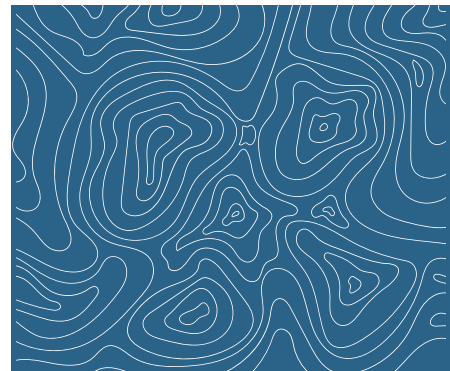




# ANNUAL REPORT 2024





## Important Dates to Remember

**March 3** - Town Showcase & Informational Hearing

**March 4** - Town Meeting - Voting by Australian Ballot

**March 17** - 2nd half of 2024 property taxes due

**April 1** - Dog licenses are due

**April 15** - Water/Sewer payments due

**August 15** - Water/Sewer payments due

**September 16** - 1st half of 2025 property taxes due

**December 15** - Water/Sewer payments due



## Homestead Declaration

### HOMESTEAD DECLARATION REMINDER

You are required to file a Homestead Declaration every year for the property you own and reside in, whether you qualify for a property tax adjustment. Use Form HS-122 found on the State of Vermont website: [www.vermont.gov](http://www.vermont.gov), as well as form HI-144 which is required to receive a property tax adjustment, if you meet the income requirements. There are no date extensions for Homestead Declarations. Filing an extension for income tax does not apply to a Homestead Declaration.



## Explore & Engage

The Town of Essex launched a new look for the website in 2024. There is a brand new “Explore & Engage” section just for you! Check it out and find ways to participate, leave feedback, and stay informed. [www.essexvt.org/explore](http://www.essexvt.org/explore)

# Contents

## Introduction

- 07 Dedication
- 08 Selectboard - Message from the Chair
- 12 Message from the Town Manager

## Financial Reports

- 22 Audit Report
- 37 FY2026 Budget
- 51 Fiscal Year 2024 Staff Salaries and Benefits
- 56 Fiscal year 2024 Tax Stabilization Agreements

## Town Officials

- 57 Elected Officials
- 58 Assessing
- 60 Clerk/Treasurer
- 62 Community Development
- 64 Essex Free Library
- 66 Fire Department
- 68 Parks and Recreation
- 71 Police Department
- 74 Public Works
- 78 Essex Community Justice Center
- 80 Health Officer
- 81 Planning Commission
- 82 Zoning Board of Adjustment
- 83 Cemetery Commission
- 84 Conservation and Trails Committee
- 86 Economic Development Commission
- 88 Energy Committee
- 90 Housing Commission
- 91 Police Community Advisory Board
- 92 Boards, Committees, and Commissions
- 94 Long-term Goals



22

Audit Report

37

FY2026 Budget

57

Justices of the Peace

94

Long-term Goals



# Town Meeting

## INFORMATIONAL HEARING

**March 3, 2025**

**Showcase starts at 5:30 pm, Hearing begins at 7:30 pm**

**Essex Middle School, 60 Founders Rd.**

Voting on the budget and all articles will be by Australian ballot. Attend the Informational Hearing to view presentations on ballot items, ask questions, and provide comments.

Stop in early to visit with municipal departments, boards, committees, commissions, and other organizations providing support to the Town of Essex. There will be warm soup and bread to start off your evening. Learn more at [essexvt.org/showcase](https://essexvt.org/showcase).

## VOTING

**March 4, 2025**

**7:00 am to 7:00 pm**

**Essex Middle School, 60 Founders Rd.**

Learn more about voting and early/absentee voting on page 50 of this report and online at [essexvt.org/voting](https://essexvt.org/voting).



[essexvt.org/townmeeting](https://essexvt.org/townmeeting)

Attend the Hearing  
on Zoom

Meeting ID:  
987 8569 1140  
Passcode: 032060



# Voter Information

## Early/Absentee Ballots

The deadline to request an early/absentee ballot for the 2025 Town of Essex Annual Meeting, is 4:30 pm Monday, March 3, 2025. You can pick up your ballot at the clerk's office during regular hours or call to request it be mailed (please allow sufficient time for mailing). Please note, only the voter can pick up their ballot. If you submit a request for a family member, it must be mailed. This is per State law.

Please submit your request early to allow time for mailing and returning your ballot.

There are three ways to request a ballot to be mailed:

1. Call the clerk's office at 802-879-0413.
2. Email the clerk's office at [clerk@essex.org](mailto:clerk@essex.org).
3. Submit a request through the My Voter Page.

To return a voted ballot, you can:

1. Mail it in the envelope provided (return postage will be included).
2. Deliver it to the clerk's office by 6:00 am on March 4, 2025. There is a secure drop box located to the right of the door for after hours and weekends.
3. Deliver it to the polls on Tuesday, March 4, 2025 by 7 pm (Essex Middle School, 60 Founders Road).

## For more information

### Clerk's Office

Nanette Rogers, Clerk  
81 Main Street  
Essex Junction, VT 05452  
email: [clerk@essex.org](mailto:clerk@essex.org)  
Phone: 802.878.0413  
Website: [essexvt.org/voting](https://essexvt.org/voting)

## Polling Place

All Town of Essex residents vote from 7 am to 7 pm on March 4 at the Essex Middle School, 60 Founders Road, Essex, Vermont

## Drop Box

Voted ballots may be dropped off in the drop box at the entrance of the Town Offices at 81 Main St., Essex Junction, Vermont until 6 am on March 4.

## Voter Registration

Register online at <https://olvr.vermont.gov/> or at the polling place for same day registration. Please bring your license number or the last four digits of your social security number. New Vermont residents must provide a proof of residence.

### Online Voter Tool

#### My Voter Page

[mvp.vermont.gov](https://mvp.vermont.gov)

A decorative graphic consisting of a dashed line that starts in a green square at the bottom left, curves upwards and to the right, and ends in an orange square at the top right. There are plus signs in each of the three colored squares.

[essexvt.org/voting](https://essexvt.org/voting)

TOWN OF ESSEX  
Annual Town Meeting  
Official Warning  
March 4, 2025

THE LEGAL VOTERS OF THE TOWN OF ESSEX IN THE COUNTY OF CHITTENDEN ARE HEREBY NOTIFIED AND WARNED TO MEET AT ESSEX MIDDLE SCHOOL, 60 FOUNDERS ROAD, ESSEX, VERMONT ON TUESDAY, MARCH 4, 2025, TO TRANSACT THE FOLLOWING BUSINESS BY AUSTRALIAN BALLOT. THE POLLS FOR SAID BALLOT SHALL BE OPEN FROM 7:00 AM UNTIL 7:00 PM AT WHICH TIME THEY SHALL BE CLOSED.

Article I. Shall the Town adopt a budget for the fiscal year July 1, 2025 to June 30, 2026 as recommended by the Selectboard in the amount of \$16,365,963?

Article II. Shall the Town of Essex vote to appropriate an amount equal to 1% of the General Fund Budget, as passed by voters, to the Essex Human Services Contributions Fund to support social service organizations, such amount being reasonably necessary and for the support of programs to benefit Town of Essex residents?

Article III. Shall the Town of Essex increase the Capital Reserve Fund by adding two cents to the tax rate, in addition to the three cents previously authorized, for the purpose of financing capital projects and equipment?

Article IV. Shall the Town of Essex amend its charter to provide a clearer description of the role of Town Moderator?

Article V. Shall the Town of Essex amend its charter to change the timing of approval of Selectboard minutes?

Article VI. Shall the Town of Essex amend its charter to change the appointments made by the Selectboard and the Town Manager?

Article VII. Shall the Town of Essex amend its charter to require a mailed notice to residents regarding the availability of the Town Auditor's report and Annual Report?

Article VIII. Shall the Town of Essex amend its charter to amend Subchapter 10: Department of Real Estate Appraisal?

Article IX. Shall the Town of Essex amend its charter to remove the description of transacting business for Annual Meeting that is now voted on by Australian ballot?

Article X. Shall the Town of Essex amend its charter for de minimis changes that include wording, formatting and spelling?

Article XI. Election of the following:  
Moderator, 1 vacancy (1-year term)  
Selectboard, 2 vacancies (two 3-year terms)  
Champlain Water District Commissioner, 1 vacancy (3-year term)

The legal voters of the Town of Essex are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be in accordance with the Vermont Statutes Annotated.

Dated at Essex, Vermont, the 27th day of January 2025 by the Essex Town Selectboard.  
/s/ Town of Essex Selectboard



DEDICATED TO THE MEMORY OF

# Eva Clough

The 2024 Annual Report is dedicated to Eva Clough in recognition of her decades of service to the community. Ms. Clough has contributed to daycare services, served as a paraeducator for 17 years, and actively led a Girl Scouts Troop. She spent 25 years on the Board of Directors for the Essex Community Historical Society, holding key leadership positions such as Treasurer and President. During her tenure, she documented the town's history for the museum by researching Civil War soldiers for the community memorial park and interviewing long-time Essex residents. Additionally, she played a crucial role in the Fort Ethan Allen Water Town Restoration Project and raised funds for the recent roof replacement. Ms. Clough exemplified the qualities of a model citizen for future generations, and her genuine love for the community shone through in her actions and contributions.



# Selectboard



## A message from Chair Tracey Delphia

I am pleased to share with you the highlights of the past year and the progress we've made as a community. The work we do is the result of many hours of collaboration, thoughtful planning, and input from all corners of our town. I am proud of the strides we have made and excited about the future of Essex. Below are some of the key accomplishments and initiatives we have focused on over the past year.



### Goal Setting

In May of 2024, the Selectboard identified and defined several values and long-term goals to inform their work plan for fiscal year 2025, which runs from July 1, 2024 to June 30, 2025. Selectboard values identified include Accountability, Cohesiveness and Connectivity, Fiscal Responsibility and Sustainability, Inclusivity, and Thoughtful Growth. Long term goals include the following:

- Ensure that Essex's capital needs are understood and fully funded, with an exploration of all possible funding mechanisms.
- Improve awareness of community events, encourage volunteer participation in those events, and evaluate the variety of events that are held.
- Review guiding documents, policies, and standards to reflect the needs of the community, and update accordingly. Review relevant and important policies annually.
- Continually improve access to and accessibility of information and documents.
- Make improvements in multimodal transportation options throughout Essex.
- See that progress is made toward the community's vision for construction of a new municipal complex.
- Consider non-property-tax revenue sources and update in the best interest of the community.
- Be responsive to the impact of opioids in the community.
- Ensure long-term support of high-quality public safety.
- Evaluate the community's recreation needs and make sure the needs are met and funded accordingly.





## **Charter Changes**

In the summer of 2022, the Selectboard established a Charter Review Committee to examine our municipal structure and identify areas where improvements could be made. After much discussion and thoughtful consideration, the committee recommended a series of changes that would better serve the evolving needs of our community. These recommendations were brought to the voters in 2023, who overwhelmingly approved them. Following this, the proposed changes were submitted to the Vermont Legislature and, on May 4, 2024, Governor Phil Scott signed the charter changes into law. This was a significant milestone for the town, marking a new chapter in our governance. The changes will help streamline decision-making processes, provide clearer guidelines for operations, and allow us to be more responsive to the needs of our residents.

## **Development Review Board (DRB) Transition and Formation**

One of these charter changes allowed for the formation of a Development Review Board (DRB). This shift was made formal on January 1, 2025 and the DRB has formed and organized. I want to take a moment to thank the members of the Zoning Board of Adjustment for their dedicated service over the years. I'm also pleased to see many of these members transition into their new roles on the DRB. Their expertise and continuity will be invaluable as we move forward.

The formation of the DRB is a major step in simplifying and improving the role of the Planning Commission to focus on ensuring our planning process is more efficient, transparent, and responsive to community input. We look forward to seeing the positive impact the more clearly defined roles of both the DRB and Planning Commission will have in the coming year.

## **Budget Overview**

We are now almost seven months into our second budget following the separation of the Town of Essex and Village of Essex Junction. As anticipated, we are still in the process of stabilizing the operating budget and returning it to a more typical annual increase of 3-4%. We are closely monitoring the budget and adjusting our financial strategies to ensure long-term sustainability.

In the current budget cycle, we faced an initial proposed increase of 7.85%, at the time of the Selectboard's budget workshop in November 2024. Thanks to ongoing efforts to identify efficiencies and reduce costs, the adopted increase was reduced to 3.3%, lessening the impact on taxpayers. For example, the estimated increase for a \$280,000 home was decreased from \$155.12 to \$65.52. It should be noted that this is absent the Human Service Funding, which will be a separate question on the ballot. Should this funding be approved by voters, the overall tax rate increase would be 4.74%, or a \$93.80 annual increase for a \$280,000 home.



*(Budget Overview, cont.)*

A key area of focus for us continues to be capital planning. We are working diligently to reduce our reliance on transfers from the operating budget to the capital fund. This allows us to better plan for future capital needs, such as infrastructure repairs and upgrades, without the need to borrow and pay interest on those expenses. The goal is to ensure that future generations are not burdened with unnecessary debt while reducing future borrowing needs, thus reducing the amount spent on interest. Holding these funds in a higher interest-bearing account becomes a revenue generator as well.

Additionally, we have worked to refine our budgeting process, focusing on more accurate projections based on actuals rather than estimates. This will improve our ability to plan while maintaining fiscal responsibility. In the past year, we have placed town funds in higher yield accounts and seen an increase in revenue from interest income as a result.

### **Reappraisal and Property Values**

Due to contractor resource delays, the reappraisal has been postponed by one year with an updated estimated completion of June 2026. The positive news is that the comparison year will now reflect a post-COVID market, when home values had largely stabilized. This will provide a clearer picture of property values as we move forward to ensure accurately assessed values.

### **Public Engagement and Team Building**

As a result of public input, the Selectboard approved requests to the State to request additional crosswalks and traffic studies throughout the Town. It is too early to know whether these will be approved through the Vermont Agency of Transportation.

As we continue to build a strong, collaborative community, we've introduced several initiatives to encourage more interaction between the Selectboard and other town committees and commissions. One of these initiatives is Coffee with Committees, where committee members and Selectboard members can meet and discuss ongoing work, share ideas, and collaborate on future initiatives.

Additionally, we have invited the Chairs and Vice-Chairs of various committees to meet with Selectboard members informally, creating more opportunities for dialogue and collaboration. This approach not only increases awareness but also ensures that every voice is heard as we work together to move our town forward.

The Selectboard also engaged in a team building event this year aimed at enhancing trust and relationships among our board members. Establishing strong interpersonal connections and fostering mutual respect is crucial for our collective effectiveness and success to better serve our community.



*(Public Engagement and Team Building, cont.)*

We've also focused on encouraging public participation in our planning process and engagement for the 80-90 Upper Main Street project. The vendor performing this work has put out surveys and held numerous public input sessions to gather feedback from residents and stakeholders. We look forward to ongoing public engagement during the next steps of the process, which we expect will focus on timing and funding options for construction. This engagement is critical to ensuring that our plans align with the desires of our community.

### Capital Planning for the Future

Our Capital Plan continues to evolve as we prioritize future needs and focus on long-term sustainability. The funds allocated for these projects in the capital plan will allow us to move forward with these important community assets without relying heavily on borrowing. This forward-thinking approach will help ensure that Essex remains a thriving, well-equipped town for generations to come.

### Conclusion

As I reflect on this past year, I am proud of all that we have accomplished and the progress we've made. The work of the Selectboard, the committees, and all of our residents has been critical in driving our community forward. I look forward to continuing our work together, with a focus on fostering collaboration, improving our infrastructure, and ensuring that Essex remains a great place to live, work, and grow.

Thank you to all of our residents, volunteers, and staff for your dedication and hard work. Together, we are building a brighter future for Essex.



[essexvt.org/selectboard](https://essexvt.org/selectboard)





# Town Manager



## A message from Town Manager Greg Duggan

Essex had a busy and exciting year in 2024, one full of change, growth, and opportunity.

Voters passed an updated Town Plan at Town Meeting in March 2024. The document provides a comprehensive vision for Essex to pursue over the next eight years. The Town Plan was created with input from residents and the Town's many volunteer boards, commissions, and committees. Read the Town Plan online at [essexvt.org/townplan](https://essexvt.org/townplan).

The Town Plan helps inform annual work plans developed by the Selectboard, Town staff, and volunteer boards, commissions and committees. The plans keep us focused and demonstrate to residents the variety of ways in which we serve the public and seek to make Essex a better place. The Selectboard's work plan can be found online at [essexvt.org/strategicplanning](https://essexvt.org/strategicplanning).

The Town took many other steps to improve transparency in the past year. For instance, meetings for the Town's volunteer boards, commissions, and committees can be attended online or in person, and recordings of the meetings are posted on the Town's YouTube channel ([www.youtube.com/@essexvt](https://www.youtube.com/@essexvt)) and/or Town Meeting TV ([www.cctv.org/watch-tv/municipalities/essex](https://www.cctv.org/watch-tv/municipalities/essex)). An increasing number of Assessing and Clerk records and services are available on the Town's website ([www.essexvt.org](https://www.essexvt.org)), which was redesigned in the past year to provide a more accessible, user-friendly experience.





Public service remains at the forefront of the municipality's work. The Police and Fire Departments keep residents safe, Public Works keeps our roads plowed and infrastructure working, the Information Technology Department protects our network from cyberattacks. Meanwhile, Essex Free Library and the Parks and Recreation Departments offer new and engaging programs and events to supplement their core services, and the Community Justice Center continues to increase its restorative justice practices in Essex and surrounding communities.

The Town made organizational changes in the past year that reflected goals expressed by the Selectboard, voters, and residents. In response to a charter change that voters approved in 2023, the Zoning Board of Adjustment disbanded and a Development Review Board has formed. The DRB takes over development review functions from the Planning Commission, allowing the PC to focus more directly on land use planning. Following some staff turnover in the Parks and Recreation Department, the organizational structure of the department was revamped by replacing an Assistant Director with a Parks Maintenance Superintendent, a position that will allow the Town to better manage its parks and open spaces. The Parks and Recreation Department also hired a Trails Coordinator, which was a new position in the fiscal year 2025 budget.

Essex has several important and exciting projects under way. Work continues on planning for a future municipal complex at 80 and 90 Upper Main Street. Town staff and a consultant, Stantec, engaged with residents throughout 2024 to develop a conceptual plan for the site. The coming year will bring deeper discussions about when to build new facilities such as a fire station, town offices, library, and community center, and how to best fund those projects.

Work is also progressing on the Keystone Trail Connectivity Project and the Active Transportation Plan, two efforts that will improve connectivity and accessibility throughout Essex.

Essex is working with the City of Essex Junction to extend a lease agreement with the Tree Farm Management Group for oversight of the 99-acre Tree Farm Recreation Facility, which the Town co-owns with Essex Junction.

To learn more about special projects in Essex, please visit [essexvt.org/explore](https://essexvt.org/explore).



- Projects & Initiatives
- Events
- Stay Informed
- Get Involved
- Explore Essex



The variety of work would not be possible without Essex's dedicated, passionate and talented staff. Amidst all the busy work, Essex had several long-tenured employees retire in 2024. Congratulations and best wishes to Librarian Lorraine Cole-Dolgas (10 years with Essex), Police Sgt. Robert Hall (20 years), Police Lt. Robert Kissinger (24 years), Police Cpl. John Ruttenberg (24 years), and Police Cpl. Michael Wootton (24 years). Essex is a better place because of their contributions during their careers.

Other staff left to pursue new professional opportunities, as well, and I want to highlight and thank former Parks and Recreation Director Ally Vile and former Deputy Town Manager Marguerite Ladd for their service to Essex. Ms. Vile devoted nearly two decades to Essex Parks and Recreation, fostering a community vibe that encouraged sports, outdoor recreation, and positive relationships between residents of all ages. Ms. Ladd was instrumental in helping the Town transition out of the separation with the City of Essex Junction, in ways too numerous to capture here.

Despite the many positive and exciting initiatives under way, Essex does face uncertainty in the coming year due to funding for key services in the region being in flux – notably community justice, Howard Center Community Outreach, and Green Mountain Transit.

The State of Vermont passed Act 180, which changes the funding amounts and recipients for community justice centers in the state. The Essex CJC, which serves Essex, Essex Junction, Colchester, and Milton, has been working with their counterparts, the police chiefs, and town and city managers in the county to better understand and plan for the future of the vital service. Restorative justice supports police efforts and reduces the draw on the court system, while reentry services support formerly incarcerated individuals as they return to public life.

Similarly, the Howard Center's Community Outreach program will lose more than \$100,000 of State funding in the coming year, putting additional financial responsibility on the municipalities, including Essex, that already contribute to and benefit from the program. The Community Outreach team offers social work services in many Chittenden County cities and towns, often responding to mental health calls and other social calls that can fall to police, but are typically better handled by social work professionals. The State is encouraging the use of the 9-8-8 suicide and crisis lifeline.

Green Mountain Transit is also preparing for huge financial shortfalls. While waiting to see if the Vermont Legislature will fund the shortfall, GMT has enacted some reductions in routes and proposed others. Dues from member municipalities, including Essex, are also set to increase. Even so, GMT service levels remain uncertain beyond the current fiscal year.



## Fiscal Year 2026 Budget

The proposed budget for fiscal year 2026 presents the funding necessary to provide municipal services to the Town of Essex in an efficient and cost-effective manner.

Inflation and interest rates are two important factors influencing the FY26 budget. Inflation continues to stay above pre-pandemic levels, averaging 3.4 percent in 2024 according to the Consumer Price Index, Northeast Region. The inflation rate affects everything from contractually negotiated staff salaries to health insurance to everyday purchases.

At the same time, interest rates are projected to remain high and the Town anticipates strong returns on its investments in short-term CDs. Revenue from the Town's investments is allocated proportionally between funds, with interest revenue from the general fund being used to offset the property tax rate.

The following charts show the overall budget change from FY25, using an estimated grand list growth rate of 0.75 percent. Because Human Services Funding, which has historically been included in the overall budget, will be voted as a separate ballot item this year, the charts show the impact of the proposed FY26 budget with and without Human Services Funding included. Human Services Funding has been 1 percent of the overall budget, and supports social, health, and human services organizations that serve Essex residents.

