards including at library and could ask local businesses.

Michael presents options for a paid ad campaign in Essex Reporter from full page down to 1/8 page. John thinks that the Reporter may want to write a story on this survey and will contact Jackie to see if they might cover it. Essex Reporter is published first Friday of every month and advertising is due last Tuesday of every month, so would not be able to advertise in this month's paper. Group decides to hold off on a paid ad in Reporter to discuss at later date.

Phil motioned ("local motioned") to approve bike parking survey, David seconds, unanimously approved 6-0.

c. Crescent Connector bike lockers

Five long-term bike storage lockers were in the Crescent Connector plan and have been built, now the City needs leasing plan for them. Michael clarifies that these are long-term leased, private lockers that are available to be rented by the public. Leasing plan is based on similar lockers and plan in Burlington: 3 month lease length minimum, \$10/month, key deposit \$50, existing renters can renew and get priority, bike owners responsible for the security of their bike and may only store bikes in the lockers.

Michael- also discusses need for design and advertising plan for the lockers. Design must include city logo and phone numbers of who to contact for leasing. Russ brings up that the most northern bike locker has an ADA sticker on it, which complicates leasing as there may be issues of requiring priority for ADA. The ADA locker opens from the side rather than the end, but group is unclear as to what the ADA sticker indicates in this context. Discussion about how bright colors would be nice, importance of making it clear that these are public lockers and highlighting contact info so that people will know to try to rent them. Group worries about graffiti obscuring signage painted on lockers and perhaps a metal sign nearby would be better. Concern that people may not even realize these are bike lockers. Michael says that members should think about design ideas and how to advertise availability of lockers for the next meeting, reminds us that City communications team has the final vote on the sign.

- d. UVM Capstone Project – Spring 2025  
Michael discusses how engineering students at UVM reach out to municipalities, city worked with a group of them previously. City didn't move forward with last project involving Grove St. New group for this year will work on project involving Park Street from 5-corners to the bridge over Winooski on border with Williston to enhance the North/South bike connection. Current problems for bikes on Park St because of parallel parking on both sides of road, buffers built in that don't allow bike lanes, lack of crosswalks at bus stops. Russ says students are ready to start working on this project and mentions it's a difficult road to bike commute currently. Michael says students will attend future meetings to discuss.
- e. Walk to Shop introduction to new members / update  
John discusses how a previous committee member was working with this group which produces neon green hand carts to encourage people to run errands on foot. They provide wholesale to agencies and groups to offer to community members, but do not sell to the public themselves. Could function to bring attention to shopping in our downtown, could provide at events on our radar for next year. Walk to Shop is part of the Vermont Clean Cities Coalition. John suggests acquiring a few using our budget to sell or provide as a raffle at future events. Discussion about purchasing some as a public good that could be rented, perhaps based out of Brownell library. John asks for volunteers to carry this idea forward and Phil indicates his interest.
- f. 2014 Report first impressions / Ideas to consider for the future  
John opens discussion of this 10 year old report. Some things in it have been done and some would be nice to still do. David is very interested in the bicycle boulevards as a way to circumvent higher traffic areas and believes it would be a low barrier way to work around some of the more difficult streets. Not everyone is comfortable riding their bikes on roads with higher speed traffic. Discussion around some of the connecting options including connecting Cascade to Maple Street through the industrial park, though this may not be feasible. Michael indicates that the City is focusing on the Connect the Junction project which is centered around Park and Pearl Streets. Eric talks about bike and pedestrian project that Essex Town received a grant for and Jack Evans says that Local Motion maintains a database of studies supporting bike and pedestrian safety topics if we should ever need them for writing a grant.

**9. MEMBERS UPDATES**

Lauren- Lincoln Terrace and School St intersection poor visibility for pedestrians, unsafe for school children. Michael says city will install a temporary plastic curb extension as proof of concept and if it works will build something permanent there.

David- Boxcar Bakery declined bike rack idea in front of their shop. Dominoes building will have required bike parking. Michael - 4 hoop racks going in at the future building at current Dominoes site.

John- In regards to potential bike racks at Planet Fitness and Essex Junction Market, tracked down property manager (Handy) and left messages. Will keep trying to get in touch. Also spoke with business tenants in complex and they thought bike rack would be good.

**10. STAFF UPDATES**

Michael will be getting an intern who will work on a Traffic Calming Policy to modernize way that residents can report poor existing conditions and make changes. Intern will attend meetings to present info.

**11. READING FILE**

- 12. ADJOURN** David- motions to adjourn, Phil seconds. Meeting adjourned at 8:26 pm.