TOWN OF ESSEX SELECTBOARD
REGULAR MEETING AGENDA

Online
Essex Junction, VT 05452
Monday, March 15, 2021
6:30 PM

E-mail: manager@essex.org www.essexvt.org *Phone: (802) 878-1341*

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

- **WATCH:** the meeting will be live-streamed on Town Meeting TV.
- **JOIN ONLINE**: Join Microsoft Teams Meeting. Depending on your browser, you may need to call in for audio (below).
- **JOIN CALLING:** Join via conference call (*audio only*): (802) 377-3784 | Conference ID: 182 810 504#
- **PROVIDE FULL NAME:** For minutes, please provide your full name whenever prompted.
- **CHAT DURING MEETING: Please use "Chat" to request to speak, only. Please do not use for comments.**
- **RAISE YOUR HAND:** Click on the hand in Teams to speak or use the "Chat" feature to request to speak.
- **MUTE YOUR MIC:** When not speaking, please mute your microphone on your computer/phone.

1. **CALL TO ORDER** [6:30 PM]
2. **AGENDA ADDITIONS/CHANGES**
3. **APPROVE AGENDA**
4. **PUBLIC TO BE HEARD**
   a. Comments from Public on Items Not on Agenda
5. **BUSINESS ITEMS**
   a. *Interview and potential appointment: Mike Spaeder, Conservation and Trails Committee
   b. *Interview and potential appointment: Ta Tanisha Redditta, Economic Development Commission
   c. *Interview and potential appointment: James McCormick, Conservation and Trails Committee and Economic Development Commission
   d. *Interview and potential appointment: Kimberly Tetreault, Conservation and Trails Committee
   e. Presentation of Fiscal Year 2020 Audit
   f. **Consider approval of first-class liquor license renewals
   g. **Consider approval of second-class liquor license renewals
   h. Discuss results of merger vote and vote for reconsideration
   *****Selectboard will be acting as Board of Liquor Control Commissioners during this agenda item***
6. **CONSENT ITEMS**
   a. Consider approval of Essex Town Center (ETC)|Next Plan
   b. Consider renewal of yearly Certificate of Approval for Location of a Salvage Yard at 264 Colchester Road
   c. **Consider approval of outdoor consumption permit for Silver Hospitality LLC dba Salt & Bubbles Wine Bar and Market
   d. Approve minutes: February 25, 2021; March 1, 2021
   e. Check Warrant: #17826 – 2/12/21; #17830 - 2/19/21; #17832 – 2/26/21; #17834 – 3/5/21; #17837 – 3/12/21
   *****Selectboard will be acting as Board of Liquor Control Commissioners during this agenda item***
7. **READING FILE**
   a. Board member comments
   b. Memo from Dennis Lutz re: Status of Winter Operations through 7 February 2021
   c. Letter of resignation from Hilary Jones from Conservation and Trails Committee
   d. Upcoming meeting schedule
8. **EXECUTIVE SESSION**
   a. *An executive session may be requested to discuss the appointment(s) of a public official
9. **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 Chair, 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 Chair. This agenda is available in alternative formats upon request. Meetings of the Selectboard, like all programs and activities of the Town of Essex, are accessible to people with disabilities. For information on accessibility or this agenda, call the Town Manager's office at 878-1341.

Certification: [signature] 3/12/2021

Memorandum

To: Town Selectboard, Evan Teich, Unified Manager
From: Linda Mahns, Administrative Assistant
Re: Appointment of volunteer to the Conservation and Trails Committee
Date: March 12, 2021

Issue
The issue is whether the Selectboard will interview and appoint a volunteer to the Conservation and Trails Committee.

Discussion
Mike Spaeder has stepped forward for consideration to join the Essex Conservation and Trails Committee and his letter of interest and resume have been combined with this memo. With the recent resignation from Hilary Jones (in reading file,) we now have a second vacancy.

For reference, the following seats are vacant:

Committee/Board	***Open seats***	***Term(s) ending***	***Status***
Conservation and Trails Committee	2	June 30, 2022 June 30, 2023	Advertised since 4/28/20

The appointment of public officials can be a protected discussion during the interview, provided that the Selectboard make a final decision to appoint a public official in an open meeting and shall explain the reasons for its final decision during the open meeting.

Cost
None.

Recommendation
It is recommended that the Selectboard interview Mike Spaeder for the Conservation and Trails Committee. If the board members wish to enter executive session, the following motion is recommended:

> "I move that the Selectboard enter into executive session to discuss the proposed public official appointment(s) in accordance with 1 V.S.A. Section 313(a)(3) and to include the Unified Manager and the Deputy Manager."

From: Spaeder, Mike W.
Sent: Wednesday, January 13, 2021 4:25 PM
To: Linda Mahns <lmahns@essexjunction.org>
Cc: Darren Schibler <DSchibler@ESSEX.ORG>; Cristine Hammer
Subject: Conservation and Trails Committee open seat

Ms. Mahns,

It has come to my attention that the Town of Essex Conservation and Trails Committee is looking for a volunteer to fill a vacant Board seat. I currently serve as a volunteer Trail Caretaker for the town in the several different areas of the current trail system. I've lived in Essex for last 20 years and choose to call it home. I find the work rewarding personally and feel it's time to take on a greater role in giving back to our community. I submit for your review a copy of my resume.

Should you have any questions, please let me know. My contact information is below. Thank you.

Mike Spaeder

Mike Spaeder

Chief Estimator

Mike has over 29 years of project management and estimating experience. As the chief estimator, Mike is responsible for the preparation of complete project estimates from take-offs and pricing for conceptual, guaranteed maximum price and lump sum bids for heavy civil, industrial and water and wastewater treatment projects. He oversees project estimators and ensures that take-offs and pricing are complete and accurate. His work also includes value engineering and constructability reviews and alternate systems studies, including cost and schedule impacts for specific projects. In addition, he assists the project management team in procuring major subcontracts and material purchases and preparing schedules on successfully negotiated projects. He is known as one of the leading equipment and mechanical estimators in the country.

Years of Experience

29

Education

BS, Mechanical Engineering

Why Mike?

- Lead multiple owners to creative solutions
- Maintains positive relationships with multiple engineering partners in DB projects
- Working relationships with major equipment manufacturers used in water/ wastewater systems

Relevant Project Experience

Charlotte Water Mount Holly Pump Station and HDD, Mount Holly, NC. Design-build, $95 million. The project consists of a pump station, EQ storage tanks, dual force mains under river, modifications to existing facilities.

University Park Wastewater Treatment Plant Upgrades, University Park, PA. Progressive design-build, $62.9 million. The project consists of a new primary wastewater treatment system capable of producing high-quality reuse water for irrigation throughout the Penn State University campus.

Anheuser-Busch Wastewater Pretreatment Improvement Package, Jacksonville, FL. CMAR, $1.7 million. The project consisted of installing owner-furnished pumps and tanks for managing the process wastewater flows from the new bottling line facility prior to it being sent to their existing treatment tanks. The work included the addition of instrumentation and controls and new control panels to coordinate the flows from the building equipment, to the tanks and then to the treatment facility.

Lower Poplar and Rocky Creek WRF Upgrades, Macon, GA. Progressive design-build, $49 million. Haskell was selected for the upgrades to the water reclamation facility, including an influent channel screen replacement, new grit removal system, solids dewatering equipment replacement and building renovation, bioreactor aerator motor replacement and sodium bisulfite feed system repair chlorine analyzer replacement.

Southwest WRF Biosolids Waste to Energy Project, St. Petersburg, FL. CMAR, $69.6 million. The project consists of upgrades to existing aeration tanks, construction of two (2) primary clarifiers, the addition of two (2) TPAD with batch tanks, digester building, methane gas storage, biogas upgrade system and cooling system, ferric system, primary clarifier influent splitter and diversion box, upgrades to existing gravity belt thickeners, new dewatering building, electrical building and a CHP system, natural gas and engine generator facility, underground piping and all associated equipment.

Southwest Water Reclamation Facility Capacity Upgrades, St. Petersburg, FL. CMAR, $59.6 million. Haskell was selected to collaborate with the City's engineer to review design deliverables and provide constructability input for optimization and cost effectiveness for emergency capacity improvements and construction of approved improvements.

LNTRRWTF Expansion and Improvements, Spartanburg, SC. Progressive design-build, $12 million. Haskell was selected to upgrade and expand the Lower North Tyger River Reclaimed WTF. The facility's capacity was expanded from 3.1 mgd to 6.76 mgd to accommodate additional flow from a new industrial user. The project included upgraded influent pumps, a new self-cleaning EQ tank and new UV system.

Building D2 Renovations, Upper Occuquan Service Authority, Centreville, VA. CMAR, $18.5 million. Haskell provided renovations to each of their three (3) anaerobic digesters, replacing heat exchangers and other biosolids systems and installing new a dewatering centrifuge.

Yellow River WRF Improvements, Gwinnett County, Lilburn, GA. $283.3 million. Yellow River WRF Improvements project included the replacement of the wastewater treatment process while the existing plant remained operational. This required phased decommissioning followed by new construction and involved 13 construction phase packages. Mike served as senior estimator on the project, responsible for developing and managing project costs during the preconstruction phase of the project.

Corbalis WTP, Fairfax County Water Authority, Fairfax, VA. $158.6 million. The Corbalis WTP was upgraded from 150 mgd to 225 mgd. Major components of this project included the construction of a new underground 14 mg clear well, new flocculation/sediment basin, ozone generation equipment and contact chambers, refurbishing existing filters and adding a new filter structure, modification to the raw water structure and finish water pump station, a new chemical system, plate settlers, a complete chemical system upgrade and upgrades to the existing carbon/ sulfuric acid building. As senior estimator on the project, Mike was responsible for conducting mechanical takeoff, pricing, bid solicitation and buyout for process piping, plumbing and HVAC.

Neuse Regional Water and Sewer Authority Regional Water Treatment Plant, LaGrange, NC. Design-bid-build, $61.4 million. Intake structure, raw water pump station, 1.5 mile raw water pipeline, raw water impoundment, treatment module including rapid mix, flocculation, sedimentation and filters. The project also included an administration building, chemical building, finished water pump station, clearwell, equalization basin, reclamation basins and extensive yard piping and site work. Included in all structures are mechanical equipment, electrical and a complete SCADA system. As senior estimator on the project, Mike developed and managed project costs during the preconstruction phase of the project.

Linwood Water Reclamation Facility Upgrade, Gainesville, GA. Design-bid-build, $46 million. New plant on the site of a 50-year-old existing plant, in order to meet new effluent quality standards. Capacity was also increased from 1.5 mgd to 5.0 mgd. The new plant was constructed and tested without impact to the existing plant. Once online, the existing plant was decommissioned, demolished and removed.

Memorandum

To: Town Selectboard, Evan Teich, Unified Manager
From: Linda Mahns, Administrative Assistant
Re: Appointment of volunteer to the Economic Development Commission
Date: March 12, 2021

Issue
The issue is whether the Selectboard will appoint a volunteer to the Economic Development Commission.

Discussion
Ta Tanisha Redditta has stepped forward for consideration to join the Essex Economic Development Commission and their letter of interest has been combined with this memo.

For reference, the following seats are vacant:

Committee/Board	***Open seats***	***Term(s) ending***	***Status***
Economic Development Commission	1	June 30, 2023	Advertised since 6/9/20

The appointment of public officials can be a protected discussion during the interview, provided that the Selectboard make a final decision to appoint a public official in an open meeting and shall explain the reasons for its final decision during the open meeting.

Cost
None.

Recommendation
It is recommended that the Selectboard interview Ta Tanisha Redditta for the Economic Development Commission ending June 30, 2023. If the board members wish to enter executive session, the following motion is recommended:

> “I move that the Selectboard enter into executive session to discuss the proposed public official appointment(s) in accordance with 1 V.S.A. Section 313(a)(3) and to include the Unified Manager and the Deputy Manager.”

Ta-Tanisha Redditta
12 Franklin St, Unit 101
Essex Junction, VT 05452 United States
Day Phone: 313-477-0836
Email: TaTaRedditta@gmail.com
Job Type: Permanent
Work Schedule: Full-Time

Desired locations:
United States - VT – Essex United States - VT – BurlingtonUnited States - VT - Saint Albans- VT- United States

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Work Experience:

Park Select
Burlington, VT United States

11/2019-Present
Hours Per Week: 30
Parking Enforcement Officer
Duties, Accomplishments and Related Skills:
As a Parking Enforcement Officer, my daily tasks include patrolling assigned areas by vehicle, and/or on foot to assure state and local compliance with existing parking ordinances. Issuing citations for parking ordinance violations, regulating standing or parked vehicles and facilitating the towing/impound of repeat violators when necessary. Explain ordinance requirements to the public. If a vehicle has unpaid parking tickets, I am required to attach a boot or other locking device and notify a towing company. I am also responsible for preparing reports and filing paperwork about violation. Interact with the public, providing answers to questions about parking, directions or other information about the area.

Mobile Nanny
Mt. Clements, MI United States

01/1997 – Present
Owner & Operator
Duties, Accomplishments and Related Skills:
As an owner and operator of Mobile Nanny, my daily tasks include scheduling appointments, building steady customer relations, and arranging routes for present and future customers. Ensured punctuality in getting customers to destinations in a timely manner, while generating recurring business.

Lupus Alliance of America
Saint Clair Shores, MI United States

01/ 2010-09/2010
Volunteer Coordinator
Duties, Accomplishments and Related Skills:

As a Volunteer Coordinator, I was responsible for supervising volunteers. I provided direction, coordination, and consultation for all volunteer functions. Developed, encouraged, and sustained a wide range of volunteer opportunities within the organization while managing the offices day to day tasks.

EDUCATION:

Dorsey Schools Warren, MI United States
Diploma 04/2016

Major: Medical Assistant

Competencies Earned:

- Medical Terminology
- Medical Office Administration
- Anatomy and Physiology: Musculoskeletal, Integumentary, Nervous Systems and Mechanisms of Disease
- Medical Insurance and Electronic Health Records Lab
- Surgical Asepsis and Pharmacology Lab,
- Urinalysis, Venipuncture and Hematology Lab
- Specialty Examinations/ Procedures, Venipuncture and Blood Chemistry Lab
- Anatomy and Physiology; Digestive, Urinary, Reproductive, Endocrine
- Anatomy and Physiology: Musculoskeletal, Integumentary, Nervous Systems and Mechanisms of Disease
- Electrocardiography, Radiology, First Aid and CPR Lab
- Anatomy and Physiology Cardiovascular Systems and Growth and Development of the Human Body
- CPR and AED Certified

Awards

- Dean's List
- Honor Roll
- Excellent Attendance
- EHR/ Sim Charts

Additional Information:

-I experience utilizing microcomputer and related hardware and software such as word processing, spreadsheet, calendar, Power Point, etc. to compose and edit written documents for proper format, spelling, grammar, capitalization, and punctuation.

-I am experienced in using android based platforms, and comfortable with technology.

-I communicate clearly, concisely, and effectively both orally and in writing with a variety of individuals and for varying purposes.

-Type 30 words per minute.

Memorandum

To: Town Selectboard, Evan Teich, Unified Manager
From: Linda Mahns, Administrative Assistant
Re: Appointment of volunteer to the Conservation and Trails Committee
Date: March 12, 2021

Issue
The issue is whether the Selectboard will interview and appoint a volunteer to the Conservation and Trails Committee.

Discussion
James McCormick has stepped forward for consideration to join the Essex Conservation and Trails Committee and his letter of interest and resume have been combined with this memo. With the recent resignation from Hilary Jones (in reading file,) we now have a second vacancy.

For reference, the following seats are vacant:

Committee/Board	***Open seats***	***Term(s) ending***	***Status***
Conservation and Trails Committee	2	June 30, 2022 June 30, 2023	Advertised since 4/28/20

The appointment of public officials can be a protected discussion during the interview, provided that the Selectboard make a final decision to appoint a public official in an open meeting and shall explain the reasons for its final decision during the open meeting.

Cost
None.

Recommendation
It is recommended that the Selectboard interview James McCormick for the Conservation and Trails Committee. If the board members wish to enter executive session, the following motion is recommended:

> "I move that the Selectboard enter into executive session to discuss the proposed public official appointment(s) in accordance with 1 V.S.A. Section 313(a)(3) and to include the Unified Manager and the Deputy Manager."

Memorandum

To: Town Selectboard, Evan Teich, Unified Manager
From: Linda Mahns, Administrative Assistant
Re: Appointment of volunteer to the Economic Development Commission
Date: March 12, 2021

Issue
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Discussion
James McCormick has stepped forward for consideration to join the Essex Economic Development Commission and their letter of interest has been combined with this memo.

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The appointment of public officials can be a protected discussion during the interview, provided that the Selectboard make a final decision to appoint a public official in an open meeting and shall explain the reasons for its final decision during the open meeting.

Cost
None.

Recommendation
It is recommended that the Selectboard interview James McCormick for the Economic Development Commission ending June 30, 2023. If the board members wish to enter executive session, the following motion is recommended:

> "I move that the Selectboard enter into executive session to discuss the proposed public official appointment(s) in accordance with 1 V.S.A. Section 313(a)(3) and to include the Unified Manager and the Deputy Manager."

James McCormick

163 W. Allen St., Winooski, VT 05404

February 18, 2021

To Whom It May Concern,

My name is James McCormick, I grew up in Essex Junction, living there until I graduated high school in 2010. I graduated from Castleton State College in 2014, and in 2017 I bought my first property in Winooski. Although I am no longer a resident of Essex I do live only a few miles away and still care about the community I grew up in and where my family still lives. I am currently running for City Council in Winooski and would like to get more involved in local municipal review. I have experience running political campaigns, planning construction projects, and the mindset of leave no trace in nature from my Boy Scout troop 630 years. I have experience in remodeling properties and am aware of the environmental impact that process yields.

I am passionate about becoming more involved with local government and engaging with neighbors to make them embrace the local municipality. I believe my experiences running local political campaigns and working in public opinion research will improve the effort to provide transparency in the community. I can be reached at 802-355-9820, and look forward to addressing questions you may have of me, until then, thank you for your consideration.

Sincerely,

James McCormick

James McCormick

Memorandum

To: Town Selectboard, Evan Teich, Unified Manager
From: Linda Mahns, Administrative Assistant
Re: Appointment of volunteer to the Conservation and Trails Committee
Date: March 12, 2021

Issue
The issue is whether the Selectboard will interview and appoint a volunteer to the Conservation and Trails Committee.

Discussion
Kimberly Tetreault has stepped forward for consideration to join the Essex Conservation and Trails Committee and their letter of interest and resume have been combined with this memo. With the recent resignation from Hilary Jones (in reading file,) we now have a second vacancy.

For reference, the following seats are vacant:

Committee/Board	***Open seats***	***Term(s) ending***	***Status***
Conservation and Trails Committee	2	June 30, 2022 June 30, 2023	Advertised since 4/28/20

The appointment of public officials can be a protected discussion during the interview, provided that the Selectboard make a final decision to appoint a public official in an open meeting and shall explain the reasons for its final decision during the open meeting.

Cost
None.

Recommendation
It is recommended that the Selectboard interview Kimberly Tetreault for the Conservation and Trails Committee. If the board members wish to enter executive session, the following motion is recommended:

> “I move that the Selectboard enter into executive session to discuss the proposed public official appointment(s) in accordance with 1 V.S.A. Section 313(a)(3) and to include the Unified Manager and the Deputy Manager.”

March 3, 2021

Linda Mahns

Administrative Assistant

Manager's Office

2 Lincoln Street

Essex Junction, VT 05452

Dear Linda,

Last Fall while I was researching the history of Saxon Hill Mountain Trail, I had the pleasure of speaking to Darren Schibler. During our conversation, I inquired how are natural areas were monitored and maintained for public use. I was thrilled to learn of the Conservation and Trails Committee and of the vacant seat.

My love of nature is in its infancy. I just recently remarried over a year ago and my husband is very active and loves to be outside. He reintroduced me to Indian Brook after a few years of being away from the area. After adding our dog to our family, we started hitting the bike trails at Saxon Hill. During the start of the pandemic, we spent many afternoons there. At this time, I started going back to school. Knowing that I had very little knowledge of where I was hiking and biking. I decided to take a Natural History class. I loved learning about the woods around me and why it is so important to preserve yet share this valuable resource.

I raised my children in the Village and was a volunteer at Summit School. I was the president of the Essex Junction Educational Committee, formed to raise monies for the school district through a matching grant from the Freeman Foundation out of Stowe, VT. I was a founding member of the Village Kids, the structured afterschool program for pre-k through 5th grader to stay on the school grounds rather than attending daycare. I loved being an active community member.

I am available for the time required for the position and I would love the opportunity to learn more about the mission of the committee, to be a sounding board in the challenges they face and aid in their success. Please consider me for the vacant seat.

Sincerely,

Kimberly Tetreault

Memorandum

To: Selectboard; Evan Teich, Unified Manager
From: Sarah Macy, Finance Director
Re: Presentation of Audit Report
Date: March 3, 2021

Issue
The issue is to inform the Selectboard about the FY20 financial statement audit.

Discussion
Bill Keyser of Kittell Branagan & Sargent will be giving an overview of the FY20 financial statement audit and taking questions.

Cost
None.

Recommendation
None.

Town of Essex, Vermont

BASIC FINANCIAL STATEMENTS

June 30, 2020

Town of Essex, Vermont
TABLE OF CONTENTS
June 30, 2020

KBS
Kittell Branagan & Sargent
Certified Public Accountants
Vermont License #167

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Essex, Vermont
Essex, Vermont

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Town of Essex, Vermont, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

154 North Main Street, St. Albans, Vermont 05478 | P 802.524.9531 | 800.499.9531 | F 802.524.9533
www.kbscpa.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Essex, Vermont, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information on page 40, the schedule of proportionate share of the net pension liability on page 41 and the schedule of contributions on page 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Kittell Branagan + Sargent

St. Albans, Vermont
January 22, 2021

Management of the Town of Essex (the Town) offers readers of the basic financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2020. Readers should consider this information in conjunction with the financial statements immediately following this analysis. Please note that this section of the Basic Financial Statements is unaudited.

FINANCIAL HIGHLIGHTS

Government-wide Highlights

- The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $37,803,086 (net position). Of this amount, $8,741,780 (unrestricted net position) may be used to meet the Town's ongoing obligations. The balance of net position is made up of $28,246,147 invested in capital assets net of related debt and $815,159 restricted for specific purposes.

- The Town's total net position increased by $903,884 (2.45%). Of this amount, net position of the governmental activities increased by $599,535 (2.08%), and net position attributable to business-type activities increased by $304,349 (3.77%).

- The Town's total debt increased during the fiscal year to $6,437,211 a net increase of $122,766. There was $786,339 in new capital leases during the fiscal year. Offset by principal payments totaling $663,573; of these, $13,870 were in the water and sewer fund.

Fund Highlights

- At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of $8,403,493 an increase of $142,508 from the prior year's combined ending fund balance, as restated.

- At the end of the current fiscal year, unrestricted fund balance (the total of the committed, assigned, and unassigned components of fund balance) for the general fund was $3,982,888; or approximately 29% of total general fund expenditures (excluding transfers) in the fiscal year ended June 30, 2020. The Town has a fund balance policy authorizing the Town to maintain and administer an unassigned fund balance of up to 15% of the current year General Fund operating budget. The unassigned fund balance of $2,299,896 as of June 30, 2020 is exactly 15% of the General Fund operating budget for the fiscal year ending June 30, 2021 ($15,332,636).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements which are presented in three sections: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. In addition to the basic financial statements, this report also contains other and required supplementary information such as a general fund budget to actual comparison.

It is important for the reader to understand that, although governmental accounting resembles private sector accounting, the two differ significantly. The government-wide financial statements will be the most familiar for readers versed in private sector financial reporting. Readers should know that the financial activities of the government unit are recorded in funds. A fund, generally, is a separate set of books for each major activity. For example, the Town has a Water and Sewer Fund and a Recreation Programs Fund. These operations are referred to as business-type activities, they are supported by user fees, and are recorded in enterprise funds separately from the general governmental activities which are accounted for primarily in the general fund and supported in large part by property tax revenues.

Government-Wide Financial Statements

The government-wide financial statements provide a general overview of the Town's operations presenting all data on a full accrual basis, similar to the way a private sector business would present its financial statements. There are two statements presented at the government-wide level: the Statement of Net Position and the Statement of Activities. Within each of these statements, governmental activities are presented separately from business-type activities. The governmental activities reflect the Town's basic services; including general government, public safety, public works, community development, parks and recreation, and public improvements. Property taxes finance the majority of these services supplemented by program fees, grant revenues, and other miscellaneous revenues such as investment earnings or proceeds from the sale of assets. The business-type activities reflect private-sector-type operations for which user fees recover all or a significant portion of costs. The business-type activities of the Town include the water and sewer operations and recreation programming.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities reports how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused leave time).

The government-wide financial statements include not only the Town itself (referred to as the primary government), but also other legally separate entities for which the Town is financially accountable (referred to as component units). During the current year, the Town was not responsible for any entities that qualify as component units.

The government-wide financial statements can be found on pages 1 and 2 of this report.

Fund Financial Statements

A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. The funds of the Town are segregated into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements however, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Consequently, the governmental fund financial statements provide a detailed short-term view that helps the reader determine the level of financial resources that are available to finance the Town's programs in the near future. Because this information does not encompass the long-term focus of the government-wide statements, additional information is provided that reconciles the governmental fund financial statements to the government-wide statements explaining the relationship between the two. The Town maintains two governmental funds - the General Fund and the Capital Projects Fund.

The basic governmental fund financial statements can be found on pages 3 through 6 of this report. The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement is provided on page 40 for the purpose of demonstrating compliance with the duly appropriated budget.

Reconciliation of Government-wide Financial Statements to Fund Financial Statements The governmental activities of the government-wide financial statements and the governmental funds of the fund financial statements do not use the same accounting basis or measurement focus. Because the focus of governmental funds is more limited than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This comparison can help readers better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The following indicates some of the reporting differences between the government-wide financial statements and the fund financial statements.

- Capital assets used in governmental activities are not reported on governmental fund statements.
- Long-term liabilities, unless due and payable, are not included in the fund financial statements. These liabilities are only included in the government-wide statements.
- Other long-term assets that are not available to pay for current period expenditures are deferred in governmental fund statements, but not deferred on the government-wide statements.
- Capital outlay spending results in capital assets on the government-wide statements, but is reported as expenditures in the fund financial statements.
- Bond proceeds provide current financial resources on the fund financial statement, but are recorded as long-term liabilities in the government-wide financial statements.

Proprietary funds are used to account for a government's business-type activities at the fund level. There are two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town maintains two enterprise funds: the Water and Sewer Fund and the Recreation Programs Fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. At this time, the Town has no internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Water and Sewer Fund and the Recreation Programs Fund separately. The proprietary fund financial statements of the Town may be found on pages 7 through 9.

Fiduciary funds, also known as trust and agency funds, account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town maintains a Cemetery Trust Fund and an Agency Fund for developer escrow funds. The Town's fiduciary activities are reported in a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position beginning on page 10.

Notes to the Financial Statements provide additional information that is necessary to obtain a full understanding of the data provided in the government-wide and fund financial statements. The notes serve to explain, clarify, and expand upon the financial data presented in the financial statements, and provide some additional information. The notes can be found immediately following the basic financial statements.

In addition to the basic financial statements and accompanying notes, certain ***Supplementary Information*** is provided, including a budgetary comparison statement for the general fund, information on changes in the net pension liability, employer contributions to pensions, and investment returns. The supplementary information can be found immediately following the notes to the financial statements in this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary Statement of Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
Assets:						
Cash	$ 15,197,656	$ 14,037,233	$ 3,739,097	$ 3,196,690	$ 18,936,753	$ 17,233,923
Other Assets	861,634	792,578	689,472	632,409	1,551,106	1,424,987
Capital Assets	29,965,433	28,667,306	4,716,925	4,990,965	34,682,358	33,658,271
Total Assets	46,024,723	43,497,117	9,145,494	8,820,064	55,170,217	52,317,181
Deferred Outflows of Resources	1,388,296	1,644,609	141,788	154,234	1,530,084	1,798,843
Liabilities:						
Other Liabilities	8,000,956	6,773,181	242,287	152,582	8,243,243	6,197,443
Noncurrent Liabilities	9,786,114	9,401,890	659,065	599,416	10,445,179	10,179,496
Total Liabilities	17,787,070	16,175,071	901,352	751,998	18,688,422	16,376,939
Deferred Inflows of Resources	153,084	136,458	9,164	4,979	162,248	141,437
Net Position:						
Net Investment in Capital Assets	23,701,376	22,538,885	4,544,771	4,804,941	28,246,147	27,343,826
Restricted	815,159	761,171	0	0	815,159	761,171
Unrestricted	4,909,785	5,530,927	3,831,995	3,412,380	8,741,780	8,943,307
Total Net Position, as reported	29,426,320	28,830,983	8,376,766	8,217,321	37,803,086	37,048,304
Correct Overstatement of Revenue	0	(4,197)	0	(144,905)	0	(149,102)
Total Net Position, as restated	$ 29,426,320	$ 28,826,786	$ 8,376,766	$ 8,072,416	$ 37,803,086	$ 36,899,202

As noted earlier, net position serves as a useful indicator of a government's financial position over time. At the end of the most recent fiscal year, the Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $37,803,086. The Town's total net position is split between governmental activities net position of $29,426,320 and business-type activities net position of $8,376,766. A prior year adjustment was made to net position on June 30, 2019 to correct an overstatement of revenue in the governmental activities by $4,197 and business-type activities by $144,905 for recreation fees received for programs occurring the next fiscal year.

The largest portion of the Town's total net position $23,701,376 (74.72%) reflects its investment in capital assets (construction in progress, equipment, land, buildings and infrastructure) net of any outstanding debt used to acquire or construct those assets. The Town uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The Town's total net position includes $815,159 (2.16%) of restricted net position. Restricted net position represents assets whose use is subject to external restrictions. The remaining balance of $4,909,785 (23.12%) is unrestricted net position, which may be used to meet the government's ongoing financial obligations. Included in unrestricted net position are amounts that have been assigned for particular purposes, such as capital reserve funds and reserves for expenditures in subsequent years.