WITHOUT HUMAN SERVICES FUNDING					
	FY2025	FY2026 Proposed	\$ Change	% Change	
Total Budget	\$ 16,106,421	\$ 16,365,963	\$ 259,542	1.61%	
Tax Levy	\$ 11,382,473	\$ 11,849,186	\$ 466,713	4.10%	
Grand List	\$ 16,121,097	\$ 16,242,005	\$ 120,908	0.75%	
Tax Rate	0.7061	0.7295	0.0234	3.31%	
\$280k Home	\$ 1,977.08	\$ 2,042.60	\$ 65.52	3.31%	

WITH HUMAN SERVICES FUNDING INCLUDED					
	FY2025	FY2026 Proposed	\$ Change	% Change	
Total Budget	\$ 16,106,421	\$ 16,529,623	\$ 423,202	2.63%	
Tax Levy	\$ 11,382,473	\$ 12,012,846	\$ 630,373	5.54%	
Grand List	\$ 16,121,097	\$ 16,242,005	\$ 120,908	0.75%	
Tax Rate	0.7061	0.7396	0.0335	4.74%	
\$280k Home	\$ 1,977.08	\$ 2,070.88	\$ 93.80	4.74%	



### Cost drivers

The majority of increases to the FY26 budget are coming in the following areas:

Salaries (more details below about proposed staffing changes)	\$ 403,185
Benefits (more details below about proposed staffing changes)	\$ 261,734
Professional services (fund balance will be used to cover the one-time cost of a Recreation Needs Assessment and a transportation study)	\$ 29,979
Vehicle Purchases	\$ 37,000
Traffic control	\$ 21,800
Green Mountain Transit	\$ 21,093
Technology, Subscriptions and Licenses	\$ 20,213

### Cost savings and efficiencies

The Town's property and casualty insurance costs are projected to decrease by approximately \$102,000, the result of a safe year with minimal worker's comps claims.

The proposed Police budget again includes an allowance of vacancies in Patrol, which is funded at 90 percent of full staffing to reflect historical spending. As of this writing, the Patrol division is short by six officers. Police costs continue to be shared with the City of Essex Junction, as do Assessing costs.

Strong interest rates have the Town anticipating \$350,000 in interest revenue, which helps lower the amount of money that needs to be raised by taxes.

### Personnel

Personnel costs, including salaries and benefits, make up 67.7 percent of the overall budget, a percentage in line with historical amounts since the Town lost the Essex Junction tax base.

FY26 (proposed)	67.7%
FY25	64.7%
FY24	64.6%

Personnel cost increases are driven primarily by contractual raises and health insurance. Salary increases for non-police staff contain a cost-of-living adjustment and merit raises; police salaries include a cost-of-living adjustment and step increases. Non-union employees are afforded the same pay structure as union staff. Health insurance premiums are increasing 9.89 percent (Platinum plan) or 11 percent (Gold plan) depending on plan type. Non-police employees on the Gold plan will contribute an additional 1 percentage point to health insurance premiums.





In addition to contractual raises and increases to health insurance costs, the proposed FY26 budget contains some staffing changes to reflect ongoing needs and desires for service level improvements. The additions amount to only 0.725 full-time equivalents (FTE) in terms of hours, but result in two existing positions becoming eligible for health insurance benefits. Staffing additions include the following:

- Library substitute hours are proposed to increase by 5 hours per week to help ensure adequate coverage. (0.125 FTE, no impact to benefits)
- The Community Development Administrative Assistant is proposed to become a Planning Technician, increasing from 28 hours per week to 40 hours per week. The change will help the Community Development Department better support the Development Review Board, which formed on January 1, 2025. (0.3 FTE, plus benefits)
- In the Parks and Recreation Department, a 28-hour per week Programmer that was funded through the Program Fund is proposed to increase to a 40-hour per week position, with 30 percent – the additional 0.3 FTE – to be paid for through the General Fund. Putting a portion of the personnel costs into the general fund will provide some assurances of stability for the position, with the goal of creating more revenue-generating programs to absorb some future costs for the Parks and Recreation Department. (0.3 FTE, plus benefits)
  - Other shifts in the Parks and Recreation budgets include a reallocation of salary and benefits between general fund costing centers (Administration, Pool, Parks and Facilities, and Senior Activities) and the enterprise fund for Programs. The shifts are intended to better reflect actual allocation of staff time to each area.
- Fire Department part-time salaries are proposed to increase 49.3 percent, by \$168,780. The Fire Department does not have any full-time staff. Coverage is provided by per diem members (9 a.m. to 5 p.m. daily) and paid, on-call volunteers. The average number of respondents to calls has been declining, an ongoing trend for the past few years. In an effort to boost coverage, and based on feedback from Fire Department members, pay rates are proposed to increase for per diem members, and minimum hours per call is proposed to increase for the paid, on-call volunteers. Per diem coverage would also be expanded from 2 people per day to four people, spread across two shifts that cover the busier times of day.



### Revenue

The proposed FY26 budget contains \$4,426,777 of non-tax revenue. The bulk of that money comes from Essex Junction's contribution to Police Services. Costs are split on a per capita basis for operational expenses, and on a grand list basis for debt on the police station. Essex Junction also contributes to the costs of the Assessing Department, with costs allocated on a per parcel basis. Other revenue includes interest income, payments from the State of Vermont, penalties and interest, and a variety of fees such as permit fees, licensing fees, and pool and Indian Brook Park passes.

Police & City Agreement	\$3,197,091
Interest income	\$ 350,000
State Aid to Highways	\$ 170,000
State payments (PILOT, current use, Act 60, Act 68)	\$ 112,980
Penalties and interest	\$ 97,500
Assessing & City Agreement	\$ 94,575
Indian Brook Fees	\$ 86,000
Recording Fees	\$ 65,000
Pool Fees	\$ 61,000
Miscellaneous fees and licenses	<u>\$ 192,631</u>
 TOTAL	 \$4,426,777

This subtotal does not include the proposed use of fund balance of \$90,000 within the FY26 budget, which would be applied to one-time expenses and to offset a reduction in transfers to the capital budget. The reduction of the transfers to the capital budget is coupled with a ballot question asking voters whether to increase the capital tax, so that long-term capital funding can remain intact. Fund balance usage and capital funding are described below in more detail.

### Fund Balance

The Town has a fund balance policy to keep up to 15 percent of next year's operating budget in unassigned fund balance to cover expenses in case of an emergency. The policy is in keeping with the best financial practices recommended by the Government Finance Officers Association. Excess fund balance can be applied to other costing centers, and the Town maintains fund balance accounts for future expenses.

For FY26, portions of the excess fund balance are proposed to cover one-time expenses (\$90,000) and a reduction in transfers to the capital budget (\$250,000). The one-time costs include the following:



Chittenden Area Transportation Management Association (CATMA)	
study of transportation options for employees in the Saxon Hill	
business area	\$ 5,000
Recreation Needs Assessment	\$ 40,000
Three crosswalks for VT Route 15	<u>\$ 45,000</u>
TOTAL	\$ 90,000

The use of fund balance to offset the reduction in capital transfers is part of a broader plan to stop using fund balance to lower the tax rate, and to shift capital expenses from the general fund tax rate to the capital tax rate. In FY24, to offset the hefty tax increase brought on by Essex Junction's separation from the Town, the budget included \$600,000 of fund balance to offset the tax rate. In FY25, the Town was able to reduce the use of fund balance to offset the tax rate to \$325,000 (another \$73,100 of fund balance was used to cover one-time expenses). The Selectboard set aside another \$300,000 in fund balance for further reduction of taxes, part of a phase-out plan to eliminate the use of fund balance for tax reduction by the end of FY27.

Rather than using \$250,000 to offset the tax rate in FY26, however, the FY26 budget proposes using \$250,000 to cover money typically transferred from the general fund to the capital budget. Doing so will allow the Town to stop using fund balance to offset the tax rate. The plan also includes a question on the ballot asking voters to increase the capital tax rate; if that question is not approved, the Selectboard may seek to increase the transfers to capital in the future, to ensure that the Town's capital needs are adequately funded.

The approach described above leaves \$50,000 of remaining fund balance to offset the tax rate in FY27 if appropriate, such as by covering one-time expenses.

### Capital funding

The Town's capital budget is funded primarily through a 3-cent capital tax and transfers from the general fund budget to the capital budget. Other funding sources can include interest revenue, grants and impact fees.

For FY26, the capital transfers are proposed to be reduced to \$216,000 after being funded at \$470,000 in FY24 and FY25. A fund balance assignment of \$250,000 will ensure capital funding remains intact for FY26. Additionally, the Town's 3-cent capital tax rate is projected to raise \$487,260 in FY26.

The Town Meeting ballot includes a question asking voters whether to increase the capital tax rate by 2 cents. The 2-cent increase would raise an additional \$324,840 for the capital reserve fund, for a total of \$812,100 from the capital tax. Part of the reason for the proposed



capital tax increase is to more transparently fund capital needs through the capital tax instead of through transfers from the general fund. Of the proposed 2-cent capital tax increase, 1.54 cents would cover the \$250,000 reduction in transfers. The remainder would help the Town better meet its long-term capital needs.

The Town's capital needs require approximately \$1.5 million to \$1.8 million annually. As noted above, FY26 includes \$216,000 of transfers to capital from the general fund and \$487,260 of capital funding through the capital tax, for a total of \$703,260. (The \$250,000 transferred to capital from fund balance is not an amount that can be relied on annually.) Interest revenue, fund balance assignments, impact fees, and grants all contribute the capital fund, though the consistency and amounts of those sources varies from year to year.

The ongoing reappraisal of property in Essex will almost certainly increase the total value of property in Essex, which will increase the amount of money raised by the capital tax. The reappraisal process is scheduled to finish in June 2026. After the reappraisal is complete, a 3-cent capital tax is projected to generate \$895,339; a 5-cent capital tax is projected to raise \$1.49 million – an amount much closer to the Town's overall capital needs, with a funding gap that can better be closed with interest revenue, impact fees, and grants.

### Closing

Essex had an eventful year and has a bright future. It is my pleasure and honor to serve such a special community.



[essexvt.org/administration](https://essexvt.org/administration)





# Reports

[essexvt.org/finance](http://essexvt.org/finance)  
[essexvt.org/audit](http://essexvt.org/audit)  
[essexvt.org/budget](http://essexvt.org/budget)

## Finance Department

Dan Roy, Finance Director  
81 Main Street  
Essex Junction, VT 05452  
**email:** [finance@essex.org](mailto:finance@essex.org)  
**phone:** 802.878.1359

## Online Payments

Make water/sewer or tax payments online with a debit or credit card (a small service charge is applied). Visit the Finance Department's webpage to learn more.

## Audit Report

The full audit report including basic financial statements can be obtained by visiting the Town of Essex website or by contacting the Finance Department.

## Budget Documents

The annual report provides a broad view of the budget proposals for the General Fund Budget and Capital Budget. To view the entire budget package, please visit the website or contact the Finance Department for a copy.



# Audit Report



**Kittell Branagan & Sargent**

*Certified Public Accountants*

Vermont License #167

## INDEPENDENT AUDITOR'S REPORT

To the Selectboard  
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 the Town of Essex, Vermont as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Essex, Vermont's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Essex, Vermont, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

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

### **Responsibilities of Management for the Financial Statements**

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Essex, Vermont's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Essex, Vermont's ability to continue as a going concern for a reasonable period of time.

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



### **Required Supplementary Information**

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Essex, Vermont's basic financial statements. The accompanying fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated January 22, 2025, on our consideration of the Town of Essex, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Essex, Vermont's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Town of Essex, Vermont's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "K. M. Branagan & Son". The signature is written in a cursive, flowing style.

St. Albans, Vermont  
January 22, 2025



**TOWN OF ESSEX, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2024**

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, 2024. 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 \$41,561,896 (net position). Of this amount, \$8,456,027 (unrestricted net position) may be used to meet the Town's ongoing obligations. The balance of net position is made up of \$32,240,764 invested in capital assets net of related debt and \$865,105 restricted for specific purposes.
- The Town's total net position increased by \$2,023,154 (5.12%). Of this amount, the net position of the governmental activities increased by \$1,965,042 (6.38%), and net position attributable to business-type activities increased by \$58,112 (0.67%).
- The Town's total debt decreased during the fiscal year to \$4,304,683, a net decrease of principal payments totaling \$525,377 and the addition of a three-year vehicle lease for \$46,938 during the fiscal year. Of the principal payments noted, \$15,013 were in the Water & Sewer fund.

**Fund Highlights**

- At the end of the fiscal year, the Town's governmental funds reported a combined ending fund balance of \$9,572,806 a decrease of \$118,957 from the prior year's combined ending fund balance.
- 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 \$4,870,868 or approximately 31.15% of total general fund expenditures (excluding capital transfers) of the fiscal year budget for June 30, 2025. 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 \$2,415,963 as of June 30, 2024, is 15% of the General Fund operating budget for the fiscal year ending June 30, 2025 (\$16,106,421).

**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.

**TOWN OF ESSEX, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2024**

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 is a separate set of books for each major activity. For example, the Town has a Water & 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 most of these services and are 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 sizable 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 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 are 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.



**TOWN OF ESSEX, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2024**

**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 are 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 & Sewer Fund and the Recreation Programs Fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. Currently, the Town has no internal service funds.

**TOWN OF ESSEX, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2024**

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 & Sewer Fund and the Recreation Programs Fund separately. The proprietary fund financial statements of the Town are 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 Fund. The Town's fiduciary activities are reported in a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position on pages 10 and 11.

**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 explain, clarify, and expand upon the financial data presented in the financial statements, and provide some additional information. The notes immediately follow the basic financial statements.

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

	Governmental Activities		Business-type Activities		Total Government	
	2024	2023	2024	2023	2024	2023
Assets:						
Cash	\$ 10,536,988	\$ 14,091,482	\$ 4,286,585	\$ 4,355,742	\$ 14,823,573	\$ 18,447,224
Other Assets	803,239	809,479	1,313,040	1,241,327	2,116,279	2,050,806
Capital Assets	32,637,279	30,391,971	3,908,168	3,991,497	36,545,447	34,383,468
Total Assets	43,977,506	45,292,932	9,507,793	9,588,566	53,485,299	54,881,498
Deferred Outflows of Resources	1,843,391	2,201,193	162,004	219,926	2,005,395	2,421,119
Liabilities:						
Other Liabilities	2,167,734	5,553,414	133,890	240,892	2,301,624	5,794,306
Noncurrent Liabilities	10,672,085	10,929,339	743,386	800,243	11,415,471	11,729,582
Total Liabilities	12,839,819	16,482,753	877,276	1,041,135	13,717,095	17,523,888
Deferred Inflows of Resources	197,930	193,266	13,773	174,019	211,703	367,285
Net Position:						
Net Investment in Capital Assets	28,446,441	25,737,707	3,794,323	3,862,639	32,240,764	29,600,346
Restricted	865,105	1,018,921	0	0	865,105	1,018,921
Unrestricted	3,471,602	4,061,478	4,984,425	4,857,997	8,456,027	8,919,475
Total Net Position	<u>\$ 32,783,148.0</u>	<u>\$ 30,818,106.0</u>	<u>\$ 8,778,748.0</u>	<u>\$8,720,636.0</u>	<u>\$41,561,896.0</u>	<u>\$39,538,742.0</u>



**TOWN OF ESSEX, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2024**

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 \$41,561,896. The Town's total net position is split between governmental activities net position of \$32,783,148 and business-type activities net position of \$8,778,748.

The largest portion of the Town's total net position \$32,240,764 (77.57%) 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 \$865,105 (2.08%) of restricted net position. Restricted net position represents assets whose use is subject to external restrictions. The remaining balance of \$8,456,027 (20.35%) is an unrestricted net position, which may be used to meet the government's ongoing financial obligations. Included in the 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**

	Governmental Activities		Business-type Activities		Total Government	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	\$ 3,699,370	\$ 847,358	\$ 3,618,565	\$ 3,389,692	\$ 7,317,935	\$ 4,237,050
Operating Grants & Revenues	672,928	848,460	74,386	77,769	747,314	926,229
Capital Grants & Revenues	3,112,066	291,487	-	-	3,112,066	291,487
General Revenues:						
Property Taxes	11,272,423	15,528,875	-	-	11,272,423	15,528,875
Other	760,471	455,124	188,656	55,570	949,127	510,694
Total Revenues	19,517,258	17,971,304	3,881,607	3,523,031	23,398,865	21,494,335
Expenses:						
General Government	3,353,312	3,141,540	-	-	3,353,312	3,141,540
Public Safety	7,149,998	6,591,092	-	-	7,149,998	6,591,092
Highways and Streets	4,306,558	5,915,269	-	-	4,306,558	5,915,269
Health and Welfare	412,031	469,481	-	-	412,031	469,481
Culture and Recreation	1,920,905	1,647,217	-	-	1,920,905	1,647,217
Intergovernmental	237,937	557,308	-	-	237,937	557,308
Interest on Long-Term Debt	171,475	193,862	-	-	171,475	193,862
Water and Sewer	-	-	3,652,307	3,325,260	3,652,307	3,325,260
Recreation Programs	-	-	171,188	128,626	171,188	128,626
Total Expenses	17,552,216	18,515,769	3,823,495	3,453,886	21,375,711	21,969,655
Increase (Decrease) in Net Position						
Before Transfers	1,965,042	(544,465)	58,112	69,145	2,023,154	(475,320)
Transfers	-	-	-	-	-	-
Increase (Decrease) in Net Position	1,965,042	(544,465)	58,112	69,145	2,023,154	(475,320)
Beginning Net Position - as reported	30,818,106	31,362,571	8,720,636	8,651,491	39,538,742	40,014,062
Ending Net Position	\$ 32,783,148	\$ 30,818,106	\$ 8,778,748	\$ 8,720,636	\$ 41,561,896	\$ 39,538,742

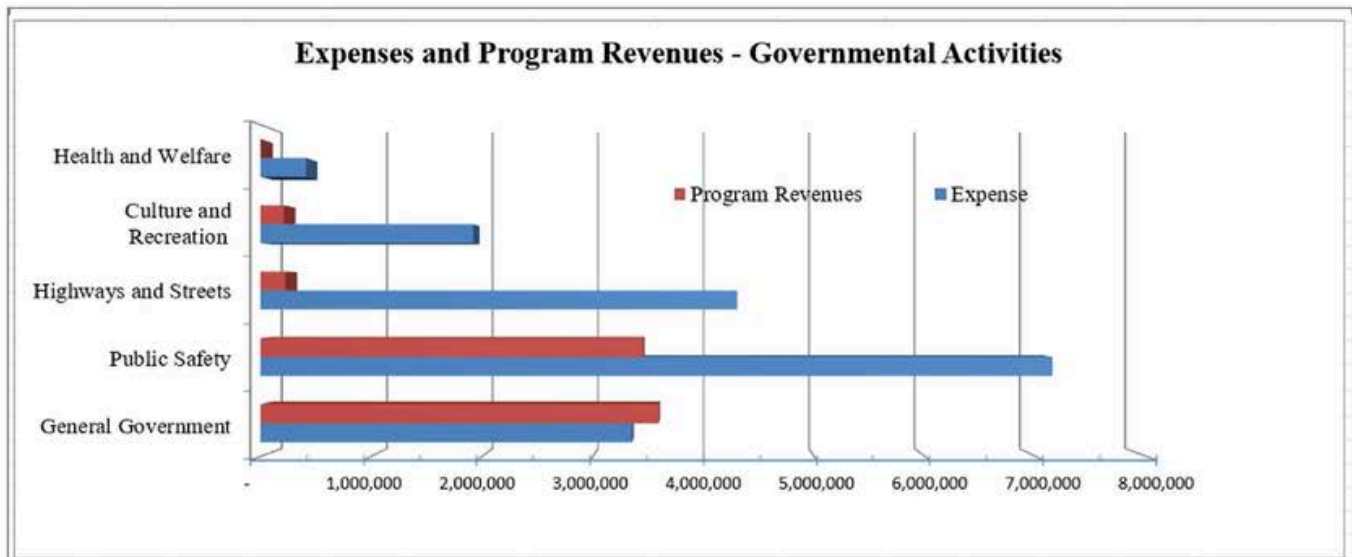


**TOWN OF ESSEX, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

Governmental activities increased the Town's net position by \$1,965,042 for the year ended June 30, 2024. Key elements of the change are as follows.

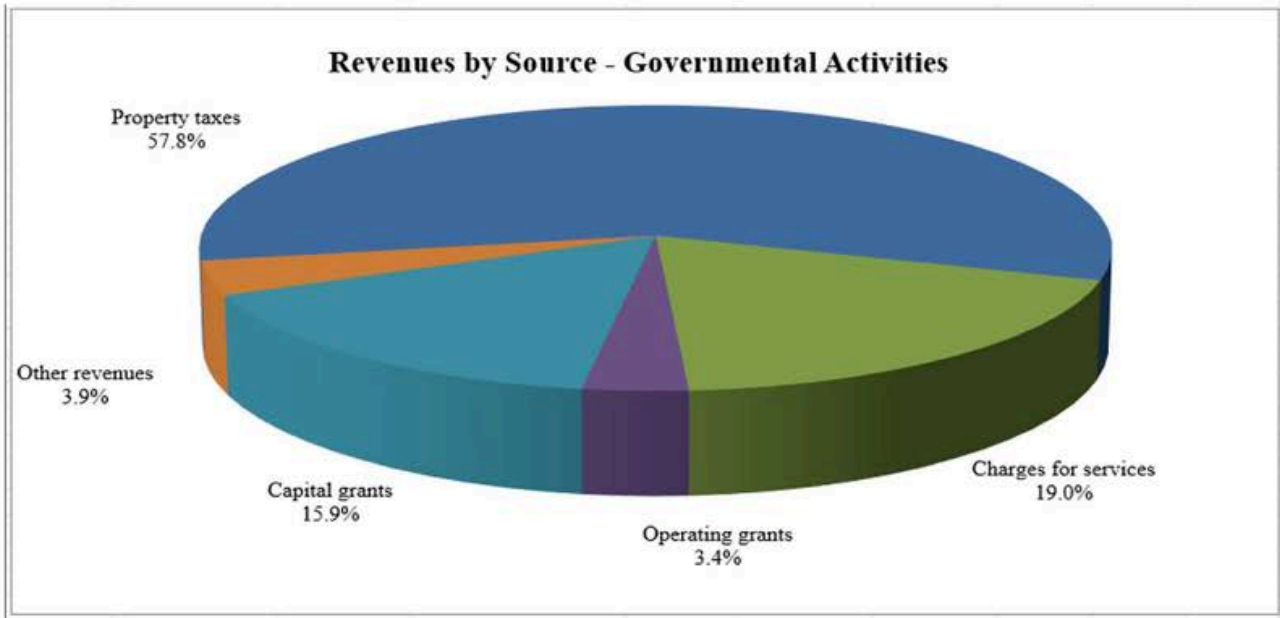
- Total governmental activities' revenues increased by 8.6% (\$1,545,955) from 2023 to 2024. Charges for Services increased by \$2,852,012, due to Shared Services contracts with the City of Essex Junction. Capital grants and revenues increased by \$2,820,579, due primarily to the acquisition of land with ARPA funds at 80 & 90 Upper Main Street.
- Property tax revenue decreased by \$4,256,452 (27.4%) due to the separation of the Town from the City of Essex Junction and the shifting of revenue to charges for services in relation to shared service contracts.
- Total governmental activities' expenses decreased by 5.2% (\$963,553) from 2023 to 2024. Public Safety expenses end the year at 40.7% (\$7,149,998) 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 24.5% (\$4,306,558) of total governmental activities' expenses.

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 service contracts, 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 is 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.