	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program Revenues:						
Charges for Services	$ 990,148	$ 960,214	$ 3,185,024	$ 3,062,502	$ 4,175,172	$ 4,022,716
Operating Grants & Revenues	996,666	788,964	287,949	285,665	1,284,615	1,074,629
Capital Grants & Revenues	77,489	143,760	-	-	77,489	143,760
General Revenues:						
Property Taxes	14,089,536	13,587,489	-	-	14,089,536	13,587,489
Other	330,502	458,088	19,594	14,864	350,096	472,952
Total Revenues	16,484,341	15,938,515	3,492,567	3,363,031	19,976,908	19,301,546
Expenses:						
General Government	3,366,490	2,970,069	-	-	3,366,490	2,970,069
Public Safety	5,433,921	5,442,959	-	-	5,433,921	5,442,959
Highways and Streets	4,576,172	4,484,490	-	-	4,576,172	4,484,490
Health and Welfare	272,247	278,907	-	-	272,247	278,907
Culture and Recreation	1,568,480	1,371,189	-	-	1,568,480	1,371,189
Intergovernmental	472,134	456,198	-	-	472,134	456,198
Interest on Long-Term Debt	194,779	206,262	-	-	194,779	206,262
Water and Sewer	-	-	2,854,558	2,767,858	2,854,558	2,767,858
Recreation Programs	-	-	334,243	408,960	334,243	408,960
Total Expenses	15,884,223	15,210,074	3,188,801	3,176,818	19,073,024	18,386,892
Increase (Decrease) in Net Position Before Transfers	600,118	728,441	303,766	186,213	903,884	914,654
Transfers	(583)	(2,210)	583	2,210	-	-
Increase (Decrease) in Net Position	599,535	726,231	304,349	188,423	903,884	914,654
Net Position - July 1, as reported	28,830,983	28,104,752	8,217,321	8,028,898	37,048,304	36,133,650
Correct Overstatement of Revenues	(4,197)	-	(144,905)	-	(149,102)	-
Net Position - July 1, as restated	28,826,786	28,104,752	8,072,416	8,028,898	36,899,202	36,133,650
Ending Net Position	$ 29,426,321	$ 28,830,983	$ 8,376,765	$ 8,217,321	$ 37,803,086	$ 37,048,304

Governmental Activities

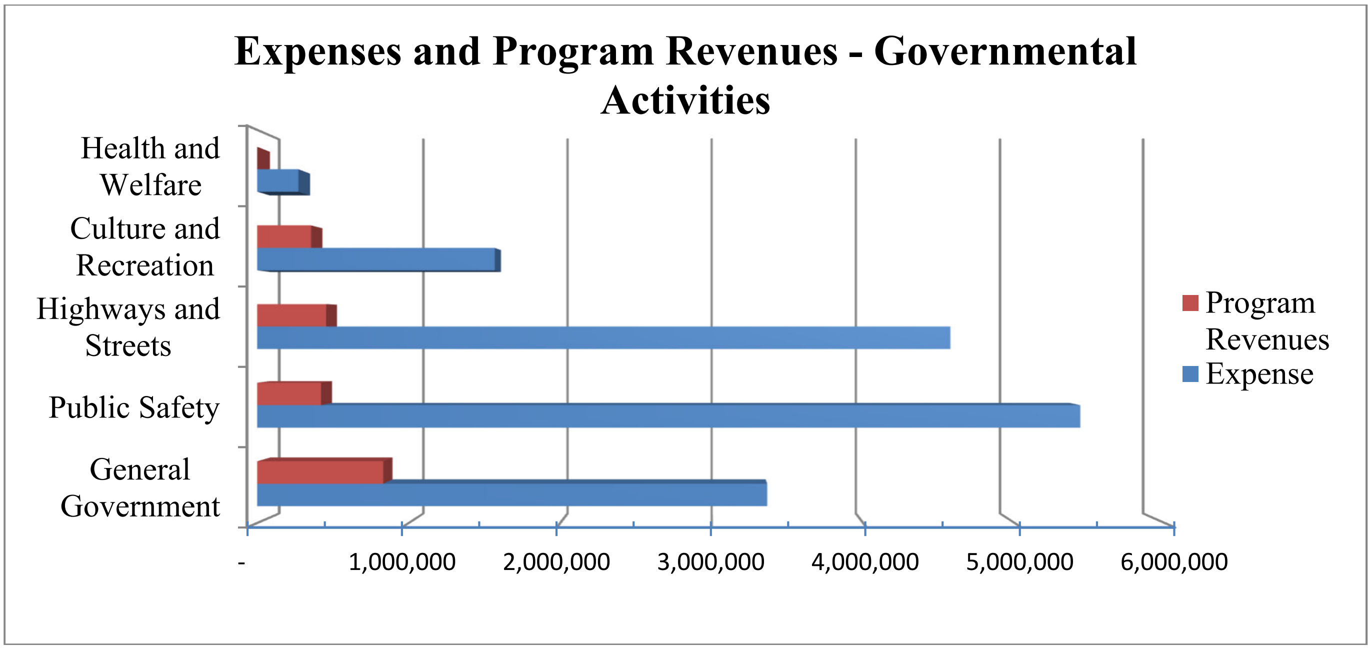
Governmental activities increased the Town's net position by $595,338 for the year ended June 30, 2020. Key elements of the change are as follows.

- Total governmental activities' revenues increased by 3.4% ($545,826) from 2019 to 2020. Capital grants and revenues decreased by $66,271 while operating grants and revenues increased by $207,702.

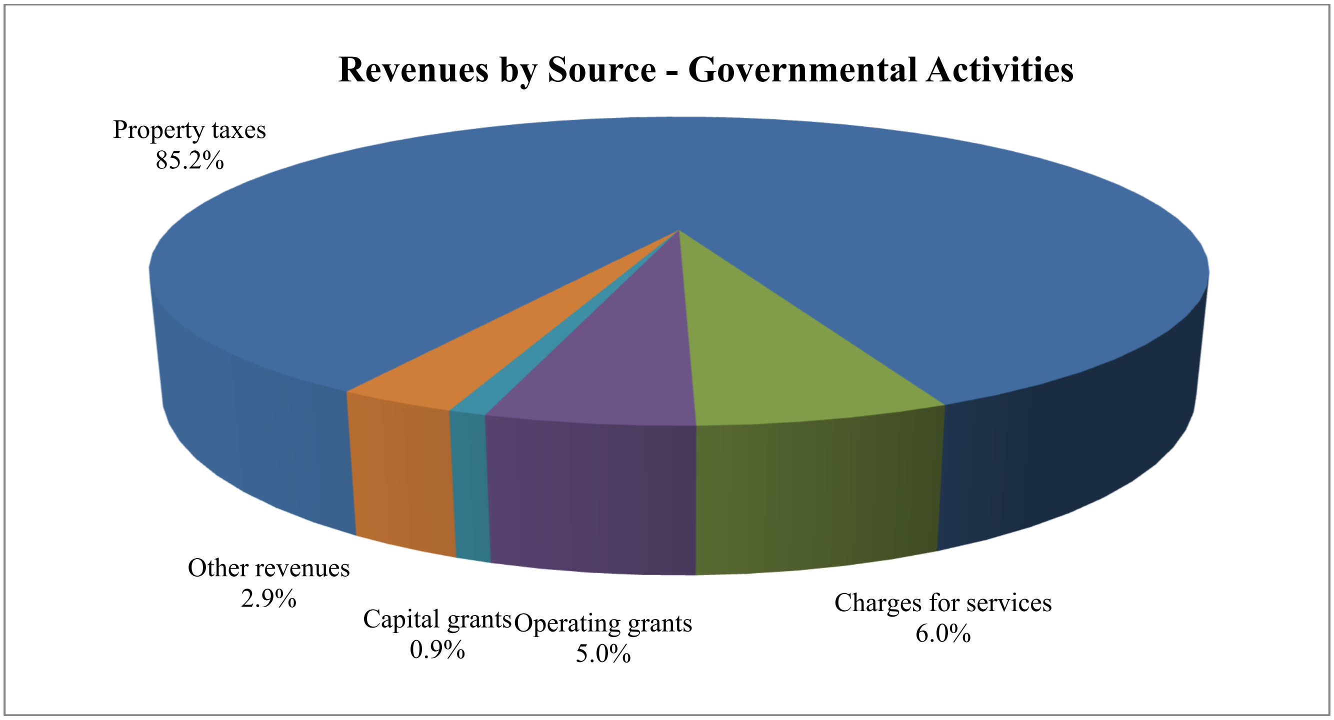
- Property tax revenues increased 3.7% or $502,047 from the previous year as a result of growth in the grand list combined with a 0.0135 cent (2.7%) increase in the Town general fund tax rate.

- Total governmental activities' expenses increased by 4.4% ($674,149) from 2019 to 2020. Public Safety expenses end the year at 34.2% ($5,433,921) of total governmental activities' expenses. Public Safety remains the largest category of expenses from year to year followed by Highways and Streets which ended the year at 28.8% ($4,576,172) of total governmental activities' expenses and includes funding for the operating budgets of the Highways and Stormwater departments of the Village of Essex Junction.

The following graph entitled Expense and Program Revenues – Governmental Activities, gives the reader an idea of how each major program is funded. The revenues included in this graph are program specific revenues including user fees, operating grants, and capital grants. General revenues such as property taxes and interest earnings are excluded from the graph but are used to support the cost of each major program that is not covered by program specific revenues. The supporting data may be found in the Statement of Activities on page 2. As noted previously, Public Safety is the largest category of expenses in the current year and historically, followed by Highways and Streets.



The majority of governmental activities revenue comes from property taxes; 85.5% of total revenue or $14,089,536. The second largest category of revenue is operating grants coming in at $996,666; 6.0% of total revenue. Charges for services are the third largest category of revenue accounting for 6.0% or $990,148. This is relatively consistent with the prior year when property tax revenue accounted for 85.2% of total revenues, operating grants and revenues at 5.0% and charges for services at 6.0%. The following graph shows the distribution of governmental activities revenues by source for the year ended June 30, 2020.



Business-type Activities

Business-type activities increased the Town's net position by $304,349 (3.77%) during the current fiscal year. Key elements of this increase are as follows:

- Total revenues of $3,492,567 were $129,536 or 3.9% higher than the previous year. The increase is attributable to a $122,522 (4%) increase in charges for services as well as small changes in operating grants and revenues and other revenues.

- Total expenses of $3,188,801 reflect an increase of $11,983 (0.4%) over the prior year. This increase is primarily on the water and sewer side with $86,700 of the change offset by a $74,717 decrease in recreation costs. The impacts of the COVID-19 pandemic were felt most severely by the Recreation Program fund as programs were abruptly cancelled in the Spring of 2020.

- Prior year net position was adjusted by $144,905 to correct an overstatement of revenue at June 30, 2019 for program fees received for programs held in the next fiscal year.

The Town's business-type activities are supported by user fees, also referred to as charges for services ($3,185,024) with assistance from operating grants ($287,949) and investment income ($19,594).

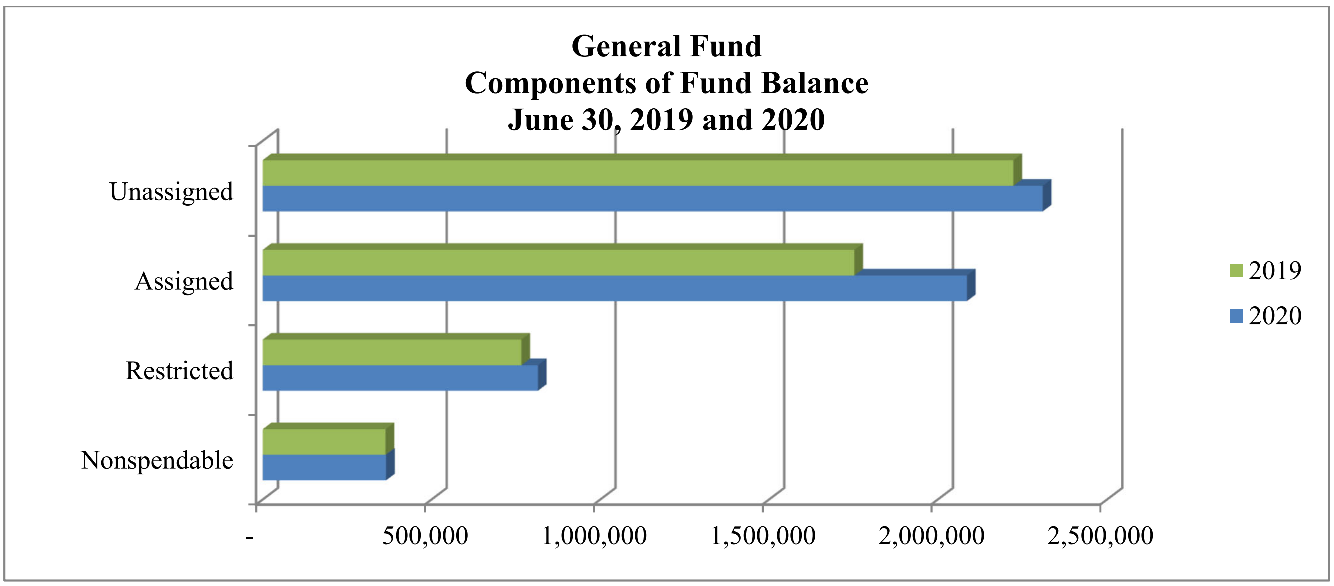
FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information presented and discussed in this section is specific to the fund financial statements.

Governmental Funds

The focus of the Town's governmental funds is to provide information on current year revenue, expenditures, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Town's governmental funds (general fund and capital projects fund) reported combined ending fund balances of $8,403,493, an increase of $142,508 over the prior year, after a prior year adjustment in the amount of $4,197 to correct an overstatement of revenue at June 30, 2019 for recreation fees for programs held in the next year. Of the total fund balance amount, $370,242 is non-spendable (prepaid items and inventories) and $815,519 is restricted, which indicates it is not available for discretionary spending, as it is otherwise restricted by grant agreements, statutes, or debt covenants. Of the remaining amount, $4,918,196 has been assigned by the Town for various purposes (detailed in Note 15 Fund Balances and Net Position) and unassigned fund balance is $2,299,896.



The general fund is the chief operating fund of the Town. At the end of the year, total fund balance in the general fund was $5,578,779, an increase of $470,516 from the previous year. Of this amount, $365,596 is non-spendable and $815,519 is restricted. Assignments totaling $2,098,128 in the general fund are detailed in Note 15 and unassigned fund balance is $2,299,896. As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total general fund expenditures. Total fund balance represents approximately 39.79% of total general fund expenditures (excluding transfer), however, this amount includes nonspendable and restricted balances which would not be available to finance general fund expenditures if necessary. The remaining categories of fund balance (committed, assigned, and unassigned) are referred to as unrestricted fund balance and are resources that could be liquidated to support general fund expenditures if necessary. Unrestricted fund balance represents 31.37% of total general fund expenditures, excluding transfers.

The Selectboard is the body that authorizes assignments of fund balance in accordance with its fund balance policy and has the authority to make changes if they see fit. The Town's fund balance policy limits the amount of unassigned fund balance in the general fund to 15% of the current year's general fund operating budget.

General Fund Budgetary Highlights

The Town's budget for the year ended June 30, 2020 passed on the first vote at Town Meeting in March of 2019. There were no amendments made to the budget during the year.

On the revenue side, the Town recorded property tax revenue less than the amount budgeted by $51,042 and fines and forfeits revenue less than the amount budgeted by $16,670. Both of these are a direct result of an increase in the amount of unavailable property tax revenue (property taxes that remain uncollectible sixty days after the end of the fiscal year). Intergovernmental revenues exceeded budget by $82,261; of this $67,567 is the amount received for future reappraisals which has been reserved for such in the general fund balance.

Public safety expenditures were $649,651 under budget driven by unanticipated vacancies. Culture and recreation expenditures were $133,628 under budget, the majority of which was a result of actual personnel costs that were less than budgeted. General government expenditures were under budget overall by $47,632.

During the year, the Town collected unbudgeted grants and other revenues totaling $429,147 which went to offset unbudgeted grant and other expenditures totaling $507,136. The largest grant was the grant funding the Community Justice Center at $215,538 for the year. Other items in this category are federal forfeiture funds used for public safety purposes, unrestricted revenue raised by the Community Justice Center, and a small number of miscellaneous grants.

Proprietary Funds

The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position in the Water and Sewer Fund is $8,488,626, an increase of 3.78% or $309,151 from the previous year. Over half of the Water and Sewer Fund's net position is invested in capital assets net of related debt; 53.54% or $4,544,770. This is a decrease from the previous year when the net investment in capital assets was $4,804,941. Over time, the net book value (historical cost less accumulated depreciation) of assets decreases with the systematic allocation of the cost of said assets over their useful life by way of annual depreciation expense. Of the $3,943,856 balance in unrestricted net position at the end of the year, $864,007 is designated for future capital projects and $7,628 is designated for prepaid expenses. This balance designated for future capital projects grows annually by the amount of connection fees received in excess of the amount budgeted to offset operating expenses.

The Town's second proprietary fund is the Recreation Programs Fund which was authorized by the Selectboard during the fiscal year ended June 30, 2011. This fund accounts for the majority of recreation programs which are expected to be supported by user fees. Program revenues, unlike property tax revenues, are derived from exchange transactions where the user receives a service of perceived equal value to the amount the user is willing to pay for the service. For the year ended June 30, 2020, this fund realized a net loss from operations in the amount of $4,802. The fund has a deficit fund balance of $111,861.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's capital assets for governmental and business-type activities as of June 30, 2020 were $65,391,271 offset by $30,708,913 in accumulated depreciation resulting in capital assets net of accumulated depreciation of $34,682,358. This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

Summary of Capital Assets

	Governmental Activities		Business-type Activities		Total Government	
	2020	2019	2020	2019	2020	2019
Capital Assets:						
Land	$ 4,636,481	$ 4,636,481	$ -	$ -	$ 4,636,481	$ 4,636,481
Construction in Progress	1,092,454	436,821	26,650	424,424	1,119,104	861,245
Buildings and Improvements	11,503,100	11,311,418	-	-	11,503,100	11,311,418
Machinery and Equipment	7,737,568	6,995,347	530,956	548,287	8,268,524	7,543,634
Book Collection	459,726	459,726	-	-	459,726	459,726
Infrastructure	26,202,586	25,188,095	13,201,750	12,778,838	39,404,336	37,966,933
	51,631,915	49,027,888	13,759,356	13,751,549	65,391,271	62,779,437
Less: Accumulated Depreciation	(21,666,482)	(20,360,582)	(9,042,431)	(8,760,584)	(30,708,913)	(29,121,166)
Total Assets, Net	$ 29,965,433	$ 28,667,306	$ 4,716,925	$ 4,990,965	$ 34,682,358	$ 33,658,271

Major capital asset activity for the year ended June 30, 2020 included the following.

Governmental Activities

- Highway projects including reconstruction, paving, ditching, and culvert work totaled $953,609 with work done on multiple roads in town.

- Six vehicles were purchased including two highway vehicles, a skid steer and three police vehicles for a total of $543,593. This was offset by the retirement, disposal or trade of four vehicles with original cost totaling $225,310, one of which was fully depreciated.

Business-Type Activities

- Asset additions include waterline improvements in the Susie Wilson Road – Dalton Drive area, a message board and pump station control panel upgrades at the Alderbrook pump station.

- The Town has two projects in process: waterline improvements at the Sandhill and VT15 intersection and waterline improvements in the Town Center.

Additional information on the Town's capital assets can be found in Note 7 Capital Assets.

Long-Term Debt

The Town began the year with $6,314,445 in long-term debt outstanding. As of June 30, 2020, this amount had increased by $122,766 or 1.94% to end the current year with $6,437,211 in long-term debt outstanding.

Summary of Long Term Debt

		June 30, 2019		Additions		Deletions		June 30, 2020
Governmental Activities								
General Obligation Bonds	$	5,175,000	$	-	$	345,000	$	4,830,000
Capital Lease		953,421		786,339		304,703		1,435,057
Business-type Activities								
Water and Sewer Bond		186,024		-		13,870		172,154
Total Government	$	6,314,445	$	786,339	$	663,573	$	6,437,211

The Town entered into capital lease financing agreement totaling $786,339 during the year and made all required payments on the three items of long-term debt outstanding. Additional information about long-term debt can be found in Note 10 Notes and Bonds Payable and Note 11 Capital Lease.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Consolidation of Service Delivery Systems

- Starting in FY2015 the Town entered into an agreement with the Village of Essex Junction and the Essex Junction School District to bill and collect their property taxes. This action was an effort to reduce the duplication of services that existed. As part of the agreement the Town assumed the delinquent taxes of the Village and Village School District. The Town of Essex will continue to do the school tax billing for those residents that reside in the Town of Essex.

- In FY14 the Town and Village entered into an agreement to share the services of the Town Manager as the Municipal Manager for both entities. This arrangement led to the Village sharing the salary costs of the Manager with the Town, thereby reducing the cost to all taxpayers. In FY2015 it was determined that this cost sharing was beneficial and efforts should continue to find more areas to cooperate in the delivery of services to be more efficient. This arrangement has resulted in substantial savings for both the Village and Town. In FY18 the current Unified Municipal Manager, Pat Scheidel, who has been Town Manager for 27 retired. A new Unified Municipal Manager, Evan Teich, began employment on February 26, 2018. The decision to hire Mr. Teich was unanimous by both the Village of Essex Junction Trustees and the Town Selectboard.

- FY16 was the first of a three-year commitment to combine Highway and Street budgets with the Village of Essex Junction. The Village Trustees adopted the Village Street budget and the Town of Essex voters approved the funding for this budget as part of the Town budget. A Committee was formed in the spring of 2017 to evaluate how successful this arrangement has been so far and whether it should be continued. The Public Works Consolidation Committee came to the following conclusions:

    - Maintain the MOU until June 2018 and do the studies outlined in the report.
    - Extend the MOU from July 1, 2018 until the studies are complete or well underway. The goal is full consolidation eventually.
    - Benchmarks will be established as a result of the studies

  - Cross-train staff in the Village and Town and identify common best practices
  - Consolidate rolling stock and equipment budgets as well as capital planning.
  - Practice resources management with assets, administration, processes, services.
  - Both the Selectboard and the Trustees approved the report.

- In FY16 the Town and the Village combined accounts payable, accounts receivable, cash receipts and general ledger. Two Village employees were relocated to the Town offices to share this work.

- In FY17 the Village Clerk/Treasurer became the combined Town and Village Clerk/Treasurer when the Town Clerk/Treasurer position became vacant through retirement.

- In FY18 a Human Resources Director was hired as the combined Town and Village Human Resources Director.

- In FY19 the pay rates and practices of both Fire Departments were aligned. A combined Assistant to the Manager position was established which is funded by both entities.

- In FY20, EJRP and the Essex Parks and Recreation Department co-located at 75 Maple Street and began streamlining services at the front desk by co-supervising the Customer Service Specialist, the Program Director – Senior Services, and by contracting for joint Communications Services. The two departments have hosted joint events and have moved to producing one brochure.

- The Village Trustees and Town Selectboard have been meeting jointly and working to put together a merger plan for the two entities. The Village voted during the November 2020 on the plan of merger and it passed 3,453 to 1,205. The Town will vote on this initiative in March 2021.

FY21 Budgets

The above listed factors were considered in preparing the Town of Essex's budget for the 2021 fiscal year. The approved budget resulted in a tax rate for FY21 of $0.5267 (Town General and Capital Tax),

Rates for water and sewer operations were increased in fiscal year 2021 in response to increased costs for water purchases and an increase in repairs and maintenance. The use of initiation fees applied to the rate dropped from $20,000 in FY20 to zero in FY21.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances to all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department at 81 Main Street, Essex Jct., VT 05452. The report is available online at www.essex.org.

TOWN OF ESSEX, VERMONT
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash	$ 15,197,656	$ 3,739,097	$ 18,936,753
Taxes receivable, net of allowance	375,719	-	375,719
Other accounts receivable	115,673	681,844	797,517
Inventory	176,170	-	176,170
Prepaid expenses	194,072	7,628	201,700
Capital assets not being depreciated:			
Land	4,636,481	-	4,636,481
Construction in progress	1,092,454	26,650	1,119,104
Capital assets, net of accumulated depreciation:			
Buildings	8,732,157	-	8,732,157
Infrastructure	11,912,440	-	11,912,440
Machinery, equipment, and vehicles	3,591,901	111,731	3,703,632
Water and sewer infrastructure	-	4,578,544	4,578,544
Total Assets	46,024,723	9,145,494	55,170,217
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to the Town's participation in VMERS	1,388,296	141,788	1,530,084
CURRENT LIABILITIES			
Accounts payable	373,359	89,767	463,126
Due to Village of Essex Junction	6,504,535	-	6,504,535
Accrued payroll and benefits payable	204,265	26,020	230,285
Unearned revenue	101,562	98,668	200,230
Accrued interest payable	44,028	861	44,889
Current portion of compensated absences	239,632	12,824	252,456
Current portion notes and bonds payable	345,000	14,147	359,147
Current portion capital lease payable	188,575	-	188,575
Total Current Liabilities	8,000,956	242,287	8,243,243
NONCURRENT LIABILITIES			
Accrued compensated absences	468,959	130,141	599,100
Net pension liability	3,633,218	370,917	4,004,135
Notes and bonds payable	4,485,000	158,007	4,643,007
Capital lease payable	1,245,482	-	1,245,482
Total Noncurrent Liabilities	9,832,659	659,065	10,491,724
Total Liabilities	17,833,615	901,352	18,734,967
DEFERRED INFLOWS OF RESOURCES			
Prepaid property taxes	63,353	-	63,353
Deferred inflows of resources related to the Town's participation in VMERS	89,731	9,164	98,895
Total Deferred Inflows of Resources	153,084	9,164	162,248
NET POSITION			
Net investment in capital assets	23,701,376	4,544,771	28,246,147
Restricted	815,159	-	815,159
Unrestricted- designated	-	692,141	692,141
Unrestricted	4,909,785	3,139,854	8,049,639
Total Net Position	$ 29,426,320	$ 8,376,766	$ 37,803,086

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Revenues	Capital Grants and Revenues	Governmental Activities	Business-Type Activities	Total
Functions/Programs							
Governmental activities:							
General government	$ 3,366,490	$ 597,466	$ 234,630	$ -	$ (2,534,394)	$ -	$ (2,534,394)
Public safety	5,433,921	204,008	217,160	-	(5,012,753)	-	(5,012,753)
Highways and Stre	4,576,172	113,810	263,996	77,489	(4,120,877)	-	(4,120,877)
Health and Welfare	272,247	25	-	-	(272,222)	-	(272,222)
Culture and Recreation	1,568,480	74,839	280,880	-	(1,212,761)	-	(1,212,761)
Intergovernmental	472,134	-	-	-	(472,134)	-	(472,134)
Interest on long-term debt	194,779	-	-	-	(194,779)	-	(194,779)
Total governmental activities	15,884,223	990,148	996,666	77,489	(13,819,920)	-	(13,819,920)
Business-type activities:							
Water and Sewer	2,854,557	2,855,667	287,949	-	-	289,059	289,059
Recreation	334,243	329,357	-	-	-	(4,886)	(4,886)
Total business-type activities	$ 3,188,800	$ 3,185,024	$ 287,949	$ -	-	284,173	284,173
General Revenues:							
Property taxes, levied for general purposes					14,089,535	-	14,089,535
Penalties and interest on delinquent taxes					161,506	-	161,506
Unrestricted investment earnings					72,690	19,594	92,284
Transfers					(583)	583	-
Gain on sale of capital assets					64,755	-	64,755
Other revenues					31,551	-	31,551
Total general revenues and transfers					14,419,454	20,177	14,439,631
Change in Net Position					599,534	304,350	903,884
Net position, beginning (as restated)					28,826,786	8,072,416	36,899,202
Net position, ending					$ 29,426,320	$ 8,376,766	$ 37,803,086

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
FUND FINANCIAL STATEMENTS
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Capital Projects Fund	Total Governmental Funds
ASSETS			
Cash	$ 12,266,684	$ 2,930,972	$ 15,197,656
Taxes receivable, net of allowance	375,719	-	375,719
Other receivables	88,751	26,922	115,673
Inventory	176,170	-	176,170
Prepaid expenses	189,426	4,646	194,072
Total Assets	$ 13,096,750	$ 2,962,540	$ 16,059,290
LIABILITIES			
Accounts payable	$ 257,595	$ 115,764	$ 373,359
Due to Village of Essex Junction	6,504,535	-	6,504,535
Accrued payroll and benefits payable	204,265	-	204,265
Unearned revenue	101,562	-	101,562
Total Liabilities	7,067,957	115,764	7,183,721
DEFERRED INFLOWS OF RESOURCES			
Prepaid property taxes	63,353	-	63,353
Unavailable revenue - property taxes	318,400	-	318,400
Unavailable revenue - other	68,261	22,062	90,323
Total Deferred Inflows of Resources	450,014	22,062	472,076
FUND BALANCE			
Nonspendable	365,596	4,646	370,242
Restricted	815,159	-	815,159
Assigned	2,098,128	2,820,068	4,918,196
Unassigned	2,299,896	-	2,299,896
Total Fund Balances	5,578,779	2,824,714	8,403,493
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 13,096,750	$ 2,962,540	$ 16,059,290

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total fund balances - governmental funds	$ 8,403,493
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	29,965,433
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds	
Unavailable property tax revenue	318,400
Unavailable grant revenue	90,323
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds:	
Accrued compensated absences	(708,591)
Net pension liabilities	(3,633,218)
Accrued interest on long-term debt	(44,028)
Notes payable	(4,830,000)
Capital Lease	(1,434,057)
Deferred outflows of resources represent the consumption of net position that is applicable to a future reporting period and therefore not reported as assets in the funds.	1,388,296
Deferred inflows of resources represent the acquisition of net position applicable to a future reporting period and therefore are not reported as liabilities in funds.	(89,731)
Total net position - governmental activities	$ 29,426,320

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Capital Projects Fund	Total Governmental Funds
REVENUES			
Property tax	$ 13,511,133	$ 528,283	$ 14,039,416
Licenses and permits	80,034	-	80,034
Intergovernmental revenues	474,261	-	474,261
Charges for services	637,064	158,231	795,295
Fines and forfeits	158,330	-	158,330
Interest income	54,278	17,510	71,788
Grant income	277,117	258,577	535,694
Miscellaneous income	149,515	5,838	155,353
Total Revenues	15,341,732	968,439	16,310,171
EXPENDITURES			
Current expenditures:			
General government	3,097,009	15,277	3,112,286
Public safety	4,609,955	12,620	4,622,575
Highways and Streets	2,991,308	24,981	3,016,289
Stormwater	308,415	90,754	399,169
Sanitation	7,999	-	7,999
Health and Welfare	272,247	-	272,247
Culture and Recreation	1,215,871	166,506	1,382,377
Intergovernmental	472,134	-	472,134
Capital Outlays:			
General government	-	26,494	26,494
Public safety	112,680	844,304	956,984
Highways and Streets	381,350	1,210,769	1,592,119
Stormwater	-	26,520	26,520
Culture and Recreation	6,305	199,221	205,526
Debt Service:			
Principal	349,982	300,721	650,703
Interest	195,735	28,555	224,290
Total Expenditures	14,020,990	2,946,722	16,967,712
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,320,742	(1,978,283)	(657,541)
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of fixed assets	10,793	3,500	14,293
Proceeds from long-term debt	-	786,339	786,339
Operating transfers in/(out)	(856,822)	856,239	(583)
Total Other Financing Sources (Uses)	(846,029)	1,646,078	800,049
Net Change in Fund Balance	474,713	(332,205)	142,508
Fund Balance - July 1, 2019, as restated	5,104,066	3,156,919	8,260,985
Fund Balance - June 30, 2020	$ 5,578,779	$ 2,824,714	$ 8,403,493

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net change in fund balances - governmental funds	$ 142,508
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation Expense	(1,559,979)
Capital Outlay	2,807,643
Proceeds from Sale of Asset	(14,293)
Loss on Sale of Asset	64,755
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Increase in the unavailable property taxes	53,300
Increase in the unearned and other unavailable revenue	56,120
Issuance and repayment of long-term debt are revenue and expenditures in the governmental funds, but the Issuance and repayment increase and decrease long-term liabilities in the statement of net position.	
Repayment of long-term debt	345,000
Repayment of capital lease	305,703
Issuance of long-term debt	(55,300)
Issuance of capital lease	(731,039)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Pension expense	(864,275)
Accrued interest on long-term debt	(5,913)
Accrued compensated absences	55,304
Change in net position of governmental activities	$ 599,534

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2020

	Water & Sewer Fund	Recreation Fund	Total
ASSETS			
Current Assets:			
Cash	$ 3,704,739	$ 34,358	$ 3,739,097
Accounts receivable - net	681,844	-	681,844
Prepaid expenses	7,628	-	7,628
Total Current Assets	4,394,211	34,358	4,428,569
Noncurrent Assets:			
Capital assets not being depreciated:			
Construction in progress	26,650	-	26,650
Capital assets, net of accumulated depreciation:			
Machinery, equipment, and vehicles	111,731	-	111,731
Water and sewer infrastructure	4,578,544	-	4,578,544
Total Noncurrent Assets	4,716,925	-	4,716,925
Total Assets	9,111,136	34,358	9,145,494
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to the Town's participation in VMERS	131,698	10,090	141,788
Total Assets and Deferred Outflows of Resources	$ 9,242,834	$ 44,448	$ 9,287,282
LIABILITIES			
Current Liabilities:			
Accounts payable	$ 75,543	$ 14,224	$ 89,767
Current portion compensated absences	12,824	-	12,824
Current portion long-term debt	14,147	-	14,147
Accrued payroll	18,822	7,198	26,020
Unearned revenue	-	98,668	98,668
Other accrued expenses	861	-	861
Total Current Liabilities	122,197	120,090	242,287
Noncurrent Liabilities:			
Accrued compensated absences	130,141	-	130,141
Net pension liabilities	335,350	35,567	370,917
Notes and bonds payable	158,007	-	158,007
Total Noncurrent Liabilities	623,498	35,567	659,065
Total Liabilities	745,695	155,657	901,352
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to the Town's participation in VMERS	8,512	652	9,164
NET POSITION			
Net investment in capital assets	4,544,771	-	4,544,771
Unrestricted - designated	692,141	-	692,141
Unrestricted	3,251,715	(111,861)	3,139,854
Total Net Position	8,488,627	(111,861)	8,376,766
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 9,242,834	$ 44,448	$ 9,287,282

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Water & Sewer Fund	Recreation Fund	Total
OPERATING REVENUES			
Charges for services	$ 2,855,667	$ 328,134	$ 3,183,801
Connection fees	257,253	-	257,253
Interest and penalties	27,721	-	27,721
Other income	2,975	1,223	4,198
Total Operating Revenues	3,143,616	329,357	3,472,973
OPERATING EXPENSES			
Salaries and benefits	759,391	129,647	889,038
Professional services	34,527	1,025	35,552
Repair and maintenance	100,155	-	100,155
Rentals	1,356	16,041	17,397
Printing and postage	-	9,716	9,716
Travel	1,854	6,254	8,108
Utilities	65,651	1,541	67,192
CWD water purchases	672,698	-	672,698
Insurance	23,718	-	23,718
Machinery	36,776	-	36,776
Bond expense	297,758	-	297,758
Other operating	13,273	24,132	37,405
Depreciation expense	313,014	-	313,014
Recreation programming	-	145,887	145,887
Sewage treatment	530,735	-	530,735
Total Operating Expenses	2,850,906	334,243	3,185,149
Operating Income (Loss)	292,710	(4,886)	287,824
NONOPERATING REVENUES (EXPENSES)			
Interest income	19,510	84	19,594
Interest expense	(3,651)	-	(3,651)
Transfers	583	-	583
Total Nonoperating Revenues (Expenses)	16,442	84	16,526
Change in Net Position	309,152	(4,802)	304,350
Net Position - July 1, 2019, restated	8,179,475	(107,059)	8,072,416
Net Position - June 30, 2020	$ 8,488,627	$ (111,861)	$ 8,376,766

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
FUND FINANCIAL STATEMENTS
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	Water & Sewer Fund	Recreation Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 3,087,854	$ 329,357	$ 3,417,211
Payments to suppliers	(1,775,831)	(280,266)	(2,056,097)
Payments for salaries and benefits	(655,571)	(126,818)	(782,389)
Net Cash Provided (Used) by Operating Activities	656,452	(77,727)	578,725
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of property, plant and equipment	(38,974)	-	(38,974)
Interest payments on debt	(3,651)	-	(3,651)
Principal payments on debt	(13,870)	-	(13,870)
Net Cash (Used) by Capital and Related Financing Activities	(56,495)	-	(56,495)
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfers	583	-	583
Interest income	19,510	84	19,594
Net Cash Provided by Investing Activities	20,093	84	20,177
Net Increase (Decrease) in Cash	620,050	(77,643)	542,407
Cash - July 1, 2019	3,084,689	112,001	3,196,690
Cash - June 30, 2020	$ 3,704,739	$ 34,358	$ 3,739,097
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	$ 292,710	$ (4,886)	$ 287,824
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	313,014	-	313,014
Change in net assets and liabilities:			
Receivables, net	(55,762)	-	(55,762)
Prepaid expenses	(1,301)	-	(1,301)
Deferred outflows of resources	14,564	(2,118)	12,446
Accounts payable	4,040	(11,752)	(7,712)
Accrued payroll and compensated absences	21,831	(3,453)	18,378
Unearned revenue	-	(63,918)	(63,918)
Other accrued expenses	(69)	-	(69)
Net pension liability	63,635	8,005	71,640
Deferred inflows of resources	3,790	395	4,185
Net cash provided (used) by operating activities	$ 656,452	$ (77,727)	$ 578,725

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
FUND FINANCIAL STATEMENTS
STATEMENT OF NET POSITION - FIDUCIARY FUND
June 30, 2020

	Cemetery Trust Fund	Agency Fund
ASSETS		
Cash and cash equivalents	$ 58,453	$ 304,065
Total Assets	$ 58,453	$ 304,065
LIABILITIES		
Accounts payable	$ 325	$ -
Unearned revenue	-	304,065
Total Liabilities	325	$ 304,065
NET POSITION		
Restricted	58,128	
Total Net Position and Liabilities	$ 58,453	

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
FUND FINANCIAL STATEMENTS
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Cemetery Trust Fund
ADDITIONS	
Sales of plots	$ 9,306
Cemetery grant revenue	25,000
Interest on deposits	233
Total Additions	34,539
DEDUCTIONS	
Supplies	(644)
Restoration	(20,245)
Total Deductions	(20,889)
Increase in Net Position	13,650
Net Position - July 1, 2019	44,478
Net Position - June 30, 2020	$ 58,128

See Accompanying Notes to Basic Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Essex, Vermont, (herein the "Town") operates under a Select Board Manager form of government and provides the following services: public safety (police and fire), highways and streets, culture and recreation, public improvements, planning and zoning and general administrative services.

The accounting policies adopted by the Town conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. Financial Reporting Entity

The financial statements of the Town consist only of the funds and account groups of the Town. The Town has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

B. Basis of Presentation

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements report the financial activities of the overall government, excluding fiduciary activities. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. Eliminations have been made to minimize the double counting of activities between funds.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include (1) charges to applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column.

The Town reports on the following major governmental funds:

General Fund – This is the Town's primary operating fund. It accounts for all financial resources of the general government except those accounted for in another fund.

Capital Projects Fund – This capital project fund accounts for resources established to fund the Town's long-term capital plan.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), and the acquisition or construction of general fixed assets (capital projects). The general fund is used to account for all activities of the general government not accounted for in some other fund.

The Town reports on the following major enterprise funds:

Water and Sewer Fund – This fund accounts for the operations of the Water and Sewer Department of the Town.

Recreation Fund – This fund accounts for the majority of programs sponsored by the Town's Recreation Department. Programs in this fund are supported by user fees.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges. Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of that fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Additionally, the Town reports the following fiduciary funds:

Cemetery Trust Fund – This fund accounts for monies maintained for use in operating the Town's cemeteries.

Agency Fund – This fund accounts for resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

Fiduciary Funds are used to account for assets held by the Town as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes, intergovernmental revenues, sewer usage fees and water usage fees are considered susceptible to accrual. Miscellaneous revenues and fees are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means the amount of the transaction can be determined, and available means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, except for principal and interest on general long-term debt, the net pension liability, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property taxes, licenses, fees and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within sixty days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the Town.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net positions available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity

1. Cash and Investments

The Town’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The Town maintains one primary cash account in the general fund to collect money and pay bills for all funds. When money is collected and expended, the Town records a corresponding payable or receivable to the appropriate fund. This helps manage cash and eases administrative burdens.

2. Receivables

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

3. Internal Balances

Activities between funds that is representative of lending or borrowing arrangements that are outstanding at the end of the fiscal year are referred to as Advances to/from Other Funds. All other outstanding balances between funds are reported as Due to/from Other Funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Inventories and Prepaid Expenses

Inventory quantities are determined by physical count and are valued at the lower of cost or market. Inventory in the General Fund consists of salt, sand and various gravels. Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses. Inventories and prepaid expenses of governmental funds in the fund financial statements are offset by a nonspendable fund balance as these are not in spendable form.

5. Capital Assets

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated fair value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. Interest incurred during the construction phase for proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of any interest earned on the invested proceeds during the same period. Interest is not capitalized during the construction phase of capital assets used in governmental activities. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation. Assets are capitalized and recorded when all of the following criteria are met:

(1) The asset is tangible and complete.
(2) The asset is used in the operation of the Town’s activities.
(3) The asset has a $5,000 or greater value and useful life greater than one year at the date of acquisition.

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

6. Long-term Liabilities

Long-term liabilities include bonds, notes and capital leases payable and other obligations such as compensated absences and the net pension liability. Long-term liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund financial statements do not include any long-term liabilities as those statements use the current financial resources measurement focus and only include current liabilities on their balance sheets.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. The Town has one type of item which arises under the accrual basis of accounting that qualifies for reporting in this category. The governmental activities, the business-type activities and the proprietary funds report deferred outflows of resources related to the Town's participation in VMERS.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two types of items which arise under the accrual basis of accounting and three types which arise under the modified accrual basis of accounting that qualify for reporting in this category.

The governmental activities, the business-type activities and the proprietary funds report deferred inflows of resources from two sources: prepaid property taxes and deferred inflows of resources related to the Town's participation in VMERS. The governmental funds report deferred inflows of resources from three sources: prepaid property taxes, unavailable property taxes (including penalty and interest) and unavailable other revenue. Unavailable other revenue includes grant revenues earned but not received within sixty days of the end of the current period.

8. Pensions

For purposes of measuring the proportionate share of the net pension liability and the related deferred outflows and inflows of resources and pension expense, information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS) pension plan and additions to or deductions from the VMERS fiduciary net position have been determined on the same bases as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Net Position

Government-wide and proprietary fund net position is divided into three components:

Net Investment in Capital Assets – consists of the historical cost of capital assets less accumulated depreciation and less any outstanding debt that was used to finance those assets.

Restricted – consists of net position that is restricted by the Town's creditors, by enabling legislation, by grantors (both federal and state) and/or by contributors.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Unrestricted – all other net position is reported in this category

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to use restricted net position before unrestricted net position.

10. Fund Balance

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Fund balances are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned. Positive unassigned fund balance can only be reported in the General Fund.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

The Town has a fund balance policy allowing it to maintain an unassigned fund balance of up to fifteen percent (15%) of the current year General Fund operating budget.

E. Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT - WIDE STATEMENTS

Governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, whereas government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows.

Long-term revenue differences arise because governmental funds report revenues only when they are considered available, whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report expenditures (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as another financing source, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report proceeds of long-term debt as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities, respectively.

Pension related differences arise because governmental funds report the current year's required employer contributions as current period expenditures, whereas government-wide statements report those transactions as deferred outflows of resources. In addition, the accrual for the Town's proportionate share of the VMERS net pension liability is recorded in the government-wide financial statements along with the related deferred inflows and outflows of resources.

NOTE 3 BUDGETARY INFORMATION

The Town's General Fund is the only fund that must legally adopt a budget. As such, no comparison of actual to budget revenues, expenditures and changes in fund balance is presented for any other fund.

NOTE 4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents at June 30, 2020 consisted of the following:

	Book Balance	Bank Balance
Insured by the FDIC	$ 500,000	$ 500,000
Insured by Deposit Surety Bond	18,795,926	19,030,725
Petty Cash	3,345	-
Total Deposits	$ 19,299,271	$ 19,530,725

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

The Town generally maintains one cash account in the General Fund to pay expenditures and receive payments for efficiency. All interfund balances resulted from the time lag between the dates that (1) reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) repayments between funds are made.

The Town’s cash management account is insured under an Irrevocable Standby Letter of Credit. The coverage with TD Bank is in the amount of $83,253. The Town’s general fund checking account is insured by a sweep account. The coverage with Community Bank, NA is in the full amount of the bank balance at the close of business on any given day if the bank were to fail. The funds swept from the account are secured by a perfected security interest in purchased securities and therefore would not be considered deposits with the bank.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town's policy only allows deposits in banks that are FDIC insured and agree to collateralize amounts in excess of FDIC limits. The Town has no investments subject to credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in market rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town has no investments subject to interest rate risk disclosure.

NOTE 4 CASH AND CASH EQUIVALENTS (continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's policy does not allow investment in securities that are subject to credit risk unless issued by the Federal Government.

Concentration of Credit Risk

The Town has no limit on the amount that they may invest with any one issuer. As June 30, 2020, the Town is not exposed to concentration of credit risk.

NOTE 5 RECEIVABLES

Receivables at June 30, 2020, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows.

	Governmental Activities	Business-Type Activities	Total
Delinquent Taxes	$ 406,599	$ -	$ 406,599
Penalties and Interest	69,120	-	69,120
Billed Services	83,885	196,269	280,154
Unbilled Services	-	488,000	488,000
Grants	26,922	-	26,922
Other	4,866	75	4,941
Allowance for Doubtful Accounts	(100,000)	(2,500)	(102,500)
	$ 491,392	$ 681,844	$ 1,173,236

Property taxes attach as an enforceable lien on property as of September 16th and March 16th. Taxes are levied in August and payable on September 17th and March 16th. The Town bills and collects its own taxes. Town property tax revenues are recognized when levied to the extent they result in current receivables. Current receivables are defined as receivables which are due or past due, and receivable within the current period and collected no later than sixty days after the close of the current period. Taxes receivable that remain uncollected as of August 31, 2020 have been recorded as unavailable property tax revenue, a deferred inflow of resources, with a corresponding decrease in current year tax revenues. Unavailable property tax revenue amounted to $318,400 at June 30, 2020.

NOTE 6 NOTES RECEIVABLE

The Town received a $490,000 Vermont Community Development Program Grant award during the fiscal year 2008. This grant was loaned to the Essex Senior Housing Limited Partnership to assist in the acquisition of land and construction of 48 new senior housing units. The loan is deferred for 30 years and bears no interest. As such, the Town has recorded an allowance for the entire amount.

The Town received a $510,447 Vermont Community Development Program Grant award during the fiscal year 2012. This grant was loaned to the Cedar's Edge Apartments Limited Partnership to assist in the acquisition of an affordable housing development located on 47 Susie Wilson Drive in Essex, Vermont. The loan is deferred for 30 years and bears no interest. As such, the Town has recorded an allowance for the entire amount.

NOTE 7 CAPITAL ASSETS

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:				
Land	$ 4,636,481	$ -	$ -	$ 4,636,481
Construction in progress	436,821	1,385,430	(729,797)	1,092,454
Total capital assets not being depreciated	5,073,302	1,385,430	(729,797)	5,728,935
Other capital assets:				
Book collection	459,726	-	-	459,726
Building and improvements	11,311,418	191,682	-	11,503,100
Infrastructure	25,188,095	1,015,806	(1,315)	26,202,586
Vehicles and Equipment	6,995,347	1,038,372	(296,151)	7,737,568
Total other capital assets	43,954,586	2,245,860	(297,466)	45,902,980
Less accumulated depreciation for:				
Book collection	(459,726)	-	-	(459,726)
Building and improvements	(2,491,090)	(279,853)	-	(2,770,943)
Infrastructure	(13,599,035)	(692,332)	1,221	(14,290,146)
Vehicles and Equipment	(3,810,731)	(587,794)	252,858	(4,145,667)
Total accumulated depreciation	(20,360,582)	(1,559,979)	254,079	(21,666,482)
Total capital assets being depreciated, net	23,594,004	685,881	(43,387)	24,236,498
Governmental Activities - Capital Assets, Net	$28,667,306	$2,071,311	$ (773,184)	$29,965,433

NOTE 7 CAPITAL ASSETS (continued)

Depreciation expense was charged to functions, as follows:

General Government	$ 93,418
Public Safety	471,843
Highways and Streets	882,466
Stormwater	14,409
Culture and Recreation	97,843
TOTAL	$ 1,559,979

Business-Type Activities	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets not being depreciated:				
Construction in progress	$ 424,424	$ 25,138	$ (422,912)	$ 26,650
Capital assets being depreciated:				
Water and sewer infrastructure	12,778,838	422,912	-	13,201,750
Machinery and equipment	329,982	13,835	-	343,817
Vehicles	218,305	-	(31,166)	187,139
Total Capital assets being depreciated	13,327,125	436,747	(31,166)	13,732,706
Less accumulated depreciation for:				
Water and sewer infrastructure	(8,340,274)	(282,932)	-	(8,623,206)
Machinery and equipment	(254,883)	(12,542)	-	(267,425)
Vehicles	(165,426)	(17,540)	31,166	(151,800)
Total accumulated depreciation	(8,760,583)	(313,014)	31,166	(9,042,431)
Total capital assets being depreciated, net	4,566,542	123,733	-	4,690,275
Business-Type Activities - Capital Assets, Net	$ 4,990,966	$ 148,871	$ (422,912)	$ 4,716,925

Depreciation expense for the Business-type Activities was $313,014 for the fiscal year ended June 30, 2020.

NOTE 8 INTERFUND TRANSFERS

Operating transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. The following table summarizes operating transfers for the year ended June 30, 2020.

Amount	Transfer From	Transfer To	Purpose
$ 175,000	General Fund	Capital Projects	Fire Department
6,000	General Fund	Capital Projects	Administration Vehicles
25,000	General Fund	Capital Projects	Parks Equipment
199,353	General Fund	Capital Projects	Public Works Vehicles
4,000	General Fund	Capital Projects	Senior Vans
443,036	General Fund	Capital Projects	FY20 Assignments for Capital
3,850	General Fund	Capital Projects	Information Technology
583	General Fund	Water & Sewer	Farmers Credit
$ 856,822			

NOTE 9 ACCRUED COMPENSATION

Accrued compensation includes vacation, compensatory time and sick leave for eligible employees. Upon termination (voluntary or involuntary) the employee shall be entitled to receive the accrued and unused vacation and compensatory time in a cash payment. Sick time is only paid out upon retirement. It is the Town's policy to begin accruing sick time for individuals who are 55 or older as of the end of the fiscal year.

At June 30, 2020, the Town had the following vested benefits earned by their employees:

	General Fund	Water/Sewer Fund
Vested Compensation	$ 708,591	$ 142,965
Less: Current Portion	(239,632)	(12,824)
TOTAL LONG-TERM PORTION	$ 468,959	$ 130,141

NOTE 10 NOTES AND BONDS PAYABLE

	Beginning Balance	Additions	Principal Reduction	Ending Balance	Current Portion
Governmental Activities					
Vermont Municipal Bond Bank, 2013 Series I Bonds, interest varies from .444% to 4.644%. Annual principal payments of $345,000 plus interest, due November 15, 2033	$ 5,175,000	$ -	$ (345,000)	$4,830,000	$ 345,000

The annual debt service requirements to maturity, including principle and interest, for long-term debt of Governmental Activities as of June 30, 2020, are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 345,000	$ 184,890	$ 529,890
2022	345,000	174,408	519,408
2023	345,000	162,844	507,844
2024	345,000	150,617	495,617
2025	345,000	127,216	472,216
2026-2030	1,725,000	433,711	2,158,711
2031-2034	1,380,000	83,003	1,463,003
TOTAL	$ 4,830,000	$1,316,689	$6,146,689

	Beginning Balance	Additions	Principal Reduction	Ending Balance	Current Portion
Business-Type Funds					
Note payable to State of Vermont, note, 2% administrative fee, due January 1, 2031.	$ 186,024	$ -	$ (13,870)	$ 172,154	$ 14,147

NOTE 10 NOTES AND BONDS PAYABLE (continued)

The annual debt service requirements to maturity, including principle and interest, for long-term debt of Business-Type Funds as of June 30, 2020, are as follows:

Year Ending June 30,	Principal	Interest	Total
2021	$ 14,147	$ 3,443	$ 17,590
2022	14,430	3,160	17,590
2023	14,719	2,872	17,591
2024	15,013	2,577	17,590
2025	15,313	2,277	17,590
2026-2030	81,287	6,666	87,953
2031	17,245	345	17,590
	$ 172,154	$ 21,340	$ 193,494

Total interest expense paid for the year ended June 30, 2020 was $194,779 in the governmental activities funds and $3,651 in the business-type funds.

NOTE 11 CAPITAL LEASE

The Town has six lease agreements as lessee for financing the acquisition of seven pieces of capital equipment. Asset value, estimated useful life, and current year depreciation are listed in the following table. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

Equipment	Value	Useful Life	FY20 Depreciation
Fire Engine	$ 737,104	15 years	$ 41,140
Fire Tanker	$ 497,281	15 years	$ 29,152
2018 Explorer Police Vehicle	$ 28,019	5 year	$ 5,603
Administrative Vehicle	$ 30,017	5 year	$ 5,003
Sidewalk Plow	$ 145,420	5 year	$ 29,084
FY20 Fire Truck	$ 731,039	15 years	CIP
Kubota Loader	$ 59,300	10 years	$ 2,565

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

NOTE 11 CAPITAL LEASE (continued)

Year Ending June 30,	Future Minimum Payments	Net Present Value	Interest
2021	$ 235,020	$ 188,575	$ 46,445
2022	253,213	212,145	41,068
2023	206,607	174,173	32,434
2024	175,017	148,275	26,742
2025	175,017	152,853	22,164
2026-2030	598,002	558,036	39,966
Total minimum lease payments	$ 1,642,876	$1,434,057	$ 208,819

NOTE 12 DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources on the Government-wide financial statements related solely to the Town's participation in VMERS with $1,388,296 attributable to Governmental Activities and $141,788 attributable to Business-Type Activities.

NOTE 13 UNEARNED REVENUE

Unearned revenue in the General Fund consists of $86,697 in police department equitable sharing funds; $6,555 and $8,310 in other funds received in advance. The revenue will be recognized as related expenses are incurred. Total Unearned Revenue in the General Fund is $101,562.

Unearned revenue in the Recreation Programs Fund of $98,668 consists funds collected for the purpose of providing scholarships ($9,749), funds raised in support of specific programs ($7,799), and funds received in advance for recreation programs ($81,120). This revenue will be earned as related expenses are incurred.

NOTE 14 DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources in the General Fund consists of $318,400 in delinquent property taxes, penalties and interest on those taxes that were not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. There are also $68,261 of grant receivables not collected within sixty (60) days after year-end. Deferred inflows of resources also includes $63,353 of prepaid property taxes. Total deferred inflows of resources in the General Fund are $450,014.

NOTE 14 DEFERRED INFLOWS OF RESOURCES (continued)

Deferred inflows of resources in the Capital Projects Fund consists of $22,062 of grant receivables not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

Deferred inflows of resources in the Governmental Activities consist $63,353 of prepaid property taxes and $89,731 related to the Town's participation in VMERS. Deferred inflows of resources in the Business-Type Activities consist of $9,164 related to the Town's participation in VMERS.

NOTE 15 FUND BALANCES AND NET POSITION

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use. The Town has implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

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

Reservations of fund balances of governmental funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures. Specific reservations of the fund balance accounts are summarized below.

Reservations and designations as of June 30, 2020 are as follows:

Governmental Activities

Restricted for:	
Reappraisal	$ 815,159

General Fund

Nonspendable for:	
Inventory	$ 176,170
Prepaid expenses	189,426
Total Nonspendable Fund Balance	$ 365,596

NOTE 15 FUND BALANCES AND NET POSITION (continued)

Restricted for:	
Reappraisal	$ 815,159
Assigned for:	
Public Safety- K9 Program	$ 3,386
Economic development	9,713
Planning	30,113
Retirement	512,056
Governance Advisory Attorney	92,621
Records preservation	146,148
Community Justice Center	43,244
Conservation	27,739
Personnel costs	200,000
FY21 Costs	49,670
Reduce FY21 Taxes	100,000
Reduce FY22 Taxes	402,500
Transfer to capital	189,717
Assigned for future tax reduction	291,221
Total Assigned Fund Balance	$ 2,098,128

Capital Projects Fund

Nonspendable for:	
Prepaid expenses	$ 4,646
Assigned for:	
Future vehicle purchases	$ 267,933
Future parks and recreation projects	630,104
Future highway projects	449,481
Future stormwater projects	579,347
Future building projects	152,681
Future paths projects	258,088
Future conservation initiatives	26,187
Future information management	3,170
Future capital projects	453,077
Total Assigned Fund Balance	$ 2,820,068

NOTE 15 FUND BALANCES AND NET POSITION (continued)

Water and Sewer Fund

Designated for:	
Future capital expenses	$ 684,513
Prepaid expenses	7,628
Total Designated Net Assets	$ 692,141

Fiduciary Fund

Restricted for Cemetery - These funds are accumulated for the maintenance of the cemetery.	$ 58,128

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Town's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Town's policy to use the fund balances in the following order: (1) Committed (2) Assigned (3) Unassigned.

NOTE 16 DEFINED CONTRIBUTION PLAN

Prior to January 1, 2004 all full-time employees were covered under the ICMA 401(A) Defined Contribution Plan. Under this plan the town contributes 8% and the employee contributes 3% of employee's salaries. Town contributions to the plan were $27,250 and the employee contributions were $10,219 for the year ended June 30, 2020.

NOTE 17 PENSION PLAN

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for school districts and other municipal employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. During the year ended June 30, 2019, the retirement system consisted of 379 participating employers.

NOTE 17 PENSION PLAN (continued)

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

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

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

Net pension liabilities, deferred pension outflows of resources, deferred pension inflows of resources, and pension expense are all presented as of the Town's reporting date June 30, 2020 and for the Town's reporting period (the year ended June 30, 2020). These amounts are measured as of the measurement date and for the measurement period (the period between the prior and current measurement dates). GASB Statement No. 68 requires that the current measurement date be no earlier than the end of the employer's prior fiscal year. For the reporting date of the Town, the State has chosen to use the end of the prior fiscal year (June 30, 2019) as the measurement date, and the year ended June 30, 2019 as the measurement period.

The total pension liability is determined by an actuarial valuation performed as of the measurement date, or by the use of update procedures to roll forward to the measurement date amounts from an actuarial valuation as of a date no more than 30 months and 1 day earlier than the employer's most recent fiscal year-end. The State has elected to apply update procedures to roll forward amounts from an actuarial valuation performed as of July 1, 2015, to the measurement date of June 30, 2019.

As of June 30, 2019, the Town's proportionate share of the total VMERS net pension liability was 2.30797%, a decrease from 2.38930% as of June 30, 2018. For the year ended June 30, 2020, the Town recognized pension expense of $1,334,104.

As of June 30, 2020, the Town reported deferred outflows or resources and deferred inflows of resources from the following sources.

NOTE 17 PENSION PLAN (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportional share of contributions	$ 169,829	$ 64,284
Difference between projected and actual earnings on pension plan investments	272,725	-
Difference between expected and actual experience	518,775	34,611
Town's required employer contributions made subsequent to the measurement date	435,067	-
Changes in assumptions	133,688	-
Total	$ 1,530,084	$ 98,895

Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows.

Year Ended June 30	
2020	$ 403,744
2021	237,572
2022	237,367
2023	117,440
Total	$ 996,123

Summary of System Provisions

Membership: Full time employees of participating municipalities. Municipality elects coverage under Groups A, B, C or D provisions. The Town has elected coverage under Group C and D provisions for the year ended June 30, 2020

Credible Service: Service as a member plus purchased service.

Average Final Compensation (AFC): Group C – Average annual compensation during the highest 3 consecutive years.
Group D – Average annual compensation during highest 2 consecutive years.

Service Retirement Allowance:

Eligibility: Group C and D – Age 55 with five (5) years of service.

NOTE 17 PENSION PLAN (continued)

Amount: Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC.

Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A or B or C member times AFC.

Maximum benefit is 50% of AFC for Group C and D. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility: There is no early retirement allowance for Group C. Age 50 with 20 years of Service for Group D.

Amount: Normal allowance on service and AFC at early retirement, payable without reduction to Group D members.

Vested Retirement Allowance:

Eligibility: Five (5) years of service.

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

Disability Retirement Allowance:

Eligibility: Five (5) years of service and disability as determined by Retirement Board.

Amount: Immediate allowance based on AFC and service to date of disability. Children's benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled full-times studies) of a disabled Group D member.

Death Benefit:

Eligibility: Death after five (5) years of service.

Amount: For Group C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor's benefit under disability annuity computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children's benefit.

NOTE 17 PENSION PLAN (continued)

Optional Benefit and Death after Retirement: For Group C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

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

Post-Retirement Adjustments: Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in the Consumer Price Index but not more than 3% for Group C and D.

Retirement Stipend: $25 per month payable at the option of the Board of Trustees.

Member Contributions: Group C – 10.25%
Group D – 11.60%

Employer Contributions: Group C – 7.50%
Group D – 10.10%

Significant Actuarial Assumptions and Methods

Interest Rate: 7.50%, net of pension plan investment expenses, including inflation

Salary Increases: 5.00% per year.

Deaths:
Death in Service:
Group C- 98% of RP-2006 mortality table, blended 60% Blue Collar Employee, 40% Healthy Employee with generational projection using scale SSA-2017.

Group D- 100% of RP-2006 mortality table, Blue Collar Employee Table with generational projection using scale SSA-2017.

Health Post-Retirement:
Group C- 98% of RP-2006 mortality table, blended 60% Blue Collar Employee, 40% Healthy Employee with generational projection using scale SSA-2017.

Group D- 100% of RP-2006 Blue Collar Annuitant Table with generational projection using scale SSA-2017.

Disabled Post-Retirement:
All Groups- RP-2006 Disabled Mortality Table with generational projection using scale SSA-2017.

NOTE 17 PENSION PLAN (continued)

Spouse's Age: Females three years younger than males.

Cost-of-Living Assumed to occur on January 1 following one year of retirement at the rate of 1.30% per annum for members from Groups C and D (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Group D who receive a disability retirement benefit, and at age 55 for members of Group C who receive a disability retirement benefit) The January 1, 2020 COLA is assumed to be .8% for all groups.

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

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

Inflation: 2.50%

Long-term Expected Rate of Return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2019 are summarized in the following table:

NOTE 17 PENSION PLAN (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	29.00%	6.90%
US Equity- Large Cap	4.00%	5.94%
US Equity- Small/Mid Cap	3.00%	6.72%
Non-US Equity - Large Cap	5.00%	6.81%
Non-US Equity - Small Cap	2.00%	7.31%
Emerging Markets Debt	4.00%	4.26%
Core Bond	14.00%	1.79%
Non-Core Bonds	6.00%	3.22%
Short Quality Credit	5.00%	1.81%
Private Credit	5.00%	6.00%
US TIPS	3.00%	1.45%
Core Real Estate	5.00%	4.26%
Non-Core Real Estate	3.00%	5.76%
Private Equity	10.00%	10.81%
Infrastructure/Farmland	2.00%	4.89%

Discount Rate: The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038, Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.5%) or one percent higher (8.5%) than the current rate.

1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
$ 6,566,177	$ 4,004,135	$ 1,883,236

Additional Information

Additional information regarding the State of Vermont Municipal Employees' Retirement System, including the details of the Fiduciary Net Position, is available upon request form the State of Vermont.

NOTE 18 RISK MANAGEMENT

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

NOTE 19 LANDFILL POST CLOSURE COSTS

Landfill post closure costs were necessitated by the closure of the Town landfill in 1992 and the continuing site maintenance and testing requirements of the State of Vermont as ordered in the Closure Order. The monitoring program outlined in the Closure Order expired in May 2013. Annual water quality monitoring has continued per the request of the State of VT Solid Waste Management Program. Sufficient funds were not set aside in the tipping fee during the landfill's years of operation to cover these continuing expenses. The Town budgets on an annual basis for continued site maintenance and testing. The Town's cost of the site maintenance and testing were $7,999 for the year ended June 30, 2020.