Most of the governmental activities' revenue comes from property taxes; 57.8% of total revenue or \$11,272,423. The second largest category of revenue is charges for services coming in at \$3,699,370 (19% of revenue). The next largest category of revenue is capital grants accounting for 15.9% or \$3,112,066. The distribution of revenues has shifted as the amount of taxes assessed has been replaced with charges for services, primarily from the City of Essex. The following graph shows the distribution of governmental activities revenues by source for the year ended June 30, 2024.

**TOWN OF ESSEX, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

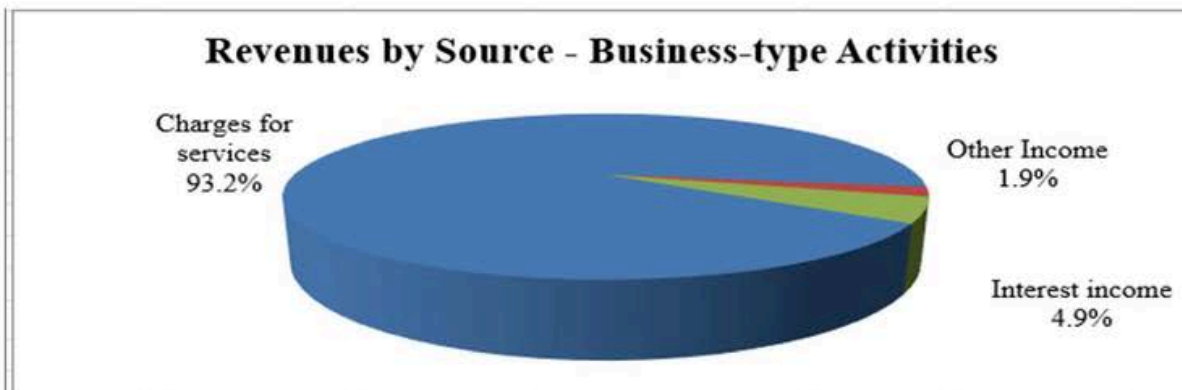


**Business-type Activities**

Business-type activities increased the Town's net position by \$58,112 (0.67%) during the current fiscal year. Key elements of this increase are as follows:

- Total revenues of \$3,881,607 were \$358,576 or 10.18% higher than the previous year. The increase is attributable to a \$229,022 (6.76%) increase in charges for services as well as an increase in interest income by \$133,086.
- Total expenses of \$3,823,495 reflect an increase of \$369,609 (10.7%) from the prior year. This increase is primarily driven by an increase of \$148,531 in repairs and maintenance and a \$95,848 increase in water and sewer costs.

The Town's business-type activities are supported by user fees, also referred to as charges for services of \$3,618,565 or 93.2%, interest income of \$188,656 at 4.9% and other income of \$74,386 or 1.9%.





**TOWN OF ESSEX, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

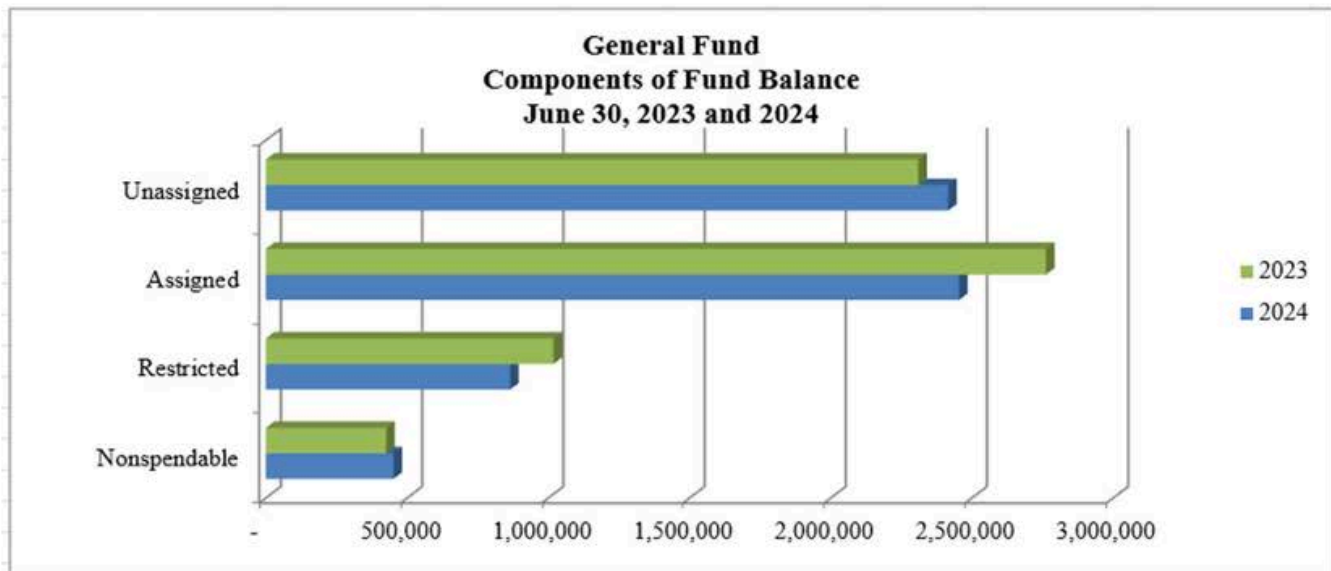
**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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 the current year's 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 \$9,572,806, a decrease of \$118,957 from the prior year. Of the total fund balance amount, \$452,044 is non-spendable (prepaid items and inventories) and \$865,105 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, \$5,839,694 has been assigned by the Town for various purposes (detailed in Note 15 Fund Balances and Net Position) and unassigned fund balance is \$2,415,963.



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 \$6,188,017, a decrease of \$330,141 from the previous year. Of this amount, \$452,044 is non-spendable and \$865,105 is restricted. Assignments totaling \$2,454,905 in the general fund are detailed in Note 15 and unassigned fund balance is \$2,415,963. 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 39.57% of total general fund expenditures (excluding capital transfers), 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

**TOWN OF ESSEX, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2024**

could be liquidated to support general fund expenditures if necessary. Unrestricted fund balance represents 31.15% of total general fund expenditures, excluding capital 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, 2025 passed on the first vote at Town Meeting in March of 2024. 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 \$53,948 and licenses and permits were also under budget by \$33,671. Interest revenue was greater than the amount budgeted by \$398,454 while charges for services exceeded budget by \$81,607.

General government expenditures were more than budget by \$3,249,709 due primarily to the purchase of land at 80 & 90 Upper Main Street. Public safety expenditures were \$134,052 over budget as were intergovernmental expenditures by \$44,476. Culture and recreation expenditures were \$72,916 under budget, while highways and streets were underspent by \$47,731 versus budget.

During the year, the Town collected unbudgeted grants and other revenues which went to offset unbudgeted grant and other expenditures. One of the larger grant fundings was for the Community Justice Center at \$319,150 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 & Sewer Fund is \$8,661,949, a decrease of 0.72% or \$62,447 from the previous year. Nearly half of the Water & Sewer Fund's net position is invested in capital assets net of related debt; 43.8% or \$3,794,323. This is a decrease from the previous year when the net investment in capital assets was \$3,862,639. 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 \$4,867,626 balance in unrestricted net position at the end of the year, \$1,787,000 is designated for future capital projects and \$17,447 is designated for prepaid expenses.

The Town's second proprietary fund is the Recreation Programs Fund which the Selectboard authorized 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, 2024, this fund realized a net gain from operations in the amount of \$120,559. The fund has a fund balance of \$116,799.



**TOWN OF ESSEX, VERMONT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2024**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The Town's capital assets for governmental and business-type activities as of June 30, 2024, were \$73,600,206 offset by \$37,054,759 in accumulated depreciation resulting in capital assets net of accumulated depreciation of \$36,545,447. This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Government</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Capital Assets:						
Land	\$ 7,649,962	\$ 4,636,481	\$ -	\$ -	\$ 7,649,962	\$ 4,636,481
Construction in Progress	384,157	806,942	303,044	84,946	687,201	891,888
Buildings and Improvements	12,119,553	11,907,037	-	-	12,119,553	11,907,037
Vehicles and Equipment	9,249,449	9,043,673	621,730	621,730	9,871,179	9,665,403
Book Collection	459,726	459,726	-	-	459,726	459,726
Infrastructure	29,553,458	28,897,924	13,259,127	13,259,127	42,812,585	42,157,051
	<u>59,416,305</u>	<u>55,751,783</u>	<u>14,183,901</u>	<u>13,965,803</u>	<u>73,600,206</u>	<u>69,717,586</u>
Less: Accumulated Depreciation	(26,779,026)	(25,359,812)	(10,275,733)	(9,974,307)	(37,054,759)	(35,334,119)
Total Assets, Net	<u>\$ 32,637,279</u>	<u>\$ 30,391,971</u>	<u>\$ 3,908,168</u>	<u>\$ 3,991,496</u>	<u>\$ 36,545,447</u>	<u>\$ 34,383,467</u>

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 \$4,783,122 in long-term debt outstanding. As of June 30, 2024, this amount had decreased by a net of \$478,439 or 10% to end the current year with \$4,304,683 in long-term debt outstanding.

**Summary of Long Term Debt**

	<b>June 30, 2023</b>	<b>Additions</b>	<b>Deletions</b>	<b>June 30, 2024</b>
<b>Governmental Activities</b>				
General Obligation Bonds	\$ 3,795,000	\$ -	\$ 345,000	\$ 3,450,000
Notes Payable	859,264	46,938	165,364	740,838
<b>Business-type Activities</b>				
Water and Sewer Bond	<u>128,858</u>	<u>-</u>	<u>15,013</u>	<u>113,845</u>
<b>Total Government</b>	<u>\$ 4,783,122</u>	<u>\$ 46,938</u>	<u>\$ 525,377</u>	<u>\$ 4,304,683</u>

The Town started one new vehicle lease during the year and made all required payments on long-term debt outstanding. Additional information about long-term debt is in Note 10 Notes and Bonds Payable.



**TOWN OF ESSEX, VERMONT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2024**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

**Consolidation and Separation of Service Delivery Systems**

**FY25 Budgets**

The above-listed factors were considered in preparing the Town of Essex's budget for the 2025 fiscal year. The approved budget resulted in a tax rate for FY25 of \$0.7361 (Town General and Capital Tax).

Rates for water and sewer operations were increased in fiscal year 2025 in response to increased costs for water purchases, sewage treatment and an increase in repairs and maintenance.

**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.essexvt.org](http://www.essexvt.org).

# FY26 Budget

## Five-Year Capital Budget Program

The Capital Budget Program (CBP) is a multi-year tool used by the Town of Essex in accordance with the Selectboard's adopted Capital Projects Resolution, to identify and plan for the Town's long-term capital needs.

### Proposed Capital Budget FY26

Beginning Fund Balance	\$ 3,070,043
Revenues	\$ 2,755,267
Expenses	<u>\$(2,790,059)</u>
Ending Fund Balance	<b>\$ 3,035,251</b>

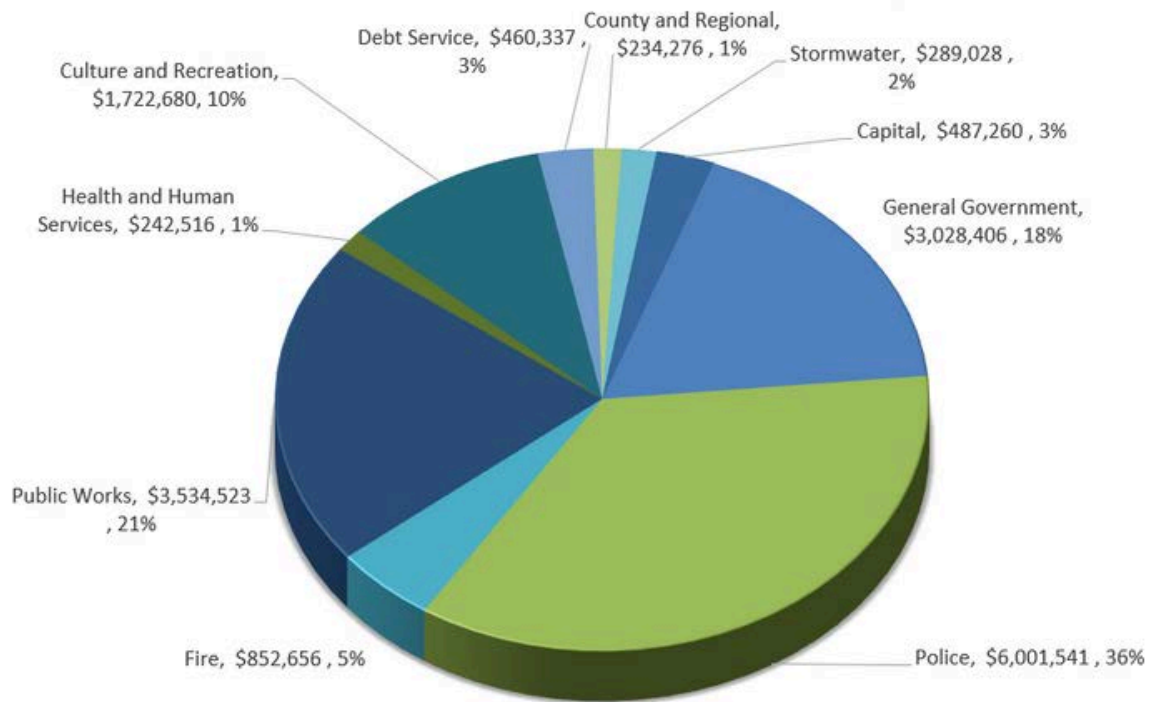
<b>Town of Essex FY26 Capital Budget Revenue Summary</b>	Beginning Fund Balance	Allocated 3c Cap Tax Funding	Operating & Fund Balance Transfers	Other Funding Sources	Funding Totals
Buildings	\$ 218,318	\$ 85,801	\$ -	\$ 195,000	\$ 499,119
Municipal Complex	\$ 38,911	\$ -	\$ -	\$ 87,585	\$ 126,496
Highways	\$ 265,368	\$ 75,000	\$ 145,297	\$ -	\$ 485,665
Capital Equipment	\$ 167,486	\$ 176,459	\$ 826,000	\$ 33,894	\$ 1,203,839
Parks	\$ 510,002	\$ 30,000	\$ -	\$ 5,000	\$ 545,002
Sidewalks, Paths & Trails	\$ 331,869	\$ 30,000	\$ -	\$ 20,000	\$ 381,869
Stormwater	\$ 416,615	\$ 90,000	\$ -	\$ 933,116	\$ 1,439,731
IT	\$ 90,501	\$ -	\$ -	\$ -	\$ 90,501
Natural Resource Management	\$ 36,588	\$ -	\$ -	\$ 4,600	\$ 41,188
Undesignated Funds	\$ 994,385	\$ -	\$ -	\$ 17,515	\$ 1,011,900
<b>Totals</b>	<b>\$ 3,070,043</b>	<b>\$ 487,260</b>	<b>\$ 971,297</b>	<b>\$ 1,296,710</b>	<b>\$ 5,825,310</b>

<b>Town of Essex FY26 Capital Budget Expenditures Summary</b>	Buildings	Municipal Complex	Highways	Capital Equipment	Parks	Sidewalks, Paths & Trails	Stormwater	IT	NR Management
Energy Savings Projects	\$ 1,500								
Salt Shed	\$ 370,000								
Road Reconstruction			\$ 225,000						
Gravel Roads			\$ 15,000						
Public Works, Major Equipment				\$ 338,940					
Fire, Vehicles				\$ 175,017					
Fire, Minor Equipment				\$ 60,000					
Parks Vehicles & Equipment				\$ 30,000					
Asset Replacement					\$ 133,000				
Indian Brook Dam Repairs					\$ 100,000				
Route 15 Sidewalk (Athens to Circ)						\$ 20,000			
ADA Compliance						\$ 10,000			
General Sidewalks & Paths						\$ 50,000			
Stormwater, Minor Projects							\$ 100,000		
LDS Storm Pond Conversion							\$ 933,895		
Osgood Hill Culvert Replacements							\$ 150,000		
Stormwater, MRGP Work							\$ 45,000		
IT Switch Replacement								\$ 12,000	
Tree Replacements									\$ 20,707
<b>Totals</b>	<b>\$ 371,500</b>	<b>\$ -</b>	<b>\$ 240,000</b>	<b>\$ 603,957</b>	<b>\$ 233,000</b>	<b>\$ 80,000</b>	<b>\$ 1,228,895</b>	<b>\$ 12,000</b>	<b>\$ 20,707</b>

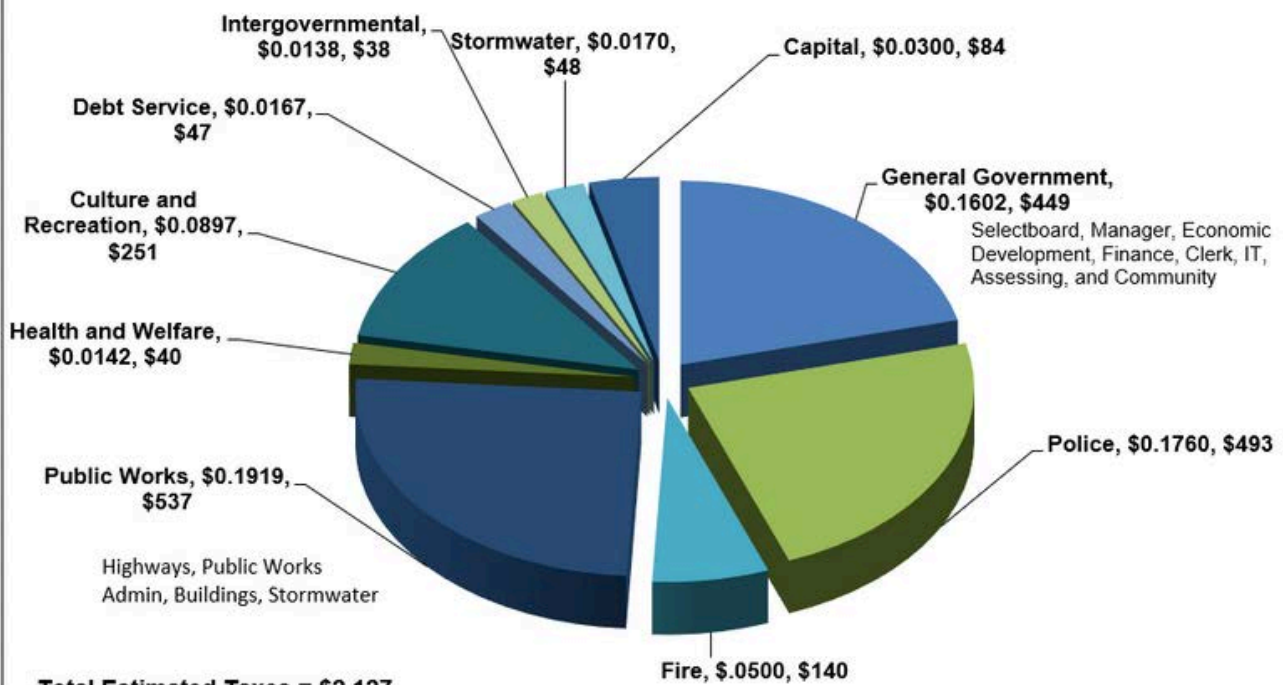
## General Fund Budget Summary for FY2026

Department Name:	FY23 Budget	FY23 Actual	FY24 Budget	FY24 for Audit	FY25 Budget	FY26 Budget Proposal
<b>Revenues by Department</b>						
Property Taxes	14,996,345	15,031,716	10,837,562	10,783,614	11,382,473	11,849,186
General Revenue	658,001	787,893	809,801	1,222,375	858,273	566,446
Administration	-	-	-	5,721	-	5,000
Clerk	311,185	131,791	160,105	95,625	103,170	93,565
Finance	61,000	-	-	-	-	-
Information Technology	-	-	6,500	6,500	5,000	-
Assessing	-	-	77,810	81,167	89,068	94,575
ComDev	142,510	162,797	137,600	107,317	144,600	101,700
EconDev	-	-	1,200	1,200	40,000	5,000
<b>Public Safety</b>						
Police	110,200	155,748	2,743,726	2,721,413	2,867,103	2,978,703
Animal Control	-	-	20,071	19,653	22,306	24,095
Fire	-	10	-	5	25,000	-
<b>Culture &amp; Recreation</b>						
Rec Admin	-	-	-	-	-	40,000
Pool	55,500	41,026	56,000	63,476	58,000	62,000
Parks	79,000	81,864	82,000	91,311	97,468	92,000
Seniors	-	-	50,379	32,254	-	-
Library	-	2,391	-	4,966	700	700
<b>Public Works</b>						
Public Works Admin	-	-	-	-	-	-
Highways	261,400	408,374	163,900	162,971	163,900	216,500
Stormwater	100	1,776	-	3,936	-	-
Buildings	-	-	51,295	58,689	48,786	47,755
<b>Debt/Other Sources</b>						
Debt/Other Sources	-	-	203,203	260,026	200,574	188,738
<b>Total General Fund</b>	<b>16,675,241</b>	<b>16,805,386</b>	<b>15,401,152</b>	<b>15,722,220</b>	<b>16,106,421</b>	<b>16,365,963</b>
<b>Expenditures</b>						
<b>General Government</b>						
Administration	652,579	620,930	644,259	656,273	694,316	718,404
Selectboard	109,730	80,043	112,145	93,588	82,948	89,806
Clerk	308,258	257,426	247,551	209,819	259,166	265,995
Finance	588,370	544,820	640,350	607,982	601,211	571,986
Information Technology	443,975	466,155	504,679	481,549	522,336	529,309
Assessing	171,887	174,527	180,953	188,760	207,141	219,946
Community Development	428,851	413,038	435,982	452,490	491,481	581,979
Economic Development	43,040	44,169	42,505	39,458	83,948	50,981
Health & Human Services	439,020	437,526	377,056	376,470	390,742	242,516
County Regional	554,381	557,308	193,457	237,935	199,774	234,276
Grants and Other	-	3,832	-	7,615	-	-
<b>Public Safety</b>						
Police	5,015,243	5,056,457	5,482,079	5,504,840	5,713,938	5,953,041
Animal Control	39,900	35,955	40,400	39,560	44,900	48,500
Fire	725,082	654,798	738,940	721,268	802,704	852,656
<b>Culture &amp; Recreation</b>						
Rec Admin	363,254	375,814	386,512	419,897	242,560	336,458
Pool	142,837	140,343	136,752	116,172	236,419	203,199
Parks	353,714	335,401	364,294	355,569	462,692	504,562
Seniors	208,213	151,803	209,926	145,431	194,012	148,799
Library	444,315	445,193	468,575	467,245	512,438	529,662
<b>Public Works</b>						
Public Works Admin	210,389	242,272	223,918	217,364	221,363	244,170
Highways	4,082,082	4,064,184	2,692,422	2,670,843	2,848,364	2,929,566
Stormwater	357,577	317,643	256,730	232,909	273,933	289,028
Buildings	484,700	507,740	526,050	496,569	530,831	360,787
<b>Debt</b>						
Debt	507,844	507,844	495,617	495,617	489,204	460,337
<b>Total General Fund</b>	<b>16,675,241</b>	<b>16,435,222</b>	<b>15,401,152</b>	<b>15,235,223</b>	<b>16,106,421</b>	<b>16,365,963</b>