NOTE 20 RELATED PARTY

In July 2014 the Town entered agreements with the Village of Essex Junction and the Essex Junction School District to bill and collect property taxes for each entity. Under the terms of the agreements, the Town purchased the outstanding delinquent taxes, penalty and interest receivables as of July 1, 2014, and assumes liability for the collection of those balances due. The Town will turn over to each entity, one half of the total amounts billed within 20 days of each due date. All penalty and interest that accrues on delinquent balances shall belong to the Town. Included in the Unavailable Property Tax Revenue, is a provision for the delinquent balances associated with the taxes billed for the Village of Essex Junction and The Essex Westford School District. Effective July 2015, the accounting departments of the Village of Essex (the Village) and the Town merged and operate under one accounting system and one operating cash account. At June 30, 2020 $6,504,535 was owed to the Village from the Town.

NOTE 21 CONCENTRATION OF REVENUES

The Town receives a major portion of its revenue from Global Foundries. For the year ended June 30, 2020, the Town received 3.0% of its total property tax income from Global Foundries.

NOTE 22 TAX ABATEMENT

The Town has one tax stabilization agreement that qualifies as a tax abatement per GASB Statement no. 77 Tax Abatement Disclosures. The Town, under the authority of the Town of Essex Selectboard Commercial/Industrial/Mixed Use Tax Stabilization Policy, has entered into a ten-year tax stabilization agreement beginning in FY2018. In exchange the recipient agrees to keep and maintain its manufacturing operation on the property in the Town and create and maintain at least 170 jobs in the Town for the duration of the agreement. The Town has agreed to abate 100% of the municipal taxes for the first five years of the agreement. The percentage of abated taxes decreases to 80% in year 6, 70% in year 7, 60% in year 8, 40% in year 9, and 20% in year 10. For FY2020 the amount of taxes abated totaled $36,073. The agreement includes provisions to recapture foregone property taxes if the agreement is terminated. If the years elapsed between the close of the tax year when the tax reduction was provided and the year the company became ineligible are two or less the recapture will be 100%; if years elapsed are two to four the recapture will be 50%; and if years elapsed are four to six the recapture will be 25%. This agreement applies to Town taxes only and has no impact on Educational property taxes.

NOTE 23 PRIOR PERIOD ADJUSTMENT

Fund balance in the general fund has been adjusted $4,197 at the beginning of fiscal year 2020 to correct an overstatement of revenue at June 30, 2019.

Net position in the recreation and governmental activities fund has been adjusted $144,905 and $4,197, respectively, at the beginning of fiscal year 2020 to correct an overstatement of revenue at June 30, 2019.

NOTE 24 DISCLOSURE OF SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Town has evaluated subsequent events through January 22, 2021, which is the date the financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2020, have been incorporated into the financial statements herein.

NOTE 24 DISCLOSURE OF SUBSEQUENT EVENTS (continued)

The Town evaluated its June 30, 2020 financial statements though January 22, 2021, the date the financial statements were available to be issued. As a result of the spread of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact net income. Other financial impact could occur though such potential impact and the duration cannot be reasonably estimated at this time. In March 2020, the Governor of Vermont declared a state of emergency and issued an order to close all nonessential businesses. The closure lasted for months and has still not completely resumed. Some businesses continue to be impacted due to restrictions in operations and the requirement for at least partial student remote learning. Due to the uncertainty of the effect of the virus and whether there could be a resurgence, possible effects may include, but are not limited to, disruption to the Town’s cash flow and receivable collections, absenteeism in the Town’s labor workforce, unavailability of products and supplies used in operations, and decline in value of assets held by the Town including inventories, property and equipment and marketable securities.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF ESSEX, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Final Budget	Actual	Variance
REVENUES			
Property tax	$ 13,562,175	$ 13,511,133	$ (51,042)
Licenses and permits	66,300	80,034	13,734
Intergovernmental revenues	392,000	474,261	82,261
Charges for services	451,173	525,621	74,448
Fines and forfeits	175,000	158,330	(16,670)
Interest income	24,000	54,278	30,278
Grant income	-	13,053	13,053
Miscellaneous income	60,001	112,554	52,553
Total Revenues	14,730,649	14,929,264	198,615
EXPENDITURES			
General government	3,144,641	3,097,009	47,632
Public safety	4,865,150	4,215,499	649,651
Highways and Streets	3,381,906	3,372,658	9,248
Stormwater	341,500	308,415	33,085
Sanitation	16,000	7,999	8,001
Health and Welfare	284,183	272,247	11,936
Culture and Recreation	1,355,804	1,222,176	133,628
Debt service	539,973	545,717	(5,744)
Intergovernmental	476,842	472,133	4,709
Total Expenditures	14,405,999	13,513,853	892,146
Excess of Revenues over Expenditures	324,650	1,415,411	1,090,761
OTHER FINANCING SOURCES/(USES)			
Operating Transfers Out	(424,650)	(873,502)	(448,852)
Proceeds from sale of fixed assets	-	10,793	10,793
Total Other Financing Sources (Uses)	(424,650)	(862,709)	(438,059)
Net Change in Fund Balance	$ (100,000)	$ 552,702	$ 652,702

RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

	Amount
Excess of Revenues over Expenditures- Budgetary Basis	$ 552,702
Adjustments for non-budget:	
Grant revenues	264,064
Other revenues	53,640
Police outside duty revenues	111,443
Grant expenditures	(376,280)
Other expenditures	(28,421)
Police outside duty expenditures	(102,435)
Excess of Revenues over Expenditures- GAAP Basis	$ 474,713

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2020

	2019	2018	2017	2016	2015	2014	2013
Town's proportion of the net pension liability (asset)	2.3080%	2.3893%	2.1170%	1.9431%	1.8136%	1.8721%	1.7839%
Town's proportionate share of the net pension liability (asset)	$ 4,004,134	$ 3,361,144	$ 2,564,813	$ 2,500,717	$ 1,398,230	$ 170,857	$ 649,480
Town's covered-employee payroll	$ 5,494,183	$ 5,388,738	$ 4,765,037	$ 4,109,687	$ 3,653,790	$ 3,610,210	$ 3,294,379
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	72.88%	62.37%	53.83%	60.85%	38.27%	4.73%	19.71%
Plan fiduciary net position as a percentage of the total pension liability	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%	92.71%

Significant Actuarial Assumptions and methods are described in Note 14 to the financial statements. Changes in Assumptions and Methods were effective June 30, 2019:

There were no changes in methods or assumption during the year ended June 30, 2019

See Accompanying Notes to Basic Financial Statements.

TOWN OF ESSEX, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2020

	2019	2018	2017	2016	2015	2014	2013
Contractually Required Contributions (Actuarially Determined)	$ 443,441	$ 418,499	$ 345,718	$ 295,324	$ 253,517	$ 241,486	$ 214,135
Contributions in Relation to the Actuarially Determined Contributions	443,441	418,499	345,718	295,324	253,517	241,486	214,135
Covered Employee Payroll	$ 5,494,183	$ 5,388,738	$ 4,765,037	$ 4,109,687	$ 3,653,790	$ 3,610,210	$ 3,294,379
Contributions as a Percentage of Covered Employee Payroll	8.07%	7.77%	7.26%	6.20%	6.17%	6.69%	6.50%

Significant Actuarial Assumptions and methods are described in Note 14 to the financial statements. Changes in Assumptions and Methods were effective June 30, 2019:
There were no changes in methods or assumption during the year ended June 30, 2019

Memorandum

To: Selectboard, Evan Teich, Unified Manager
CC: Greg Duggan, Deputy Manager & Ron Hoague, Police Chief
From: Jenny Willingham, Assistant Clerk
Re: Liquor License renewals (1st & 3rd Class)
Date: March 10, 2021

Issue
The issue is whether the Selectboard will approve the Liquor License Renewals (First & Third Class) listed in the February 10, 2021 and March 10, 2021 memorandums from Police Chief Ron Hoague re: "Liquor License Applications".

Discussion
The March 15th Selectboard packet contains the list of applicants for all First/Third Class Establishments that have been reviewed by the Police Department and recommended for approval.

Staff noted on the list if there is an Outside Consumption Permit.

Recommendation
Staff recommends that the Selectboard approve the First/Third Class Liquor License renewals listed in the February 10, 2021 and March 10, 2021 memorandums re: "Liquor License Applications".

DEPARTMENTAL MEMORANDUM

Date: February 10, 2021

To: Evan Teich
Unified Manager

From: Ron Hoague
Chief of Police

Subject: Liquor License Applications

The police department conducted records review of the following first class liquor license applicants. There was nothing of concern found:

Black Flannel Brewing Company, LLC (1st + 3rd) 2 OCP	DBA:	Black Flannel Brewing 21 Essex Way, Suite 201 Essex, VT 05452
T-Rex Productions, LLC (1st + 3rd) OCP	DBA:	Double E 21 Essex Way, Suite 119 Essex Junction, VT 05452
Tree Enterprises, Inc. (1st + 3rd)	DBA:	El Gato Cantina 4 Park Street Essex Junction, VT 05452
Eurowest Inns, Inc. (1st + 3rd Hotel 2nd Class) OCP	DBA:	The Essex 70 Essex Way Essex, VT 05452
Essex Country Club LLC (1st) OCP	DBA:	Essex Country Club LLC 332 Old Stage Road Essex Junction, VT 05452
Mark BBQ, LLC (1st)	DBA:	Heart N Soul 34 Park Street Essex Jct, VT 05452
Stephenson, Inc. (1st) OCP	DBA:	Hoagies Pizza & Pasta 112 Center Road Essex, VT 05452

JP's Diner and Deli Ltd. (1st + 3rd)	DBA: JP's Diner and Deli 39 River Road Essex Junction, VT 05452
JES Impresa Corporation (1st + 3rd) OCP	DBA: Jules on the Green 1 Commonwealth Avenue Essex, VT 05452
Out-Bev Inc (1st + 3rd) OCP	DBA: The Mad Taco 21 Essex Way, Suite 213 Essex, VT 05452
Spano, Inc. (1st + 3rd) OCP	DBA: Mimmo's Pizzeria & Restaurant 4 Carmichael St, Ste 102, 103 Essex Junction, VT 05452
T.O.B., Inc. (1st + 3rd) OCP	DBA: Murray's Tavern 4 Lincoln Place Essex Junction, VT 05452
Kanz Corporation (1st + 3rd) 2 OCP	DBA: On Tap Bar and Grill 4 Park Street Essex, Junction, VT 05452
SE & NP, Inc (1st + 3rd) OCP	DBA: Park Place Tavern 38 Park Street Essex, VT 05452
Dependes, Inc. (1st + 3rd) OCP	DBA: Pearl Street Pub 137 Pearl Street Essex Junction, VT 05452
Silver Hospitality LLC (OCP) new	DBA: Salt & Bubbles Wine Bar and Market 19 Essex Way, Suite 412 Essex, VT 05452
The Sausage Shack LLC (1st)	DBA: The Sausage Shack 105 Pearl Street Essex Junction, VT 05452
Whitcomb House, The, LLC (1st)	DBA: The Whitcomb House 199 Jericho Road Essex Junction, VT 05452
Sour Hall Foods, LLC (1st + 3rd)	DBA: Wicked Wings 1 Market Place, Suite 13 Essex Junction, VT 05452

DEPARTMENTAL MEMORANDUM

Date: March 10, 2021

To: Evan Teich
Unified Manager

From: Ron Hoague
Chief of Police

Subject: Liquor License Applications

The police department conducted records review of the following first class liquor license applicants. There was nothing of concern found:

Sana Enterprises, LLC (1st) OCP	DBA: Café Mediterano 60 Pearl Street, Suite A Essex Junction, VT 05452
Kevin Cody, Incorporated (1st + 3rd) OCP	DBA: Cody's Irish Pub and Grille 4 Carmichael Street, Suite 106 Essex, VT 05451
Jake Tran (1st) OCP	DBA: Firebird Cafe 1 Main Street Essex Junction, VT 05452
Hornet's Nest Pub, LLC (1st + 3rd) OCP	DBA: Hornet's Nest Pub, LLC 12 Railroad Avenue Essex Junction, VT 05452
Links At Lang Farm, LLC 1st + OCP	DBA: Links At Lang Farm 39 Essex Way Essex, VT 05452
Brown Lab Pub Co. (1st + 3rd) OCP	DBA: McGillicuddy's Five Corners 4 Pearl Street, Suite 105 Essex Junction, VT 05452
Vespa Foods Inc. (1st)	DBA: Vespa's Pizza Pasta & Deli 99 Pearl Street Essex Junction, VT 05452

Veterans of Foreign Wars Essex Jct. Post 6689

(1^{st} + 3^{rd})

OCP

DBA: Veterans of Foreign Wars Essex Jct. Post 6689
73 Pearl Street
Essex Junction, VT 05452

LIQUOR LICENSEE 2021	Rec	1st	2nd	Out door	3rd	Sent	Mngr Police	State	Licensee
Black Flannel Brewing Company LLC	1/15	x		2	x		1/15		
Brickhouse Studios (PENDING)			x						
Brown Lab Pub/Mcgillicuddys	3/5	x		x	x				
Dependes, LLC/Pearl Street Pub	1/5	x		x	x		1/8		
E.D.B./Essex Discount Beverage	2/5		x						
Essex Country Club	12/28	x		x			1/8		
O Essex Junction Grand Buffet		x							
Eurowest Inn (Hotel)	1/22	x	x	x	x		1/29		
Fifth Burlington, LLC/ Five Corners Variety	1/6		x				1/8		
O Fong/Joyce's Noodle House		x			x				
Fourth Burlington Corp./Essex Colonial	1/7		x				1/8		
Hornet's Nest Pub, LLC & Outdoor Consumpt	2/8	x		x	x				
O HPR LLC/Railroad and Main		x		x	x				
JP's Diner and Deli	1/12	x			x		1/15		
Jes Impresa Corp./Jules on the Green	1/7	x		x	x		1/8		
Kanz Corp/On Tap Bar & Grill (NON-PROFIT)	2/4	x		2	x				
Kevin Cody, Inc./Cody's Irish Pub & Grill	2/26	x		x	x				
KPH Drugs/Kinney Drugs #21	2/24		x						
O Lang Family LLC		x		x	x				
Links At Lang Farm, LLC	2/12	x		x					
Mark BBQ/Heart N Soul	1/20	x					1/22		
Martin's Foods of S. B'ton/Hannafords	1/15		x				1/15		
Out-Bev Inc/Mad Taco	1/7	x		x	x		1/8		
Price Chopper Operating Co. of VT	2/18		x						
RL Vallee, Inc./Maplefields	1/12		x				1/15		
River Road Beverage and Redemption	1/13		x				1/15		
SE&NP/Park Place Tavern (NON-PROFIT)	1/26	x		x	x		1/29		
Sana Enterprises/Café Mediterano	2/23	x		x					
Sausage Shack	12/30	x					1/8		
Seventh Burlington LLC/Fair Grounds Mkt.	1/6		x				1/8		
Sherman V. Allen, Inc./Mac's Market	1/22		x				1/22		
Simon's Five Corners, Inc.	1/26		x				1/29		
Simon's Rt 2A Store, LLC	1/26		x				1/29		
Slimain Handy's Conv Store/Jericho Rd	2/4		x						
Sour Hall Foods/Wicked Wings	1/12	x			x		1/15		
Spano, Inc/Mimmos Pizzeria	1/22	x		x	x		1/22		
Stephenson, Inc/Hoagies	1/22	x		x			1/22		
Sweet Clover Market, LLC	2/8		x						
T-Rex Productions/Double E	1/28	x		x	x		1/29		
Third Burlington Corp/Central Beverage	1/12		x				1/15		
TOB, Inc./Murray's Tavern	1/12	x		x	x		1/15		
Tran Jake, Firebird Café	2/18	x		x					
Tree Enterprises Inc./El Gato Catina	1/6	x			x		1/8		
Valley Vape, LLC	2/18		x						
Vermont CVS Pharmacy, LLC	1/15		x				1/15		
Vespa Foods, Inc./Pizza, Pasta & Deli	2/25	x							
Out Vien Le Inc/Sukho Thai		x							
Veterans of Foreign Wars	2/10	x		x	x				
Walgreens #17719 5 Pearl	1/12		x				1/15		
Walgreens #4827 9 Susie Wilson	1/20		x				1/22		
Wesco/Champlain Farms/Jericho Rd.	2/19		x						
Wesco/Champlain Farms/Pearl St.	2/19		x						
Whitcomb House (Hotel)	1/22	x					1/22		
Silver Hospitality LLC Salt & Bubbles	1/22	x		x x	x				
O M+M Management Food Bar		x							

Memorandum

To: Selectboard, Evan Teich, Unified Manager
CC: Greg Duggan, Deputy Manager & Ron Hoague, Police Chief
From: Jenny Willingham, Assistant Clerk
Re: Liquor License renewals (2nd Class)
Date: March 10, 2021

Issue
The issue is whether the Selectboard will approve Second Class Liquor License renewals.

Discussion
The March 15th Selectboard packet contains a list of Second Class Liquor License renewal applicants that have been reviewed by the Police Department and recommended for approval.

Recommendation
Staff recommends that the Selectboard approve the attached list of Second Class Liquor License renewals.

The police department conducted records review of the following second class liquor license applicants. There was nothing of concern found:

Third Burlington Corporation	DBA: Central Beverage 4 Central Street Essex Junction, VT 05452
Vermont CVS Pharmacy, LLC	DBA: CVS Pharmacy #01052 7 Essex Way Essex, VT 05452
Fourth Burlington Corporation	DBA: Essex Colonial Mart 50 Susie Wilson Road Essex, VT 05451
E.D.B., Inc.	DBA: Essex Discount Beverage 76 Center Road Essex, VT 05452
Seventh Burlington, LLC	DBA: Fairgrounds Beverage 103A Pearl Street Essex Junction, VT 05452
Fifth Burlington, LLC	DBA: Five Corners Variety 39 Park Street Essex Junction, VT 05452
Martin's Foods of South Burlington, LLC.	DBA: Hannaford Supermarket & Pharmacy 21A Essex Way Essex Junction, VT 05452
Sherman V. Allen, Inc.	DBA: Macs Essex Market 101 Pearl Street Essex Junction, VT 05452
R.L. Vallee, Inc	DBA: Maplefields 72 Upper Main Street Essex Junction, VT 05452
River Road Beverage and Redemption, Inc	DBA: River Road Beverage and Redemption 45 River Road Essex Junction, VT 05452
Slimain Handy's Convenience Stores, Inc.	DBA: Simon's Essex Center Store & Deli 134 Jericho Road Essex, VT 05451

Simon's Five Corners, Inc	DBA: Simon's Five Corners Store 2 Park Street Essex Junction, VT 05452
Simon's Route 2A Store, LLC	DBA: Simon's Route 2A Store 221 Colchester Road Essex Junction, VT 05452
Sweet Clover Market, LLC	DBA: Sweet Clover Market 21 Essex Way, Ste 418 Essex Junction, VT 05452
Walgreens Eastern Co., Inc.	DBA: Walgreens #17471 9 Susie Wilson Road Essex Junction, VT 05452
Walgreens Eastern Co., Inc.	DBA: Walgreens #17749 75 Pearl Street Essex Junction, VT 05452

The police department conducted records review of the following second class liquor license applicants. There was nothing of concern found:

KPH Drugs, Inc	DBA: Kinney Drugs Store #21 82 Pearl Street Essex Junction, VT 05452
Price Chopper Operating Co. of Vermont, Inc	DBA: Price Chopper #192 90 Center Road Essex Junction, VT 05452
The Valley Vape Company LLC	DBA: The Valley Vape Company 12 Park Street, Suite 2 Essex Junction, VT 05452

Memorandum

To: Selectboard; Evan Teich, Unified Manager
Cc: Marguerite Ladd, Assistant Manager
From: Greg Duggan, Deputy Manager
Re: Discussion on how the Town should proceed based upon the merger vote and vote for reconsideration
Date: March 12, 2021

Issue

The issue is for the Selectboard to discuss how the Town should proceed based upon the merger vote and vote for reconsideration.

Discussion

Following the results of the March 2 vote on whether the Town of Essex shall adopt the Plan of Merger of the Town of Essex, Vermont and Village of Essex Junction, Vermont dated January 11, 2021 and the proposed Charter for the merged municipalities, the Selectboard may wish to discuss how the Town should proceed with next steps.

Following a recount, the election results were 3,737 in favor of the merger, 3,756 opposed.

After receiving a petition from voters, a vote for reconsideration is being held on April 13, 2021.

The Selectboard may wish to discuss if and when to hold any informational sessions or public hearings on the vote for reconsideration.

Cost

N/a

Recommendation

This memo is for discussion.

Memorandum

To: Selectboard; Evan Teich, Unified Manager

Cc: Planning Commission; Owiso Makuku, Community Development Director; Darren Schibler, Town Planner; Sharon Kelley, Zoning Administrator; Deana Stoneback, Administrative Assistant

From: Greg Duggan, Deputy Manager

Re: Approval of Essex Town Center master plan, ETC|NEXT

Date: March 12, 2021

Issue

The issue is whether the Selectboard will approve the Essex Town Center master plan, ETC|NEXT.

Discussion

The Selectboard has reviewed and discussed the ETC|NEXT Plan at the board meeting on December 21, 2020, and again with the Planning Commission on February 25, 2021. Minutes from those meetings are online at https://www.essexvt.org/AgendaCenter. The plan awaits final approval from the Selectboard.

The Planning Commission has approved the plan, which was created by the Planning Commission, Community Development staff, and the consultant the SE Group.

The ETC|NEXT Plan was included in the Dec. 21, 2020 Selectboard packet, and is also available online at the following locations:

- Main ETC|NEXT Master Plan document: https://www.essexvt.org/DocumentCenter/View/6067/ETC-Master-Plan-December-2020---web-PDF
- Appendices: https://www.essexvt.org/DocumentCenter/View/164/Essex-Town-Center-Next---Master-Plan-Appendices-PDF
- Supplemental Design Guide: https://www.essexvt.org/DocumentCenter/View/3580/ETC-NEXT---Master-Plan-Design-Guide---January-2020

All of these and more are on the ETC|NEXT webpage under Community Development, linked here: https://www.essexvt.org/173/Essex-Town-Center-ETC-NEXT

Cost

n/a

Recommendation

Staff recommends the Selectboard approve the Essex Town Center master plan, ETC|NEXT.

MEMORANDUM

TO: Selectboard
Evan Teach, Town Manager
Greg Duggan, Deputy Town Manager

FROM: Sharon Kelley, Zoning Administrator SK

DATE: March 8, 2021

RE: 264 Colchester Road Essex VT – Paya's North, Inc.

ISSUE: To renew the yearly 'Certificate of Approval for Location of a Salvage Yard' located at 264 Colchester Road.

BACKGROUND: On November 25, 1997, approval was granted to the then landowner (Mathieu) to operate a junkyard. Paya's Auto purchased the lot in 2001 and continues to operate the salvage yard. The State of Vermont requires renewal of the Certificate every 5-years. The Selectboard last approved this Certificate on July 20, 2015. The office manager discovered that the Certificate expired last year. This lapse was due to unforeseen health issues with the then office manager. There have been no issues reported in connection with the Junkyard.

COST: The applicant paid the $25.00 application fee. There is no cost to the town.

REQUEST: The request is to sign the attached approval form and return to the Zoning Administrator.

VERMONT

STATE OF VERMONT
AGENCY OF NATURAL RESOURCES
DEPARTMENT OF ENVIRONMENTAL CONSERVATION
Salvage Yard Program
1 National Life Drive, Davis 1, Montpelier, VT 05620-3803

CERTIFICATE OF APPROVAL FOR LOCATION OF A SALVAGE YARD

The application of Paya's North, Inc. whose address is

264 Colchester Road, Essex Jct, VT 05452

dated 3/1/2021 to locate a junkyard on the land and premises in the city/town of

Essex Junction owned by Christopher C. and Lori A. Paya

and described as follows Salvage yard and Used Car Dealership 5 acres more or less, frontage RT 2A of 135 feet or less.

See plot survey entitled James,Fay Edson recorded on slide #248,record volume 260 page 278

has been duly heard and acted upon by the Selectboard
(City Council, Selectboard, Trustees)

of said Town of Essex pursuant to the provisions of 24 V.S.A., §§ 2251- 2257

the same is approved this 20th day of July, 20 20.

The certificate is valid for 5 years from date of issuance, subject to the provisions
(1 through 5)

of State Statute or Municipal Ordinance presently or hereafter appertaining thereto. This certificate is for the exclusive use of the named applicant and is not assignable.

The application fee of $25.00 and all other assessments authorized by 24 V.S.A. §2256 have been paid.

Selectboard
(City Council, Selectboard, Board of Trustees)

of the City/Town/Village of Essex

Memorandum

To: Selectboard, Evan Teich, Unified Town Manager
CC: Greg Duggan, Deputy Manager & Ron Hoague, Police Chief
From: Jenny Willingham, Assistant Clerk
Re: Outside Consumption Permit
Date: March 10, 2021

Issue

The issue is whether the Selectboard will approve the Outside Consumption Permit for Silver Hospitality LLC DBA: Salt & Bubbles Wine Bar & Market located at 19 Essex Way Suite 412.

Discussion

The March 15th Selectboard packet includes an Outside Consumption Permit for Silver Hospitality LLC DBA: Salt & Bubbles Wine Bar & Market.

The application was reviewed by the Police Department and recommended for approval.

Recommendation

Staff recommends that the Selectboard approve the Outside Consumption Permit for Silver Hospitality LLC.

VERMONT
DEPARTMENT OF LIQUOR AND LOTTERY
DIVISION OF LIQUOR CONTROL

802 Spirits

OUTSIDE CONSUMPTION PERMIT

Application Fee $20.00

Name of Licensed Premise (Corporation/Partnership/Individual, d/b/a) Silver Hospitality LLC

d/b/a Salt & Bubbles Wine Bar and Market

Address 19 Essex Way Suite #412 Town/City Essex Junction, VT 05452

License Number pending Email or Fax # kaylarsilver@gmail.com

Outside consumption would be in the area described below: (describe fully, including size, physical barriers, etc.)
The patio will be in two areas in order to preserve walkways for the general public. There will be three tables next to the windows of our space all distanced due to covid. The second area will be underneath the building overhang accomodating three tables of up to 6 guests per table with additional seats. Our wastewater permit allows for 20 people outside. All areas will be roped off with stanchions and signage will be posted about only carying beverages within designated spaces. Please see attached drawing

Please remember that this outside consumption permit is an extension of your license to serve alcohol beverages, and that the same rules apply in this area as do in the regularly licensed premise area.

Outside Consumption time period (hours) from 11:30am to final seating at 8:30/9pm depending ~~on the day. We do not~~ anticipate selling alcohol beyond 11:30 pm at the latest for final guests.

Permanent Use (Permanent use will be considered year round use)

Occasional Use Seasonal for spring/summer/fall use

Day(s) Requested May 15 - October 15

Hours Requested 11:30am - final seating at 8:30/9pm with drinks being served until 11:30pm at the latest.

Signature of Licensee Kayla R Silver

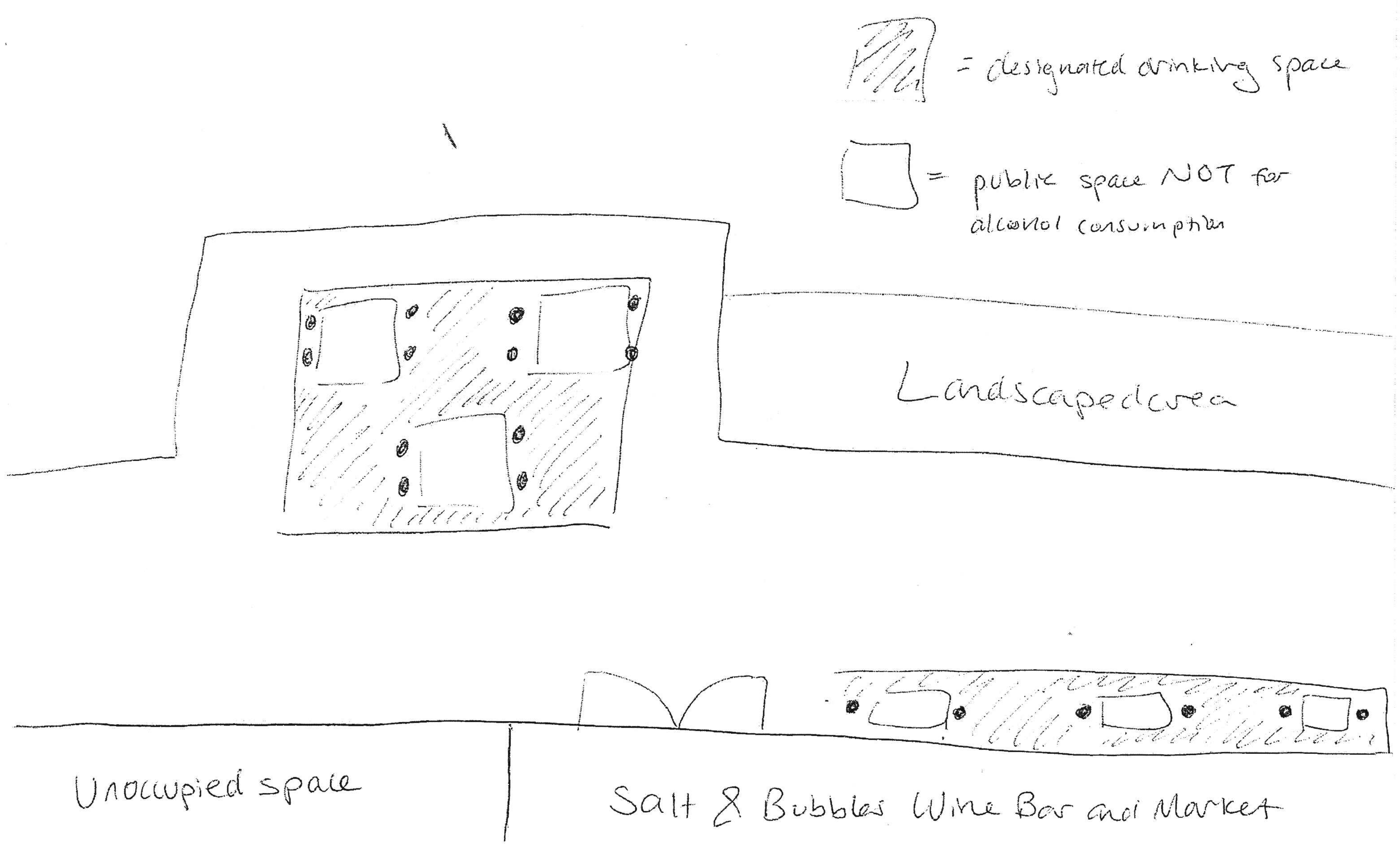
OUTSIDE CONSUMPTION PERMITS MUST FIRST BE APPROVED BY YOUR TOWN/CITY CLERK

Please check one: ◯ APPROVED ◯ DISAPPROVED

Town/City Clerk Signature ______________________

Date

Rev. 03/06/2020


= designated drinking space
= public space NOT for alcohol consumption
Landscaped area
Unoccupied space
Salt & Bubbles Wine Bar and Market

TOWN OF ESSEX
SELECTBOARD MEETING MINUTES
Thursday, February 25, 2021

SELECTBOARD: Elaine Haney, Chair; Patrick Murray, Vice Chair; Vince Franco; Dawn Hill-Fleury.

PLANNING COMMISSION: Dustin Bruso, Chair; Joshua Knox, Vice-Chair; John Mangan, Clerk; John Alden, Alternate; Tom Furland; David Raphael; Jonathan Schumacher.

ADMINISTRATION and STAFF: Evan Teich, Unified Manager; Gregory Duggan, Deputy Manager; Sharon Kelley, Zoning Administrator; Dennis Lutz, Public Works Director; Owiso Makuku, Interim Community Development Director; Darren Schibler, Town Planner; Deana Stoneback, Administrative Assistant.

OTHERS PRESENT: Jim Bernegger, Barb Chapin, Diane Clemens, Annie Cooper, Patty Davis, Tracey Delphia, Paula Duke, John Egan, Deb Ehler Holland, Michael Hoey-Lukakis, Bob Klinefelter, Greggory Lyon, Nick Martin, Paul O'Leary, Roseanne Prestipino, Ken Signorello, Steven Shaw, Liz Subin, Irene Wrenner, Lorraine Zaloom, Sharon Zukowski, Jack ______

1. CALL TO ORDER
Elaine Haney called the meeting of the Town of Essex Selectboard to order at 6:34 PM.

2. AGENDA ADDITIONS/ CHANGES
Deputy Manager Greg Duggan requested the following agenda additions:
- 5c: Consider ratification and reaffirmation of decision made February 3, 2020 to extend contract of Unified Manager.
- 7d: Minutes from the December 21, 2020 Selectboard meeting.
- 8b: An executive session may be necessary to discuss the employment of a public official.

3. APPROVE AGENDA
DAWN HILL-FLEURY made a motion, seconded by PATRICK MURRAY, to approve the agenda as amended. Motion passed 4-0.

4. PUBLIC TO BE HEARD
Patty Davis said that she believes that biodiversity and sustainability are important to the future of our community and volunteered to assist with future initiatives.

5. BUSINESS ITEMS
a. **Discussion with Planning Commission: Essex Town Center (ETC) Next plan (Update to 1991 Town Center Master Plan)**
Owiso Makuku, Interim Community Development Director, and Darren Schibler, Town Planner, began with a presentation on the work that went into developing this plan. The process began in 2017, and included focus groups, committee work, and open houses. The initiative encompassed the most public input the Community Development Department has ever had in the planning process. The main goals of the ETC Next plan include making the Essex Town Center more connected as well as more oriented to bike and pedestrian needs. There is a desire to enhance commercial offerings and offer more diverse housing options. Ms. Makuku said that the Community Development Department did not take a "cookie-cutter" approach and instead honored the differences between areas in the Town Center. She also emphasized the importance of infill development in keeping costs down and improving the area. Mr. Schibler discussed some of the environmental concerns in the area. Further work will be done to make zoning bylaws compatible with this plan, should it be approved.

Ms. Haney opened the discussion to the Selectboard. She thanked staff for their hard work and said that the plan is a vision that is long overdue. Mr. Franco echoed this sentiment. Mr. Murray said that he was appreciative of the focus on housing issues as well as green infrastructure. Ms. Hill-Fleury said that she is concerned about the status of the wetlands in Essex Center and asked if any developers have been involved with the construction of this plan. Mr. Schibler said that Peter Edelmann, the owner of the Essex Experience, has been involved. Ms. Haney said that the Essex Westford School District is interested in learning more about growth trends in the community and asked if this initiative has produced any information on these trends. Mr. Schibler said that the Chittenden County Regional Planning Commission is still predicting sustained growth in Chittenden County, although household size is estimated to decrease. Ms. Makuku said that the demographics in the community have changed since the plan was originally created in 1991. She also said that the Town is required to notify the School District if more than ten residential units are approved. Ms. Haney asked for more details on how this document will relate to the area near the Essex Experience. Mr. Bruso said that more details will be provided as this document is incorporated into zoning regulations. Specifics are purposefully left out of these documents, as it is a vision to drive the next few decades of development.

Ms. Haney opened the floor to public input.

- Ms. Davis said that we should try to make Essex a community that millennials are attracted to, by increasing walkability and offering a diverse variety of services.
- Mr. Klinefelter said that he is a civil engineer and has lived on Londonderry Lane for ten years. He said that the plan is well-done, and that it is important to prioritize bike/pedestrian issues. He also suggested using old rail beds for pedestrian trails.
- Ms. Zaloom asked about health equity for those who live on VT Route 15, noting that there is a lot of pollution and noise in the area. Ms. Makuku said that when development is addressed, we can think about requiring safeguards against light and sound. Ms. Haney said that the Selectboard intends to address a sound ordinance at some point.
- Ms. Cooper said that, as a member of the Bike/Walk Advisory Committee and the Economic Development Commission, she is excited about the collaborative nature of this plan.
- Mr. Egan said that he is happy to see this plan move so quickly to implementation. He also suggested against high-rise buildings as they would ruin the aesthetics of the area.
- Ms. Zukowski raised her concern about the plan's goal to increase residential density, as she does not believe that we have the infrastructure for this. She also suggested changing the Conservation Committee to a Commission so that they would have the power to apply for grants.
- Ms. Davis said that there are regulations to prevent any buildings from blocking Mount Mansfield or Camels Hump.
- Ms. Delphia encouraged a continual focus on multi-modal transportation.

Mr. Murray exited the meeting at 7:57 p.m., as planned.

6. CONSENT ITEMS

DAWN HILL-FLEURY made a motion, seconded by VINCE FRANCO to approve the Consent Agenda:

a. Approve minutes: December 21, 2020; February 1, 2021; February 16, 2021

The motion passed 3-0.

8. READING FILE

a. Board member comments:

- Mr. Teich reminded the community that the Town meeting on Monday is virtual only. The meeting has been changed from Microsoft Teams to Zoom due to meeting size limitation. Representative Peter Welch will also be present at the meeting.

- Ms. Haney granted Ms. Cooper permission to ask additional questions. She asked if the meeting will be filmed via Town Meeting Television, if the public has been notified about the change to the Zoom platform, and if there would be a phone number to call in with questions. All were answered in the affirmative.

b. Email Charles Cole re: Family
c. Upcoming meeting schedule

8. EXECUTIVE SESSION

DAWN HILL-FLEURY made a motion, seconded by VINCE FRANCO, that the Selectboard enter into executive session to discuss the evaluation of a public official in accordance with 1 V.S.A. Section 313(a)(3), to include the HR Director and Deputy Manager. Motion passed 3-0.

VINCE FRANCO made a motion, seconded by DAWN HILL-FLEURY, that the Selectboard enter into executive session to discuss the employment of a public official in accordance with 1 V.S.A. Section 313(a)(3), to include the HR Director and Deputy Manager. Motion passed 3-0 at 8:13 p.m.

DAWN HILL-FLEURY made a motion, seconded by VINCE FRANCO, to exit executive session. Motion passed 3-0 at 8:30 p.m.

VINCE FRANCO made a motion, seconded by DAWN HILL-FLEURY, to ratify and reaffirm the decisions made in executive session to extend the contract of the Unified Manager Evan Teich with the Town of Essex and The Village of Essex Junction from February 26, 2021 to February 25, 2022, to authorize a $3,000 bonus to be paid on February 26, 2020, to authorize a 3% pay increase to be effective February 26, 2020, and to amend the language in Section 3. E of the Unified Manager's contract to require 180 days (six months) notice of non-renewal, made at the joint meeting of the Town of Essex Selectboard and the Village of Essex Junction Board of Trustees on February 3, 2020. Motion passed 3-0.

9. ADJOURN
DAWN HILL-FLEURY made a motion, seconded by VINCE FRANCO, to adjourn. Motion passed 3-0 at 8:32 p.m.

Respectfully Submitted,
Darby Mayville
Recording Secretary

Approved this __________ day of __________, 2021

(See minutes of this day for corrections, if any)

____
Vince Franco, Clerk, Selectboard

TOWN OF ESSEX
INFORMATIONAL MEETING FOR
ANNUAL TOWN MEETING
Monday March 1, 2021

SELECTBOARD: Elaine Haney, Chair; Patrick Murray, Vice Chair; Vince Franco, Clerk; Dawn Hill-Fleury; Andy Watts

STAFF PRESENT: Evan Teich, Unified Manager; Charles Cole, Fire Chief; Caitlin Corless, Essex Free Library Director; Greg Duggan, Deputy Manager; Tammy Getchell, Assistant to the Manager; Ron Hoague, Police Chief; Marguerite Ladd, Assistant Manager; Karen K. Lemnah, Assessor; Dennis Lutz, Public Works Director; Sarah Macy, Finance Director; Owiso Makuku, Community Development Director; Susan McNamara-Hill, Clerk; Rob Paluba, IT Director; Travis Sabataso, HR Director; Darren Schibler, Town Planner; Ally Vile, Parks & Recreation Director

PUBLIC SPEAKERS: John Aleong; Gil Allen; Tish Boldwin; Chris Bird; Alise Certa; Marcus Certa; Annie Cooper; Patty Davis; Will Dodge; Betsy Dunn;; William Graham; Andy Hayden; Rep. Lori Houghton; Elijah Massey; Scott Moore; Mary Post; Brian Shelden; Ken Signorello; Mitchell Stern; Saramichelle Stultz; Mike Sullivan; John Terborgh; Irene Wrenner

OTHERS PRESENT: Katie Alexander; Lisa Allen; Scott Baker; Stacey Barton; Bob Bates; Wayne Beebe; Paul Behrman; Paul Beliveau; Jim Bernegger; William Bishop; Rep. Alyssa Black; Alex Blanchard; Natalee Braun; Jonathan Breen; Anna Brouillette; Bruce Brown; Laura Buermann; Molly Buermann; Lauren Bulakowski; Jeanne Bull; Casey Carmolli; Ryan Carroll; Rajan Chawla; Tom Cleary; Beth Cobb, Essex Westford School District Superintendent; Liz Coleman; Kevin Collins; Lynn Crochetiere; Susyn Dees; C. Dollinger; Lenora Dodge; Roger Dodge; Sharon Ehret; Rob Fleming; Mariah Flynn Sanderson; Rhonda L Forcier; Dylan Giambatista; Maureen Gillard; Eileen Girling; Kim Gleason; Louise Goodrich; Victoria Gragg; Linda Himelstein; Sandi Hoffman; S. Hooker; Susan Hosmer; Arabella Hubbard; Wendy Hysko;; Tim Jerman; Adam Kavanaugh; Brianna Kavanaugh; Dan Kerin; Bob Klinefelter; Kent Koptiuch; Lori Landau; Rachael Lizotte; Brad Luck; John Mangan; S. Martel; Nick Martin; Ryan McLaren; Don Miller; Ross Miller; Steve Mitchell; Candace Morgan; Keith Morley; Robyn Moore; Ashton Muraahi; Linda Myers; Hubert Norton; Susanna Olson; Linda Paroline; Jeanne Piro; Ron Piro; Betty Poulin; Roseanne Prestipino; Melissa Raeham-Ellis; Stephanie Ratte; Macie Rebel; Maria Redding; Rep. Marybeth Redmond; David Rome; Mike Ross; R. Scobie; Christine Sheftic; Marie Shepherd; David Skopin; Gabrielle Smith; Margaret Smith; Jeb Spaulding; Sarah Strauss; Jill Sullivan; Andy Suntup; Linda Suntup; Kristina Sweet; Carmelle Terborgh; Dennis Thibeault; Michael Thorne; George Tyler; Rep.Tanya Vyhovsky; James Waite; Janet Watts; Congressman Peter Welch; Aiden White; Jon Zimmerman; Sharon Zukowski Aaron; Brad; Bob; Bruce; Bruce C; Cath; Christine; David F; deb; Deb; Deb W; Deming; Diane; Dustin; Erna D; Essex; George's iPad; George-IPad; iPhone; iPhone Jackie; Iris; James's iPhone; Jayden; Jill 's iPhone; Julie; Kathleen; Lauren J; Lynn; Mariah; Michelle; Marie; Mary; Eric; Sheridan's iPhone; Patrick; Pboldwin; Kristine; Resa M; Richard; Rumbaugh; Sabrina; Sandi; Jason DS

MODERATOR: Steve Eustis

Mr. Eustis introduced himself as Town Moderator at 7:32 PM and led those assembled in the Pledge of Allegiance.

Mr. Franco read "An Invitation to Civility" from the book All Those in Favor by Susan Clark and Frank Bryan: *"We are gathered together in civil assembly. We gather as a community, in the oldest* *sense of the word. We gather to come together and try to make decisions about what is right, and what is wrong. Let us advocate for our positions, but not at the expense of others. Let us remember that there is an immense gap between saying 'I am right' and saying, 'I believe I am right.' And that our neighbors with whom we might disagree are good people with hopes and dreams as true and high as ours. And let us always remember that, in the end, caring for each other, in this community, is of far greater importance than any difference we may have. Thank you for being here this evening."*

Mr. Eustis introduced Selectboard Chair Haney. Ms. Haney welcomed the assembly. She thanked staff and Town Meeting TV for technical support of the meeting. She introduced administrative staff and the Selectboard members. She recognized the Essex Junction Board of Trustees, local senators and representatives, and thanked all present who volunteer in the Town of Essex. She then introduced Congressman Welch.

Congressman Welch spoke to the assembly about his appreciation for Vermont's commitment to democracy. He talked about the role of government and the importance of ensuring community best interests, through the local service of community members. Mr. Welch discussed the impact of COVID nationally and locally and talked about a new bill in Congress that would help people move forward through the pandemic while supporting community vitality. He talked about his commitment to vaccinations and opening schools safely. Mr. Welch took a question from Mr. Signorello who wondered about Congress's direction with social media liability. Mr. Welch said congressional discussions are taking place to identify best ways to monitor social media platforms before determining next steps. Mr. Welch took a question from Ms. Dunn about whether new federal funds for broadband could be used for infrastructure. Mr. Welch talked about his work on the Rural Broadband caucus. He said money for broadband would be tailored to communities based on local decision-making and needs; he reiterated the importance of local accountability.

Mr. Eustis explained how the informational meeting would run.

Mr. Eustis read Article I:

ARTICLE I. Shall the reports of the Officers be accepted?

Ms. Haney spoke about Article I, discussing the proposed fiscal year (FY) 2022 budget. She talked about consolidation efforts and shared services with the Village of Essex Junction to explain savings expected through consolidation. She talked about projected savings specific to FY2022. Ms. Haney reviewed FY2022 budget objectives as well as new and enhanced programs. She said the majority of the FY2022 budget increase is in operations, salaries, and benefits. She discussed proposed staffing changes reflected in the budget.

Mr. Eustis opened public discussion of the budgets. There were no comments from the public.

Mr. Eustis read Article II:

ARTICLE II. Shall the Town of Essex adopt the Plan of Merger of the Town of Essex, Vermont and Village of Essex Junction, Vermont dated January 11, 2020 and the proposed Charter for the merged municipalities?

Ms. Haney, Mr. Murray, and Mr. Franco took turns reading through a PowerPoint presentation about the proposed merger. This presentation included information about the history of consolidation; why a merger is being considered; benefits for the Village and benefits for the Town outside the Village (TOV); what would not change; some of the challenges for merger; a gradual timeline for merger; an overview of the 12-year transitional period; annual merger-related tax changes; the impact of assumptions other than zero-growth in the grand list; cumulative merger-related tax changes; special taxing districts; representation, voting & governance; other important features, voting & next steps.

Mr. Eustis opened public discussion about the proposed merger.

Ms. Post expressed concern with the possibility that, if the merger passes, the 12-year tax phase-in plan could be changed through a charter change. She talked about concerns with the increased tax rate to TOV residents with merger. Ms. Haney explained how citizen-led charter changes take place including petitioning, community-wide voting, and state approval.

Ms. Dunn wondered how the Town's $1.3 million is used by Public Works for sidewalks. She asked whether reorganization with merger would include changes to salary structures and elimination of high-level staff. She wanted to know how the Wastewater Treatment Facility (WWTF) is shared between three communities. Ms. Haney explained how funds are transferred to the Village for sidewalks and how the cost of the Sidewalk Dstrict was determined. Mr. Teich talked about how the Town Manager would consider entire departments to reassign tasks over time. He said that the costs to use Essex's WWTF are based on the amount of capacity needed for flow treatment.

Mr. Sullivan said that he would work hard for the 12-year tax structure to remain because this merger is focused on voting for fair taxes.

Mr. Massey asked what the process would be used to reconcile the two different governance structures in the different Town and Village proposed charters for merger. Ms. Haney described the role of the Vermont Legislature in this process. Representative Redmond and Representative Vyhovsky talked about how the Government Operations (Gov. Ops.) committee would take testimony, research the issue, consult with lawyers, and learn the intentions for the two structures in order to decide on the issue.

Mr. Aleong asked what current expenses would be reduced over time with merger. Ms. Haney said 4 departments had not yet consolidated, and would be considered, and there would be savings with less duplication of purchases and efforts. Mr. Teich agreed and talked about rolling out a process to identify efficiencies as well as to reorganize and merge positions and committees. He noted the sensitivity needed when addressing people's livelihoods while discussing merger. He said his intention with these efforts would be to maintain high-quality services.

Mr. Bird asked how the proposed merger would ensure equal representation to ensure constitutionality if population numbers change. Ms. Haney described the geographic boundaries of the wards and explained that the population numbers are close to equal. She said the charter specifies that the wards must be changed with fluctuating population numbers.

Mr. Stern said he experienced unsatisfactory municipal and police response to his experiences of a neighbor trespassing, making threats, and assaulting him. He asked that the Town of Essex serve the taxpayers effectively and focus should be on ensuring Essex is a safe and healthy place to live.

Ms. Davis said Public Works is coordinating details for urban, suburban, and rural communities, and suggested that the suburban parts of the Town also need sidewalk plowing. She wondered if a charter change would be needed to make three sidewalk districts. Mr. Teich said one of the goals of the proposed charter's Sidewalk District is to maintain a certain service level after merging, but if other neighborhoods want the same level of service, it is possible for the Town to create another sidewalk district.

Mr. Dodge introduced himself as the Chair of the Essex Energy Committee. He wondered if the reason energy planning is not explicitly included in the merger plan is because merging the community would be a vehicle toward the energy plan efficiencies and goals. He expressed hope that, after the merger vote, there would be renewed focus on these goals.

Ms. Cooper said merging the community should be a process of moving forward together in the most efficient ways. She agreed with Mr. Sullivan that if the merger passed, she would work to ensure the continuation of the 12-year tax integration plan. She asked for clarification on what it would feel like to work in a merged community versus the current structure. Mr. Teich said it would be helpful to have one voice and one board to plan and work on issues. He said currently, issues can be pulled in different directions and depending on where you live, different ordinances can dictate decisions. He described inefficiencies with these scenarios.

Mr. Shelden said he supports the merger plan, which he called a good compromise, and thanked the board and residents for their hard work on it. He said the most recent population count of the Village of Essex Junction and the TOV is close enough so the representative body configuration in the merger is constitutional. Ms. Haney confirmed for Mr. Shelden that a constitutionally-sound redistricting process takes place with every new census.

Ms. Wrenner said she disagrees that consolidation has resulted in the elimination of duplicative services. She talked about budget development, services provided, structures and staffing for each municipality, to illustrate her position that efforts were not originally duplicated and that consolidation did not find efficiencies.

Mr. Signorello said that after the 12-year tax reconciliation plan, the increased taxes from reconciliation would stay. He said he would vote no on the merger.

Mr. Allen said during the transition of taxes over 12 years, taxes may also be raised each year due to regular budget increases. He asked what the major contributing factors are for rising taxes and what the benefits would be. He asked if there is a backup plan if the merger does not pass. He asked what separation may mean to taxpayers. Mr. Teich and Ms. Macy said the major driver for budget increases are capital costs, employee salaries, and health insurance. Ms. Haney said a major benefit of the tax transition is to eliminate tax inequities. She said she could not speak for the Village Trustees about what direction they would move in if the merger does not pass.

Ms. Boldwin wondered about the likelihood of the Gov. Ops. Committee approving the 3+3 governance model. Representatives Redmond, Vyhovsky, and Houghton restated the process the committee would go through to determine the governance model. They said the 3+3 structure would still be on the table, even though it is uncommon in Vermont.

Ms. Stultz said there have been multiple presentations about specific savings and efficiencies within multiple departments through consolidation. She said the process of devising the proposed merger was collaborative and included engagement and support from all community leaders. She hoped people opposed to the proposed merger would reconsider.

Mr. Certa said he appreciates the work put into the merger, public attendance of meetings, and the debates. He stressed the importance of establishing equitable taxing and representation and said the merger is the best option for this.

Mr. Terborgh said he supports the merger and recognized the efforts of staff and leaders on this effort. He said, although it may be a challenge to pass, he is grateful for the proposed merger.

At this point in the meeting, Mr. Eustis said members of the public who had already made comments could be heard a second time but priority would be given to new speakers.

Ms. Post complimented Mr. Eustis for his skill in moderating the meeting. She said the Town of Essex is already one of the largest communities in Vermont. She asked what kind of infrastructure the Town would be inheriting from the Village and if there are problems. Mr. Teich talked about the miles of road in the Village and described multiple structures. He said overall priorities for capital projects would become shared with merger. Ms. Macy said good information can be found in the Village financial statements, in capital assets and depreciation statements. Mr. Lutz said both municipalities have been keeping up with capital improvements and updates.

Mr. Aleong said he supports the plan for merger. He said even though there would be a tax increase in the Town, there would also be potential savings over time which could help with the tax burden.

Ms. Dunn asked if there was a clause in police contracts that would make changing the department difficult or impossible. She asked about the constitutionality of relying on the current MOUs between the Town and Village to consolidate the departments. She asked if the Gov. Ops Committee, when it conducts its review, would consider that half of the town did not vote for the 3+3+1 governance model. Mr. Teich said there is no “Me Too” clause in police contracts and Ms. Vyhovsky restated that Gov. Ops would determine a legal, well-informed governance model.

Mr. Graham said he supports the plan for merger and hopes people will vote in large numbers. He said he would support mailing ballots and voting through the mail, post-Covid.

Ms. Davis said the municipalities should consider an inter-local governance structure and wondered if this would be acceptable to the Gov. Ops Committee. Ms. Vyhovsky said she would look into the model and consult with legal counsel about it.

Ms. Cooper thanked the moderator. She said she hoped all of the energy on both sides of the merger would move people forward to vote. She said the amount of time and money spent on this merger plan has been a good investment resulting in a solid merger plan.

Mr. Bird asked for clarification from Mr. Watts on a quote. Mr. Watts explained that in the quote, he meant that any part of the charter could be changed by due process, but specifically he was referring to the Capital and Sidewalk districts.

Ms. Wrenner said that $100,000 had been put aside for merger-related costs. She said in 2005-2006 the Selectboard found that savings though merger would not be seen until 10 years after passing. She said costs associated with merger, if it passes, are unclear and because sharing of equipment is already taking place this would not equate to savings. Ms. Wrenner said the TOV did not have equal representation during the merger discussions. She said the vote is for the Village and Town to merge or remain at status quo, and is not a vote to separate. She questioned a strategy suggested during the meeting that consultants may be engaged to help find savings post-merger. She said people could review her website on the merger for more information.

Mr. Moore said his mother-in-law lives in the TOV and he and his wife live in the Village illustrating that Essex is one community and to propose that the merger should pass. He said now is the time for this and wondered how many hours had been spent on the topic. Ms. Haney said this would be the 19th time a proposed merger is put to vote since the first one in 1958.

Mr. Dodge said he likes the term “Greater Essex” for the merged community and hopes it will stick.

Mr. Signorello said that, if the merger vote fails, new ideas will come afterward and there will be a new “best way” to address the issue. He said he liked the idea of inter-local government.

Mr. Terborgh said the increased taxes of $26 per year is less than the natural increase in taxes.

Ms. Certa said she wants to see a more equitable way to operate the municipalities because the current structure is not fair. She said this issue of fairness is why merger keeps coming up for a vote. She said she will not stand for status quo and supports the merger plan.

Mr. Eustis ended discussion on Article II at 10:36 PM.

Mr. Eustis read Article III:

ARTICLE III: Election of the following: Moderator, one vacancy (1-year term) Selectboard, two vacancies (one 3-year term and one 1-year term)

Mr. Eustis opened the Public to Be Heard portion of the meeting and called for any other public comments on issues not on the agenda.

Mr. Signorello said people who are rooted in Essex, like senior residents who have lived their entire adult lives in Essex, are not able to access online, remote meetings because of limited understanding of, or access to, technology. He said current, local government participation is not as inclusive as it should be because discussions are not including people with the wisdom of age.

Mr. Hayden asked for an update on the status of the Crescent Connector. Mr. Teich said Public Works are prepared to begin work on this in 2021, including upgrading railroad crossings and utility work related to the project.

Mr. Eustis made a motion to adjourn the meeting at 10:43 PM.

Respectfully Submitted,
Cathy Ainsworth
Recording Secretary

Approved this __________ day of __________,2021

(See minutes of this day for corrections, if any)

____
Vince Franco, Clerk, Selectboard

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-45220.530 COMMUNICATIONS	28.09	32699	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-45300.530 COMMUNICATIONS	97.39	32699	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-42124.576 IT CARE AND MAINTENANCE	43.23	32699	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-45110.530 COMMUNICATIONS	28.09	32699	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-43110.570 OTHER PURCHASED SERVICE	182.54	32699	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-41510.570 OTHER PURCHASED SERVICES	48.69	32699	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-41560.741 HARDWARE/SFTWARE/SERVICE	43.23	32699	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	110-41945.010 Telephone - 81 Main St	32.20	32699	02/12/21
02000	BAKER & TAYLOR, INC	01/12/21	Adult Books 5016676139	110-45510.610 GENERAL SUPPLIES	2.80	32705	02/12/21
02000	BAKER & TAYLOR, INC	01/12/21	Adult Books 5016676139	110-45510.640 Adult Collection	61.33	32705	02/12/21
02000	BAKER & TAYLOR, INC	01/25/21	Adult Books 5016692725	110-45510.640 Adult Collection	28.01	32705	02/12/21
02000	BAKER & TAYLOR, INC	01/25/21	Adult Books 5016692725	110-45510.610 GENERAL SUPPLIES	1.40	32705	02/12/21
07465	BIBENS ACE HARDWARE INC	02/05/21	clevis hooks and fastener 40454	110-43110.433 R&M SUPPLIES - VEHICLES	39.94	32706	02/12/21
07465	BIBENS ACE HARDWARE INC	02/08/21	keys for front door - Tow 831468	110-41942.011 R&M Bldgs - Essex Free	9.54	32706	02/12/21
24475	BOND O'REILLY AUTO-ESSEX	01/27/21	Shop Motor Oil 5677286359	110-45220.431 R&M SUPPLIES	47.88	32707	02/12/21
03000	CARGILL SALT EASTERN INC	02/04/21	winter road salt 2905991586	110-43125.610 GENERAL SUPPLIES	2299.71	32710	02/12/21
03000	CARGILL SALT EASTERN INC	02/05/21	winter road salt 2905995109	110-43125.610 GENERAL SUPPLIES	2281.38	32710	02/12/21
03000	CARGILL SALT EASTERN INC	02/08/21	winter road salt 2905999385	110-43125.610 GENERAL SUPPLIES	4542.32	32710	02/12/21
11375	CASELLA WASTE MANAGEMENT	02/01/21	trash pick up Highway Gar 3131643	110-41942.015 R&M Bldgs - PW Garage	257.03	32711	02/12/21
11375	CASELLA WASTE MANAGEMENT	02/01/21	Trash Pick up 81 Main 3131644	110-41943.010 Contr. Svcs - 81 Main St	144.52	32711	02/12/21
11375	CASELLA WASTE MANAGEMENT	02/01/21	FEB TRASH/RECYCLE 3132972	110-41943.013 Contractual Svcs - Police	145.91	32711	02/12/21
25120	CLICKTIME.COM	02/04/21	Town ClickTime January 337327	110-41510.570 OTHER PURCHASED SERVICES	320.00	32716	02/12/21
25120	CLICKTIME.COM	02/04/21	Town ClickTime January 337327	110-45110.570 OTHER PURCHASED SERVICE	128.00	32716	02/12/21
04940	COMCAST	01/28/21	internet 2/8-3/07 0050825 2/21	110-41945.011 Telephone - Essex Free	5.00	32717	02/12/21
23215	ESSEX EQUIPMENT INC	02/05/21	credit for damage waiver #...10768924	110-41942.012 R&M Bldgs - Fire Station	-33.60	32728	02/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
23215	ESSEX EQUIPMENT INC	11/03/20	rental of fans for Fire D #...1076892A	110-41942.012 R&M Bldgs - Fire Station	313.60	32728	02/12/21
23215	ESSEX EQUIPMENT INC	02/04/21	Stakes 107774140001	110-45220.610 GENERAL SUPPLIES	37.05	32728	02/12/21
05390	FAMILY SUPPORT REGISTRY	02/12/21	Payroll Transfer PR-02/12/21	110-20240.000 JUDGEMENTS PAYABLE	69.23	2122101	02/12/21
21760	FIRST NATIONAL BANK OMAHA	12/24/20	EPR Credit Card December 0492 1220	110-45220.610 GENERAL SUPPLIES	16.88	32730	02/12/21
13570	GALE/CENGAGE LEARNING	02/04/21	Large Print Adult Books 73595298	110-45510.640 Adult Collection	61.58	32732	02/12/21
21385	HEALTH EQUITY	02/12/21	Payroll Transfer PR-02/12/21	110-20215.000 HSA Payable HE	159.50	2122104	02/12/21
23055	ICMA - 401 (PLAN 10904	02/12/21	Payroll Transfer PR-02/12/21	110-20208.000 RETIREMENT PAYABLE	634.79	2110182	02/12/21
09005	ICMA - 457 (PLAN 302056)	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	4077.21	2110180	02/12/21
V1161	ICMA RETIREMENT TRUST-401	02/12/21	Payroll Transfer PR-02/12/21	110-20208.000 RETIREMENT PAYABLE	7545.26	2100209	02/12/21
V1160	ICMA RETIREMENT TRUST-457	02/12/21	Payroll Transfer PR-02/12/21	110-20208.000 RETIREMENT PAYABLE	1220.81	2100210	02/12/21
17425	ICMA ROTH PLAN 706287	02/12/21	Payroll Transfer PR-02/12/21	110-20208.000 RETIREMENT PAYABLE	73.06	2100208	02/12/21
14545	ICMA-RC (PLAN 705508)	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	443.07	2110181	02/12/21
33495	INGRAM LIBRARY SERVICES I	01/29/21	Juvenile Books 51032289	110-45510.610 GENERAL SUPPLIES	4.06	32734	02/12/21
33495	INGRAM LIBRARY SERVICES I	01/29/21	Juvenile Books 51032289	110-45510.641 Juvenile Collection	31.60	32734	02/12/21
33495	INGRAM LIBRARY SERVICES I	01/29/21	Juvenile Books 51040577	110-45510.641 Juvenile Collection	17.98	32734	02/12/21
33495	INGRAM LIBRARY SERVICES I	01/29/21	Juvenile Books 51040577	110-45510.610 GENERAL SUPPLIES	0.69	32734	02/12/21
27670	IROQUOIS MANUFACTURING, I	02/03/21	for plow on truck 25 158632	110-43110.433 R&M SUPPLIES - VEHICLES	401.18	32735	02/12/21
17710	KOFILE INC	02/02/21	January recording INV-KSW-0001	110-41540.570 OTHER PURCHASED SERVICE	1205.00	32737	02/12/21
44275	MVP SELECT CARE INC.	02/05/21	Town 01-21 Administrative 2021-01A	110-41510.570 OTHER PURCHASED SERVICES	40.00	32743	02/12/21
37605	NEW ENGLAND MUNICIPAL RES	01/30/21	Marshall Swift Tables 47350	110-41950.560 DUES/SUBSCRIPTION/MEET	2081.32	32745	02/12/21
40075	NEW YORK CLEANERS	01/29/21	JAN DRY CLEANING 01/29/21	110-42130.612 UNIFORMS	239.70	32746	02/12/21
11000	PETER'S TYPEWRITER SERVIC	02/05/21	Typewriter repairs 010711	110-41540.430 REPAIR/MAINTENANCE SERV	109.00	32748	02/12/21
24410	PRIORITY EXPRESS INC	01/31/21	Book Courier Service 8051216	110-45510.570 OTHER PURCHASED SERVICE	80.00	32750	02/12/21
42970	ROUSE TIRE SALES INC	01/08/21	EPR Truck Tires 30102436	110-45220.431 R&M SUPPLIES	745.60	32757	02/12/21
05335	SAFELITE FULFILLMENT INC	02/09/21	Truck 26 windshield W.O.685108	110-43110.432 R&M SVCES - VEHICLES	172.11	32759	02/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
42565	SEVEN DAYS	01/13/21	TOWN BUDGET HEARING NOTIC 208773	110-41320.540 ADVERTISING	65.00	32762	02/12/21
42565	SEVEN DAYS	01/27/21	TOWN CAPITAL BUDGET HEARI 209076	110-41320.540 ADVERTISING	59.80	32762	02/12/21
12145	SHRED-EX	02/09/21	Paper Shredding 50.00 19361	110-41942.010 R&M Bldgs - 81 Main St	75.00	32764	02/12/21
11815	THE ROYAL GROUP INC	01/29/21	VEST/LOBBY CAMERAS-INSURA 675919	110-41942.013 R&M Bldgs - Police Sta.	2020.12	32768	02/12/21
11815	THE ROYAL GROUP INC	01/29/21	EVIDENCE CAMERAS 675920	110-41942.013 R&M Bldgs - Police Sta.	2590.95	32768	02/12/21
11815	THE ROYAL GROUP INC	01/29/21	CAMERAS-INSURANCE 675921	110-41942.013 R&M Bldgs - Police Sta.	3870.00	32768	02/12/21
29825	VT GAS SYSTEMS	01/21/21	Sand Hill Road VT Gas Jan 2202232 0121	110-41948.016 Natural Gas - Parks Gar	209.66	32774	02/12/21
27030	VT OFFICE OF CHILD SUPPOR	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	311.54	32775	02/12/21
19370	VT PLASTIC SPECIALTIES IN	01/08/21	Trail Markers 58277	110-45220.610 GENERAL SUPPLIES	300.00	32776	02/12/21
13620	WATER ENVIRONMENT FEDERAT	01/27/21	WEF renewal 1-2100611427	110-43151.570 OTHER PURCHASED SERVICE	185.00	32778	02/12/21
26030	THOMSON REUTERS - WEST	02/01/21	JAN CLEAR LE INVESTIGATOR 843764281	121-42160.810 Justice Fund Exp	185.50	32770	02/12/21
14400	ABOVE AND BEYOND	02/03/21	EPD CJC JAN JANITORIAL 5793	122-42160.330 Professional Services	195.00	32700	02/12/21
35625	RESOURCE	01/31/21	CJC ESG PARTICIPATION FEE 118570	122-42160.330 Professional Services	125.00	32755	02/12/21
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE 878149869X02	125-45120.530 ESP COMMUNICATIONS	33.24	32699	02/12/21
19815	AMAZON CAPITAL SERVICES	01/25/21	Giving Tree Return 11RRX4FH4KQL	125-45115.610 General Supplies	-19.99	32703	02/12/21
19815	AMAZON CAPITAL SERVICES	01/25/21	Giving Tree Return 1KFVWF4QR7MA	125-45115.610 General Supplies	-26.84	32703	02/12/21
19815	AMAZON CAPITAL SERVICES	01/20/21	Giving Tree Return 1KFVWF4QR7MB	125-45115.610 General Supplies	-15.99	32703	02/12/21
19815	AMAZON CAPITAL SERVICES	01/21/21	Giving Tree Return 1QL6YHF76TFA	125-45115.610 General Supplies	-29.99	32703	02/12/21
19815	AMAZON CAPITAL SERVICES	01/22/21	Giving Tree Return 1XTFMDL6Y3LC	125-45115.610 General Supplies	-29.99	32703	02/12/21
21760	FIRST NATIONAL BANK OMAHA	12/24/20	EPR Credit Card December 0492 1220	125-45110.570 OTHER PURCHASED SERVICES	50.36	32730	02/12/21
21760	FIRST NATIONAL BANK OMAHA	12/24/20	EPR Credit Card December 0492 1220	125-45110.570 OTHER PURCHASED SERVICES	10.00	32730	02/12/21
21760	FIRST NATIONAL BANK OMAHA	12/24/20	EPR Credit Card December 0492 1220	125-45115.610 General Supplies	3499.15	32730	02/12/21
21760	FIRST NATIONAL BANK OMAHA	12/24/20	EPR Credit Card December 0492 1220	125-45110.560 DUES/SUBSCRIPT/MEETINGS	46.99	32730	02/12/21
23495	STUDENT TRANSPORTATION OF	02/09/21	Bolton Ski Bus 2/5 70114128	125-45110.580 TRAVEL	707.53	32767	02/12/21
19125	WICKED COOL FOR KIDS	11/24/20	ESP/Enrichment Program 2406	125-45120.570 ESP OTHER PURCHASED SVCE	330.00	32779	02/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
39425	SCOTT & PARTNERS INC	01/18/21	Facilities Analysis	130-46808.100	1375.00	32761	02/12/21
			3135	Bldgs Facilities Needs			
05590	STONE ENVIRONMENTAL INC	02/08/21	Phosphorus Control Plan,	130-46820.009	1614.78	32766	02/12/21
			14033	CA0530 Phosphorus Control			
17250	TOYOTA FINANCIAL SERVICES	02/08/21	Rav 4 Lease Pmt 22	130-47223.000	55.58	32771	02/12/21
			82WS401 2/21	Lease Int - Assr Vehicle			
17250	TOYOTA FINANCIAL SERVICES	02/08/21	Rav 4 Lease Pmt 22	130-47123.000	229.12	32771	02/12/21
			82WS401 2/21	Lease Prin - Assr Vehicle			
37985	A T & T MOBILITY	01/23/21	JAN CELL PHONE SERVICE	151-43200.530	127.95	32699	02/12/21
			878149869X02	COMMUNICATIONS			
42625	ALDRICH & ELLIOTT PC	02/01/21	Sand Hill Intersection Wa	151-43201.749	615.00	32702	02/12/21
			79653	Sandhill/VT15 Waterline			
07465	BIBENS ACE HARDWARE INC	02/03/21	parts for pressure washer	151-43200.433	45.79	32706	02/12/21
			40441	R&M SUPPLIES - VEHICLES			
11280	MISSION COMMUICATIONS LLC	02/04/21	service pkg AlderBrook PS	151-43202.570	850.80	32741	02/12/21
			1048702	OTHER PURCHASED SERVICE			
02970	USA BLUE BOOK INC	01/25/21	parts for pressure washer	151-43200.611	43.77	32772	02/12/21
			482689	SMALL TOOLS & EQUIPMENT			
	Report Total				50269.74		