## FY2026 Proposed Expenditure Budget



## FY2026 Estimated Town Tax Rates and Taxes on \$280,000 Assessed Value Home



Total Estimated Taxes = \$2,127

Total Estimated Tax Rate = \$0.7595 (includes \$0.03 capital tax)



## General Fund Budget Detail for FY2026

### 110-00-00 - General Revenue - Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
010.000-Property Taxes	10,837,562	10,783,614	11,382,473	11,390,000	11,849,186	466,713
020.017-Electric Car Charging Revenues	400	919	840	1,700	900	60
020.022-Rents and Royalties	1,001	1,001	1,101	1,101	1,051	(50)
041.000-Intergov: State and Other Grant	-	7,479	-	5,000	-	-
042.001-PILOT Revenue	16,000	14,118	16,160	12,800	12,800	(3,360)
042.002-Railroad Taxes	1,540	2,015	1,540	2,015	2,015	475
042.003-Current Use	27,200	27,158	27,472	39,680	35,680	8,208
042.004-Sate Act 60 Revenue	4,460	43,244	4,460	4,460	4,500	40
042.005-State Act 68 Revenue	48,000	55,835	52,000	60,000	60,000	8,000
060.000-Interest Income	17,000	358,832	320,000	380,000	350,000	30,000
085.000-Penalties	65,000	85,113	80,500	70,000	75,000	(5,500)
086.000-Interest	24,200	25,425	24,200	28,000	22,500	(1,700)
098.000-Miscellaneous Revenue	5,000	1,236	5,000	6,000	2,000	(3,000)
099.000-Use of Fund Balance/Reserves	600,000	600,000	325,000	325,000	-	(325,000)
<b>Total Revenues</b>	<b>11,647,363</b>	<b>12,005,989</b>	<b>12,240,746</b>	<b>12,325,756</b>	<b>12,415,632</b>	<b>174,886</b>

### 110-10-10 - Administration, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
050.001-Donations - Explore Essex	-	5,721	-	6,385	5,000	5,000
<b>Total Revenues</b>	<b>-</b>	<b>5,721</b>	<b>-</b>	<b>6,385</b>	<b>5,000</b>	<b>5,000</b>
<b>Expenditure</b>						
110.000-Regular Salaries	362,155	370,198	383,248	365,000	391,495	8,247
120.000-Part Time Salaries	-	-	22,880	20,000	21,840	(1,040)
210.000-Group Insurance	123,189	127,510	135,581	123,000	144,256	8,675
220.000-Social Security	28,110	28,533	33,513	45,000	34,135	622
230.000-Retirement	31,235	32,338	34,244	31,000	36,010	1,766
290.000-Other Employee Benefits	1,065	5,500	4,125	4,125	4,635	510
290.001-Health & Wellness	-	4,067	-	5,000	-	-
320.000-Legal Services	40,000	32,405	30,000	45,000	35,000	5,000
330.000-Professional Services	18,000	-	8,000	8,000	8,000	-
442.000-Rental of Vehicles or Equipment	2,800	3,715	3,000	2,650	2,623	(377)
500.000-Training, Conferences, Dues	6,000	10,292	6,300	6,400	5,900	(400)
505.000-Technology Subscription, Licenses	14,185	17,994	15,570	18,500	19,160	3,590
540.000-Advertising	5,000	5,773	5,000	4,100	5,000	-
570.000-Other Purchased Services	650	24	650	100	300	(350)
580.000-Travel	3,520	3,961	3,505	3,000	3,350	(155)
610.000-General Supplies	150	500	500	1,200	500	-
735.000-Tech: Equip/Hardware	-	1,854	-	300	-	-
755.000-Furniture and Fixtures	200	542	200	100	200	-
810.000-Appropriations to committees	-	440	-	800	-	-
850.000 Community Events and Celebrations	8,000	10,627	8,000	15,000	6,000	(2,000)
<b>Total Expenditure</b>	<b>644,259</b>	<b>656,273</b>	<b>694,316</b>	<b>698,275</b>	<b>718,404</b>	<b>24,088</b>

### 110-11-10 - Legislative, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Expenditure</b>						
120.000-Part Time Salaries	-	7,500	-	7,500	7,500	7,500
190.000-Board member payments	43,500	15,900	23,500	16,000	16,000	(7,500)
220.000-Social Security	574	574	607	600	607	-
330.000-Professional Services	43,080	38,467	28,741	31,000	32,242	3,501
500.000-Training, Conferences, Dues	17,491	20,808	19,600	23,000	22,957	3,357
550.000-Printing and Binding	7,500	10,339	10,500	8,000	10,500	-
<b>Total Expenditure</b>	<b>112,145</b>	<b>93,588</b>	<b>82,948</b>	<b>86,100</b>	<b>89,806</b>	<b>6,858</b>



**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026**

**110-12-10 - Clerk**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
020.003-Use of Vault	3,000	1,733	2,000	2,100	1,700	(300)
020.004-Recording Fees	132,000	65,436	75,000	71,000	65,000	(10,000)
020.010-Printing and Duplication Services	10,000	8,510	10,000	10,000	8,500	(1,500)
020.012-Sale of Maps	40	18	40	50	20	(20)
020.013-Sales of Certified Copy	7,500	11,410	8,000	13,000	10,000	2,000
030.001-Liquor Licenses	3,190	2,610	3,005	2,300	2,495	(510)
030.002-Land Postings	50	25	50	70	25	(25)
030.003-Marriage Licenses	800	1,495	1,200	1,500	1,500	300
030.004-Animal Licenses	3,150	3,814	3,500	3,000	3,800	300
030.005-Green Mountain Passport	200	376	200	500	350	150
030.006-DMV Registrations	175	198	175	150	175	-
<b>Total Revenues</b>	<b>160,105</b>	<b>95,625</b>	<b>103,170</b>	<b>103,670</b>	<b>93,565</b>	<b>(9,605)</b>
<b>Expenditure</b>						
110.000-Regular Salaries	115,793	117,360	141,206	138,000	149,943	8,737
120.000-Part Time Salaries	11,433	11,316	11,890	15,000	9,880	(2,010)
130.000-Overtime	1,729	1,148	1,874	1,800	2,793	919
210.000-Group Insurance	61,338	37,258	44,183	43,000	47,036	2,853
220.000-Social Security	10,095	9,659	12,674	12,000	13,294	620
230.000-Retirement	10,243	10,203	12,669	12,500	13,902	1,233
290.000-Other Employee Benefits	600	300	600	600	600	-
430.000-R&M Vehicles and Equipment	120	-	-	-	-	-
442.000-Rental of Vehicles or Equipment	2,400	2,359	2,500	2,200	2,114	(386)
500.000-Training, Conferences, Dues	600	329	1,695	3,000	2,285	590
505.000-Technology Subscriptions, Licenses	15,000	14,460	14,460	15,000	15,341	881
550.000 Printing and Binding	500	-	1,155	700	900	(255)
570.023-Records Preservation	-	387	-	-	-	-
580.000-Travel	600	218	540	300	1,737	1,197
610.000-General Supplies	3,000	2,179	2,920	3,000	2,520	(400)
820.000-Election Expenses	14,100	2,643	10,800	10,000	3,650	(7,150)
<b>Total Expenditure</b>	<b>247,551</b>	<b>209,819</b>	<b>259,166</b>	<b>257,100</b>	<b>265,995</b>	<b>6,829</b>

**110-13-10 - Finance, Town**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Expenditure</b>						
110.000-Regular Salaries	191,427	201,554	206,393	212,000	217,559	11,166
120.000-Part Time Salaries	22,701	-	-	-	-	-
130.000-Overtime	1,114	1,319	1,290	2,000	1,363	73
210.000-Group Insurance	72,364	57,709	69,463	68,000	72,839	3,376
220.000-Social Security	16,775	16,117	17,467	17,000	18,302	835
230.000-Retirement	16,683	18,112	18,890	19,600	20,362	1,472
290.000-Other Employee Benefits	1,050	1,219	780	900	780	-
330.000-Professional Services	3,440	3,150	2,020	3,300	6,170	4,150
335.000-Audit	20,550	22,525	21,580	22,780	28,750	7,170
442.000-Rental of Vehicles or Equipment	2,000	1,521	2,000	2,018	2,018	18
500.000-Training, Conferences, Dues	2,430	1,604	2,077	2,300	1,260	(817)
505.000-Technology Subscription, Licenses	19,753	24,655	25,010	25,000	27,600	2,590
520.000-Insurance	264,563	252,647	227,688	215,000	167,443	(60,245)
550.000-Printing and Binding	2,000	2,508	2,365	3,500	3,040	675
560.000-Postage	2,150	2,252	2,268	2,800	2,750	482
580.000-Travel	500	148	720	400	750	30
610.000-General Supplies	850	942	1,200	1,400	1,000	(200)
<b>Total Expenditure</b>	<b>640,350</b>	<b>607,982</b>	<b>601,211</b>	<b>597,998</b>	<b>571,986</b>	<b>(29,225)</b>

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026**

**110-14-10 - Information Technology**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
099.000 Use of Fund Balance	6,500	6,500	5,000	5,000	-	(5,000)
<b>Total Revenues</b>	<b>6,500</b>	<b>6,500</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>
<b>Expenditure</b>						
110.000-Regular Salaries	231,717	229,434	235,660	239,000	250,650	14,990
210.000-Group Insurance	88,924	79,602	79,440	81,000	84,567	5,127
220.000-Social Security	17,979	16,931	19,307	17,800	20,519	1,212
230.000-Retirement	19,565	19,354	20,299	20,800	21,985	1,686
290.000-Other Employee Benefits	900	600	870	870	870	-
330.000-Professional Services	5,000	285	5,000	3,000	2,000	(3,000)
432.000-R&M Technology	4,500	1,098	3,500	2,000	-	(3,500)
500.000-Training, Conferences, Dues	11,200	1,410	12,580	8,000	3,550	(9,030)
505.000-Technology Subscription, Licenses	63,180	55,924	89,280	78,000	89,568	288
580.000-Travel	500	-	500	300	3,100	2,600
735.000-Technology: Hardware, Software, Equipment	57,214	72,911	51,900	50,000	52,500	600
920.000-Transfer between funds (capital)	4,000	4,000	4,000	4,000	-	(4,000)
<b>Total Expenditure</b>	<b>504,679</b>	<b>481,549</b>	<b>522,336</b>	<b>504,770</b>	<b>529,309</b>	<b>6,973</b>

**110-15-10 - Assessing**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer between Town/City	77,810	81,167	89,068	89,677	94,575	5,507
<b>Total Revenues</b>	<b>77,810</b>	<b>81,167</b>	<b>89,068</b>	<b>89,677</b>	<b>94,575</b>	<b>5,507</b>
<b>Expenditure</b>						
110.000-Regular Salaries	88,972	93,474	101,836	104,000	107,757	5,921
120.000-Part Time Salaries	39,067	40,155	41,125	42,000	43,387	2,262
210.000-Group Insurance	26,449	26,587	31,559	31,200	33,469	1,910
220.000-Social Security	9,909	10,072	11,693	11,400	12,354	661
230.000-Retirement	11,011	11,463	12,584	13,300	13,654	1,070
290.000-Other Employee Benefits	300	-	330	300	330	-
500.000-Training, Conferences, Dues	1,030	1,062	1,064	1,100	1,095	31
505.000-Technology Subscription, Licenses	3,815	5,894	6,500	5,000	7,500	1,000
580.000-Travel	300	35	300	150	300	-
610.000-General Supplies	100	18	150	100	100	(50)
<b>Total Expenditure</b>	<b>180,953</b>	<b>188,760</b>	<b>207,141</b>	<b>208,550</b>	<b>219,946</b>	<b>12,805</b>

**110-16-10 - Community Development, Town**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
020.005-Zoning Hearing Fees	5,000	1,335	3,000	1,800	3,000	-
020.006-Subdivision Filing Fees	11,000	15,150	12,500	10,000	14,500	2,000
020.007-Zoning Ordinance Pamphlets	100	41	100	50	200	100
020.008-CO Inspections and Re-Inspections	13,500	12,960	14,000	16,000	14,000	-
030.007-Building Structures	100,000	65,376	115,000	100,000	70,000	(45,000)
041.000-Intergov: State and Other Grant	-	4,455	-	-	-	-
099.000 Use of Fund Balance	8,000	8,000	-	-	-	-
<b>Total Revenues</b>	<b>137,600</b>	<b>107,317</b>	<b>144,600</b>	<b>127,850</b>	<b>101,700</b>	<b>(42,900)</b>

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026**

<b>Expenditure</b>						
110.000-Regular Salaries	253,144	251,397	266,221	277,600	335,506	69,285
120.000-Part Time Salaries	26,936	27,191	29,414	31,000	-	(29,414)
210.000-Group Insurance	72,452	95,597	104,983	100,000	152,053	47,070
220.000-Social Security	21,677	20,687	24,264	22,600	27,603	3,339
230.000-Retirement	23,675	23,766	25,591	27,000	29,785	4,194
290.000-Other Employee Benefits	900	900	900	900	1,200	300
330.000-Professional Services	15,000	16,900	17,000	15,000	17,000	-
430.000-R&M Vehicles and Equipment	500	-	500	300	200	(300)
500.000-Training, Conferences, Dues	4,000	1,232	3,800	2,000	2,805	(995)
505.000 Tech, Sub. Licenses	498	359	508	300	630	122
540.000-Advertising	4,200	398	3,500	3,400	1,500	(2,000)
550.000-Printing and Binding	500	739	300	1,500	500	200
580.000-Travel	4,300	72	4,300	1,700	2,797	(1,503)
610.000-General Supplies	1,200	1,595	1,200	1,300	1,400	200
831.000-Special or New Programs	-	129	-	-	-	-
895.000-State or Other Grants	-	4,528	-	-	-	-
910.000-Transfer between funds (non-capital)	4,000	4,000	6,000	6,000	6,000	-
920.000-Transfer between funds (capital)	3,000	3,000	3,000	3,000	3,000	-
<b>Total Expenditure</b>	<b>435,982</b>	<b>452,490</b>	<b>491,481</b>	<b>493,600</b>	<b>581,979</b>	<b>90,498</b>

**110-17-10 - Economic Development, Town**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
099.000 Use of Fund Balance	1,200	1,200	40,000	40,000	5,000	(35,000)
<b>Total Revenues</b>	<b>1,200</b>	<b>1,200</b>	<b>40,000</b>	<b>40,000</b>	<b>5,000</b>	<b>(35,000)</b>
<b>Expenditure</b>						
120.000-Part Time Salaries	33,353	31,997	34,941	34,500	36,868	1,927
220.000-Social Security	2,552	2,448	2,827	2,700	2,983	156
330.000-Professional Services	-	-	40,000	40,000	5,000	(35,000)
540.000-Advertising	200	-	200	100	200	-
800.104-Chamber of Commerce	1,200	1,171	1,230	1,200	1,230	-
800.105-Greater Burlington Industrial Corporation	4,000	3,750	3,750	3,750	4,000	250
800.110-Economic Development Committee	1,200	92	1,000	1,000	700	(300)
<b>Total Expenditure</b>	<b>42,505</b>	<b>39,458</b>	<b>83,948</b>	<b>83,250</b>	<b>50,981</b>	<b>(32,967)</b>

**110-19-10 - County and Regional Functions**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Expenditure</b>						
800.101-Chittenden County Regional Planning Comm.	19,000	18,848	19,570	18,715	14,162	(5,408)
800.102-Green Mountain Transit	71,015	71,014	71,838	72,000	92,931	21,093
800.103-County Tax	66,100	110,731	69,866	70,000	86,245	16,379
800.109-Winooski Valley Park District	37,342	37,342	38,500	38,471	40,938	2,438
<b>Total Expenditure</b>	<b>193,457</b>	<b>237,935</b>	<b>199,774</b>	<b>199,186</b>	<b>234,276</b>	<b>34,502</b>

**110-18-10 - Health and Human Services**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Expenditure</b>						
330.000-Professional Services	11,232	10,852	11,794	12,000	12,148	354
500.000-Training, Conferences, Dues	200	-	100	100	150	50
530.000-Communications	540	534	500	500	550	50
800.100-Human Service Grants	154,012	154,012	161,064	161,064	-	(161,064)
800.106-Essex Rescue	207,072	207,072	213,284	213,284	225,018	11,734
800.108-E.C. Historical Museum	4,000	4,000	4,000	4,000	4,650	650
<b>Total Expenditure</b>	<b>377,056</b>	<b>376,470</b>	<b>390,742</b>	<b>390,948</b>	<b>242,516</b>	<b>(148,226)</b>



## GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

**110-20-10 - Police, Operating**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
020.018-Special Police Services	40,000	20,220	40,000	37,000	40,000	-
020.019-VIN Verifications	200	1,150	200	150	200	-
040.800-OJP - Ballistic Vest Grant	-	1,398	-	2,000	2,000	2,000
041.000-Intergov: State and Other Grant	-	7,115	-	7,000	-	-
090.000 Transfer Between Town/City	402,992	372,598	427,710	423,715	458,486	30,776
098.000-Miscellaneous Revenue	-	-	8,186	-	-	(8,186)
SUMMARY Transfer Between Town/City (personnel)	2,300,534	2,318,932	2,391,007	2,412,908	2,478,017	87,010
<b>Total Revenues</b>	<b>2,743,726</b>	<b>2,721,413</b>	<b>2,867,103</b>	<b>2,882,773</b>	<b>2,978,703</b>	<b>111,600</b>
<b>Expenditure</b>						
SUMMARY-Regular Salaries	3,107,594	2,966,787	3,223,600	3,090,000	3,268,680	45,080
SUMMARY-Part Time Salaries	123,064	167,457	191,494	157,000	192,132	638
SUMMARY-Overtime	292,353	297,270	293,904	309,800	294,158	254
SUMMARY-Group Insurance	837,570	622,889	718,909	624,000	832,937	114,028
SUMMARY-Social Security	272,847	262,023	303,592	282,000	309,252	5,660
SUMMARY-Retirement	349,228	342,366	378,491	383,000	392,944	14,453
SUMMARY-Other Employee Benefits	11,400	8,946	11,100	11,100	11,100	-
SUMMARY-Allowance for Vacancies	(363,351)	-	(308,282)	-	(313,242)	(4,960)
320.000 Legal Services	10,500	4,893	20,000	12,000	15,000	(5,000)
330.000-Professional Services	68,912	59,385	73,293	71,600	112,859	39,566
430.000-R&M Vehicles and Equipment	28,000	34,492	34,000	39,000	36,500	2,500
432.000-R&M Technology	25,050	15,636	25,000	19,000	18,000	(7,000)
442.000-Rental of Vehicles or Equipment	5,000	5,582	5,000	5,800	5,782	782
500.000-Training, Conferences, Dues	30,000	22,303	32,000	29,300	34,000	2,000
505.000-Technology Subscription, Licenses	46,680	40,468	46,680	60,000	57,862	11,182
520.000-Insurance	318,932	250,065	256,907	230,000	215,092	(41,815)
530.000-Communications	31,850	73,914	32,000	29,000	45,855	13,855
540.000-Advertising	750	25	600	300	600	-
550.000-Printing and Binding	1,000	536	1,000	1,200	1,000	-
580.000-Travel	6,500	10,267	7,500	12,000	9,500	2,000
610.000-General Supplies	10,000	10,116	10,000	8,500	10,000	-
611.000-Small Tools and Equipment	7,000	8,112	7,000	11,000	8,000	1,000
612.000-Uniforms	40,000	41,432	47,950	40,000	47,950	-
613.000-Program Supplies	3,500	4,746	3,500	3,000	4,500	1,000
626.000-Gasoline	-	-	47,000	35,000	42,391	(4,609)
735.000-Technology: Hardware, Software, Equipment	20,000	40,507	20,000	15,000	20,000	-
751.000-Vehicle Purchases	134,000	153,306	158,000	158,000	195,000	37,000
830.000-Regular Programs	5,000	1,722	5,000	5,000	7,000	2,000
895.000-State & Other Grant Expense	-	1,407	-	-	-	-
910.000-Transfer between funds (non-capital)	26,200	26,200	36,200	36,200	46,200	10,000
920.000-Transfer between funds (capital)	15,000	15,000	15,000	15,000	15,000	-
970.901 Police Lease Principal	17,500	16,988	17,500	14,341	15,609	(1,891)
975.901 Police Lease Principal	-	-	-	2,647	1,380	1,380
<b>Total Expenditure</b>	<b>5,482,079</b>	<b>5,504,840</b>	<b>5,713,938</b>	<b>5,709,788</b>	<b>5,953,041</b>	<b>239,103</b>

**110-20-11 - Police, Administration**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer between Town/City	353,818	412,154	425,223	403,650	431,949	6,726
<b>Total Revenues</b>	<b>353,818</b>	<b>412,154</b>	<b>425,223</b>	<b>403,650</b>	<b>431,949</b>	<b>6,726</b>
<b>Expenditure</b>						
110.000-Regular Salaries	484,817	511,140	500,893	490,000	518,379	17,486
120.000-Part Time Salaries	33,076	100,595	103,344	100,000	111,609	8,265
130.000-Overtime	1,121	822	3,125	2,000	3,281	156
210.000-Group Insurance	105,412	111,900	141,980	120,000	121,323	(20,657)
220.000-Social Security	40,079	46,748	49,600	45,000	52,942	3,342
230.000-Retirement	46,192	57,582	55,479	54,000	60,426	4,947
290.000-Other Employee Benefits	1,500	830	1,500	1,500	1,500	-
<b>Total Expenditure</b>	<b>712,197</b>	<b>829,617</b>	<b>855,921</b>	<b>812,500</b>	<b>869,460</b>	<b>13,539</b>



## GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

**110-20-12 - Police, Dispatch**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer between Town/City	297,914	309,072	259,028	280,295	290,470	31,442
<b>Total Revenues</b>	<b>297,914</b>	<b>309,072</b>	<b>259,028</b>	<b>280,295</b>	<b>290,470</b>	<b>31,442</b>
<b>Expenditure</b>						
110.000-Regular Salaries	385,852	340,755	311,426	320,000	340,222	28,796
120.000-Part Time Salaries	25,907	26,881	20,776	21,000	22,023	1,247
130.000-Overtime	56,606	80,956	38,671	75,000	42,253	3,582
210.000-Group Insurance	122,194	105,710	89,528	82,000	110,995	21,467
220.000-Social Security	36,246	32,153	29,638	31,000	33,167	3,529
230.000-Retirement	37,995	34,172	30,154	34,000	34,825	4,671
290.000-Other Employee Benefits	1,500	1,500	1,200	1,200	1,200	-
199.000-Allowance for Vacancies	(66,634)	-	-	-	-	-
<b>Total Expenditure</b>	<b>599,666</b>	<b>622,127</b>	<b>521,393</b>	<b>564,200</b>	<b>584,685</b>	<b>63,292</b>