To the Treasurer of Town of Essex, 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 $ ****50,269.74
Let this be your order for the payments of these amounts.

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
14400	ABOVE AND BEYOND	02/14/21	February cleaning 81 Main 273	110-41942.010 R&M Bldgs - 81 Main St	830.00	32780	02/19/21
19815	AMAZON CAPITAL SERVICES	02/06/21	3 SANDISK INTERNAL DRIVES 1DR1QQPYVH79	110-42124.575 INFORMATION TECHNOLOGY	101.97	32783	02/19/21
19815	AMAZON CAPITAL SERVICES	02/12/21	OUTDOOR CAMERA 1JJJV77GJQLV	110-42130.611 SMALL TOOLS & EQUIPMENT	94.99	32783	02/19/21
19815	AMAZON CAPITAL SERVICES	02/09/21	FLAMMABLE CABINET 1MLMM6T44KJ4	110-42130.611 SMALL TOOLS & EQUIPMENT	172.00	32783	02/19/21
07155	AMERICAN ROCK SALT CO LLC	02/08/21	winter road salt 0664167	110-43125.610 GENERAL SUPPLIES	1607.40	32785	02/19/21
25955	AT&T MOBILITY	02/04/21	EPD FIRSTNET CELL PHONES 87291962421	110-42170.530 TELEPHONE	632.63	32786	02/19/21
02420	AUTOZONE	02/17/21	WASHER FLUID/CHAIN LUB 3236879099	110-42152.431 R&M SUPPLIES	36.43	32787	02/19/21
07465	BIBENS ACE HARDWARE INC	02/05/21	supplies/parts 40458	110-41942.012 R&M Bldgs - Fire Station	21.98	32788	02/19/21
07465	BIBENS ACE HARDWARE INC	02/12/21	supplies 405115	110-41946.015 Gen Supplies - PW Garage	19.71	32788	02/19/21
24475	BOND O'REILLY AUTO-ESSEX	01/28/21	Cap Wrench 5677286561	110-45220.610 GENERAL SUPPLIES	12.98	32789	02/19/21
02235	BOUND TREE MEDICAL LLC	01/27/21	EMS SUPPLIES 83931731	110-42220.611 SMALL TOOLS AND EQUIP	24.60	32790	02/19/21
02035	BURLINGTON FREE PRESS	02/01/21	Legal Ad- PC 0003694217	110-41970.540 ADVERTISING	354.00	32793	02/19/21
02035	BURLINGTON FREE PRESS	01/31/21	PUBLISH NOTICE 0003694218	110-41320.540 ADVERTISING	273.00	32794	02/19/21
02035	BURLINGTON FREE PRESS	01/01/21	PUBLIC NOTICES FOR TOWN 0003694227	110-41320.540 ADVERTISING	447.00	32795	02/19/21
21500	CANON FINANCIAL SERVICES	02/09/21	Contract Charge 26201847	110-15101.000 EXCHANGE - GENERAL	245.00	32796	02/19/21
03000	CARGILL SALT EASTERN INC	02/11/21	winter road salt 2906011226	110-43125.610 GENERAL SUPPLIES	4587.44	32797	02/19/21
03000	CARGILL SALT EASTERN INC	02/17/21	winter road salt 2906024596	110-43125.610 GENERAL SUPPLIES	4509.18	32797	02/19/21
11375	CASELLA WASTE MANAGEMENT	02/01/21	Sand Hill Trash Removal 3131656	110-45220.570 OTHER PURCHASED SERVICE	210.84	32798	02/19/21
27590	CATAMOUNT COLOR (OFFSET H	01/29/21	merger doc printing 64402	110-41110.320 PROFESSIONAL SERVICES	5379.00	32799	02/19/21
33925	CHUCK'S HEATING & AIR CON	02/18/21	Hwy garage complex W39346	110-41942.016 R&M Bldgs - Parks Gar.	401.60	32802	02/19/21
33925	CHUCK'S HEATING & AIR CON	02/18/21	Hwy garage complex W39346	110-41943.015 Contractual Svs - PW Gara	1779.90	32802	02/19/21
23525	CLARK'S TRUCK CENTER INC	02/10/21	work done on truck 104 66891	110-43110.432 R&M SVCES - VEHICLES	1098.54	32804	02/19/21
23525	CLARK'S TRUCK CENTER INC	02/16/21	service work trk 108 66984	110-43110.432 R&M SVCES - VEHICLES	409.48	32804	02/19/21
04940	COMCAST	02/01/21	Internet hgwy complex 2/8 0167074 0221	110-43110.570 OTHER PURCHASED SERVICE	76.68	32805	02/19/21
19330	CONSOLIDATED COMMUNICATIO	01/30/21	Potts lines 12/30-1/29/21 013021D	110-45124.530 COMMUNICATIONS	56.92	32806	02/19/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
08565	CREATIVE DISCOURSE	01/12/21	Racial Equity Work 1097	110-41110.320 PROFESSIONAL SERVICES	500.00	32808	02/19/21
08565	CREATIVE DISCOURSE	01/12/21	Racial Equity Work 1097	110-41320.330 PROFESSIONAL SERVICES	500.00	32808	02/19/21
08565	CREATIVE DISCOURSE	01/12/21	Racial Equity Work 1097	110-42130.330 PROFESSIONAL SERVICES	4000.00	32808	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-42220.442 Rental of Equipment	80.74	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-42130.442 RENTAL OF EQUIPMENT	80.74	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-42130.442 RENTAL OF EQUIPMENT	80.74	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-45510.442 Rental of Equipment	80.74	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-41960.442 Rental of Equipment	94.15	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-41510.442 Rental of Equipment	120.43	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-42130.442 RENTAL OF EQUIPMENT	138.97	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-41540.442 Rental of Equipment	138.97	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-41960.442 Rental of Equipment	46.32	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-43110.442 RENTAL OF EQUIPMENT	46.32	32809	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	110-41320.442 Rental of Equipment	177.89	32809	02/19/21
14595	FOLEY SERVICES INC	02/09/21	CARPET RUNNERS 1352389	110-41943.013 Contractual Svcs - Police	48.40	32814	02/19/21
14595	FOLEY SERVICES INC	02/16/21	CARPET RUNNERS 1353543	110-41943.013 Contractual Svcs - Police	48.40	32814	02/19/21
26400	GMT/CCTA	07/14/20	FYE 21 Q3 assessment 20210017Q3	110-48020.000 CCTA	69022.00	32816	02/19/21
23560	GORDON STAMP & ENG.	02/12/21	door plate for electrical 84201	110-41942.010 R&M Bldgs - 81 Main St	15.30	32817	02/19/21
27270	GRANT WRITING USA	02/15/21	ROBERTO TRAINING vvnbf7z6jgn	110-42140.500 POLICE TRAINING	405.00	32818	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power 81 Main 1/7-2/5/21 02082181Main	110-41947.010 Electricity - 81 Main St	983.88	32820	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power EFL 1/7-2/5/21 020821EFL	110-41947.011 Electricity - Essex Free	100.75	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power Fire Dept 1/7-2/5/2 020821FD	110-41947.012 Electricity - Fire Statio	329.90	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power Foster Rd Hgwy 1/7- 020821FRHG	110-41947.015 Electricity - PW Garage	1031.49	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power PR garage 020821PR	110-41947.016 Electricity - Parks Garag	79.33	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/02/21	IBR Ticket Booth Power Ja 0221IBTB	110-45220.570 OTHER PURCHASED SERVICE	20.29	32823	02/19/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
07010	GREEN MOUNTAIN POWER CORP	02/09/21	EPD ELECTRICITY 40333153233B	110-41947.013 Electricity - Police Sta.	2459.42	32824	02/19/21
28070	HP FAIRFIELD LLC	02/02/21	CHAIN SHIELD 7388117	110-43110.433 R&M SUPPLIES - VEHICLES	141.34	32826	02/19/21
09970	IACP	02/15/21	IACP.NET SUBSCRIBER DUES 0160155	110-42130.560 DUES/SUBS/MEETINGS	875.00	32827	02/19/21
20005	INTEX PROPERTY MAINTENANC	02/14/21	February cleaning Memoria 2229	110-41942.011 R&M Bldgs - Essex Free	715.00	32828	02/19/21
20005	INTEX PROPERTY MAINTENANC	02/14/21	February cleaning Memoria 2229	110-41942.017 R&M Bldgs - Memorial Hall	220.00	32828	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41320.210 GROUP INSURANCE	334.14	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41510.210 GROUP INSURANCE	192.54	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41540.210 GROUP INSURANCE	91.89	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41560.210 GROUP INSURANCE	178.41	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41940.210 Group Insurance	63.48	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41950.210 GROUP INSURANCE	66.09	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41970.210 GROUP INSURANCE	192.57	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-45110.210 GROUP INSURANCE	216.87	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-45220.210 GROUP INSURANCE	96.78	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-41960.210 GROUP INSURANCE	66.33	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-43110.210 GROUP INSURANCE	493.79	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-45510.210 GROUP INSURANCE	199.41	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-42110.210 GROUP INSURANCE	121.10	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-42120.210 GROUP INSURANCE	226.01	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-42124.210 GROUP INSURANCE	270.57	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-42130.210 GROUP INSURANCE	1199.28	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	110-43151.210 GROUP INSURANCE	73.86	32829	02/19/21
14025	LINCOLN NATIONAL LIFE INS	01/29/21	Payroll Transfer PR-01/29/21	110-20211.000 MISC DEDUCTIONS PAYABLE	21.01	32831	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	21.01	32831	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	21.01	32831	02/19/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
14025	LINCOLN NATIONAL LIFE INS	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	21.01	32831	02/19/21
26920	MAYVILLE DARBY	02/04/21	Recording Secretary 4	110-41110.330 SECRETARY	173.25	32833	02/19/21
14585	MUNICIPAL EMERGENCY SERVI	01/25/21	STREAMLIGHT REPAIR PARTS IN1543171	110-42260.430 REPAIR AND MAINT SERV	89.02	32835	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-41320.210 GROUP INSURANCE	2662.23	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-41540.210 GROUP INSURANCE	7.56	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-41560.210 GROUP INSURANCE	0.10	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-41960.210 GROUP INSURANCE	-0.01	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-43110.210 GROUP INSURANCE	0.02	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-45510.210 GROUP INSURANCE	100.17	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-42120.210 GROUP INSURANCE	-150.96	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-42124.210 GROUP INSURANCE	1633.81	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	110-15109.000 EXCHANGE - COBRA	-1365.24	32836	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Villag 030121V	110-20213.000 HEALTH INSURANCE CO-PAY	545.34	32837	02/19/21
23080	MVP HEALTH CARE INC	01/22/21	Payroll Transfer PR-01/22/21	110-20213.000 HEALTH INSURANCE CO-PAY	2717.73	32838	02/19/21
23080	MVP HEALTH CARE INC	01/29/21	Payroll Transfer PR-01/29/21	110-20213.000 HEALTH INSURANCE CO-PAY	2717.73	32838	02/19/21
23080	MVP HEALTH CARE INC	02/05/21	Payroll Transfer PR-02/05/21	110-20213.000 HEALTH INSURANCE CO-PAY	2755.27	32838	02/19/21
23080	MVP HEALTH CARE INC	02/12/21	Payroll Transfer PR-02/12/21	110-20213.000 HEALTH INSURANCE CO-PAY	82476.06	32838	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41320.210 GROUP INSURANCE	323.58	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41510.210 GROUP INSURANCE	277.50	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41540.210 GROUP INSURANCE	205.99	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41560.210 GROUP INSURANCE	277.50	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41940.210 Group Insurance	134.48	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41950.210 GROUP INSURANCE	71.51	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41960.210 GROUP INSURANCE	109.05	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-41970.210 GROUP INSURANCE	180.56	32839	02/19/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-42110.210 GROUP INSURANCE	205.99	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-42120.210 GROUP INSURANCE	672.40	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-42124.210 GROUP INSURANCE	323.58	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-42130.210 GROUP INSURANCE	1599.23	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-43110.210 GROUP INSURANCE	688.08	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-43151.210 GROUP INSURANCE	37.54	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-45110.210 GROUP INSURANCE	613.00	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-45220.210 GROUP INSURANCE	268.96	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-45300.210 GROUP INSURANCE	134.48	32839	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	110-45510.210 GROUP INSURANCE	71.51	32839	02/19/21
V10628	OPPORTUNITIES CREDIT UNIO	02/17/21	Refund of Tax Credit 1002005137	110-20202.000 TAX PAYMENTS IN ADVANCE	2843.65	32841	02/19/21
V10628	OPPORTUNITIES CREDIT UNIO	02/17/21	Refund of Tax Credit 1020093000	110-20202.000 TAX PAYMENTS IN ADVANCE	730.54	32841	02/19/21
V10628	OPPORTUNITIES CREDIT UNIO	02/17/21	Refund of Tax Credit 1028214000	110-20202.000 TAX PAYMENTS IN ADVANCE	420.53	32841	02/19/21
V10628	OPPORTUNITIES CREDIT UNIO	02/17/21	Refund of Tax Credit 1034046000	110-20202.000 TAX PAYMENTS IN ADVANCE	502.00	32841	02/19/21
V10628	OPPORTUNITIES CREDIT UNIO	02/17/21	Refund of Tax Credit 2045073000	110-20202.000 TAX PAYMENTS IN ADVANCE	18.53	32841	02/19/21
V10628	OPPORTUNITIES CREDIT UNIO	02/17/21	Refund of Tax Credit 2055008091	110-20202.000 TAX PAYMENTS IN ADVANCE	1520.11	32841	02/19/21
V10628	OPPORTUNITIES CREDIT UNIO	02/17/21	Refund of Tax Credit 2099002032	110-20202.000 TAX PAYMENTS IN ADVANCE	1812.98	32841	02/19/21
21705	S&J CREATIONS	08/28/20	PATCHES SEWN 12350	110-42130.612 UNIFORMS	49.00	32851	02/19/21
21860	S.B. COLLINS INC	02/12/21	DIESEL FUEL 308321	110-41944.015 Gas - PW Garage	5144.55	32852	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	110-41947.011 Electricity - Essex Free	22.24	32854	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	110-41947.010 Electricity - 81 Main St	78.56	32854	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	110-41947.012 Electricity - Fire Statio	26.71	32854	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	110-41947.015 Electricity - PW Garage	65.23	32854	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	110-41947.016 Electricity - Parks Garag	9.20	32854	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	110-45124.622 ELECTRICITY / WATER	19.50	32854	02/19/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
00275	SB SIGNS INC	02/09/21	Trail Markers 24610	110-45220.610 GENERAL SUPPLIES	3500.00	32855	02/19/21
42565	SEVEN DAYS	02/03/21	PUBLIC NOTICES 209206	110-41320.540 ADVERTISING	405.08	32856	02/19/21
42565	SEVEN DAYS	02/10/21	Legal Ads-ZBA PC 209366	110-41970.540 ADVERTISING	139.36	32856	02/19/21
37680	TARRANT, GILLIES & RICHAR	01/31/21	Jan 2021 14703	110-41110.320 PROFESSIONAL SERVICES	1080.00	32858	02/19/21
17935	TRANE U S INC	12/14/20	replace thermostats at 81 311353691	110-41942.010 R&M Bldgs - 81 Main St	850.00	32860	02/19/21
43260	ULINE	01/19/21	RUGS FOR STATION 129139681	110-42130.610 GENERAL SUPPLIES	653.63	32861	02/19/21
11935	VIKING-CIVES USA	02/10/21	modify cylinder 4504155	110-43110.432 R&M SVCES - VEHICLES	363.84	32862	02/19/21
11935	VIKING-CIVES USA	02/15/21	plow blade parts 4504361	110-43110.433 R&M SUPPLIES - VEHICLES	197.68	32862	02/19/21
19985	VT FAMILY NETWORK	05/15/20	FY20 Human Services Fundi Human Servic	110-44450.000 HUMAN SERV GRANTS/CONTR	2500.00	32863	02/19/21
27030	VT OFFICE OF CHILD SUPPOR	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	311.54	32865	02/19/21
23000	WHITCOMB	09/30/20	3/4 inch stone 00711268	110-43120.610 GENERAL SUPPLIES	232.80	32867	02/19/21
14545	ICMA-RC (PLAN 705508)	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	425.09	2180104	02/19/21
23055	ICMA - 401 (PLAN 10904	02/19/21	Payroll Transfer PR-02/19/21	110-20208.000 RETIREMENT PAYABLE	634.79	2180105	02/19/21
09005	ICMA - 457 (PLAN 302056)	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	4100.82	2180106	02/19/21
V1161	ICMA RETIREMENT TRUST-401	02/19/21	Payroll Transfer PR-02/19/21	110-20208.000 RETIREMENT PAYABLE	7545.26	2180324	02/19/21
V1160	ICMA RETIREMENT TRUST-457	02/19/21	Payroll Transfer PR-02/19/21	110-20208.000 RETIREMENT PAYABLE	1133.10	2180325	02/19/21
17425	ICMA ROTH PLAN 706287	02/19/21	Payroll Transfer PR-02/19/21	110-20208.000 RETIREMENT PAYABLE	71.83	2180327	02/19/21
05390	FAMILY SUPPORT REGISTRY	02/19/21	Payroll Transfer PR-02/19/21	110-20240.000 JUDGEMENTS PAYABLE	69.23	2192101	02/19/21
21385	HEALTH EQUITY	02/19/21	Payroll Transfer PR-02/19/21	110-20215.000 HSA Payable HE	159.50	2192104	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	122-42160.442 Rental of Equipment	138.97	32809	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	122-42160.210 Group Insurance	50.29	32829	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	122-42160.210 Group Insurance	134.48	32839	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	125-45110.442 Rental of Equipment	177.90	32809	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	125-45110.210 GROUP INSURANCE	45.60	32829	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	125-45110.210 GROUP INSURANCE	134.48	32839	02/19/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
23000	WHITCOMB	11/09/20	Pinewood Park 00712465	130-46897.003 PARK ASSET REPLACEMENT	468.45	32867	02/19/21
04940	COMCAST	02/01/21	Internet hgwy complex 2/8 0167074 0221	151-43200.530 COMMUNICATIONS	76.67	32805	02/19/21
19330	CONSOLIDATED COMMUNICATIO	01/30/21	Potts lines 12/30-1/29/21 013021D	151-43202.620 UTILITIES	55.56	32806	02/19/21
42640	DE LAGE LANDEN	02/11/21	Copier leases 2/15-3/14/2 71428415	151-43200.442 RENTALS	46.32	32809	02/19/21
25715	DONALD L. HAMLIN CONSULT	02/16/21	sewer capacity analysis 2040121621	151-43202.330 PROFESSIONAL SVCES	8786.25	32810	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power Chelsea Rd PS 1/7-2 020821CRPS	151-43202.620 UTILITIES	263.56	32820	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power Alder Ln PS 1/7-2/5 020821DALPS	151-43202.620 UTILITIES	336.87	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power Dalton Dr pump sta 020821DDDSP	151-43202.620 UTILITIES	117.66	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power 1/7-2/5/21 Foster R 020821FRWS	151-43200.620 UTILITIES	444.50	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power Lang PS 1/7-2/5/21 020821LPS	151-43202.620 UTILITIES	270.36	32822	02/19/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Power River Rd PS 1/7/-2/ 020821RRPS	151-43202.620 UTILITIES	1483.56	32822	02/19/21
14025	LINCOLN NATIONAL LIFE INS	02/10/21	Life Prem Mar 21 Town 030121D	151-43200.210 GROUP INSURANCE	302.13	32829	02/19/21
23080	MVP HEALTH CARE INC	02/10/21	Health Prem Mar 21 Town 030121D	151-43200.210 GROUP INSURANCE	0.01	32836	02/19/21
24960	NORTHEAST DELTA DENTAL	02/16/21	Dental Prem Mar 21 Town 030121D	151-43200.210 GROUP INSURANCE	424.09	32839	02/19/21
11555	RUSSELL RESOURCES INC	02/10/21	filters for pump station 214400	151-43202.431 R & M - SUPPLIES	779.25	32849	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	151-43202.620 UTILITIES	209.33	32854	02/19/21
17505	SAND HILL SOLAR LLC	02/11/21	town solar 126	151-43200.620 UTILITIES	20.42	32854	02/19/21

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
	Report Total			263092.55		

To the Treasurer of Town of Essex, 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 $ ***263,092.55
Let this be your order for the payments of these amounts.

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
13855	1 SOUTH MAIN SUPPLY	01/08/21	tools for shop 1848	110-43110.610 GENERAL SUPPLIES	80.00	32868	02/26/21
14400	ABOVE AND BEYOND	02/19/21	EPD Monthly Janitorial Se 5813	110-41943.013 Contractual Svcs - Police	1035.00	32869	02/26/21
21530	AT YOUR HOUSE APPARATUS R	01/26/21	E1, E3, T1 SERVICE AND R 415	110-42260.430 REPAIR AND MAINT SERV	2117.51	32876	02/26/21
02000	BAKER & TAYLOR, INC	02/04/21	Adult Books 5016708168	110-45510.610 GENERAL SUPPLIES	1.40	32877	02/26/21
02000	BAKER & TAYLOR, INC	02/04/21	Adult Books 5016708168	110-45510.640 Adult Collection	28.56	32877	02/26/21
07465	BIBENS ACE HARDWARE INC	02/23/21	Mathieu Forest Bridge 40586	110-45220.610 GENERAL SUPPLIES	35.97	32878	02/26/21
02235	BOUND TREE MEDICAL LLC	02/08/21	EMS SUPPLIES 83946381	110-42220.611 SMALL TOOLS AND EQUIP	10.53	32880	02/26/21
27250	BRAMIC CREATIVE BUSINESS	02/04/21	DISPATCH DRAWER KEYS 4367	110-42130.610 GENERAL SUPPLIES	100.00	32881	02/26/21
02035	BURLINGTON FREE PRESS	02/28/21	Newspaper Subscription EF FP3050180221	110-45510.640 Adult Collection	53.82	32883	02/26/21
03000	CARGILL SALT EASTERN INC	02/18/21	winter road salt 2906028335	110-43125.610 GENERAL SUPPLIES	2261.64	32884	02/26/21
03000	CARGILL SALT EASTERN INC	02/24/21	winter road salt 2906044347	110-43125.610 GENERAL SUPPLIES	1559.46	32884	02/26/21
40205	CDW-G	02/22/21	station security 8327185	110-42220.610 GENERAL SUPPLIES	251.48	32886	02/26/21
23525	CLARK'S TRUCK CENTER INC	02/17/21	FILTER 443612	110-43110.433 R&M SUPPLIES - VEHICLES	60.82	32890	02/26/21
23525	CLARK'S TRUCK CENTER INC	02/18/21	filter for truck 105 443704	110-43110.433 R&M SUPPLIES - VEHICLES	92.39	32890	02/26/21
19330	CONSOLIDATED COMMUNICATIO	02/18/21	Phone svc EFL 2/18-3/17/2 021821 EFL	110-41945.011 Telephone - Essex Free	160.86	32892	02/26/21
23660	D & M FIRE & SAFETY EQUIP	02/17/21	fire extinguisher inspect 45178	110-41942.010 R&M Bldgs - 81 Main St	60.00	32894	02/26/21
23660	D & M FIRE & SAFETY EQUIP	02/17/21	fire extinguisher inspect 45179	110-41943.014 Contractual Svcs - PW Adm	80.00	32894	02/26/21
23660	D & M FIRE & SAFETY EQUIP	02/17/21	fire extinguisher inspect 45180	110-41942.015 R&M Bldgs - PW Garage	315.00	32894	02/26/21
23090	FIRKEY JERRY	02/01/21	Feb health officer 020121D	110-44110.330 PUBLIC HEALTH OFFICER	770.04	32901	02/26/21
25410	FIRST NATIONAL BANK OMAHA	02/18/21	Postage stamps 6416 221	110-41946.010 Gen Supplies - 81 Main St	55.00	32904	02/26/21
19805	FIRST NATIONAL BANK OMAHA	01/25/21	FNBO 9572 Jan 9572 121	110-41320.600 Emergency Prep. Supplies	119.40	32905	02/26/21
19805	FIRST NATIONAL BANK OMAHA	01/25/21	FNBO 9572 Jan 9572 121	110-41320.570 OTHER PURCHASED SERVICE	477.88	32905	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc various locatio 8661701	110-41945.010 Telephone - 81 Main St	1000.71	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc various locatio 8661701	110-41945.013 Telephone - Police Sta.	835.88	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc PWO 1/15-2/14/2 8661702	110-41945.014 Telephone - PW Admin	99.33	32906	02/26/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc 81 main 1/15-2/ 8661703	110-41945.015 Telephone - PW Garage	82.61	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc 81 main 1/15-2/ 8661703	110-41945.012 Telephone - Fire Station	61.13	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc 81 main 1/15-2/ 8661703	110-41945.013 Telephone - Police Sta.	65.38	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc 81 main 1/15-2/ 8661703	110-41945.016 Telephone - Parks Garage	13.54	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc highway 1/15-2/ 8661753	110-41945.015 Telephone - PW Garage	54.60	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc Pow Museum 1/15 8662266	110-41945.018 Telephone - Powell	15.36	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc Mem Hall 1/15-2 8662288	110-41945.017 Telephone - Mem Hall	48.18	32906	02/26/21
13570	GALE/CENGAGE LEARNING	02/16/21	Adult Books 73779695	110-45510.640 Adult Collection	50.98	32907	02/26/21
07010	GREEN MOUNTAIN POWER CORP	02/08/21	Sand Hill Power January 020821 SHR	110-41947.016 Electricity - Parks Garag	409.49	32911	02/26/21
07010	GREEN MOUNTAIN POWER CORP	02/15/21	street lights Essex Highl 19854301 EH	110-43115.622 Electricity - St/Traffic	123.40	32914	02/26/21
07010	GREEN MOUNTAIN POWER CORP	02/15/21	street lights Saxon Hill 33084304 SHR	110-43115.622 Electricity - St/Traffic	43.06	32914	02/26/21
07010	GREEN MOUNTAIN POWER CORP	02/15/21	street lights 75974308 SH	110-43115.622 Electricity - St/Traffic	36.25	32914	02/26/21
07010	GREEN MOUNTAIN POWER CORP	02/15/21	street lights Saxon Hill 85974307SHR	110-43115.622 Electricity - St/Traffic	28.43	32914	02/26/21
24250	IMPACT FIRE	02/12/21	inspection on vault fire 8681025	110-41943.010 Contr. Svcs - 81 Main St	362.50	32916	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Juvenile Book 51285051	110-45510.641 Juvenile Collection	8.99	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Juvenile Book 51285051	110-45510.610 GENERAL SUPPLIES	0.69	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Book 51285052	110-45510.640 Adult Collection	15.34	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Book 51285052	110-45510.610 GENERAL SUPPLIES	0.69	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Juvenile Books 51285053	110-45510.641 Juvenile Collection	151.93	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Juvenile Books 51285053	110-45510.610 GENERAL SUPPLIES	18.23	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Books 51285054	110-45510.640 Adult Collection	52.13	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Books 51285054	110-45510.610 GENERAL SUPPLIES	4.06	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Books 51285055	110-45510.640 Adult Collection	25.98	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Books 51285055	110-45510.610 GENERAL SUPPLIES	2.68	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Book 51285056	110-45510.641 Juvenile Collection	26.45	32917	02/26/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Book 51285056	110-45510.610 GENERAL SUPPLIES	0.69	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Books 51285057	110-45510.641 Juvenile Collection	42.10	32917	02/26/21
33495	INGRAM LIBRARY SERVICES I	02/11/21	Adult Books 51285057	110-45510.610 GENERAL SUPPLIES	3.37	32917	02/26/21
23980	INTERSTATE BATTERY OF VT	01/14/21	battery 903201014325	110-43110.433 R&M SUPPLIES - VEHICLES	109.75	32918	02/26/21
20005	INTEX PROPERTY MAINTENANC	02/15/21	Multi-fold Towels 181	110-41942.011 R&M Bldgs - Essex Free	33.45	32919	02/26/21
28255	JOHN LEO & SONS INC	01/05/21	EPR Vehicle Repair 129834	110-45220.430 REPAIR/MAINTENANCE SERV	1123.00	32920	02/26/21
17710	KOFILE INC	02/23/21	February land records KSW000303	110-41540.570 OTHER PURCHASED SERVICE	1205.00	32922	02/26/21
33585	LHS ASSOCIATES, INC.	02/12/21	Ballot printing memory c 69010	110-41400.820 ELECTIONS/TOWN MEETINGS	5110.00	32923	02/26/21
33585	LHS ASSOCIATES, INC.	02/16/21	Ink ribbons for vote tabu 69062	110-41400.820 ELECTIONS/TOWN MEETINGS	66.70	32923	02/26/21
17860	MAYER & MAYER	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	25.00	32925	02/26/21
17860	MAYER & MAYER	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	25.00	32925	02/26/21
17860	MAYER & MAYER	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	25.00	32925	02/26/21
17860	MAYER & MAYER	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	25.00	32925	02/26/21
17080	MCKESSON MEDICAL SURGICAL	02/09/21	4 BOXES GLOVE, EXAM NTRL 18028925	110-42130.611 SMALL TOOLS & EQUIPMENT	70.95	32926	02/26/21
17080	MCKESSON MEDICAL SURGICAL	02/09/21	6 HANDWASH, ALCHL ALCARE 18029922	110-42130.611 SMALL TOOLS & EQUIPMENT	80.52	32926	02/26/21
V9970	MIDWEST TAPE	01/14/21	Movies, Books, TV Service 99891033	110-45510.640 Adult Collection	700.00	32929	02/26/21
V9970	MIDWEST TAPE	01/14/21	Movies, Books, TV Service 99891033	110-45510.641 Juvenile Collection	300.00	32929	02/26/21
03070	MINUTEMAN PRESS	11/23/20	Winter ops memo 52434	110-43110.572 Advertising & Interview C	1217.91	32930	02/26/21
19390	NATE'S AUTOMOTIVE	02/10/21	TOW TO PD 320337261095	110-42130.330 PROFESSIONAL SERVICES	150.00	32931	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-42220.442 Rental of Equipment	24.64	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-42130.442 RENTAL OF EQUIPMENT	9.57	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-42130.442 RENTAL OF EQUIPMENT	18.63	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-45510.442 Rental of Equipment	29.15	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-41960.442 Rental of Equipment	33.31	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-41510.442 Rental of Equipment	107.35	32932	02/26/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-42130.442 RENTAL OF EQUIPMENT	40.37	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-41540.442 Rental of Equipment	67.81	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-41960.442 Rental of Equipment	1.83	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-43110.442 RENTAL OF EQUIPMENT	1.83	32932	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	110-41320.442 Rental of Equipment	19.97	32932	02/26/21
25435	NEW ENGLAND REAL ESTATE N	02/22/21	Q2-2021 MLS FEES, 48530 T 101376	110-41950.560 DUES/SUBSCRIPTION/MEET	63.00	32933	02/26/21
29535	NEW YORK LIFE INS. CO.	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	15.00	32934	02/26/21
29535	NEW YORK LIFE INS. CO.	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	15.00	32934	02/26/21
29535	NEW YORK LIFE INS. CO.	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	15.00	32934	02/26/21
29535	NEW YORK LIFE INS. CO.	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	15.00	32934	02/26/21
27285	NORWICH PUBLIC LIBRARY AS	02/10/21	Shared Book Newsletter 2021V0KAL1	110-45510.640 Adult Collection	200.00	32935	02/26/21
27285	NORWICH PUBLIC LIBRARY AS	02/10/21	Shared Book Newsletter 2021V0KAL1	110-45510.641 Juvenile Collection	199.12	32935	02/26/21
41525	O'LEARY-BURKE CIVIL ASSOC	02/17/21	Letter for reclassificati 21280	110-43110.330 PROFESSIONAL SERVICES	166.25	32936	02/26/21
41950	OCCUPATIONAL HEALTH CENTE	11/06/20	GRAGG PRE-EMPLOY PHYSICAL 1206961017	110-42140.500 POLICE TRAINING	109.50	32937	02/26/21
23670	PARRO'S GUN SHOP & POLICE	02/15/21	3 VESTS/CARRIERS 178807	110-42130.612 UNIFORMS	2934.00	32940	02/26/21
42565	SEVEN DAYS	02/10/21	TOWN PUBLIC HEARING NOTIC 209374	110-41320.540 ADVERTISING	143.00	32945	02/26/21
42565	SEVEN DAYS	02/17/21	Legal Ad-PC 209484	110-41970.540 ADVERTISING	89.96	32945	02/26/21
26130	SHEETMETAL DESIGN INC	02/18/21	metal to trim out janitor 3793A	110-41942.012 R&M Bldgs - Fire Station	40.00	32946	02/26/21
27305	TATRO JESSICA	02/16/21	mailbox reimburssement 021621D	110-41946.015 Gen Supplies - PW Garage	50.00	32948	02/26/21
00710	UPS STORE	01/13/21	EPR Shipping Cost 22	110-45220.431 R&M SUPPLIES	13.40	32949	02/26/21
22070	VILLAGE COPY & PRINT INC.	02/16/21	Printing for election 8310	110-41400.820 ELECTIONS/TOWN MEETINGS	1403.00	32951	02/26/21
22015	VT DEPT OF HEALTH	02/18/21	Engraved Paper 612	110-41540.610 GENERAL SUPPLIES	50.00	32952	02/26/21
22040	VT DEPT OF MOTOR VEHICLES	02/22/21	21 'Pierce Arrow XT Regis 2327 Reg	110-42220.560 DUES/SUBS/MEETINGS	58.00	32953	02/26/21
29825	VT GAS SYSTEMS	02/19/21	EPD NATURAL GAS 2202281 0221	110-41948.013 Natural Gas - Police Sta.	725.31	32954	02/26/21
34580	VT GOVERNMENT FINANCE OFF	02/01/21	VTGFOA 2021 Winter 020121	110-41510.560 DUES/SUBSCRIPT/MEETINGS	20.00	32955	02/26/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
27030	VT OFFICE OF CHILD SUPPOR	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	311.54	32956	02/26/21
05390	FAMILY SUPPORT REGISTRY	02/26/21	Payroll Transfer PR-02/26/21	110-20240.000 JUDGEMENTS PAYABLE	69.23	2102211	02/26/21
09005	ICMA - 457 (PLAN 302056)	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	4222.59	2240418	02/26/21
14545	ICMA-RC (PLAN 705508)	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	446.76	2240419	02/26/21
23055	ICMA - 401 (PLAN 10904	02/26/21	Payroll Transfer PR-02/26/21	110-20208.000 RETIREMENT PAYABLE	926.50	2240420	02/26/21
23040	AFSCME COUNCIL 93	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	243.84	2240421	02/26/21
23040	AFSCME COUNCIL 93	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	243.84	2240421	02/26/21
23040	AFSCME COUNCIL 93	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	243.84	2240421	02/26/21
23040	AFSCME COUNCIL 93	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	243.84	2240421	02/26/21
23025	ESSEX POLICE EMPLOYEES AS	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	324.00	2240422	02/26/21
23025	ESSEX POLICE EMPLOYEES AS	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	324.00	2240422	02/26/21
23025	ESSEX POLICE EMPLOYEES AS	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	324.00	2240422	02/26/21
23025	ESSEX POLICE EMPLOYEES AS	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	324.00	2240422	02/26/21
23030	UNITED WAY OF CHITTENDEN	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	29.25	2240423	02/26/21
23030	UNITED WAY OF CHITTENDEN	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	29.25	2240423	02/26/21
23030	UNITED WAY OF CHITTENDEN	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	29.25	2240423	02/26/21
23030	UNITED WAY OF CHITTENDEN	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	29.25	2240423	02/26/21
23015	VT DEPT OF TAXES	02/26/21	Payroll Transfer PR-02/26/21	110-20207.000 STATE INC TAX W/H	3618.37	2240425	02/26/21
17135	THE EDGE (TOWN)	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	158.00	2240426	02/26/21
05375	ESSEX JUNCTION EMPLOYEES	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	34.00	2250097	02/26/21
05375	ESSEX JUNCTION EMPLOYEES	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	34.00	2250097	02/26/21
05375	ESSEX JUNCTION EMPLOYEES	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	34.00	2250097	02/26/21
05375	ESSEX JUNCTION EMPLOYEES	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	34.00	2250097	02/26/21
17425	ICMA ROTH PLAN 706287	02/26/21	Payroll Transfer PR-02/26/21	110-20208.000 RETIREMENT PAYABLE	73.20	2250098	02/26/21
V1161	ICMA RETIREMENT TRUST-401	02/26/21	Payroll Transfer PR-02/26/21	110-20208.000 RETIREMENT PAYABLE	7545.26	2250099	02/26/21

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V1160	ICMA RETIREMENT TRUST-457	02/26/21	Payroll Transfer PR-02/26/21	110-20208.000 RETIREMENT PAYABLE	1169.29	2250100	02/26/21
V2337	UNITED WAY OF CHITTENDEN	02/05/21	Payroll Transfer PR-02/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	16.00	2250101	02/26/21
V2337	UNITED WAY OF CHITTENDEN	02/12/21	Payroll Transfer PR-02/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	16.00	2250101	02/26/21
V2337	UNITED WAY OF CHITTENDEN	02/19/21	Payroll Transfer PR-02/19/21	110-20211.000 MISC DEDUCTIONS PAYABLE	16.00	2250101	02/26/21
V2337	UNITED WAY OF CHITTENDEN	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	16.00	2250101	02/26/21
17140	THE EDGE (VILLAGE)	02/26/21	Payroll Transfer PR-02/26/21	110-20211.000 MISC DEDUCTIONS PAYABLE	66.50	2250104	02/26/21
21385	HEALTH EQUITY	02/26/21	Payroll Transfer PR-02/26/21	110-20215.000 HSA Payable HE	159.50	21022602	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc various locatio 8661701	122-42160.410 Utilities	1.11	32906	02/26/21
08645	LOWE'S COMPANIES INC	02/18/21	CJC restitution 021821D	122-20203.000 Restitution Payable	835.55	32924	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	122-42160.442 Rental of Equipment	6.87	32932	02/26/21
19815	AMAZON CAPITAL SERVICES	02/21/21	Giving Tree Credit 14RKWQ1113WL	125-45115.610 General Supplies	-29.99	32871	02/26/21
38700	BOLTON VALLEY RESORT INC	02/08/21	Ski Program Final Payment ASPEssex21	125-45110.570 OTHER PURCHASED SERVICES	1212.50	32879	02/26/21
11260	GOLD STAR DOG TRAINING	02/20/21	Dog Training Class 39	125-45110.570 OTHER PURCHASED SERVICES	2348.00	32908	02/26/21
14570	METROROCK STATION / VERTI	02/12/21	Metro Rock ESP Enrichment 84655	125-45120.570 ESP OTHER PURCHASED SVCE	2125.00	32928	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	125-45110.442 Rental of Equipment	15.12	32932	02/26/21
25605	SAWMILL STUDIO	02/08/21	Woodworking Sets EPR Enri 020821D	125-45120.570 ESP OTHER PURCHASED SVCE	900.00	32944	02/26/21
07465	BIBENS ACE HARDWARE INC	02/24/21	sewer cleanout cover 40598	151-43202.431 R & M - SUPPLIES	8.99	32878	02/26/21
03280	ENGINEERS CONSTRUCTION IN	01/31/21	35 Pinecrest Drive water 2922	151-43201.430 REPAIR/MAINTENANCE SERV	18182.69	32898	02/26/21
03280	ENGINEERS CONSTRUCTION IN	02/11/21	Barnes Ave (Fort) water b 2923	151-43201.430 REPAIR/MAINTENANCE SERV	6121.57	32898	02/26/21
18000	FERGUSON WATERWORKS #590	02/19/21	water line repair items f 1006484	151-43201.431 R & M - SUPPLIES	1279.04	32900	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc various locatio 8661701	151-43202.620 UTILITIES	356.12	32906	02/26/21
19005	FIRSTLIGHT FIBER	02/15/21	Phone svc 81 main 1/15-2/ 8661703	151-43202.620 UTILITIES	55.67	32906	02/26/21
03070	MINUTEMAN PRESS	11/23/20	Town Water Bill 52436	151-43200.540 ADVERTISING / BILLING	1169.90	32930	02/26/21
06675	NATIONAL BUSINESS TECHNOL	02/19/21	Copier usages 1/18-2/17/2 IN408803	151-43200.442 RENTALS	1.83	32932	02/26/21
23420	P & P SEPTIC SERVICE INC.	02/23/21	vac truck - sewer main br T549221	151-43202.430 REPAIRS & MAINT SERVICE	23285.75	32939	02/26/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
02970	USA BLUE BOOK INC	02/10/21	pressure gauge 500479	151-43200.611 SMALL TOOLS & EQUIPMENT	252.13	32950	02/26/21
	Report Total				109840.15		

To the Treasurer of Town of Essex, 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 $ ***109,840.15
Let this be your order for the payments of these amounts.

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
09960	AAA POLICE SUPPLY	02/26/21	EQUIP ALLOWANCE 86635	110-42130.612 UNIFORMS	1122.00	32960	03/05/21
20440	AINSWORTH CATHY L	03/02/21	Recording Secretary for T 60	110-41110.330 SECRETARY	435.14	32962	03/05/21
19815	AMAZON CAPITAL SERVICES	02/26/21	SUPPLIES/399 ALLOWANCE 1M7VJNLHGX4F	110-42130.612 UNIFORMS	19.98	32963	03/05/21
19815	AMAZON CAPITAL SERVICES	02/26/21	SUPPLIES/399 ALLOWANCE 1M7VJNLHGX4F	110-42130.610 GENERAL SUPPLIES	16.45	32963	03/05/21
07155	AMERICAN ROCK SALT CO LLC	02/19/21	winter road salt 0670234	110-43125.610 GENERAL SUPPLIES	3301.44	32964	03/05/21
02000	BAKER & TAYLOR, INC	02/10/21	Adult Books 5016727649	110-45510.640 Adult Collection	30.15	32966	03/05/21
02000	BAKER & TAYLOR, INC	02/10/21	Adult Books 5016727649	110-45510.610 GENERAL SUPPLIES	1.40	32966	03/05/21
02000	BAKER & TAYLOR, INC	02/11/21	Adult Books 5016742858	110-45510.610 GENERAL SUPPLIES	2.80	32966	03/05/21
02000	BAKER & TAYLOR, INC	02/11/21	Adult Books 5016742858	110-45510.640 Adult Collection	60.82	32966	03/05/21
07465	BIBENS ACE HARDWARE INC	02/20/21	Trail Supplies 40562	110-45220.610 GENERAL SUPPLIES	55.51	32968	03/05/21
07465	BIBENS ACE HARDWARE INC	02/24/21	Maint Supplies 40601	110-45220.610 GENERAL SUPPLIES	14.36	32968	03/05/21
07465	BIBENS ACE HARDWARE INC	02/25/21	Maint Supplies 40611	110-45220.610 GENERAL SUPPLIES	35.97	32968	03/05/21
07465	BIBENS ACE HARDWARE INC	02/26/21	small tools 40623	110-43110.610 GENERAL SUPPLIES	56.97	32968	03/05/21
07465	BIBENS ACE HARDWARE INC	03/01/21	Maint Supplies 40638	110-45220.610 GENERAL SUPPLIES	3.99	32968	03/05/21
24475	BOND O'REILLY AUTO-ESSEX	02/22/21	part for MB snowblower 5677289867	110-43110.433 R&M SUPPLIES - VEHICLES	56.23	32970	03/05/21
24475	BOND O'REILLY AUTO-ESSEX	02/24/21	motor oil 5677290052	110-43110.433 R&M SUPPLIES - VEHICLES	28.99	32970	03/05/21
24475	BOND O'REILLY AUTO-ESSEX	02/24/21	oil filter 5677290083	110-43110.433 R&M SUPPLIES - VEHICLES	21.62	32970	03/05/21
41505	BROWNELL'S INC	02/25/21	COURTOIS ALLOWANCE 2067274100	110-42130.612 UNIFORMS	26.33	32974	03/05/21
03000	CARGILL SALT EASTERN INC	02/25/21	winter road salt 2906048212	110-43125.610 GENERAL SUPPLIES	2190.44	32976	03/05/21
07710	CCR SALES AND SERVICE LLC	02/18/21	Maint Supplies 021821D	110-45220.431 R&M SUPPLIES	21.98	32977	03/05/21
07710	CCR SALES AND SERVICE LLC	02/22/21	Maint Supplies 50958	110-45220.431 R&M SUPPLIES	65.36	32977	03/05/21
40205	CDW-G	02/09/21	Adobe DC Pro Licenses 7837200	110-41560.741 HARDWARE/SFTWARE/SERVICE	294.54	32978	03/05/21
40205	CDW-G	02/22/21	WWTF - Backup Software 8331827	110-41560.741 HARDWARE/SFTWARE/SERVICE	851.84	32978	03/05/21
12385	CITRIX SYSTEMS INC	01/27/21	Citrix Hypervisor License 92154765	110-42124.576 IT CARE AND MAINTENANCE	904.00	32982	03/05/21
12385	CITRIX SYSTEMS INC	01/27/21	Citrix Hypervisor License 92154765	110-41560.741 HARDWARE/SFTWARE/SERVICE	904.00	32982	03/05/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
04940	COMCAST	02/17/21	Cable internet 81 2/24-3/ 0109571 0221	110-41945.010 Telephone - 81 Main St	188.07	32983	03/05/21
04940	COMCAST	02/26/21	EPD CABLE/INTERNET 0136954 0221	110-42124.576 IT CARE AND MAINTENANCE	257.37	32984	03/05/21
04940	COMCAST	02/26/21	EPD CABLE/INTERNET 0136954 0221	110-42151.430 POLICE COMMUNICATIONS	70.42	32984	03/05/21
19330	CONSOLIDATED COMMUNICATIO	02/21/21	EPD POTS LINES 022121D	110-41945.013 Telephone - Police Sta.	250.69	32986	03/05/21
08565	CREATIVE DISCOURSE	02/23/21	Racial equity stipends 1111	110-42130.330 PROFESSIONAL SERVICES	330.00	32989	03/05/21
08565	CREATIVE DISCOURSE	02/23/21	Racial equity stipends 1111	110-41320.330 PROFESSIONAL SERVICES	70.00	32989	03/05/21
08565	CREATIVE DISCOURSE	02/23/21	Racial equity stipends 1111	110-41110.320 PROFESSIONAL SERVICES	600.00	32989	03/05/21
23660	D & M FIRE & SAFETY EQUIP	02/17/21	extinguisher inspection P 45176	110-41942.013 R&M Bldgs - Police Sta.	440.00	32990	03/05/21
23660	D & M FIRE & SAFETY EQUIP	02/17/21	Fire extinguisher inspect 45177	110-41942.011 R&M Bldgs - Essex Free	60.00	32990	03/05/21
11115	DOMINION TECH COMPUTER SV	02/01/21	O365 Monthly Licenses 20217410	110-42124.576 IT CARE AND MAINTENANCE	582.60	32992	03/05/21
11115	DOMINION TECH COMPUTER SV	02/01/21	O365 Monthly Licenses 20217410	110-41560.741 HARDWARE/SFTWARE/SERVICE	1961.59	32992	03/05/21
11115	DOMINION TECH COMPUTER SV	03/01/21	O365 Monthly Licenses 20217568	110-42124.576 IT CARE AND MAINTENANCE	582.60	32992	03/05/21
11115	DOMINION TECH COMPUTER SV	03/01/21	O365 Monthly Licenses 20217568	110-41560.741 HARDWARE/SFTWARE/SERVICE	2931.14	32992	03/05/21
39060	ESSEX CAR WASH INC	02/28/21	FEB Monthly Car washes 3760	110-42152.430 REPAIR/MAINTENANCE SERV	160.00	32999	03/05/21
04640	FASTENAL INDUSTRIAL & CON	02/26/21	station cleaning supplies 290713	110-42220.610 GENERAL SUPPLIES	227.73	33001	03/05/21
04640	FASTENAL INDUSTRIAL & CON	02/26/21	station cleaning supplies 290713	110-42220.612 UNIFORMS	110.88	33001	03/05/21
04640	FASTENAL INDUSTRIAL & CON	01/13/21	returned item,s VTBUR288755A	110-43110.433 R&M SUPPLIES - VEHICLES	-12.06	33001	03/05/21
04640	FASTENAL INDUSTRIAL & CON	02/19/21	restock nuts and bolts VTBUR290418	110-43110.433 R&M SUPPLIES - VEHICLES	205.40	33001	03/05/21
04640	FASTENAL INDUSTRIAL & CON	02/23/21	BOLT CUTTERS AND POWER AD VTBUR290500	110-42220.611 SMALL TOOLS AND EQUIP	383.57	33001	03/05/21
18000	FERGUSON WATERWORKS #590	02/26/21	stormwater repair parts 1006816	110-43150.430 Storm Sewer Maintenance	537.96	33002	03/05/21
19445	FIRST NATIONAL BANK OMAHA	01/25/21	RPaluba CC Charges for Ja 9760 121	110-41560.741 HARDWARE/SFTWARE/SERVICE	3329.22	33004	03/05/21
21755	FIRST NATIONAL BANK OMAHA	02/24/21	February 2021 purchases 9853 221	110-41942.012 R&M Bldgs - Fire Station	13.77	33005	03/05/21
21755	FIRST NATIONAL BANK OMAHA	02/24/21	February 2021 purchases 9853 221	110-43110.500 Training, Conf, Dues	290.75	33005	03/05/21
16000	FISHER AUTO PARTS	03/01/21	Suspension Stabilizer Bar 293321712	110-42152.431 R&M SUPPLIES	38.76	33008	03/05/21
16000	FISHER AUTO PARTS	03/01/21	Hood Latch Assembly 293321715	110-42152.431 R&M SUPPLIES	77.93	33008	03/05/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
16000	FISHER AUTO PARTS	03/01/21	BATTERY RETURN 293321836	110-42152.431 R&M SUPPLIES	-18.00	33008	03/05/21
14595	FOLEY SERVICES INC	02/23/21	CARPET RUNNERS 1354697	110-41943.013 Contractual Svcs - Police	48.40	33009	03/05/21
20225	GLOBAL PUBLIC SAFETY LLC	01/25/21	UNIT 18 CRUISER UPFIT 178821	110-42152.430 REPAIR/MAINTENANCE SERV	12787.32	33013	03/05/21
20225	GLOBAL PUBLIC SAFETY LLC	01/25/21	UNIT 9 CRUISER UPFIT 178822	110-42152.430 REPAIR/MAINTENANCE SERV	12787.32	33013	03/05/21
07010	GREEN MOUNTAIN POWER CORP	02/25/21	Power various locations 1 022521D	110-43115.622 Electricity - St/Traffic	8062.89	33014	03/05/21
07010	GREEN MOUNTAIN POWER CORP	02/25/21	Power various locations 1 022521D	110-41947.024 Electricity - Tree Farm	43.17	33014	03/05/21
07010	GREEN MOUNTAIN POWER CORP	02/25/21	Power various locations 1 022521D	110-41947.018 Electricity - Powell Muse	157.01	33014	03/05/21
07010	GREEN MOUNTAIN POWER CORP	02/25/21	Power various locations 1 022521D	110-41947.017 Electricity - Memorial Ha	198.55	33014	03/05/21
07010	GREEN MOUNTAIN POWER CORP	02/25/21	Power various locations 1 022521D	110-41947.014 Electricity - PW Admin	128.31	33014	03/05/21
07010	GREEN MOUNTAIN POWER CORP	02/25/21	Power various locations 1 022521D	110-41947.016 Electricity - Parks Garag	81.16	33014	03/05/21
09001	IBM CORPORATION (PA)	03/01/21	3 ADD DEVICE MGMT SOFTWAR 6809192753	110-42124.576 IT CARE AND MAINTENANCE	13.23	33017	03/05/21
33495	INGRAM LIBRARY SERVICES I	02/12/21	Juvenile Books 51321278	110-45510.641 Juvenile Collection	25.25	33018	03/05/21
33495	INGRAM LIBRARY SERVICES I	02/12/21	Juvenile Books 51321278	110-45510.610 GENERAL SUPPLIES	4.67	33018	03/05/21
33495	INGRAM LIBRARY SERVICES I	02/12/21	Adult Book 51321279	110-45510.640 Adult Collection	14.81	33018	03/05/21
33495	INGRAM LIBRARY SERVICES I	02/12/21	Adult Book 51321279	110-45510.610 GENERAL SUPPLIES	0.69	33018	03/05/21
37715	INTEGRITY COMMUNICATIONS	02/19/21	Headset Battery 39387	110-41560.741 HARDWARE/SFTWARE/SERVICE	27.25	33020	03/05/21
20365	KEY CHEVROLET BUICK GMC C	02/23/21	repairs to Chevy Silverad 427398	110-43110.432 R&M SVCES - VEHICLES	402.86	33021	03/05/21
03525	KITTELL BRANAGAN & SARGEN	02/18/21	Audit services, Payroll C 79231	110-41510.335 AUDIT	1260.00	33022	03/05/21
03525	KITTELL BRANAGAN & SARGEN	02/18/21	Audit services, Payroll C 79231	110-41510.335 AUDIT	400.00	33022	03/05/21
27325	NORTH LYNX LLC	02/23/21	ATC ENGINEERING Programm FAS202102	110-41942.013 R&M Bldgs - Police Sta.	1260.00	33025	03/05/21
33420	ORMOND BUSHEY & SONS INC	02/23/21	engineer trailer rental - 11441	110-43120.570 OTHER PURCHASED SERVICE	1155.16	33026	03/05/21
27240	OTIS ELEVATOR COMPANY	02/10/21	Elevator Mainenance EFL M 100400286371	110-41942.011 R&M Bldgs - Essex Free	265.21	33027	03/05/21
27240	OTIS ELEVATOR COMPANY	02/10/21	Elevator contract service 100400286867	110-41943.010 Contr. Svcs - 81 Main St	231.84	33027	03/05/21
03030	OTNIP GRAPHICS	03/01/21	IBR Pass Design 1357	110-45220.570 OTHER PURCHASED SERVICE	60.00	33028	03/05/21
24410	PRIORITY EXPRESS INC	02/28/21	Book Courier Service 2/1- 80512110	110-45110.570 OTHER PURCHASED SERVICE	80.00	33032	03/05/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
28030	ROUTE 15 AUTOMOTIVE SERVI	02/25/21	NEW BATTERY	110-42152.430	20.00	33034	03/05/21
			131090	REPAIR/MAINTENANCE SERV			
28030	ROUTE 15 AUTOMOTIVE SERVI	03/01/21	LOF	110-42152.430	38.95	33034	03/05/21
			131091	REPAIR/MAINTENANCE SERV			
05280	S & D LANDSCAPES LLC	03/01/21	contract snow removal	110-43125.570	5268.29	33036	03/05/21
			210039	OTHER PURCHASED SERVICE			
21705	S&J CREATIONS	02/22/21	PATCHES SEWN	110-42130.612	44.00	33037	03/05/21
			12379	UNIFORMS			
21705	S&J CREATIONS	02/22/21	PATCHES SEWN	110-42130.612	21.00	33037	03/05/21
			12380	UNIFORMS			
02550	SANEL NAPA	02/03/21	stock items	110-43110.433	411.50	33039	03/05/21
			9131162287	R&M SUPPLIES - VEHICLES			
02550	SANEL NAPA	02/09/21	stock supplies	110-43110.433	294.10	33039	03/05/21
			9131171384	R&M SUPPLIES - VEHICLES			
02550	SANEL NAPA	02/16/21	stock supplies	110-43110.433	80.83	33039	03/05/21
			9131180775	R&M SUPPLIES - VEHICLES			
02550	SANEL NAPA	02/22/21	part for MB snowblower	110-43110.433	4.24	33039	03/05/21
			9131190078	R&M SUPPLIES - VEHICLES			
02550	SANEL NAPA	02/23/21	parts for MB snowblower	110-43110.433	63.27	33039	03/05/21
			9131191442	R&M SUPPLIES - VEHICLES			
02550	SANEL NAPA	02/24/21	stock suuplies	110-43110.433	257.61	33039	03/05/21
			9131192726	R&M SUPPLIES - VEHICLES			
12145	SHRED-EX	02/24/21	FEB Paper Shredding	110-42130.330	50.00	33040	03/05/21
			19449	PROFESSIONAL SERVICES			
27115	STEWARDSHIP SLATE LLC	03/03/21	EFL Roof	110-41942.011	3315.00	33042	03/05/21
			1868	R&M Bldgs - Essex Free			
19200	T. CLARK ENTERPRISES LLC	02/27/21	hauling winter sand	110-43125.610	4186.12	33043	03/05/21
			1815	GENERAL SUPPLIES			
36825	THE SMALL ENGINE CO INC	02/25/21	pole saw repairs	110-43110.432	153.73	33044	03/05/21
			089123	R&M SVCES - VEHICLES			
19720	VERIZON CONNECT NWF, INC.	03/01/21	FEB AVL SERVICE	110-43110.530	291.42	33045	03/05/21
			2376353	COMMUNICATIONS			
19720	VERIZON CONNECT NWF, INC.	03/01/21	FEB AVL SERVICE	110-45220.530	32.38	33045	03/05/21
			2376353	COMMUNICATIONS			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-45220.530	48.61	33046	03/05/21
			9873643704	COMMUNICATIONS			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-44110.560	48.61	33046	03/05/21
			9873643704	DUES/SUBS/MEETINGS			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-43151.570	40.01	33046	03/05/21
			9873643704	OTHER PURCHASED SERVICE			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-43110.570	163.83	33046	03/05/21
			9873643704	OTHER PURCHASED SERVICE			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-42124.576	600.21	33046	03/05/21
			9873643704	IT CARE AND MAINTENANCE			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-41945.010	149.23	33046	03/05/21
			9873643704	Telephone - 81 Main St			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-42170.530	133.82	33046	03/05/21
			9873643704	TELEPHONE			
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD	110-42220.611	240.06	33046	03/05/21
			9873643704	SMALL TOOLS AND EQUIP			