**110-20-13 - Police, Investigations Div**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer between Town/City	322,135	269,102	328,365	307,171	355,028	26,663
<b>Total Revenues</b>	<b>322,135</b>	<b>269,102</b>	<b>328,365</b>	<b>307,171</b>	<b>355,028</b>	<b>26,663</b>
<b>Expenditure</b>						
110.000-Regular Salaries	430,911	379,474	463,400	430,000	501,809	38,409
130.000-Overtime	31,831	14,160	25,569	2,800	28,185	2,616
210.000-Group Insurance	98,769	72,089	77,463	93,000	79,033	1,570
220.000-Social Security	35,816	30,986	39,751	36,000	43,882	4,131
230.000-Retirement	49,591	43,762	53,275	55,000	60,225	6,950
290.000-Other Employee Benefits	1,500	1,200	1,500	1,500	1,500	-
<b>Total Expenditure</b>	<b>648,418</b>	<b>541,671</b>	<b>660,958</b>	<b>618,300</b>	<b>714,634</b>	<b>53,676</b>

**110-20-14 - Police, Patrol**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer between Town/City	1,326,667	1,328,603	1,378,391	1,421,792	1,400,570	22,179
<b>Total Revenues</b>	<b>1,326,667</b>	<b>1,328,603</b>	<b>1,378,391</b>	<b>1,421,792</b>	<b>1,400,570</b>	<b>22,179</b>
<b>Expenditure</b>						
110.000-Regular Salaries	1,806,014	1,735,418	1,947,881	1,850,000	1,908,270	(39,611)
120.000-Part Time Salaries	64,081	39,981	67,374	36,000	58,500	(8,874)
130.000-Overtime	202,795	201,332	226,539	230,000	220,439	(6,100)
210.000-Group Insurance	511,195	333,190	409,938	329,000	521,586	111,648
220.000-Social Security	160,706	152,136	184,603	170,000	179,261	(5,342)
230.000-Retirement	215,450	206,850	239,583	240,000	237,468	(2,115)
290.000-Other Employee Benefits	6,900	5,416	6,900	6,900	6,900	-
199.000-Allowance for Vacancies	(296,717)	-	(308,282)	-	(313,242)	(4,960)
<b>Total Expenditure</b>	<b>2,670,424</b>	<b>2,674,323</b>	<b>2,774,536</b>	<b>2,861,900</b>	<b>2,819,182</b>	<b>44,646</b>

**110-20-15 - Police, Animal Control**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer between Town/City	20,071	19,653	22,306	21,959	24,095	1,789
<b>Total Revenues</b>	<b>20,071</b>	<b>19,653</b>	<b>22,306</b>	<b>21,959</b>	<b>24,095</b>	<b>1,789</b>
<b>Expenditure</b>						
330.000-Professional Services	37,500	38,810	42,000	41,500	45,850	3,850
570.000-Other Purchased Services	2,900	750	2,900	2,700	2,650	(250)
<b>Total Expenditure</b>	<b>40,400</b>	<b>39,560</b>	<b>44,900</b>	<b>44,200</b>	<b>48,500</b>	<b>3,600</b>

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026**

**110-25-10 - Fire, Town**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
098.000-Miscellaneous Revenue	-	5	-	-	-	-
099.000 Use of Fund Balance	-	-	25,000	25,000	-	(25,000)
<b>Total Revenues</b>	-	5	25,000	25,000	-	(25,000)
<b>Expenditure</b>						
120.000-Part Time Salaries	310,488	303,076	342,200	337,000	510,980	168,780
220.000-Social Security	23,752	23,181	27,683	26,000	41,338	13,655
260.000-Workers Comp Insurance	24,000	15,364	15,821	15,600	19,891	4,070
330.000-Professional Services	7,000	18,755	32,000	28,000	5,000	(27,000)
430.000-R&M Vehicles and Equipment	40,000	48,704	40,000	60,000	45,000	5,000
442.000-Rental of Vehicles or Equipment	1,200	1,105	1,000	1,600	1,644	644
500.000-Training, Conferences, Dues	4,000	5,223	4,000	5,500	5,500	1,500
505.000 Tech Subs, Licenses	10,500	9,061	10,500	25,000	10,500	-
530.000-Communications	30,000	8,964	30,000	53,000	25,000	(5,000)
580.000-Travel	-	364	-	-	-	-
610.000-General Supplies	4,000	3,667	4,000	3,500	4,000	-
611.000-Small Tools and Equipment	18,000	23,034	22,000	12,000	22,000	-
612.000-Uniforms	35,000	35,668	42,000	55,000	38,000	(4,000)
613.000-Program Supplies	4,000	3,012	4,000	6,000	4,000	-
626.000-Fuel	-	-	-	10,000	17,303	17,303
750.000-Machinery and Equipment	7,000	2,090	7,500	2,500	7,500	-
920.000-Transfer between funds (capital)	220,000	220,000	220,000	220,000	95,000	(125,000)
<b>Total Expenditure</b>	<b>738,940</b>	<b>721,268</b>	<b>802,704</b>	<b>860,700</b>	<b>852,656</b>	<b>49,952</b>

**110-30-10 - EPR, Administration**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
099.000 Use of Fund Balance	-	-	-	-	40,000	40,000
<b>Total Revenues</b>	-	-	-	-	<b>40,000</b>	<b>40,000</b>
<b>Expenditure</b>						
110.000-Regular Salaries	216,502	248,420	122,409	115,000	131,911	9,502
210.000-Group Insurance	104,491	103,276	67,567	56,000	76,563	8,996
220.000-Social Security	16,905	19,008	10,108	8,200	10,909	801
230.000-Retirement	18,784	21,421	10,932	10,000	12,137	1,205
290.000-Other Employee Benefits	900	600	532	600	622	90
330.000-Professional Services	11,000	10,878	13,100	12,000	54,908	41,808
442.000-Rental of Vehicles or Equipment	-	169	-	2,026	2,026	2,026
500.000-Training, Conferences, Dues	3,000	3,144	2,900	3,000	7,060	4,160
505.000-Technology Subscription, Licenses	5,700	3,189	6,340	4,000	3,900	(2,440)
530.000-Communications	960	426	500	400	700	200
561.000-Credit Card Processing Fees	2,000	4,664	1,200	3,800	5,000	3,800
580.000-Travel	3,070	1,855	3,222	3,500	4,600	1,378
610.000-General Supplies	300	343	250	600	350	100
626.000-Fuel	-	-	-	13,000	22,272	22,272
850.000-Community Events and Celebrations	2,900	2,504	3,500	4,000	3,500	-
<b>Total Expenditure</b>	<b>386,512</b>	<b>419,897</b>	<b>242,560</b>	<b>236,126</b>	<b>336,458</b>	<b>93,898</b>

## GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

**110-30-11 - EPR, Pool**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
020.303-Pool Fees	55,000	63,438	58,000	63,000	61,000	3,000
098.000-Miscellaneous Revenue	1,000	38	-	50	1,000	1,000
<b>Total Revenues</b>	<b>56,000</b>	<b>63,476</b>	<b>58,000</b>	<b>63,050</b>	<b>62,000</b>	<b>4,000</b>
<b>Expenditure</b>						
110.000-Regular Salaries	-	-	47,414	22,000	28,561	(18,853)
120.000-Part Time Salaries	85,928	67,196	88,936	110,000	92,048	3,112
130.000-Overtime	-	186	-	1,000	-	-
210.000-Group Insurance	-	-	22,866	600	10,498	(12,368)
220.000-Social Security	6,574	4,936	11,099	9,000	9,799	(1,300)
230.000-Retirement	-	-	4,224	2,000	2,616	(1,608)
290.000-Other Employee Benefits	-	-	180	180	105	(75)
410.000-Water and Sewer Charges	1,600	2,706	3,400	4,500	3,500	100
430.000 R&M Vehicles and Equipment	14,000	9,978	9,500	8,000	10,000	500
431.000-R&M Buildings and Grounds	-	1,883	9,500	15,000	9,000	(500)
500.000-Training, Conferences, Dues	350	810	2,850	2,700	3,270	420
530.000-Communications	3,000	3,266	3,000	2,500	3,000	-
570.000-Other Purchased Services	2,500	6,280	3,000	6,000	3,000	-
580.000-Travel	500	-	500	500	500	-
610.000-General Supplies	7,800	3,928	12,000	8,000	10,000	(2,000)
611.000-Small Tools and Equipment	3,000	380	3,000	1,000	3,000	-
612.000-Uniforms	1,500	1,744	1,000	800	1,802	802
621.000-Natural Gas/Heating	5,000	2,459	4,000	2,200	3,500	(500)
622.000-Electricity	5,000	10,420	9,950	9,500	9,000	(950)
<b>Total Expenditure</b>	<b>136,752</b>	<b>116,172</b>	<b>236,419</b>	<b>205,480</b>	<b>203,199</b>	<b>(33,220)</b>

**110-30-12 - EPR, Parks and Facilities**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
020.308-Facility & Field Rental	6,000	6,831	8,100	7,300	6,000	(2,100)
020.309-Indian Brook Fees	76,000	78,083	82,000	80,000	86,000	4,000
098.000-Miscellaneous Revenue	-	6,397	4,268	1,000	-	(4,268)
099.000-Use of Fund Balance/Reserves	-	-	3,100	3,100	-	(3,100)
<b>Total Revenues</b>	<b>82,000</b>	<b>91,311</b>	<b>97,468</b>	<b>91,400</b>	<b>92,000</b>	<b>(5,468)</b>
<b>Expenditure</b>						
110.000-Regular Salaries	127,326	136,292	155,443	177,000	161,675	6,232
120.000-Part Time Salaries	53,021	31,711	82,472	45,000	90,152	7,680
130.000-Overtime	2,980	686	3,019	2,000	2,042	(977)
210.000-Group Insurance	57,557	38,325	43,850	44,000	68,839	24,989
220.000-Social Security	14,218	13,815	20,572	18,000	21,390	818
230.000-Retirement	11,292	12,237	17,456	15,000	18,696	1,240
290.000-Other Employee Benefits	750	300	825	825	885	60
330.000-Professional Services	-	-	1,100	2,000	-	(1,100)
410.000-Water & Sewer Charges	-	497	-	2,200	500	500
430.000-R&M Vehicles and Equipment	12,000	8,719	16,000	18,000	16,000	-
431.000-R&M Buildings and Grounds	25,400	28,138	34,000	32,000	35,000	1,000
431.001-R&M Bldg. & Grounds - Cemetery	4,500	4,500	6,000	6,000	6,000	-
442.000-Rental of Vehicles or Equipment	-	375	400	200	1,000	600
500.000-Training, Conferences, Dues	550	2,217	600	600	1,200	600
530.000-Communications	1,200	1,078	4,955	3,000	2,808	(2,147)
530.009-Communications - IB	-	754	-	600	2,588	2,588
570.000-Other Purchased Services	14,000	18,502	30,000	22,000	19,110	(10,890)
570.009-Other Purchased Services - IB	-	8,784	-	5,000	7,790	7,790
610.000-General Supplies	8,000	10,544	13,000	8,000	10,000	(3,000)
610.009-General Supplies - IB	-	3,256	-	2,500	3,000	3,000
611.000-Small Tools and Equipment	1,500	3,864	1,500	1,000	2,500	1,000
612.000-Uniforms	2,000	1,829	3,500	2,300	4,087	587
612.009-Uniforms - IB	-	446	-	500	600	600
622.000-Electricity	-	700	-	1,200	700	700
920.000-Transfer between funds (capital)	28,000	28,000	28,000	28,000	28,000	-
<b>Total Expenditure</b>	<b>364,294</b>	<b>355,569</b>	<b>462,692</b>	<b>436,925</b>	<b>504,562</b>	<b>41,870</b>



**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026**

**110-30-13 - EPR, Senior Activities**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer between Town/City	50,379	32,254	-	-	-	-
<b>Total Revenues</b>	<b>50,379</b>	<b>32,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>						
110.000-Regular Salaries	85,408	53,188	92,520	68,000	66,542	(25,978)
120.000-Part Time Salaries	47,589	26,650	17,906	18,500	19,852	1,946
130.000-Overtime	789	173	831	200	-	(831)
210.000-Group Insurance	51,214	41,905	55,176	41,500	35,850	(19,326)
220.000-Social Security	10,360	5,867	9,169	6,500	7,096	(2,073)
230.000-Retirement	7,466	5,987	8,349	7,000	6,108	(2,241)
290.000-Other Employee Benefits	450	300	435	435	278	(157)
430.000-R&M Vehicles and Equipment	4,500	8,917	6,000	5,500	9,900	3,900
442.000-Rental Vehicles/Equip.	-	345	-	-	-	-
500.000-Training, Conferences, Dues	-	-	1,350	1,500	900	(450)
530.000-Communications	1,100	1,425	1,426	1,400	1,423	(3)
560.000-Postage	250	-	250	150	250	-
570.000-Other Purchased Services	500	582	300	200	300	-
610.000-General Supplies	300	92	300	400	300	-
<b>Total Expenditure</b>	<b>209,926</b>	<b>145,431</b>	<b>194,012</b>	<b>151,285</b>	<b>148,799</b>	<b>(45,213)</b>

**110-35-10 - Essex Free Library**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
040.802-Inter-Library Loan Grant	-	636	700	684	700	-
041.000-State and Other Grant Revenue	-	4,300	-	-	-	-
050.000-Donation Revenue	-	30	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>4,966</b>	<b>700</b>	<b>684</b>	<b>700</b>	<b>-</b>
<b>Expenditure</b>						
110.000-Regular Salaries	230,586	226,514	252,591	230,000	263,712	11,121
120.000-Part Time Salaries	49,271	63,193	62,376	95,000	69,898	7,522
130.000-Overtime	-	-	-	3,000	-	-
210.000-Group Insurance	89,342	76,174	90,201	72,000	72,646	(17,555)
220.000-Social Security	21,684	22,157	26,210	26,500	28,247	2,037
230.000-Retirement	22,414	23,345	25,610	27,000	28,015	2,405
290.000-Other Employee Benefits	1,200	922	1,200	1,200	1,200	-
442.000-Rental of Vehicles or Equipment	1,500	1,125	1,500	1,500	1,644	144
500.000-Training, Conferences, Dues	1,750	1,447	1,750	1,600	2,000	250
505.000-Technology Subscription, Licenses	18,220	18,969	19,300	20,000	22,300	3,000
570.000-Other Purchased Services	1,108	1,540	1,200	1,500	1,500	300
580.000-Travel	-	247	-	-	-	-
610.000-General Supplies	5,000	5,016	5,000	4,800	6,500	1,500
640.201-Adult Collection	16,000	16,106	16,000	16,500	18,000	2,000
640.202-Juvenile Collection	7,500	7,468	7,500	7,400	9,000	1,500
651.000-Technology Supplies	2,000	1,022	1,000	1,000	1,500	500
830.000-Regular Programs	1,000	1,059	1,000	1,037	3,500	2,500
895.000-State or Other Grant Expense	-	941	-	-	-	-
<b>Total Expenditure</b>	<b>468,575</b>	<b>467,245</b>	<b>512,438</b>	<b>510,037</b>	<b>529,662</b>	<b>17,224</b>

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026**

**110-40-10 - PW, Administration**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Expenditure</b>						
110.000-Regular Salaries	128,456	117,362	136,033	141,000	145,417	9,384
120.000 Part Time Salaries	12,978	18,170	-	2,000	-	-
130.000-Overtime	2,609	-	2,746	1,000	2,924	178
210.000-Group Insurance	39,786	47,432	41,857	50,000	55,140	13,283
220.000-Social Security	11,155	10,830	11,716	11,200	12,446	730
230.000-Retirement	11,294	10,787	12,671	12,900	13,847	1,176
290.000-Other Employee Benefits	540	600	540	540	540	-
330.000-Professional Services	1,000	-	500	300	350	(150)
331.000-Landfill Monitoring	12,000	6,055	12,000	12,000	6,055	(5,945)
442.000-Rental of Vehicles or Equipment	-	2,358	-	2,578	2,578	2,578
500.000-Training, Conferences, Dues	3,800	2,728	2,800	2,000	2,500	(300)
521.000-Insurance Deductibles	-	1,000	-	-	-	-
580.000-Travel	300	42	500	300	525	25
626.000-Fuel	-	-	-	-	1,848	1,848
<b>Total Expenditure</b>	<b>223,918</b>	<b>217,364</b>	<b>221,363</b>	<b>235,818</b>	<b>244,170</b>	<b>22,807</b>

**110-40-12 - PW, Highways Town**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
020.011-Sale of Public Works Specs	1,500	1,590	1,500	1,000	1,500	-
020.015-Public Works Services	-	343	-	-	-	-
041.000-Intergov: State and Other Grant	-	-	-	52,962	-	-
042.006-State Aid to Highways	162,400	160,180	162,400	165,400	170,000	7,600
098.000-Miscellaneous Revenue	-	858	-	700	-	-
099.000-Use of Fund Balance/Reserves	-	-	-	-	45,000	45,000
<b>Total Revenues</b>	<b>163,900</b>	<b>162,971</b>	<b>163,900</b>	<b>220,062</b>	<b>216,500</b>	<b>52,600</b>
<b>Expenditure</b>						
110.000-Regular Salaries	682,235	669,040	723,664	744,000	808,231	84,567
120.000-Part Time Salaries	34,798	55,166	27,997	66,000	29,284	1,287
130.000-Overtime	54,999	46,294	54,999	50,000	55,000	1
210.000-Group Insurance	275,614	276,859	331,656	300,000	332,683	1,027
220.000-Social Security	60,112	57,881	66,273	65,000	68,669	2,396
230.000-Retirement	63,824	61,497	69,225	73,000	73,761	4,536
290.000-Other Employee Benefits	2,955	2,700	2,955	2,955	3,142	187
330.000-Professional Services	15,500	3,992	10,000	7,000	10,000	-
422.000-Snow Removal	40,750	39,418	43,500	42,000	42,000	(1,500)
430.000-R&M Vehicles and Equipment	49,500	68,110	52,000	65,000	54,000	2,000
430.001-R&M Vehicles Supplies	68,250	82,247	71,600	78,000	76,750	5,150
442.000-Rental of Vehicles or Equipment	16,500	25,272	16,995	17,500	15,607	(1,388)
451.000-Summer Construction Services	318,275	276,559	347,225	350,000	347,225	-
500.000-Training, Conferences, Dues	7,000	5,477	7,725	5,000	8,400	675
505.000 Tech Subs and Licenses	5,100	5,150	5,100	8,000	5,100	-
510.000-Permits, Licenses, Reg.	-	474	270	350	500	230
521.000-Insurance Deductibles	-	-	2,000	-	2,000	-
530.000-Communications	9,600	12,432	10,250	10,000	9,875	(375)
540.000-Advertising	1,800	1,073	1,800	1,200	1,750	(50)
570.000-Other Purchased Services	5,850	7,602	9,200	11,000	9,150	(50)
571.000-Streetscape Maintenance	20,700	14,898	15,500	12,000	5,500	(10,000)
572.000-Traffic Control	39,670	66,716	41,650	47,000	63,450	21,800
573.000-Sidewalk and Curb Maintenance	46,500	56,227	51,000	45,000	67,650	16,650
574.000-Bridges	-	-	500	-	-	(500)
575.000-Storm Sewer Maintenance	201,650	214,618	208,000	350,000	208,000	-
580.000-Travel	2,750	678	2,500	700	1,900	(600)
600.000-Salt, Sand and Gravel	252,175	159,185	255,100	200,000	238,190	(16,910)
605.000-Summer Construction Supplies	76,050	113,600	69,500	65,000	75,000	5,500
610.000-General Supplies	9,000	14,426	12,000	13,000	12,600	600
612.000-Uniforms	13,015	9,060	14,930	8,000	16,530	1,600
622.200-Streetlight Electricity	106,250	112,581	113,250	117,000	118,000	4,750
626.000-Fuel	-	-	-	70,000	92,119	92,119
750.000-Machinery and Equipment	12,000	11,611	10,000	2,500	2,500	(7,500)
920.000-Transfer between funds (capital)	200,000	200,000	200,000	200,000	75,000	(125,000)
<b>Total Expenditure</b>	<b>2,692,422</b>	<b>2,670,843</b>	<b>2,848,364</b>	<b>3,026,205</b>	<b>2,929,566</b>	<b>81,202</b>

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026**

**110-40-13 - PW, Stormwater Town**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
020.016-Stormwater Management Fee	-	3,936	-	-	-	-
<b>Total Revenues</b>	-	3,936	-	-	-	-
<b>Expenditure</b>						
110.000-Regular Salaries	99,520	92,859	104,482	93,000	110,128	5,646
120.000-Part Time Salaries	13,803	14,496	17,971	19,000	18,690	719
130.000-Overtime	1,043	-	1,098	500	1,170	72
210.000-Group Insurance	21,137	15,407	22,028	21,000	32,608	10,580
220.000-Social Security	8,830	8,158	10,217	8,300	10,748	531
230.000-Retirement	8,637	7,355	9,477	8,000	10,274	797
290.000-Other Employee Benefits	360	300	360	360	360	-
330.000-Professional Services	30,000	20,435	25,000	20,000	28,000	3,000
451.000-Summer Construction Services	30,000	41,790	30,000	30,000	32,000	2,000
500.000-Training, Conferences, Dues	-	-	7,000	4,000	4,450	(2,550)
510.000-Permits, Licenses, Registrations	24,600	23,964	30,000	28,000	25,000	(5,000)
540.000-Advertising	1,000	194	1,000	500	350	(650)
570.000-Other Purchased Services	13,500	6,788	12,500	10,000	12,500	-
580.000-Travel	3,500	579	2,000	1,200	1,900	(100)
830.000-Regular Programs	800	584	800	500	850	50
<b>Total Expenditure</b>	<b>256,730</b>	<b>232,909</b>	<b>273,933</b>	<b>244,360</b>	<b>289,028</b>	<b>15,095</b>

**110-41- SUMMARY BUILDINGS**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
090.000 Transfer Between Town/City	51,295	58,689	48,786	54,648	47,755	(1,031)
<b>Total Revenues</b>	<b>51,295</b>	<b>58,689</b>	<b>48,786</b>	<b>54,648</b>	<b>47,755</b>	<b>(1,031)</b>
<b>Expenditure</b>						
400.000-Contracted Services	87,300	93,068	81,600	105,569	85,675	4,075
410.000-Water and Sewer Charges	10,050	10,152	10,400	9,031	11,600	1,200
431.000-R&M Buildings and Grounds	93,450	71,330	91,581	107,054	103,036	11,455
530.000-Communications	56,150	46,676	51,450	43,538	54,020	2,570
560.000-Postage	-	4,403	-	4,455	5,000	5,000
610.000-General Supplies	27,200	14,515	27,200	24,373	22,800	(4,400)
621.000-Natural Gas/Heating	25,300	29,630	27,100	15,901	21,376	(5,724)
622.000-Electricity	66,600	76,541	68,500	64,439	57,280	(11,220)
626.000-Gasoline	160,000	150,254	173,000	-	-	(173,000)
<b>Total Expenditure</b>	<b>526,050</b>	<b>496,569</b>	<b>530,831</b>	<b>374,358</b>	<b>360,787</b>	<b>(170,044)</b>

**110-95-00 - Debt, Town**

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
<b>Revenues</b>						
070.000-Sale of Assets	-	9,885	-	-	-	-
095.000-Debt Proceeds	-	46,938	-	-	-	-
090.000 Transfer between Town/City	203,203	203,203	200,574	200,574	188,738	(11,836)
<b>Total Revenues</b>	<b>203,203</b>	<b>260,026</b>	<b>200,574</b>	<b>200,574</b>	<b>188,738</b>	<b>(11,836)</b>
<b>Expenditure</b>						
950.901-Police Facility Debt Principal	345,000	345,000	345,000	345,000	345,000	-
955.901-Police Facility Debt Interest	150,617	150,617	127,216	127,216	115,337	(11,879)
970.901-Police Lease Principal	-	-	14,341	-	-	(14,341)
975.901-Police Lease Interest	-	-	2,647	-	-	(2,647)
<b>Total Expenditure</b>	<b>495,617</b>	<b>495,617</b>	<b>489,204</b>	<b>472,216</b>	<b>460,337</b>	<b>(28,867)</b>



## Fiscal Year 2024 Staff Salaries and Benefits

The data below shows the name, job title, department, full-time/part-time status, base and gross wages for all regular, full-time and part-time staff that were paid during Fiscal Year 2024 (paycheck dates between July 1, 2023 and June 30, 2024). This data does not show wages for seasonal staff, per diem staff, temporary staff, or paid on-call volunteers. For staff who held multiple positions during the fiscal year, the data reflects the role and salary that was held as of 6/30/2024. For hourly staff the base rate field reflects the employee's base hourly rate as of 6/30/2024. For exempt staff the base rate field reflects the normal bi-weekly pay the employee was paid each pay period as of 6/30/2024. **The gross wage field reflects all compensation paid to the employee during Fiscal Year 2024, including items such as overtime, bonuses, insurance opt out payments, shift differentials, longevity bonuses, stipends, equipment reimbursements, final leave cash outs, etc.**

Staff are eligible to receive benefits including but not limited to health insurance, vision insurance, dental insurance, short-and long-term disability, life insurance, and enrollment in the Vermont Municipal Employee Retirement System (VMERS). The value of those plans depends on which plans an employee uses. Please see the benefit summary at the end of the wage data for additional information. The benefit summary included here reflects those benefits offered to Non-Union and AFSCME Union employees, offerings for the Police Union differ in several areas.

Last name, First name	Job Title	Department	FTE Status	Base Pay rate	Gross Wages
Lemnah, Karen	Assessor	Assessing	Full-Time	\$ 3,430.22	\$ 94,413.88
Roberts, Jo-Ann	Assistant to Assessor	Assessing	Part-Time	\$ 26.90	\$ 40,060.35
Booker, Jennifer	Assistant Town Clerk Class II	Clerk's Office	Full-Time	\$ 22.53	\$ 51,289.16
Rogers, Nanette	Clerk/Treasurer/Tax Collector	Clerk's Office	Full-Time	\$ 3,346.15	\$ 65,250.12
Johnson, Kent	Town Planner	Community Development	Full-Time	\$ 2,799.99	\$ 76,057.26
Kelley, Sharon	Zoning Administrator	Community Development	Full-Time	\$ 2,915.71	\$ 80,390.29
McGregor, Brittany	Administrative Assistant	Community Development	Part-Time	\$ 20.50	\$ 10,906.00
O'Sullivan, Jean	Economic Development Coordinator	Community Development	Part-Time	\$ 31.37	\$ 31,949.01
Potts, Alexzia	Administrative Assistant	Community Development	Part-Time	\$ 19.24	\$ 16,214.70
Sonnick, Katherine	Community Development Director	Community Development	Full-Time	\$ 3,824.73	\$ 100,667.06

<b>Last name, First name</b>	<b>Job Title</b>	<b>Department</b>	<b>FTE Status</b>	<b>Base Pay rate</b>	<b>Gross Wages</b>
Dolan, Karen	Restorative Justice Panel Coordinator	Community Justice Center	Part-Time	\$ 36.19	\$ 23,627.18
Evans, Jill	Community Justice Center Director	Community Justice Center	Part-Time	\$ 43.43	\$ 65,389.79
Jones, Stacy	Restorative Community Connections Coordinator	Community Justice Center	Full-Time	\$ 27.50	\$ 19,680.01
Morissette, Amanda	Community Connections Coordinator	Community Justice Center	Full-Time	\$ 24.00	\$ 14,880.00
Teegarden, Michelle	Restorative Justice Specialist	Community Justice Center	Part-Time	\$ 24.82	\$ 29,588.62
Weller, Susanna	Restorative Justice Specialist	Community Justice Center	Full-Time	\$ 32.91	\$ 68,885.69
Brown, Karen	Library Assistant – Circulation	Essex Free Library	Part-Time	\$ 19.13	\$ 3,424.27
Cole-Dolgas, Lorraine	Library Assistant	Essex Free Library	Part-Time	\$ 21.00	\$ 45,063.97
Corless, Caitlin	Library Director	Essex Free Library	Full-Time	\$ 3,047.31	\$ 80,185.83
Epstein, Kaitlin	Public Services and Cataloging Librarian	Essex Free Library	Full-Time	\$ 22.50	\$ 23,014.89
Mandeville-Houle, Emily	Youth Services Librarian	Essex Free Library	Full-Time	\$ 23.36	\$ 54,402.14
Pelchat, Noreen	Library Assistant – ILL and Youth Services	Essex Free Library	Part-Time	\$ 21.33	\$ 28,816.36
Tibbits, Victoria	Assistant Librarian	Essex Free Library	Full-Time	\$ 26.08	\$ 55,051.60
Webb, Sarah	Library Circulation Assistant Level I	Essex Free Library	Part-Time	\$ 19.00	\$ 370.50
Fitzgerald, Shirley	Water Sewer Clerk Class II	Finance	Full-Time	\$ 33.00	\$ 73,857.23
Packard, Heather	Accountant	Finance	Full-Time	\$ 33.19	\$ 31,091.23
Roy, Daniel	Finance Director	Finance	Full-Time	\$ 3,608.66	\$ 95,058.04
Russell, Joanne	Accountant	Finance	Full-Time	\$ 30.00	\$ 61,803.75
Worn, Jessica	Assistant Finance Director	Finance	Full-Time	\$ 2,900.00	\$ 82,700.29
Barkyoub, Eric	Highway Foreman	Highway	Full-Time	\$ 38.63	\$ 93,946.96
Casilli, Joseph	Highway Mechanic Class II	Highway	Full-Time	\$ 23.06	\$ 49,899.14
Collins, Owen	Highway Maintenance Class III	Highway	Full-Time	\$ 22.34	\$ 52,344.92
Daigle, Peter	Highway Maintenance Class III	Highway	Full-Time	\$ 28.19	\$ 77,308.81

<b>Last name, First name</b>	<b>Job Title</b>	<b>Department</b>	<b>FTE Status</b>	<b>Base Pay rate</b>	<b>Gross Wages</b>
Fraser, Michael	Highway Maintenance Class III	Highway	Full-Time	\$ 24.60	\$ 61,623.76
Hoffman, Nathan	Highway Maintenance Class I	Highway	Full-Time	\$ 19.50	\$ 43,208.68
Jones, Rick	Highway Maintenance Class III	Highway	Full-Time	\$ 26.20	\$ 63,522.80
Miller, Robert	Highway Foreman	Highway	Full-Time	\$ 28.54	\$ 64,640.20
Pelletier, Nathan	Highway Maintenance Class III	Highway	Full-Time	\$ 26.43	\$ 58,569.78
Roberge, Daniel	Highway Superintendent	Highway	Full-Time	\$ 3,598.50	\$ 101,451.80
Atherton, Joseph	Network Administrator	Information Technology	Full-Time	\$ 2,294.17	\$ 60,934.89
Lunderville, Shannon	GIS Coordinator	Information Technology	Full-Time	\$ 35.53	\$ 79,308.91
Paluba, Robert	IT Director	Information Technology	Full-Time	\$ 3,528.47	\$ 91,596.37
Duggan, Gregory	Town Manager	Manager's Office	Full-Time	\$ 4,999.99	\$ 139,637.43
Getchell, Tammy	Public Information Officer/Assistant to the Manager	Manager's Office	Full-Time	\$ 3,009.61	\$ 79,907.19
Ladd, Marguerite	Deputy Manager	Manager's Office	Full-Time	\$ 4,326.31	\$ 113,387.69
Sabatato, Travis	HR Director	Manager's Office	Full-Time	\$ 3,648.75	\$ 96,098.75
Booker, Kenneth	Parks and Recreation Maintenance Foreman	Parks and Recreation	Full-Time	\$ 30.15	\$ 75,319.74
Foster, David	Parks and Maintenance Technician Level II	Parks and Recreation	Full-Time	\$ 22.98	\$ 56,945.94
Getchell, Alexis	Senior Coordinator	Parks and Recreation	Part-Time	\$ 16.11	\$ 6,062.87
Giroux, Jared	Parks Maintenance Tech Class I	Parks and Recreation	Full-Time	\$ 20.28	\$ 37,563.86
Martin, Adriane	Parks and Recreation Director	Parks and Recreation	Full-Time	\$ 3,153.85	\$ 71,904.94
Merritt, Jennifer	Business Coordinator	Parks and Recreation	Full-Time	\$ 23.62	\$ 50,858.78
Mone, Nicholas	Senior Van Driver	Parks and Recreation	Part-Time	\$ 19.13	\$ 9,379.92
Mone-St.Marthe, Nicole	Program Director	Parks and Recreation	Full-Time	\$ 1,996.66	\$ 54,286.76
Vile, Allyson	Parks and Recreation Director	Parks and Recreation	Full-Time	\$ 3,996.62	\$ 131,251.79



<b>Last name, First name</b>	<b>Job Title</b>	<b>Department</b>	<b>FTE Status</b>	<b>Base Pay rate</b>	<b>Gross Wages</b>
Abair, Lisa	Dispatcher Level II	Police	Full-Time	\$ 29.03	\$ 85,975.42
Beaulieu, Matthew	Corporal	Police	Full-Time	\$ 32.39	\$ 79,380.26
Bellizzi, Angela	Records Clerk	Police	Full-Time	\$ 35.55	\$ 25,475.26
Chiaravalle, Benjamin	Corporal	Police	Full-Time	\$ 37.55	\$ 97,602.05
Chistolini, Michael	Sergeant	Police	Full-Time	\$ 40.18	\$ 119,763.66
Cianci, Nicole	Corporal	Police	Full-Time	\$ 34.03	\$ 82,329.76
Courtois, Paul	Lieutenant	Police	Full-Time	\$ 4,615.38	\$ 111,106.15
Depasquale, Tyler	Patrol Officer	Police	Full-Time	\$ 30.10	\$ 80,744.79
Dunn, John	Sergeant	Police	Full-Time	\$ 46.15	\$ 131,843.83
Feit, Sabrina	Corporal	Police	Full-Time	\$ 32.39	\$ 77,793.81
Fournier, Robert	Patrol Officer	Police	Full-Time	\$ 28.64	\$ 80,121.68
Gamelin, Zachary	Patrol Officer	Police	Full-Time	\$ 27.94	\$ 61,660.99
Garey, Rick	Support Services Director	Police	Part-Time	\$ 54.05	\$ 67,160.85
Gragg, Stephen	Corporal	Police	Full-Time	\$ 31.61	\$ 91,745.80
Hajdarevic, Kenan	Patrol Officer	Police	Full-Time	\$ 27.94	\$ 59,422.64
Hall, Robert	Sergeant	Police	Full-Time	\$ 47.09	\$ 137,047.69
Hoague, Ronald	Police Chief	Police	Full-Time	\$ 5,495.58	\$ 150,711.38
Hodgson, Michelle	Administrative Assistant	Police	Full-Time	\$ 33.77	\$ 72,405.70
Hulbert, Karen	Dispatcher Level II	Police	Full-Time	\$ 37.73	\$ 108,421.23
Jackson-Miller, Anthony	Community Affairs Liason	Police	Full-Time	\$ 33.19	\$ 70,577.11
Karadza, Damir	Corporal	Police	Full-Time	\$ 40.66	\$ 95,374.22
Kissinger, Robert	Lieutenant	Police	Full-Time	\$ 5,108.15	\$ 225,160.52
Kochelyaev, Alexander	Patrol Officer	Police	Full-Time	\$ 28.64	\$ 74,218.24

<b>Last name, First name</b>	<b>Job Title</b>	<b>Department</b>	<b>FTE Status</b>	<b>Base Pay rate</b>	<b>Gross Wages</b>
May, Christopher	Corporal	Police	Full-Time	\$ 39.85	\$ 105,099.53
Remillard, Kristopher	Corporal	Police	Full-Time	\$ 34.03	\$ 83,579.69
Remillard, Tierra	Dispatcher	Police	Full-Time	\$ 28.35	\$ 60,835.86
Roberto, Michael	Sergeant	Police	Full-Time	\$ 40.18	\$ 98,750.86
Ruttenberg, John	Corporal	Police	Full-Time	\$ 44.01	\$ 107,318.16
Shepard, Christopher	Dispatcher Level II	Police	Full-Time	\$ 33.51	\$ 98,666.32
Sorrell, Ryon	Sergeant	Police	Full-Time	\$ 40.18	\$ 90,060.72
Sylvester, Derek	Administrative Assistant	Police	Part-Time	\$ 22.40	\$ 33,685.56
Tessier, Elizabeth	Records Clerk	Police	Full-Time	\$ 24.28	\$ 33,442.44
Van Winkle, Nicholas	Corporal	Police	Full-Time	\$ 39.85	\$ 97,338.24
Wehman, Bryon	Corporal	Police	Full-Time	\$ 34.03	\$ 92,283.38
Whalley, Brian	Patrol Officer	Police	Full-Time	\$ 29.37	\$ 73,337.55
Williger, Brett	Corporal	Police	Full-Time	\$ 36.65	\$ 100,049.80
Winkler, Craig	Corporal	Police	Full-Time	\$ 34.03	\$ 83,903.80
Wood, Owen	Patrol Officer	Police	Full-Time	\$ 27.94	\$ 22,770.84
Wootton, Michael	Corporal	Police	Full-Time	\$ 43.13	\$ 98,644.99
Atwood, Tyler	Gardener	Public Works	Part-Time	\$ 31.82	\$ 8,511.33
Costandi, Ann	Direct of Water Quality	Public Works	Full-Time	\$ 3,600.00	\$ 94,301.54
Gregoire, Daniel	Civil Engineering Staff Engineer/Technician	Public Works	Full-Time	\$ 3,582.18	\$ 94,070.64
Lutz, Dennis	Consultant	Public Works	Part-Time	\$ 40.00	\$ 36,020.00
Martin, Aaron	Public Works Director	Public Works	Full-Time	\$ 4,691.25	\$ 125,681.25
McNamara, Shawn	Buildings Manager	Public Works	Full-Time	\$ 2,884.62	\$ 18,417.72

<b>Last name, First name</b>	<b>Job Title</b>	<b>Department</b>	<b>FTE Status</b>	<b>Base Pay rate</b>	<b>Gross Wages</b>
Stoneback, Deana	Public Works Administrative Assistant Class II	Public Works	Full-Time	\$ 21.79	\$ 53,784.48
Yandow, Thomas	Buildings Manager	Public Works	Full-Time	\$ 2,922.46	\$ 51,895.83
Bortz, Tyler	Water/Sewer Foreman	Water/Sewer	Full-Time	\$ 27.43	\$ 88,996.07
Eddy, Fletcher	Water and Sewer Operator Class II	Water/Sewer	Full-Time	\$ 24.50	\$ 18,164.95
Whitten, Robert	Water/Sewer Foreman	Water/Sewer	Full-Time	\$ 41.49	\$ 132,195.42

### **Fiscal Year 2024 Tax Stabilization Agreements**

The Town of Essex has a Commercial / Industrial / Mixed Use Tax Stabilization Policy ([www.essexvt.org/1354/POLICIES](http://www.essexvt.org/1354/POLICIES)) that “encourage(s) long term, quality economic development projects.” At the end of fiscal year 2024 on June 30, 2024, the Town had two Tax Stabilization contracts in place.

#### **Cloverleaf AM Essex LLC, d/b/a The Blodgett Oven Company, Inc., 42 Allen Martin Dr. - \$33,146**

The Town entered into a ten-year tax stabilization agreement beginning in FY 2018. 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. Fiscal year 2024 was the seventh year of the agreement. 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.

#### **Allen Brook Development Inc., Glavel, Inc., 131 Red Pine Cir - \$14,163**

The Town entered into a four-year tax stabilization agreement beginning in FY 2023. The agreement was amended in FY 2024. In exchange, the recipient commits to maintaining 13 employees, pay livable wages with at least 25% of those employees representing new Americans, formerly incarcerated individuals and women. Under the amended agreement, the Town has agreed to abate 0% of the municipal taxes in the first year of the agreement, which remained FY 2023, and 100% in year 2. The percentage of abated taxes decreases to 75% in year 3 and 25% in year 4. FY 2024 was the second year of the agreement. This agreement applies to Town taxes only and has no impact on educational property taxes.

For FY 2024 the combined amount of taxes abated totaled \$47,309 for these two agreements.

# Elected Town Officials

## Moderator

	Term Expires
John Sonnick.....	2025

## Selectboard (3-year terms)

Tracey Delphia.....	2027
Andy Watts.....	2026
Kendall Chamberlin.....	2025
Dawn Hill-Fleury.....	2025
Ethan Lawrence.....	2026

## Champlain Water District Commissioner (3-year term)

Aaron Martin.....	2025
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## Justices of the Peace

(as of Jan. 1, 2025) - 2-year terms

## Contact

*Alyssa Black.....	802.598.1026
*Iris Banks.....	802.598.6667
*Leonora Dodge.....	802.324.3828
*Alexis Dubief.....	802.881.2887
*Elizabeth (Betsy) Dunn.....	802.238.4271
*Rey Garofano.....	802.922.3311
*Dawn Hill-Fleury.....	802.878.7622
Georgia Lavigne.....	802.324.7838
*Erik Post.....	802.399.4800
*Cindy Seivwright.....	802.238.8858
Ken Signorello.....	802.238.2647
*Margaret Smith.....	802.878.9251
*Liz Subin.....	802.310.0194
*Laura Taylor.....	802.825.6464
Irene Wrenner.....	802.338.2247

*\*Performs marriages*





# Assessing

The Assessing Department's focus in 2024 was the reappraisal project. It was a busy year for the department and our reappraisal firm, CATALIS Tax & CAMA Inc., as well as for the property owners. Since the project's commencement in July 2023, a total of 3,311 letters have been mailed to residential property owners in the Town of Essex. These letters not only notify property owners that the Field Appraisers will be coming to their neighborhood for the collection of property data, but also provide them

with the opportunity to set up an inspection beforehand. It is anticipated that one more batch of letters will be mailed to Town residential property owners in January 2025. In March 2025 letters will be mailed to residential property owners in the City of Essex Junction to begin the data collection process for the City. It is also anticipated that data collection will commence for commercial and industrial properties in both the Town and City sometime in the beginning of 2025. The letters will include real estate income and expense forms to complete. Thank you all for your patience and cooperation throughout this process!

The reappraisal project completion date was initially slated for June 2025, but due to an unexpected delay, the Assessing Department was notified that the completion date will be extended to June 2026.

The Assessing Department maintains the Grand List on an annual basis. The Grand List assessment values are set as of April 1 each year and the Grand List is filed with the clerk's office. Updates to individual assessments are based on subdivisions, data corrections, demolition, new construction permits and permits pertaining to additions. Changes can either increase or decrease an assessed value. All permits are reviewed to evaluate how the issued permit project will affect the property's value. When the Grand List is filed in the clerk's office, property owners with a change in assessment will receive a Change of Real Estate Value Letter with information regarding the option to appeal the new assessment. Additionally, even if a property owner does not receive a change in value notice, all property owners have the right to appeal their assessed value. The Assessing Department is also charged with updating the States's current use program data, homestead declarations and veteran exemptions. Also, ownership changes via property transfer tax returns recorded in the clerk's office and mailing address change requests from property owners are maintained. In addition, duties and tasks required by statute are causes for annual maintenance to the Grand List.

On an annual basis the State of Vermont Department of Taxes conducts an Equalization Study for each municipality. The Equalization Study's purpose is to assess how close the Grand List assessed values compare to 100% of Fair Market Value, derived from the past three years property sales history. The Study relies upon two qualifying factors, the CLA and

## Karen Lemnah

Assessor

81 Main Street (2nd floor)

Essex Junction, VT 05452

**email:**

klemnah@essex.org

**phone:** 802.878.1345



COD: The Common Level of Appraisal (CLA) is a statistic that measures the general status of the valuations of property in a Grand List. It is a measure of how close a municipality's local assessments are to 100% of Fair Market Value. The CLA is used to equalize education taxes statewide with the goal of having properties of equal value pay equal amounts of school taxes. A town's/city's CLA has no effect on the amount of property taxes owed on the town/city portion of a property tax bill. In Vermont law, it is "the ratio-of the aggregate value of local education property tax Grand List to the aggregate value of the equalized education property tax Grand List." (32 V.S.A. § 5401(3)). Staying as close to 100% is the target and we want to stay as close to that as possible for as long as possible. Additionally, as the market inevitably shifts it becomes more important that we maintain equity than attempt to capture current Fair Market Value. Therefore, the equity between the valuation of property is tracked by the State of Vermont in a % statistic called the Coefficient of Dispersion (COD). The COD tells us the equity of the valuations for all property in the town. A COD below 10% is considered good, but as the number approaches 20% it triggers a mandatory reappraisal order from the State of Vermont.

For example, the COD figure could rise if properties at or below \$300,000 are consistently selling for less than the Grand List assessment and, conversely, properties above \$600,000 are consistently selling for more than the Grand List assessment. In this sequence a case can be made that properties assessed at \$300,000 or less may be overvalued while properties assessed at \$600,000 or more may be undervalued. This is just an example as the valuation threshold could encompass any home value. It should also not be assumed that all properties within these sections are subject to inequity issues with valuations. Again, this statistic is used to measure the disparity in equity of the Grand List based on recent valid sales data.

The 2024 State Equalization Study Results were issued from the Vermont Department of Taxes on December 26, 2024. These reports, based on Town of Essex sales ratios for the prior three (3) years (assessed value divided by sale price), indicate an overall Common Level of Appraisal (CLA) ratio for property in the Essex Unified School District of **54.83%**. The State Equalization reports indicate an overall Coefficient of Dispersion (COD) ratio for property in the town of **12.03%**. The **12.03%** COD indicates a reasonable uniformity of assessment in our Grand List as indicated below.