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
11935	VIKING-CIVES USA	02/22/21	lights for Trk 108 4504557	110-43110.433 R&M SUPPLIES - VEHICLES	232.40	33047	03/05/21
44805	VMERS DB	02/05/21	Payroll Transfer PR-02/05/21	110-20208.000 RETIREMENT PAYABLE	19062.16	33048	03/05/21
44805	VMERS DB	02/12/21	Payroll Transfer PR-02/12/21	110-20208.000 RETIREMENT PAYABLE	19917.73	33048	03/05/21
44805	VMERS DB	02/19/21	Payroll Transfer PR-02/19/21	110-20208.000 RETIREMENT PAYABLE	19451.29	33048	03/05/21
44805	VMERS DB	02/26/21	Payroll Transfer PR-02/26/21	110-20208.000 RETIREMENT PAYABLE	20103.82	33048	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	110-41948.018 Natural Gas - Powell	175.09	33051	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	110-41948.015 Natural Gas - PW Garage	911.67	33051	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	110-41948.011 Natural Gas - Essex Free	421.27	33051	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	110-41948.014 Natural Gas - PW Admin	129.97	33051	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	110-41948.012 Natural Gas - Fire Sta.	572.31	33051	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	110-41948.010 Natural Gas - 81 Main St	847.22	33051	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	110-41948.017 Natural Gas - Memorial Ha	439.90	33051	03/05/21
41920	VT HERITAGE DISTRIBUTORS	02/28/21	Bottled water svc Feb 81 901793 0221	110-41510.610 GENERAL SUPPLIES	14.75	33053	03/05/21
41920	VT HERITAGE DISTRIBUTORS	02/28/21	Bottled water service PW 902211 0221	110-43110.570 OTHER PURCHASED SERVICE	8.30	33053	03/05/21
27030	VT OFFICE OF CHILD SUPPOR	03/05/21	Payroll Transfer PR-03/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	311.54	33054	03/05/21
07565	W B MASON CO INC	01/28/21	Jan office supplies c1305527221	110-45510.610 GENERAL SUPPLIES	215.88	33055	03/05/21
07565	W B MASON CO INC	01/28/21	Jan office supplies c1305527221	110-41510.610 GENERAL SUPPLIES	25.29	33055	03/05/21
07565	W B MASON CO INC	01/28/21	Jan office supplies c1305527221	110-42130.610 GENERAL SUPPLIES	552.50	33055	03/05/21
07565	W B MASON CO INC	01/28/21	Jan office supplies c1305527221	110-41946.010 Gen Supplies - 81 Main St	259.06	33055	03/05/21
25510	WALK MY DOG	02/27/21	FEB Impound/ Kennel Servi EPD8	110-44110.575 ANIMAL CONTROL/SHELTER	200.00	33056	03/05/21
23485	YIPES! AUTO ACCESSORIES	03/03/21	Lettering on new Truck 137897	110-43110.432 R&M SVCES - VEHICLES	133.07	33057	03/05/21
V1161	ICMA RETIREMENT TRUST-401	03/05/21	Payroll Transfer PR-03/05/21	110-20208.000 RETIREMENT PAYABLE	7545.26	3030366	03/05/21
V1160	ICMA RETIREMENT TRUST-457	03/05/21	Payroll Transfer PR-03/05/21	110-20208.000 RETIREMENT PAYABLE	1114.51	3030367	03/05/21
17425	ICMA ROTH PLAN 706287	03/05/21	Payroll Transfer PR-03/05/21	110-20208.000 RETIREMENT PAYABLE	71.83	3030369	03/05/21
25365	INTERNAL REVENUE SERVICE	03/04/21	3rd party sick pay 03040014D	110-45220.220 SOCIAL SECURITY	50.82	3040014	03/05/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
14545	ICMA-RC (PLAN 705508)	03/05/21	Payroll Transfer PR-03/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	432.90	3040016	03/05/21
23055	ICMA - 401 (PLAN 10904	03/05/21	Payroll Transfer PR-03/05/21	110-20208.000 RETIREMENT PAYABLE	634.79	3040017	03/05/21
09005	ICMA - 457 (PLAN 302056)	03/05/21	Payroll Transfer PR-03/05/21	110-20211.000 MISC DEDUCTIONS PAYABLE	4017.32	3040018	03/05/21
21385	HEALTH EQUITY	03/05/21	Payroll Transfer PR-03/05/21	110-20215.000 HSA Payable HE	159.50	21030501	03/05/21
05390	FAMILY SUPPORT REGISTRY	03/05/21	Payroll Transfer PR-03/05/21	110-20240.000 JUDGEMENTS PAYABLE	69.23	21030502	03/05/21
19720	VERIZON CONNECT NWF, INC.	03/01/21	FEB AVL SERVICE 2376353	121-42160.810 Justice Fund Exp	260.78	33045	03/05/21
31545	COSTCO #314	02/08/21	CJC RESTITUTION 020821D	122-20203.000 Restitution Payable	294.41	32988	03/05/21
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD 9873643704	122-42160.410 Utilities	243.03	33046	03/05/21
V2406	VT AGENCY OF TRANSPORTATI	02/22/21	CJC RESTITUTION 022221d	122-20203.000 Restitution Payable	194.19	33049	03/05/21
07565	W B MASON CO INC	01/28/21	Jan office supplies c1305527221	122-42160.610 General Supplies	52.95	33055	03/05/21
38700	BOLTON VALLEY RESORT INC	03/02/21	Bolton Session 3 First Py 030221D	125-45110.570 OTHER PURCHASED SERVICES	1750.00	32969	03/05/21
27315	SALAMIN RICK	02/17/21	Bolton Refund 93703	125-34780.000 PROGRAM REGISTRATION FEES	175.00	33038	03/05/21
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD 9873643704	125-45110.530 COMMUNICATIONS	57.61	33046	03/05/21
07565	W B MASON CO INC	01/28/21	Jan office supplies c1305527221	125-45120.570 ESP OTHER PURCHASED SVCE	181.04	33055	03/05/21
27115	STEWARDSHIP SLATE LLC	03/03/21	Slate Roof Memorial Hall 1867	130-46802.009 MEM HALL/ POWELL SLATE RO	21137.75	33042	03/05/21
26290	CHAMPLIN ASSOC. INC.	02/26/21	alarm update work on Pump 1966	151-43202.751 Sewer PS Upgrades SCADA	3102.40	32980	03/05/21
40025	E J PRESCOTT INC	02/23/21	sewer clamp - sewer break 5827888	151-43202.431 R & M - SUPPLIES	246.30	32995	03/05/21
07010	GREEN MOUNTAIN POWER CORP	02/25/21	Power various locations 1 022521D	151-43202.620 UTILITIES	973.06	33014	03/05/21
03525	KITTELL BRANAGAN & SARGEN	02/18/21	Audit services, Payroll C 79231	151-43200.330 PROFESSIONAL SERVICES	240.00	33022	03/05/21
23420	P & P SEPTIC SERVICE INC.	02/27/21	pumping for Lang Farm Sta T549499	151-43202.430 REPAIRS & MAINT SERVICE	900.00	33029	03/05/21
36130	VERIZON WIRELESS	02/18/21	WIRELESS CELL SERVICE PD 9873643704	151-43200.530 COMMUNICATIONS	40.01	33046	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	151-43202.620 UTILITIES	193.72	33051	03/05/21
29825	VT GAS SYSTEMS	02/19/21	Natural gas various locat 20806	151-43200.623 NATURAL GAS	306.33	33051	03/05/21

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
Report Total				208074.58		

To the Treasurer of Town of Essex, 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 $ ***208,074.58
Let this be your order for the payments of these amounts.

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
07140	A NADEAU AND COMPANY INC	02/28/21	winter sand Feb 02282021D	110-43125.610 GENERAL SUPPLIES	6228.42	33058	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-41510.570 OTHER PURCHASED SERVICES	32.78	33059	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-41560.741 HARDWARE/SFTWARE/SERVICE	43.23	33059	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-41945.010 Telephone - 81 Main St	32.68	33059	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-42124.576 IT CARE AND MAINTENANCE	43.23	33059	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-43110.570 OTHER PURCHASED SERVICE	185.40	33059	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-45110.530 COMMUNICATIONS	68.66	33059	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-45220.530 COMMUNICATIONS	28.57	33059	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	110-45300.530 COMMUNICATIONS	98.34	33059	03/12/21
19815	AMAZON CAPITAL SERVICES	03/06/21	RADIO EQUIPMENT 1GXDD9DY3LP6	110-42151.430 POLICE COMMUNICATIONS	233.48	33063	03/12/21
19815	AMAZON CAPITAL SERVICES	02/03/21	Network Cable 1M99N4YNKLJF	110-41560.741 HARDWARE/SFTWARE/SERVICE	33.95	33063	03/12/21
19815	AMAZON CAPITAL SERVICES	10/26/20	6 BOX NITRILE GLOVES 1NQ7MMYJ3FK4	110-42130.611 SMALL TOOLS & EQUIPMENT	149.76	33063	03/12/21
19815	AMAZON CAPITAL SERVICES	11/12/20	WEBCAM/FLASH DRIVES 1V6QR71TGTMY	110-42130.610 GENERAL SUPPLIES	60.98	33063	03/12/21
19815	AMAZON CAPITAL SERVICES	02/07/21	Laptop Cases 1YMRW91C17LL	110-41560.741 HARDWARE/SFTWARE/SERVICE	104.97	33063	03/12/21
07465	BIBENS ACE HARDWARE INC	03/04/21	EPR Maint Supplies 40676	110-45220.610 GENERAL SUPPLIES	4.98	33067	03/12/21
07465	BIBENS ACE HARDWARE INC	03/08/21	catch basin replacement R 40699	110-43150.430 Storm Sewer Maintenance	9.98	33067	03/12/21
07465	BIBENS ACE HARDWARE INC	03/08/21	BROOM, HARDWARE TO HANG A 40704	110-45220.610 GENERAL SUPPLIES	27.67	33067	03/12/21
07465	BIBENS ACE HARDWARE INC	03/09/21	EPR Picnic Tables Parts 40707	110-45220.610 GENERAL SUPPLIES	74.74	33067	03/12/21
03000	CARGILL SALT EASTERN INC	03/05/21	winter road salt 2906069567	110-43125.610 GENERAL SUPPLIES	2227.10	33069	03/12/21
03000	CARGILL SALT EASTERN INC	03/08/21	winter road salt 2906073059	110-43125.610 GENERAL SUPPLIES	2339.90	33069	03/12/21
11375	CASELLA WASTE MANAGEMENT	03/01/21	trash pick up highway gar 3140705	110-41943.015 Contractual Svs - PW Gara	257.03	33070	03/12/21
11375	CASELLA WASTE MANAGEMENT	03/01/21	MAR TRASH/RECYCLE 145 Map 3142026	110-41943.013 Contractual Svcs - Police	145.91	33070	03/12/21
27390	CHARRON DAVID	03/10/21	Refund overpayment 2048020000	110-20202.004 CLEARING VILLAGE UB	1656.87	33074	03/12/21
25120	CLICKTIME.COM	03/04/21	Town ClickTime February 339654	110-41510.570 OTHER PURCHASED SERVICES	328.00	33077	03/12/21
25120	CLICKTIME.COM	03/04/21	Town ClickTime February 339654	110-45110.570 OTHER PURCHASED SERVICE	136.00	33077	03/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
04940	COMCAST	02/14/21	Sand Hill Comcast 2/21-3/ 0116220 0221	110-45124.530 COMMUNICATIONS	149.95	33079	03/12/21
04940	COMCAST	02/27/21	Internet service P.W.Offi 0167066 221	110-41943.010 Contr. Svcs - 81 Main St	151.85	33081	03/12/21
04940	COMCAST	03/01/21	Internet/cable hgwy compl 0167074 0321	110-43110.570 OTHER PURCHASED SERVICE	76.68	33082	03/12/21
19330	CONSOLIDATED COMMUNICATIO	02/28/21	Pots lines 1/30-2/27/21 022821D	110-45124.530 COMMUNICATIONS	56.94	33084	03/12/21
08145	CRANDALL JOHN C	03/05/21	Refund of Tax Credit 1030123002B	110-20202.000 TAX PAYMENTS IN ADVANCE	1858.66	33085	03/12/21
00600	DION SECURITY	03/04/21	Memorial Hall Keys 030421D	110-45220.610 GENERAL SUPPLIES	27.40	33089	03/12/21
18000	FERGUSON WATERWORKS #590	03/03/21	stormwater repair on VT.R 1006961	110-43150.430 Storm Sewer Maintenance	2640.91	33096	03/12/21
16000	FISHER AUTO PARTS	03/09/21	Shock Absorber 293322630	110-42152.431 R&M SUPPLIES	153.86	33099	03/12/21
14595	FOLEY SERVICES INC	03/02/21	CARPET RUNNERS 1355862	110-41943.013 Contractual Svcs - Police	48.40	33101	03/12/21
14595	FOLEY SERVICES INC	03/09/21	CARPET RUNNERS 1357028	110-41943.013 Contractual Svcs - Police	48.40	33101	03/12/21
04340	FORD MOTOR CREDIT COMPANY	03/04/21	LEASE PAYMENT 27 1764928	110-47126.000 Police Lease Prin.	451.65	33102	03/12/21
04340	FORD MOTOR CREDIT COMPANY	03/04/21	LEASE PAYMENT 27 1764928	110-47400.000 INTEREST - SHORT TERM	27.05	33102	03/12/21
13570	GALE/CENGAGE LEARNING	03/02/21	Adult Large Print Books 73903741	110-45510.640 Adult Collection	91.17	33104	03/12/21
23595	HAMMOND ELECTRIC INC	03/05/21	Memorial Hall Electrical 9642JH	110-45220.570 OTHER PURCHASED SERVICE	474.70	33111	03/12/21
33495	INGRAM LIBRARY SERVICES I	02/25/21	Juvenile Book 51587926	110-45510.641 Juvenile Collection	4.26	33112	03/12/21
33495	INGRAM LIBRARY SERVICES I	02/25/21	Juvenile Book 51587926	110-45510.610 GENERAL SUPPLIES	1.99	33112	03/12/21
33495	INGRAM LIBRARY SERVICES I	02/25/21	Juvenile Books 51587927	110-45510.641 Juvenile Collection	36.47	33112	03/12/21
33495	INGRAM LIBRARY SERVICES I	02/25/21	Juvenile Books 51587927	110-45510.610 GENERAL SUPPLIES	2.76	33112	03/12/21
33495	INGRAM LIBRARY SERVICES I	02/25/21	Adult Books 51587932	110-45510.640 Adult Collection	26.98	33112	03/12/21
33495	INGRAM LIBRARY SERVICES I	02/25/21	Adult Books 51587932	110-45510.610 GENERAL SUPPLIES	1.38	33112	03/12/21
26220	J&B INTERNATIONAL TRUCKS	02/25/21	RECAL E3 SERVICE LIGHT 40100030901	110-42260.430 REPAIR AND MAINT SERV	37.78	33113	03/12/21
24560	JET SERVICE ENVELOPE CO	03/02/21	Ballot envelopes 71409	110-41400.820 ELECTIONS/TOWN MEETINGS	400.00	33115	03/12/21
24560	JET SERVICE ENVELOPE CO	03/08/21	Election envelopes 71447	110-41400.820 ELECTIONS/TOWN MEETINGS	333.38	33115	03/12/21
08645	LOWES BUSINESS ACCT/SYNCB	02/12/21	supplies - hang merger vo 02140	110-41110.320 PROFESSIONAL SERVICES	62.59	33121	03/12/21
13000	MARSHALL TIRE GROUP INC	10/20/20	Tires mount/dismount Trk 59700	110-43110.432 R&M SVCES - VEHICLES	179.80	33122	03/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
26920	MAYVILLE DARBY	03/02/21	Recording Secretary 5	110-41110.330 SECRETARY	199.50	33124	03/12/21
14585	MUNICIPAL EMERGENCY SERVI	02/24/21	TURNOUT GEAR REPAIR IN1553292	110-42220.612 UNIFORMS	429.72	33127	03/12/21
14585	MUNICIPAL EMERGENCY SERVI	03/04/21	SCBA REPAIR IN1556033	110-42220.741 SCABA MACHINERY	85.00	33127	03/12/21
40075	NEW YORK CLEANERS	03/01/21	FEB DRY CLEANING 030121D	110-42130.612 UNIFORMS	363.40	33128	03/12/21
24855	PETTY CASH - CAITLIN FAY	03/11/21	EJRP Petty Cash Reimburse 031121D	110-45220.610 GENERAL SUPPLIES	325.00	33131	03/12/21
23465	PITNEY BOWES,INC.	02/03/21	3 ink cartridges for mail 1017159176	110-41946.010 Gen Supplies - 81 Main St	383.96	33132	03/12/21
28030	ROUTE 15 AUTOMOTIVE SERVI	03/08/21	LOF/ R/F SWAY BAR LINK 131094	110-42152.430 REPAIR/MAINTENANCE SERV	79.95	33141	03/12/21
43275	RYCANDON MECHANICAL,INC.	02/19/21	final installation of fau 13615	110-41942.012 R&M Bldgs - Fire Station	652.21	33142	03/12/21
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar 127	110-41947.011 Electricity - Essex Free	123.02	33143	03/12/21
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar 127	110-41947.010 Electricity - 81 Main St	434.83	33143	03/12/21
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar 127	110-41947.012 Electricity - Fire Statio	147.81	33143	03/12/21
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar 127	110-41947.015 Electricity - PW Garage	361.24	33143	03/12/21
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar 127	110-41947.016 Electricity - Parks Garag	50.74	33143	03/12/21
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar 127	110-45124.622 ELECTRICITY / WATER	108.25	33143	03/12/21
42565	SEVEN DAYS	03/03/21	Legal Ad-PC 209770	110-41970.540 ADVERTISING	79.56	33144	03/12/21
25665	SIRCHIE FINGER PRINT LABS	02/27/21	EVIDENCE SUPPLIES 0483566IN	110-42130.611 SMALL TOOLS & EQUIPMENT	83.80	33145	03/12/21
04525	STANTEC CONSULTING SVC IN	12/18/20	landfill sampling and rep 1739070	110-43240.335 LANDFILL MONITORING	1099.11	33146	03/12/21
14740	SWISH WHITE RIVER LTD	03/08/21	EPR Paper Towel Dispenser W424383	110-45220.610 GENERAL SUPPLIES	10.00	33148	03/12/21
11935	VIKING-CIVES USA	03/05/21	plow parts and blades 4504976	110-43110.433 R&M SUPPLIES - VEHICLES	2696.39	33155	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41320.210 GROUP INSURANCE	59.09	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41510.210 GROUP INSURANCE	49.44	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41540.210 GROUP INSURANCE	46.92	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41560.210 GROUP INSURANCE	49.62	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41940.210 Group Insurance	23.46	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41950.210 GROUP INSURANCE	13.08	33158	03/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41960.210 GROUP INSURANCE	15.20	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-41970.210 GROUP INSURANCE	35.18	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-42110.210 GROUP INSURANCE	60.00	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-43110.210 GROUP INSURANCE	133.37	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-45110.210 GROUP INSURANCE	70.38	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-45220.210 GROUP INSURANCE	46.92	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-45300.210 GROUP INSURANCE	23.46	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-45510.210 GROUP INSURANCE	54.58	33158	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	110-43151.210 GROUP INSURANCE	17.25	33158	03/12/21
22005	VT CRIMINAL JUSTICE TRAIN	03/04/21	WEHMAN K9 DRUG TRAINING 210312153	110-42140.500 POLICE TRAINING	1043.00	33160	03/12/21
24130	VT DEPT ENVIRONMENTAL CON	03/03/21	Oak Ridge operating fee 37909010.R1	110-43151.581 TAXES/LICENSES/REGIST'S	368.00	33161	03/12/21
29825	VT GAS SYSTEMS	02/19/21	Sand Hill VT Gas Feb 1/20 22022320221	110-41948.016 Natural Gas - Parks Gar	228.05	33163	03/12/21
41920	VT HERITAGE DISTRIBUTORS	02/28/21	Bottled water svc PWO Feb 902441 0221	110-43110.570 OTHER PURCHASED SERVICE	19.35	33164	03/12/21
27030	VT OFFICE OF CHILD SUPPOR	03/12/21	Payroll Transfer PR-03/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	311.54	33165	03/12/21
00935	VT PET FOOD & SUPPLY	03/02/21	K9 FOOD/SUPPLIES FEB 030221d	110-42130.613 K9 Supplies	133.73	33166	03/12/21
24520	VT SYSTEMS INC	02/10/21	IBR Point of Sale on RecT 68976	110-45220.570 OTHER PURCHASED SERVICE	400.00	33167	03/12/21
07565	W B MASON CO INC	03/03/21	Feb office supplies C1305527A	110-41946.010 Gen Supplies - 81 Main St	245.20	33169	03/12/21
07565	W B MASON CO INC	03/03/21	Feb office supplies C1305527A	110-41540.610 GENERAL SUPPLIES	29.32	33169	03/12/21
07565	W B MASON CO INC	03/03/21	Feb office supplies C1305527A	110-41320.610 GENERAL SUPPLIES	33.48	33169	03/12/21
23000	WHITCOMB	03/04/21	3/4" stone 00713599	110-43120.610 GENERAL SUPPLIES	710.29	33171	03/12/21
17425	ICMA ROTH PLAN 706287	03/12/21	Payroll Transfer PR-03/12/21	110-20208.000 RETIREMENT PAYABLE	77.83	3100015	03/12/21
V1161	ICMA RETIREMENT TRUST-401	03/12/21	Payroll Transfer PR-03/12/21	110-20208.000 RETIREMENT PAYABLE	7400.60	3100016	03/12/21
V1160	ICMA RETIREMENT TRUST-457	03/12/21	Payroll Transfer PR-03/12/21	110-20208.000 RETIREMENT PAYABLE	1128.84	3100017	03/12/21
09005	ICMA - 457 (PLAN 302056)	03/12/21	Payroll Transfer PR-03/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	3988.84	3100483	03/12/21
14545	ICMA-RC (PLAN 705508)	03/12/21	Payroll Transfer PR-03/12/21	110-20211.000 MISC DEDUCTIONS PAYABLE	424.23	3100484	03/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
23055	ICMA - 401 (PLAN 10904	03/12/21	Payroll Transfer PR-03/12/21	110-20208.000 RETIREMENT PAYABLE	780.65	3100485	03/12/21
21385	HEALTH EQUITY	03/12/21	Payroll Transfer PR-03/12/21	110-20215.000 HSA Payable HE	159.50	21031201	03/12/21
05390	FAMILY SUPPORT REGISTRY	03/12/21	Payroll Transfer PR-03/12/21	110-20240.000 JUDGEMENTS PAYABLE	69.23	21031202	03/12/21
26030	THOMSON REUTERS - WEST	03/01/21	FEB CLEAR LE INVESTIGATOR 843927197	121-42160.810 Justice Fund Exp	185.50	33150	03/12/21
04940	COMCAST	02/14/21	CJC CABLE/INTERNET 2/21-3 0128886 221	122-42160.410 Utilities	128.40	33080	03/12/21
07010	GREEN MOUNTAIN POWER CORP	02/17/21	CJC ELECTRICITY 1/18-2/17 95544101221	122-42160.410 Utilities	112.84	33110	03/12/21
27360	UP FOR LEARNING	03/02/21	CJC TRAINING 21FFSECJC1	122-42160.500 Training, Conferences, Du	1000.00	33152	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	122-42160.210 Group Insurance	23.46	33158	03/12/21
27370	VT BUSINESSES FOR SOCIAL	03/08/21	CJC TRAINING 2117	122-42160.500 Training, Conferences, Du	60.00	33159	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	125-45120.530 ESP COMMUNICATIONS	33.72	33059	03/12/21
19815	AMAZON CAPITAL SERVICES	02/25/21	Feb of Fun Supplies 1X1CR1LYP77F	125-45115.610 General Supplies	46.48	33063	03/12/21
23495	STUDENT TRANSPORTATION OF	03/08/21	Bolton Program Bus 3/3 70115801	125-45110.580 TRAVEL	716.72	33147	03/12/21
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724 030121D	125-45110.210 GROUP INSURANCE	23.46	33158	03/12/21
26395	CCRPC	12/31/20	Stormwater Drainage Asses 20200772	130-46820.011 CCRPC UPWP Planning	596.00	33071	03/12/21
V10462	MONAGHAN SAFAR DUCHAM PL	03/01/21	Feb 21 Legal FEB2021	130-46820.002 BRK/MANS STRM TAP TA16(7)	30.00	33126	03/12/21
17250	TOYOTA FINANCIAL SERVICES	03/08/21	Rav 4 Lease Pmt 23 WS401 0321	130-47123.000 Lease Prin - Assr Vehicle	229.66	33151	03/12/21
17250	TOYOTA FINANCIAL SERVICES	03/08/21	Rav 4 Lease Pmt 23 WS401 0321	130-47223.000 Lease Int - Assr Vehicle	55.04	33151	03/12/21
37985	A T & T MOBILITY	02/23/21	CELL PHONE SERVICE 878149822321	151-43200.530 COMMUNICATIONS	130.34	33059	03/12/21
04940	COMCAST	03/01/21	Internet/cable hgwy compl 0167074 0321	151-43200.530 COMMUNICATIONS	76.67	33082	03/12/21
19330	CONSOLIDATED COMMUNICATIO	02/28/21	Pots lines 1/30-2/27/21 022821D	151-43202.620 UTILITIES	55.58	33084	03/12/21
28255	JOHN LEO & SONS INC	02/01/21	curb stop repair - Jerich 125865	151-43201.430 REPAIR/MAINTENANCE SERV	315.00	33116	03/12/21
08645	LOWES BUSINESS ACCT/SYNCB	02/12/21	supplies 02166	151-43200.611 SMALL TOOLS & EQUIPMENT	59.40	33121	03/12/21
03070	MINUTEMAN PRESS	03/11/21	Postage for UB Mar billin 031121D	151-43200.540 ADVERTISING / BILLING	1442.54	33125	03/12/21
12775	PRATT & SMITH ELECTRICAL	02/28/21	emergency call out to Her 8868	151-43202.430 REPAIRS & MAINT SERVICE	570.00	33134	03/12/21
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar 127	151-43202.620 UTILITIES	1158.97	33143	03/12/21

Vendor		Invoice Date	Invoice Description / Invoice Number	Account	Amount Paid	Check Number	Check Date
17505	SAND HILL SOLAR LLC	03/11/21	Town Solar	151-43200.620	113.14	33143	03/12/21
			127	UTILITIES			
25375	VISION SERVICE PLAN (CT)-	02/19/21	Vision Mar 21 Town 811724	151-43200.210	88.77	33158	03/12/21
			030121D	GROUP INSURANCE			
	Report Total				55112.45		

To the Treasurer of Town of Essex, 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 $ ****55,112.45
Let this be your order for the payments of these amounts.

Memorandum

TO: Evan Teich, Unified Manager and the Selectboard
FROM: Dennis Lutz, P.E., Public Works Director
DATE: 12 February as of 7 February 2021
SUBJECT: Status of Winter Operations through 7 February 2021 (INFORMATION)

The weather through the 7th of February has been marked by higher snowfall which has increased the use of materials and overtime hours. However, the levels are still at the low end compared to other years. The highway crew has come back to almost full force and the new truck ordered in March of 2020 has finally been delivered. The road plowing index has been returned to green.

Winter Overtime:

The following table compares the winter overtime at this time of year for the current year and the past two years:

Winter	Overtime to Date
2018-2019	3212 man hours
2019-2020	2002 man hours
2020-2021	1068 man hours

The approved budget for this year includes approximately 2700 man hours of overtime. We are about 75% through the winter period and have used 40% of the budgeted overtime hours.

Winter Salt Use:

The following table compares the winter salt purchased and used at this time of year for the current year and the past two years.

Winter	Salt Purchased to Date
2018-2019	1385 tons (1637 tons used)
2019-2020	1122 tons (1057 tons used)
2020-2021	601tons (770 used)

The current budget was estimated on the basis of $131,200 or 1600 tons (regular salt) at $82 per ton and $18,000 (low temp salt) on the basis of 200 tons at $90/ton. The actual current cost is $70.50/ton for regular salt and $80.50/ton for low temperature salt. Based upon the actual cost per ton, the amount budgeted for regular salt this year is increased to 1,861 tons and 223 tons for low temp salt. We are 75% through the winter and our salt usage is at 37%.

Sand use:

The following table compares the winter sand use at this time of year for the current year and the past two years.

Winter	Sand used to Date
2018-2019	4479 cy
2019-2020	3405 cy
2020-2021	2098 cy

The sand budget for the year is based on a total of 5000 tons (3125 cy) at a price of $15.50 per ton. We are currently at 67% of the budget. Salt costs significantly more than sand (approximately 5 times the cost) so as long as salt use remains low, we can afford to purchase added sand without significantly impacting the winter budget.

Summary

Overall, it appears that costs for winter operations will be lower than in past years but there are still about 6 weeks left which could impact usage and costs.

Hilary Jones
43 Valleyview Drive
Essex Junction, VT 05452

February 7, 2021

Cristine Hammer
℅ Town of Essex, Conservation and Trails Committee
81 Main Street
Essex Junction, VT 05452

Dear Cristine,

It is with great sadness that I inform you of my resignation from the Conservation and Trails Committee. I have truly enjoyed my time with the committee and I have learned so much about local environmental issues, the impacts of development from a conservation perspective, as well as local government operations. I am finding it difficult to find the time I would like to dedicate to this role, which is why I have decided to step away for now. I hope to find a way to stay active on your projects and goals as a member of the public, in any way I can.

Thank you for your dedicated leadership to the committee. With you at the helm, the committee is in a great position to make a difference to our wonderful community.

I hope we stay in touch!

Best regards,

Hilary Jones

MEETING SCHEDULES **2/19/2021**

DUE TO THE COVID-19 PANDEMIC, ALL MEETINGS ARE HELD ONLINE UNTIL FURTHER NOTICE

TOWN SELECTBOARD MEETINGS	VILLAGE TRUSTEES MEETINGS	JOINT MEETINGS

March 15, 2021—6:30 PM	SB Regular	Cathy
March 16, 2021—6:30 PM	VB Special	TBD
March 22, 2021—6:30 PM	JT Special	Cathy
March 23, 2021—6:30 PM	VB Regular	Cathy
April 5, 2021—6:30 PM	SB Regular	Cathy
April 7, 2021—7:00 PM	Village Informational Hearing	Cathy