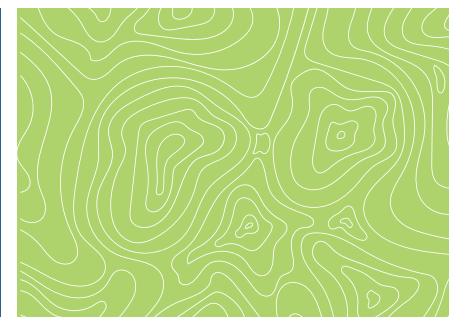
#### Coefficient of Dispersion

0.00 - 9.90%  
10.00 - 19.90%  
20.00% and above

#### Uniformity of Assessment

Excellent  
Reasonable (closer to twenty should be monitored by town)  
Exceeds statutory benchmarks & triggers Reappraisal Order

[essexvt.org/assessing](https://essexvt.org/assessing)





# Clerk/Treasurer

During calendar year 2024 it was another busy year in the Essex Town Clerk's Office, with multiple elections, a high volume of documents to record due to strong housing market activity, and increased marriage license requests due to the statutory change allowing Town Clerks to approve a marriage license for any applicant, not just residents of their community.

## Nanette Rogers

Clerk/Treasurer  
81 Main Street (1st floor)  
Essex Junction, VT 05452  
**email:** clerk@essex.org  
**phone:** 802.879.0413

## Town Voting

The Town currently has 9,349 active, registered voters. Ballots for the town meeting are generally mailed to voters who request them prior to the election. In future elections, if you would like to request a mail in ballot, please call the Office, or make a request on MyvoterpageVT, (<https://mvp.sec.state.vt.us/>) or come in to the office in person during the hours noted below.

## 2024 Town Meeting

An informational meeting was held on March 4th, 2024, and town meeting articles were voted on March 5, 2024, at Essex Middle School.

**MODERATOR:** (1 One-Year Term) **John Sonnick**

**SELECTBOARD:** (1 Three-Year Term) **Tracey Delphia**

In addition to the town budget vote (passed) the voters were also asked:

**ARTICLE I.** Shall the Town adopt a budget for the fiscal year July 1, 2024, to June 30, 2025, as recommended by the Selectboard in the amount of \$16,106,421?

**YES: 1324, NO: 776, BLANK: 39**

**ARTICLE II.** Shall the Town of Essex adopt the proposed 2024 Town Plan?

**YES: 1498, NO: 542, BLANK: 99**

**ARTICLE III.** Shall the voters require the Town Annual Report to list the location of commercial properties that received a municipal tax stabilization benefit within the report fiscal year, the amount of that benefit and property owners? (Advisory)

**YES: 1811, NO: 274, BLANK: 54**

**ARTICLE IV.** Shall the voters require the Town Annual Report to list the names, position titles, salaries, and benefits of all town employees within the annual report fiscal year? (Advisory)

**YES: 1567, NO: 524, BLANK: 48**



**CHAMPLAIN ARTICLE I.** Shall Three Million Two Hundred Thousand dollars (\$3,200,000.00) of unexpended infrastructure bond proceeds authorized at the September 13, 2022, special meeting of the Champlain Water District be expended for the implementation of a Supervisory Control and Data Acquisition (“SCADA”) upgrade, the cost thereof estimated to be Three Million Two Hundred Thousand dollars (\$3,200,000.00)?

**YES: 1434, No: 603, Blank: 102**

## Dog Licenses

In 2024, 846 dog licenses were issued. Dog Licenses are due by April 1st each year. For the past 3 years we have had a dog registering raffle with donated prizes from generous local business owners for the month of January. Residents really enjoy this, and we enjoy seeing the happy pups.

## Land Records

Records are searchable back to 1998 online; uploaded document images start in 2015. As time permits, we are uploading older records to expand the searchable database. Mylars will be searchable online soon as well.

## In 2024

Services provided by the Town Clerk’s Office:

- Bill collection (Water/sewer bills, Property taxes, etc.)
- Green Mountain Passports (State park pass for seniors and Veterans)
- Certified copies of vital records
- Dog licenses
- Marriage licenses
- Notary services
- DMV renewals
- Title searches and land record access
- Land postings



[essexvt.org/clerk](https://essexvt.org/clerk)







# Community Development

Development applications, working on the transition to a Development Review Board, staffing the Conservation and Trails Committee, Economic Development Commission, Housing Commission, Planning Commission, and Zoning Board of Adjustment, kept us busy in the Community Development Department in 2024. We were extremely fortunate to welcome Brittany McGreggor as our Administrative Assistant this year. She has been a tremendous addition to our team.

## Katherine Sonnick

Director

81 Main Street (2nd floor)

Essex Junction, VT 05452

**email:** community-development@essex.org

**phone:** 802.878.1343

## The Year in Review

We are very grateful to all the hard work of our community volunteers who serve on those boards listed above. You can find out more about the work of these boards in this Annual Report. Below you will find the numbers and types of zoning permits approved in 2024. Numbers were up for all types of new residential development, which is encouraging, considering the housing shortage in town and the surrounding communities.

<b>Zoning Permit Applications Approved</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Commercial / Industrial	12	19	20	14	20
Demolition	2	3	7	4	6
Home Occupation	1	2	1	2	1
Miscellaneous / Use Permit	37	45	35	20	23
Accessory Dwelling Unit	1	3	9	8	9
Congregate Housing*	2	0	0	0	0
Multi-Unit Dwelling*	10	7	4	5	8
Single-Unit Dwelling	18	15	11	12	21
Residential Alteration	65	60	44	72	84
Residential Basement Finish* (new for 2024)					11
Residential Garage	9	10	7	13	4
Residential Storage	19	22	22	25	24
Swimming Pool	16	8	5	2	3
Chicken Permit	2	2	0	2	0
Sign Permit	18	14	15	8	14
<b>Total Permit Activity</b>	<b>212</b>	<b>219</b>	<b>181</b>	<b>187</b>	<b>228</b>

\*These numbers were previously included in the “Residential Alteration” Category

[essexvt.org/comdev](https://essexvt.org/comdev)





The Town voted at Town Meeting to change the Town Charter to require a switch from the Planning Commission (PC) / Zoning Board of Adjustment (ZBA) development review model to a PC / Development Review Board (DRB) model. The change officially occurred in January 2025, but the process of making a smooth switch and transition occupied a fair amount of time in 2024. We continued to work on our state Bylaw Modernization Grant to map and plan for increased housing density in strategic places in our sewer core outside of the historic Essex Center and our New Town Center (ETC NEXT area). The Planning Commission is currently working on amending the Zoning and Subdivision Regulations.

The Community Development office took the lead in the 80/90 Upper Main Street municipal site planning project ([www.essexvt.org/uppermain](http://www.essexvt.org/uppermain)). The site will be the future home for the fire department, municipal offices and library. It is also large enough to contain some private development and recreation areas. Stay tuned in 2025 for more to come for the site. We also received a grant to development an Active Transportation Plan (AKA Bike and Pedestrian Plan) and another grant to study and plan on how to connect Saxon Hill / Founders and Essex Middle School areas to the Essex Town Center. More work will continue with these planning projects in 2025.

## Public Meeting #2 for the Upper Main Street Planning Project





# Essex Free Library

## **Mission: Your road to discovery, enrichment, and community.**

The Essex Free Library continues to evolve and to enrich the community by providing access to a diverse collection of books, resources, technology, digital items, equipment, and more. The Library provides excellent educational and recreational opportunities for community members through the offering of programs, events, classes, and workshops, and offers an inclusive space where all are welcome. After conducting a community survey, the Library Board of Trustees completed their Strategic Plan for 2025-2028, which can be found on the Library's website. Responses from the survey showed that the Library is a very valued resource in the community, and that there is great potential and desire for the Library to grow, expand, and strengthen its services, programs, and space in the coming years.

## **Caitlin Corless**

Director

1 Browns River Road

Essex, VT 05452

**email:**

[essexfreelibrary@essex.org](mailto:essexfreelibrary@essex.org)

**phone:** 802.879.0313

## **Accomplishments of 2024**

- In April 2024, the Library distributed approximately 2,300 solar eclipse glasses.
- Patrons checked out 72,585 items including books, periodicals, DVDs, books on CD, eBooks, eAudiobooks, streaming videos, music, and more.
- The Library welcomed 30,248 visitors.
- The Library hosted 408 in-person programs with 3,839 participants of all ages.
- 230 children and 44 adults registered for the 2024 Summer Reading Program.

## **Library Services**

- **Library Cards** - All Essex Town residents are invited to register for a library card! With an Essex Free Library card, members gain access to books and other physical materials, eBooks and eAudiobooks, and a wide offering of digital resources. Cardholders also have access to many other libraries through the Homecard system, a cooperative lending program of 30 Vermont libraries. For information on how to register for a library card, please visit the Library's website or speak to a member of the Library's helpful staff.
- **Library Collection** - As of January 2025, the Library houses a collection of 35,469 physical items, including books, DVDs, books on CD, Playaways, magazines, various equipment, and more.
- **Library of Things** - The Library offers a collection of nontraditional library items that can be checked out. These items include snowshoes, Chromebooks, hotspots, binoculars, Bluetooth portable CD players, sewing machines, ukuleles, guitars, a projector, a telescope, Bluetooth speakers, a Ghost Hunting Kit, and more. The Library also circulates a variety of museum and local attraction passes that give patrons entry at free or reduced rates.





- **Digital Offerings** - The Library offers a collection of digital resources:
  - **Libby** provides access to thousands of downloadable eAudiobooks and eBooks.
  - **Biblio+** provides free and unlimited access to a collection of films and television.
  - **Overdrive Magazines** give patrons access to nearly 5,000 digital magazine titles that can be viewed using a web browser or the Libby app.
  - **The Palace Project** provides additional eBook and eAudiobook content.
  - **Mango** offers online language classes for more than 70 different languages.
  - **Vermont Online Library** offers a wide array of research databases on a variety of topics.
  - **Udemy** provides access to over 20,000 online video courses taught in 12 languages.
  - **Peterson's Test & Career Prep** helps users conduct job searches and offers career advancement resources.
- **Lobby Pickup Services** - The Library provides lobby pickup for patrons' convenience. Patrons may request items via email, phone, or through the library catalog.
- **Printing Services** - A printer/copier is available for public use for a small fee. Patrons also have the ability to fax and scan documents.
- **Computers and Internet Access** - Five public computer workstations are available for patron use. Wi-Fi is available for those with laptops and other personal devices. Wi-Fi extends out into the parking lot and can be accessed even when the building is closed.
- **Interlibrary Loan** - Essex Free offers an interlibrary loan service. Materials not owned by the Essex Free Library can be requested from other libraries through the state.
- **Library Staff** - Essex Free Library's helpful staff is always willing to provide book recommendations, reference services, and technology assistance.



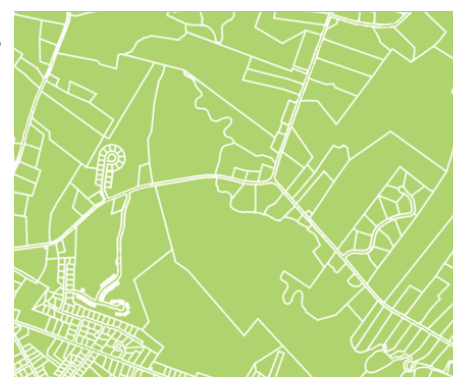
## Library Events and Programs

Library programs are offered several days each week for patrons of all ages. Programs include storytimes, musical programs, tech assistance, gaming groups, crafts, book discussions, author events, STEAM activities, Zentangle, Lego Club, and special presentations and performances throughout the year.



## Friends of the Library

Through generous funding from the Friends of the Essex Free Library, the Library offers an exciting and dynamic reading program each summer for both children and adults. The Friends also fund other projects throughout the year. If you are interested in becoming a Friend of the Library, please email [essexfreefriends@gmail.com](mailto:essexfreefriends@gmail.com) to learn more.







# Fire Department



## Fiscal Year 2026 Budget for Fire Salaries

In this year's budget request for the Fire Department, you will notice a significant increase in the salaries line item. This is due to declining volunteer availability and low response numbers for calls. In 2024, we were dispatched to 2026 calls. With a staff of 26 paid volunteers and 9 per diem members, more demands on our volunteer staff are not sustainable. Our records indicate an average response of 2.23 members per call, demonstrating a decline in responders from just a couple of years ago. The salaries increase this year will be used to add more per diem hours to pay members for being on a shift at the station, to increase the hourly rate for the per diem members, and to increase the hourly stipend that the volunteer members get when they answer a call.

A breakdown of the 2026 calls we received is listed in this chart. We are busier than many Vermont departments that have full-time staff.

## Fire Incident Type Breakdown

<u>Incident Type Group</u>	<u>No. of Incidents</u>
100 - Fire	41
200 - Series	1
300 - EMS	1,614
400 - HAZMAT	44
500 - Service Call	60
600 - Series	95
700 - False Alarm	161
800 - Natural Disaster	<u>10</u>
	<u>2,026</u>

Other changes in this year's budget are the reduction in our Communications Equipment operating line. These funds have been moved over to the Capital budget because we continue to see long lead times for equipment that exceed a single budget cycle. The remaining budget is largely status quo from the current year.

We continue to work closely with the Town Administration to provide services while remaining reasonable with our budget requests.

## Charles Cole

Fire Chief

190 Sand Hill Road

Essex, VT 05452

**email:** [ccole@essex.org](mailto:ccole@essex.org)

**phone:** 802.878.5308

(non-emergency)

**dispatch line:** 802.878.1331

**emergency:** dial 9-1-1

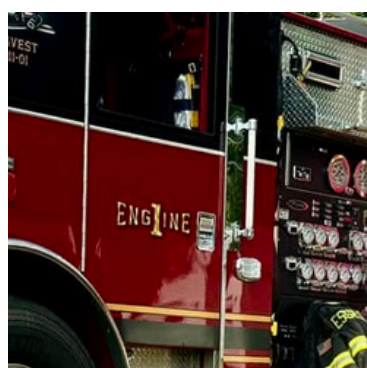


## A Call for Volunteers



If you or anyone you know has ever considered becoming a member, please reach out to anyone in the department or visit our website at [essexvt.org/fire](http://essexvt.org/fire). If you're an employer in Essex, please consider allowing your staff to leave work to answer calls. We provide all necessary training and equipment and welcome anyone to apply.

[essexvt.org/fire](http://essexvt.org/fire)







# Parks and Recreation



## Your Connection to a Healthier Community

The past year has been one of growth, transition and opportunity for Essex Parks and Recreation. Despite the challenges faced, we have seen increased participation in offerings, expanded community partnerships, and innovative approaches to improving our facilities.

### Adriane Martin

Director

81 Main Street (1st floor)

Essex Junction, VT 05452

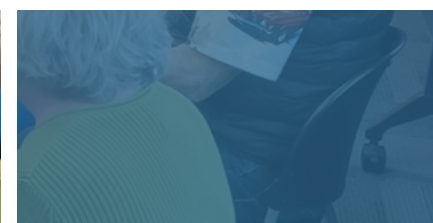
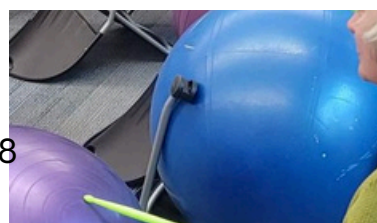
**email:** [amartin@essex.org](mailto:amartin@essex.org)

**phone:** 802.878.1342

Most notably, we express our gratitude to our previous long-time Director, Ally Vile, who departed the organization in May. Ally's contributions to our organization and the Town of Essex are innumerable, thank you Ally! We welcomed a new Director, Adriane Martin, who has previously filled other roles within the Recreation Department for the last 10 years.

Another big change for our department was pivoting out of our role at the Essex Area Senior Center at 2 Lincoln Street. This step has brought innovation to the way we reach and connect with our seniors. Some highlights include weekly drop-in game time, a variety of senior fitness classes and partnering with Age-Well as a meal site for Seniors. We helped disperse over 1,056 meals in 2024 via this partnership. Other initiatives and events to support our active aging community include delivering 100 meals to Essex seniors for Thanksgiving, a very popular bone builders' class, exercise drumming and continuing our Senior Van service.

Our Senior Van service is currently offered four days per week to Essex Town residents throughout the year for medical appointments, grocery shopping, other shopping trips, and transportation for programs, averaging 55 miles per week between the borders of Essex and Essex Junction, with a total of 2,324 trips provided in 2024. Monthly Friday Frolics remains a staple offering for our 60+ community, with trips to Trader Joe's in South Burlington being most popular. The "Frolics" focus on at least one trip per month that provides alternative and affordable food shopping venues outside of Essex, which are separate from our normal transportation routes. A big thank you to our reliable, safe and friendly senior van drivers!





Having concluded at the end of 2024, our indoor swim lesson program at The Essex Resort and Spa remained a successful staple. Through the indoor learn to swim program we had 247 swimmers enrolled in the program in 2024. Thank you to these families for supporting our program and allowing us to grow and succeed in helping the community these past two years. We've enjoyed watching your swimmers learn and build confidence in the water while in our care. We look forward to seeing you for outdoor swimming lessons at Sand Hill Pool. Sand Hill Pool remained a popular and cool destination this past summer. Not only was this evident in the energy and vibrancy of the pool day to day (even on rainy days) but our seasonal pass sales saw a significant increase. Our season passes (individual youth, individual adult, two-person, and family resident and non-resident) continue to increase annually, 78 in 2022, 87 in 2023 and 123 in 2024. We also welcomed many daily pass visitors, summer camp programs, swim lesson participants (225 swimmers) and the Town of Essex Swim Team (90 swimmers). At the Vermont Swim League State Championships, Town of Essex Swim Team (TEST) came in 3rd in their division. Congratulations TEST! Lastly, if you visited the pool this summer, you may notice several cosmetic updates to the entry way and changing rooms. We're excited to continue to make improvements to this beloved facility.

Other popular programming includes our Bolton Afterschool Ski & Ride Program (121 participants, 15 volunteer chaperones), Fall Soccer (316 players, 67 volunteer coaches) and Essex Youth Lacrosse K-8 (178 players, 21 volunteer coaches). In addition to these sports, we offer a variety of programming for all ages throughout the year. From self-defense courses, STEM and art summer camps, Soccer Sparks (ages 2 to 9) parents' night out and more. These programs are operated out of our self-sustaining Enterprise Fund, which is separate from tax supported operating funds. Given our effort to increase resources in this fund, staff ran our first ever Silent Auction that ran our first ever Silent Auction that brought in \$1,500 to support our programming. The auction was held in the month of July (National Parks & Recreation month) and featured recreation focused items and activities.

We enjoyed seeing our community at a variety of events this year. Our staff were an integral part of the planning and execution of Explore Essex's annual Community Day event. It was a beautiful day with activities for all ages- from food trucks, live music & entertainment, touch-a-truck, vendors, tabling by community groups and so much more!



[essexparksandrec.org](http://essexparksandrec.org)







Some of our other favorite events from the year were Lucky Bingo, Spring Scavenger Hunt, Operation Adopt a Soldier Drive, Winter Whimsical Walk and winter lights at Sand Hill Park. The team expanded our lights and decorations at Sand Hill Park for our third year lighting up the park and trees. We also enjoyed trying out our new bubble machine at Essex Police Department's annual National Night Out.



For our parks, cemeteries, and open spaces our parks team worked hard to keep up with the growing grass while facing a brief understaffing. Due to a variety of windstorms our staff were kept busy with trees and trail clean up in effort to ensure safety for our residents and visitors. We're proud to offer 7 parks which include 5 playgrounds, a pool, disc golf course, basketball courts, tennis and pickleball courts, seasonal outdoor ice rink in addition to our many trail networks at Indian Brook, Mathieu Town Forest, Forestdale Natural Areas and Saxon Hill to highlight the most used.

Other Park improvements this year include the addition of two new campsites at Indian Brook thanks to an Eagle Scout project by Newt Bowker. Plus, with the assistance of Public Works, our staff constructed and transported a new composting latrine to Indian Brook. And of course, Indian Brook remains a popular spot year-round for our community and beyond. For the first time, we sold season passes to residents outside of the Town of Essex. In 2024 we sold 1,582 season passes (resident and non-resident combined) and welcomed 1,700 daily pass visitors. Lastly, among our 5 campsites we had 133 campsites rentals this past year.

As we look ahead, we remain committed to advancing parks and recreation efforts that enhance the quality of life for the community of Essex. We are excited to welcome a Parks Maintenance Superintendent as well as a Trails Coordinator to our team. With the addition of these roles, we look forward to expanding our outdoor recreational spaces and amenities. Our to-do list for 2025 includes initiating a recreation needs assessment along with rolling out new programs, events and opportunities!



# Police



As I wrote this last year, the Essex Police Department had only one open officer position, but we were anticipating four retirements in 2024. Those happened, plus one more left, leaving us currently with six open officer positions. We might be tempted to see those departures solely as a negative, but the retiree with the least amount of time on had over 22 years with EPD. This speaks well to the fact that employees come to EPD and stay for a whole career. We wish to thank Lieutenant Robert Kissinger, Sergeant Robert Hall, Corporal John Ruttenberg and Corporal Michael Wootton for their service to the citizens of the Town and City.

## Ron Hoague

Police Chief

145 Maple Street

Essex Junction, VT 05452

**email:** [epd.info@essex.org](mailto:epd.info@essex.org) (not monitored 24/7 - to report an incident, please call.

**phone:** 802.878.8331

**emergency:** dial 9-1-1

But we also recognize that the drawback of losing five officers in a short time is the loss of great amount of knowledge and experience. There is no secret that policing has seen a large reduction in the number of qualified candidates the last four years, and EPD has experienced this as well. Where we used to receive 100 applications for an open position, we now receive 20, with many of those not seriously considering the position or being unqualified for the profession. While we are working to fill our open positions, I ask all of you to help us by encouraging qualified candidates to apply. Qualifications and more information about the position are available on our website: [www.epdvt.org](http://www.epdvt.org) or by using the QR code. Policing is a noble profession and those who live here know that EPD exemplifies this. Our citizens can be our most effective recruiter!



Learn more

[epdvt.org](http://epdvt.org)

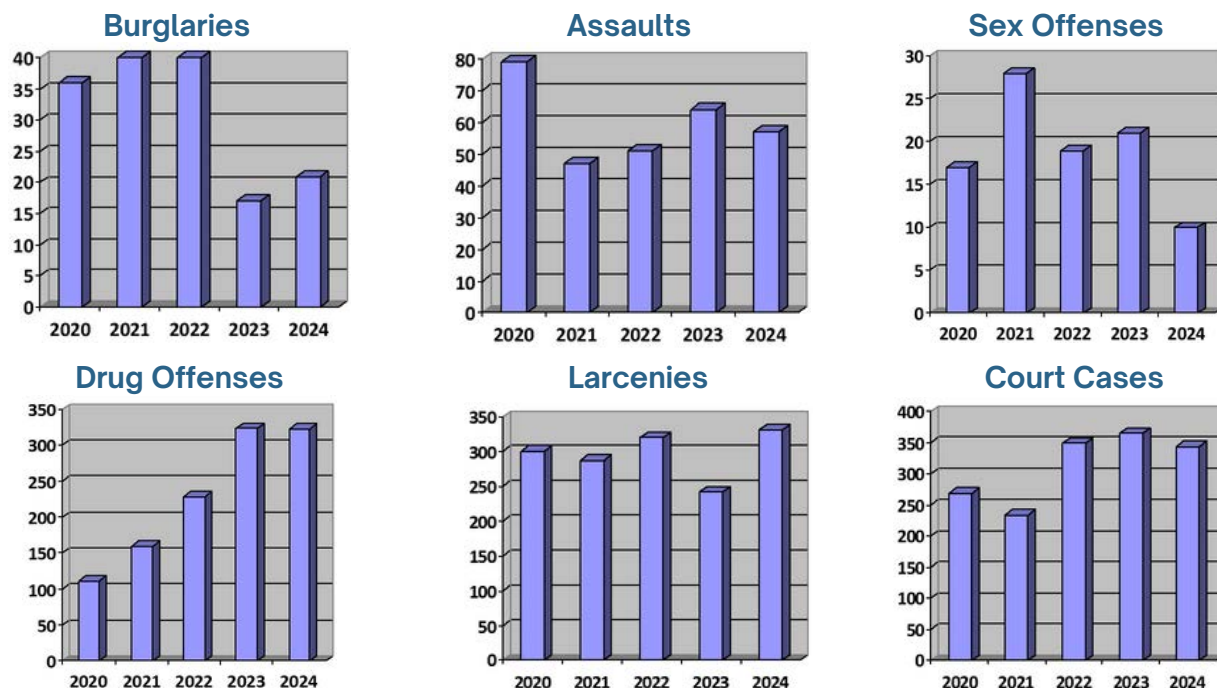
Our partnerships with the community in 2024 continued to be strengthened with our participation in events such as the Memorial Day Parade, National Night Out, the Whimsical Walk and Troy's Toy Drive, to name just a few. Also, for the first time in many years, EPD staffed an informational booth at the Champlain Valley Fair. Our Community Affairs Liaison, Alyssa March started in October and has hit the ground running by working to increase the presence of Neighborhood Watch, managing our social media and becoming the primary contact for National Night Out. Please reach out to her for anything needed in these areas.



Officially formed in 2023, the Essex Police Community Advisory Board comprises a group of citizens who are involved in advising the department on policy and other community matters, specifically related to marginalized groups. While the group has struggled to maintain a full complement, as of now, the board is fully staffed and is focused on the creation of a new community survey on policing. This was a request by me and will be a follow up to the survey that was done in 2020. A police department, or any organization, should understand the needs of its citizens if it is to effectively serve the community. I wish to personally thank the board members for their time and efforts to get the group running this past year.

The Town and City continue to see an increase in property and drug crimes, specifically larcenies from vehicles, and larceny of vehicles, along with possession of narcotic and stimulant drugs. We remind all to lock their vehicles, remove valuable items and do not leave the keys inside a vehicle. EPD has worked to address these crimes by increasing patrols and using plainclothes officers at night, making arrests when we have probable cause and working with other state and federal agencies to interdict the flow of illicit drugs. In addition, we work with social service agencies to connect addicted persons to treatment resources.

In this effort, our partners with Howard Center Mental Health, specifically their Community Outreach and First Call programs have been crucial to our work in policing. Their members play a key role in connecting individuals to services when needed. While many think of this most often as being mental health services, Community Outreach members also bring services relevant to addiction, homelessness, and family conflict. That's why it's important that we continue to support their program after the State chose to redirect funding away from these programs, leaving Howard Center Mental Health with a shortfall of funds in FY26 for Community Outreach. They have asked the five partner Towns to make up this shortfall and I advocate for the Town and City to approve this funding because of the great benefit to the community.





Our dispatch center continues to be the answering point for those in need. Virtually every public safety call for service involves EPD's dispatch center. The relationship we have formed with Williston Police where their dispatchers work side by side with EPD's has been very positive for both and we are looking forward to continuing that relationship. As the number of fire and EMS calls for service has increased dramatically the last few years, this has also increased the workload our dispatch center sees and the multiplication of dispatch capability with WPD has allowed us to handle this increase more effectively.

Some other accomplishments in 2024 by EPD was the introduction of a public alerting system, VT ALERTS and strengthening of our emergency management capabilities. VT ALERTS is a state system that will allow the public to be notified of critical information in the event of an emergency. If you have not done so, I encourage you to head over and sign up: <https://vem.vermont.gov/vtalert>. By seeking grants and working with the Essex Fire Department, we were also able to provide back up power capabilities at a critical public safety radio infrastructure site as well as working with the Champlain Valley Exposition to obtain a backup generator that can be used to power a shelter site at the fairgrounds. This would surely be needed in the event of a prolonged power outage as we have seen other areas in Vermont suffer recently. Finally, in 2025 we are re-introducing a public online crime mapping resource and establishing an online portal for the reporting of minor incidents.

#### Reported Crime Activity - Period 07/01/23 to 06/30/24

	2020	2021	2022	2023	2024
HOMICIDE	0	0	0	0	0
ROBBERIES	0	2	3	3	1
BURGLARIES	36	40	40	17	21
ASSAULTS	79	47	51	64	57
SEX OFFENSES	17	28	19	21	10
DRUG OFFENSES	112	159	229	323	322
LARCENIES	300	288	320	242	332
STOLEN VEHICLES	5	10	23	15	45
VANDALISM	83	76	73	49	71
SUICIDES/ATTEMPTS	9	23	20	13	19
MISSING PERSONS	27	30	38	30	37
BAD CHECKS / FRAUD	92	71	75	69	66
D.U.I	56	49	54	54	55
COURT CASES	268	233	349	365	343
CRASHES	462	417	467	498	525

**In Vermont, officers are required to complete a minimum of 30 hours of training per year. In 2024, EPD officers completed a total of 3,108 hours, averaging 94.18 hours per officer.**

Leadership has become a key part of EPD's culture and how we conduct ourselves. EPD has made a significant investment in leadership concepts for our current and prospective management team as well as new employees the last few years and this has paid dividends worth much more. These benefits are seen not only internally but externally in the community as well. We have many leaders in the department, both formal and informal, who strive each day to lead in one way or another. Whether that is training a new employee, comforting a victim, or helping a caller on their worst day, the members of EPD take our mission to safeguard the lives and property of the people we serve very seriously. We thank our community for the support that we continue to receive.





# Public Works

The goal of Public Works has been and continues to be to maintain the existing infrastructure throughout the community and concurrently improve the infrastructure when financially feasible, provide responsive service and quality work, support economic growth and development, and protect the public health and safety of all residents and visitors to this community in a timely, efficient, and equitable manner. Another year has passed, and the Public Works Department has again achieved this goal.

## Aaron Martin

Director

5 Jericho Road

Essex, VT 05452

**email:** [amartin@essex.org](mailto:amartin@essex.org)

**phone:** 802.878.1344

The Town of Essex Public Works Department provides the following services throughout the community: road maintenance on nearly 77 miles of roads, of which, roughly 24 miles of gravel roads. This includes all summer maintenance, paving. Along with drainage work, ditching, pavement markings, and snow removal operations throughout the winter months. In addition to road maintenance, Public Works also maintains 16 buildings throughout the community, ensures continuous day to day operations and future capital needs. The Department also oversees the municipal water and sewer systems. Both are operated and maintained by our qualified system operators, ensuring residents with clean and safe drinking water and sufficient water for fire protection. The utility operating budgets are handled separately for the upcoming fiscal year and will be developed later this spring.

In addition to the maintenance operations completed daily, Public Works also provides engineering and asset management services for the Town's existing and future infrastructure. This work includes construction contract management, review of new development, permit administration infrastructure, and many other functions that support the Public Works Department.

Altogether, your Public Works team works hard to provide all residents and visitors to this community with safe and accessible transportation through the community and clean and safe water drinking water.

The Department continued with increased pavement rehabilitation, stormwater pipelining and repairs, and has accelerated the sidewalk repair/replacement schedule to continue the process of bringing the existing pedestrian network up to current ADA requirements. In addition to this work, the Department will take on several large-scale construction projects and design projects in 2024. The items below are the highlights of the major projects and work Public Works lines up for this year. Also, staff continues to apply for grant funding from Federal, State, and other public sources when available to help offset both Capital and Operating costs associated with maintaining the Town's infrastructure. Staff applied for and was awarded a Class 2 paving grant through VTrans to help with the costs of reconditioning and paving Kellogg Road. This work was completed this past summer as part of the FY 2025 paving program.



The FY 2024 Paving program was completed last spring. The following roads received a surface treatment last season: Carmichael Street, a portion of Saxon Hollow Drive, Timberlane Drive, Winterlane Circle, Bashaw Drive, and a portion of Old Stage Road received a shim course to level the surface for future work. A total of 2.17 miles of roadway was treated in FY 2024. The current paving program for FY 2025 paved a total of 2.02 miles last summer. These roads were Brigham Hill Road, Abare Avenue, Cedar Street, Cedar Court, and Kellogg Road. Kellogg Road was completed using grant funding awarded to the Town of Essex from the State, through the Class 2 Paving Program. Additional roads will be treated this spring as funding allows.

Public Works began a new sidewalk rehabilitation initiative 3 years ago. The Department began the task of updating the numerous sidewalk ramps throughout the pedestrian network that are not in compliance with ADA. The project consisted of removal of concrete curb and sidewalk ramps, and installation of new concrete ramps that meet current ADA requirements. A total of 54 sidewalk ramps were updated within the Painesville development last spring. The department will continue work within the Painesville development off Pinecrest Drive this spring.

The Department began the design of a new 12-inch watermain, through the Town Center over five years ago. The project connects the existing water distribution piping at the intersection of Essex Way and Billie Butler Drive with a new 12-inch watermain along the northern / western side of VT RT 15. Construction bids were opened for this project in December of 2023, and the project was awarded to Desroches Construction Services. Construction of this project began in the Q4 of FY 2024, with final completion in Q2 of FY 2025.

The Fort Ethan Allen water distribution system has been and continues to be, a significant financial burden on the Town's distribution system. Most of the current water distribution system was installed in the early 1900s and is well over 120 years old. The Town has completed numerous water system improvements projects to update the system to modern standards and replace aging infrastructure, especially the extensive amount of original distribution piping still in use, with the last updates taking place in 2019. Staff retained the design and permitting services from a qualified design engineer to design a replacement water distribution system to replace the existing lines within Fort Ethan Allen. This project is currently in preliminary design with most surveying completed last fall.





After multiple breaks over the past several years on the sewer forcemain on Center Road (VT Route 15), Public Works decided to replace the existing sewer forcemain and upgrade the pump station associated with the sewer forcemain. In 2024, the preliminary design phase was completed. Final plans will be completed in early 2025 with construction also scheduled for 2025. The funding for the project will be in the form of a low interest loan through the Clean Water State Revolving Fund.

Public Works contracted with a local engineering firm to update and complete a Sewer Capacity study for the entire sewer collection system within the Town of Essex. This work is currently underway with the engineering consultant working closely with staff to ensure the existing infrastructure has sufficient capacity to serve the community, and the future needs of the system for full build out of the sewer core. This document will be used for planning the future development throughout the community.

The Town received a newly issued MS4 State Stormwater Permit in 2023. In 2024, the Town applied for coverage under the Permit by submitting a Notice of Intent and updated Stormwater Management Plan, Flow Restoration Plan, and Phosphorus Control Plan to the State. Copies of these plans can be found on the Town's website.

Public Works staff continued to make progress on the Flow Restoration Plan (FRP) for Indian Brook. The final project for the Indian Brook FRP is the LDS Church project which upgrades 2 existing stormwater ponds into underground storage vaults, one of which is a sand filter providing phosphorus credit under the Phosphorus Control Plan (PCP). The project is funded through the Vtrans Highway and Stormwater Mitigation Grant and a DEC MS4 Formula Grant. In 2024, Public Works received authorization from the Vtrans to proceed with the construction of the project. Construction is expected to start in the spring of 2025.

In 2024, the Town received a grant through the Chittenden County Regional Planning Commission's (CCRPC) Unified Work Planning Program (UPWP) to complete the final phase of televising old, deteriorated stormwater pipes throughout the Town. Public Works has been working with the CCRPC to televise all the pipes within the Town since 2020 to create a pipe rehabilitation and replacement plan as aging infrastructure continues to be a primary concern for the Department. This project will begin in the spring of 2025.

Through the televising project, staff have been able to identify pipes that are prime candidates for slip lining. Slip lining is a trenchless process that installs a new pipe liner of a slightly smaller diameter inside an existing pipe and curing it in place without the need for excavation. Public Works has been proactive about slip lining pipes throughout the Town on an annual basis. In 2024, 1,329 linear feet of pipe was slip lined.

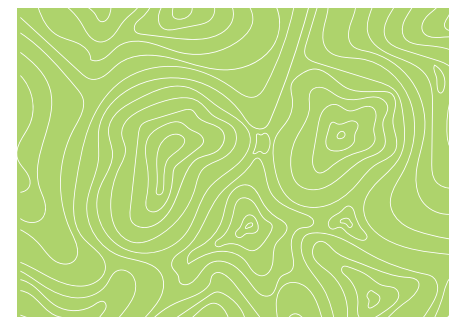
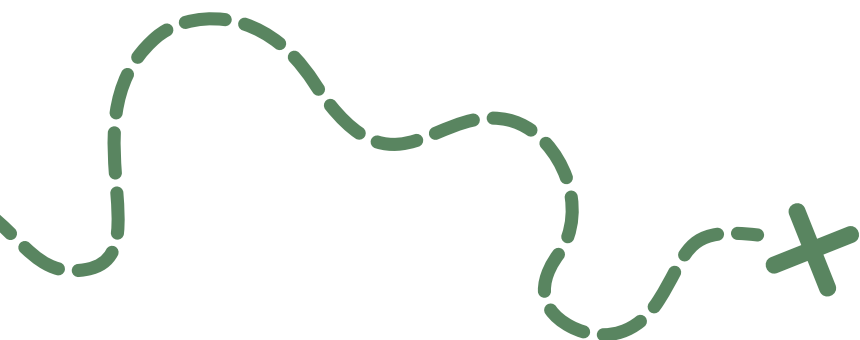
Public Works continued to make progress on the Phosphorus Control Plan (PCP) by upgrading ditches, culverts, and stabilizing eroded outfalls on hydrologically connected road segments and outfalls for compliance with the Town's MS4 Stormwater Permit. In 2024, the



Town received funding through the Grants-in-Aid program which was used to replace a failed stormwater pipe and stabilize an eroded outfall on Sand Hill Road.

The Town of Essex Public Works Department hired a new Buildings Manager to manage the Department's sixteen buildings throughout the community. Shawn McNamara has jumped in with both feet to tackle a number of maintenance issues throughout our buildings. The Essex Free Library received a complete carpet replacement along with quotes for a new fire alarm system and alarm system. Heating/cooling issues have been resolved with mini splits, and the landscaping contract is being investigated. The Town of Essex Police Station had significant work done with the heating/cooling system and it has been determined that most of the heat pumps are at end of life and the control system is in phase 3. Roof issues and leaking windows are being addressed. The Municipal Building at 81 Main Street has had several heating and cooling issues. These have been mostly resolved with additional controls with other solutions being investigated, a new side door will be installed, and server room issues are being investigated. The Public Works Administration Building located in the Town Center had a renovation for additional workspace, and storage shed is weatherized and now has electricity.

There are a number of current and future planned maintenance projects going on at the Police Station. Finishing the climate control upgrades and also determining the locations of system leaks so permanent repairs can be implemented. At 81 Main Street, separating several heating zones on both floors will be implemented in an effort to conserve and save energy. The Department will continue to look for creative solutions to provide more energy efficient ways to manage the Town's buildings. Also, the Department will continue to work with the engineering consultant throughout the design process for a new salt shed. A preliminary design has been completed, with the consultant currently working on State permitting. Public Works staff applied for a VTrans Stormwater Mitigation Grant again this year to potentially help the Town with offsetting the costs associated with the shed replacement.







The Essex Community Justice Center (CJC) has existed since 2003. It provides restorative justice approaches to crime and conflict in the Town of Essex, City of Essex Junction, Colchester, Milton, Jericho, Underhill, and Westford communities. Most of the funding comes from the VT Department of Corrections (86.5%) while the Towns of Essex and Colchester have each begun contributing to the operational costs of the CJC for the last 5 years (Essex 9.5% and Colchester 4%). Staff at the CJC became employees of the Town of Essex in 2016.



**ESSEX  
COMMUNITY  
JUSTICE CENTER**  
SERVING NORTHERN CHITTENDEN COUNTY

### **Jill Evans**

Director

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Essex Junction, VT 05452

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Restorative justice focuses on repairing harm to individuals and to the greater community impacted by a crime. Relationships are rebuilt and the community is stronger when it has a role in addressing crimes that affect the safety and well-being of its residents. The CJC has 3 part time and two full time staff who train and support community volunteers to provide the majority of the restorative processes in any given year. The following programs are provided by the CJC:

### **Victim/Affected Party Outreach and Support for Restorative Justice Processes**

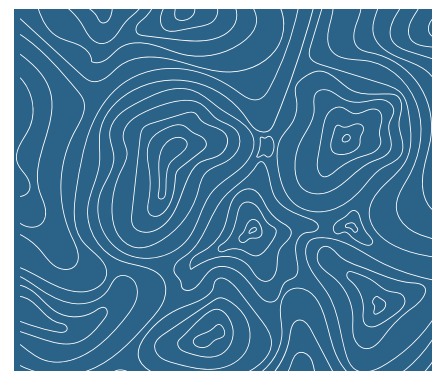
CJC staff provide outreach and support to community members affected by crimes referred for a Restorative Justice Panel. Affected parties have the opportunity to meet with those who committed the crime, describe the impact, and request action from the offender designed to repair the harm that occurred. In FY24 the CJC was successful in reaching out to provide support and options to 115 people harmed by crime in our service area. Of that 115, 15 had affected parties from the city and/or town of Essex listed. The Essex CJC reached out to affected parties in 14 of these cases. Six affected parties chose to participate in the restorative process.

### **Essex Victim/Affected Party Outreach**

The Victim Services Project is a program of the Essex Community Justice Center (CJC) that reaches out to victims of serious crime soon after the incident to offer support and resources. The program serves individual victims (not businesses), whether a responsible party is caught or not. This program started as a pilot project in FY22. It focuses on certain crime types chosen by the CJC and the Essex Police Department collaboratively. During the first half of fiscal year 2025 (July-December 2024), the largest number of cases were robbery/theft/larceny (55), followed by assault (24), others included burglary, domestic violence, and stalking. Of the 84 cases we provided outreach to, 38 unique individuals engaged. The most frequent support provided is emotional support. Other services included referrals to mental health professionals for therapy, victims' compensation application support, safety planning, information regarding how to obtain a police report, referrals to other local service providers, and general safety information. To see a more detailed report click [here](#).



essexcjc.org



### Restorative Justice Panels

The Restorative Justice Panel (RJP) is a group of trained community volunteers who work together with affected parties and responsible parties in a Panel Process. The Panel Process supports those affected by crime to seek reparations from the responsible party and in turn helps hold them accountable for repairing the harm they have caused. The majority of cases, youth and adult, come from Direct Referrals from Law Enforcement. They may also come from the State's Attorney's Office or the Department of Corrections. In these cases, the crime can be addressed through restorative approaches. This alternative saves money that would otherwise be spent on additional law enforcement time, court staff, legal fees and supervision by the Department of Corrections. In both of these cases, if the Responsible Party completes their Panel Agreement successfully, they won't have a criminal record. The panel process holds those responsible for crime accountable for their actions and provides an important opportunity for those affected by crime to share their stories and identify needs for repair.

In FY24 the CJC received 121 total new referrals and held Panels for a total of 148 cases. The Panels were held by 35 community volunteers who provided 388 hours of service to their community. The Panels saw an 87% successful completion rate.

Of the 121 new direct referrals from law enforcement, 20 crimes took place in the Town of Essex and 12 took place in the city of Essex Junction.

### Restorative Reintegration

CJC staff and trained volunteers work with individuals returning to their community after serving an incarcerative sentence. The goals of the program are to assist participants to reintegrate and connect to the community in a positive way, to help reduce recidivism, and to enhance community safety. This is done through one-on-one reentry support for anyone who wants the support. For those who present a higher level of risk we provide Circles of Support and Accountability (CoSAs). The CoSA Program wraps a circle of trained volunteers around a reentering individual that meets with them weekly for a year. The purpose of CoSA is to ensure that there are no more victims and no more secrets while supporting and connecting the individual to their community, increasing the chances of their success. In FY24 the CJC was referred 11 potential cases but only provided CoSAs for 2 different individuals. The CoSA program has 20 trained community volunteers

The CJC is informed by a 12-member Community Advisory Board (CAB) that meets quarterly.



# Health Officer

My name is Sharon Kelley, Health Officer for the Town of Essex. Some may also know me in my capacity as Zoning Administrator for the Town of Essex. Since the separation between the Town of Essex and the City of Essex Junction, municipalities decided to continue its shared coverage between Health Officers. As such, I am also the Deputy Health Officer for the City of Essex Junction. John Rowell was hired by the City in July, 2024 and is the Deputy Health Officer for the Town and Health Officer for the City of Essex Junction. You may also know John in his capacity as Deputy Fire Chief for the City.

## Sharon Kelley

Health Officer

81 Main Street (2nd floor)  
Essex Junction, VT 05452

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**phone:** 802.878.1343

or 802.238.5303

John Rowell, Deputy Health Officer  
802.355.3330

[essexvt.org/healthofficer](https://essexvt.org/healthofficer)

As of January 1, 2024, the state Division of Fire Safety is primary authority to enforce State laws governing rental housing health and safety. Health Officers have the authority to assist the Division of Fire Safety in inspecting rental housing. To file a health complaint relating to State Building Codes, you must submit an electronic complaint at the following address: [https://firesafety.vermont.gov/rental\\_housing\\_healthandsafety](https://firesafety.vermont.gov/rental_housing_healthandsafety). Note the underscores in the address. Some examples of complaints lodged to the Town Health Officer in 2024 included rats; dog bites; unkept apartments; storage of clothes next to furnace; unstable person; mold; fire extinguisher issues; junk; bats; septic issues; odors, etc. I continue to encourage renters to secure a handout on tenant rights provided by Vermont Tenants, Inc., call (802) 864-0099 or visit the website at <https://www.cvoeo.org>.

Please visit the State of Vermont's website [www.healthvermont.gov](http://www.healthvermont.gov) for many resources such as mental health, senior citizen services, and so much more! You should check the site seasonally as they often change it up! To contact the Health Department directly, call (800) 464-4343 or (802) 863-7200.

Questions regarding composting, contact the Chittenden Solid Waste District (CSWD) at (802) 872-8100 or visit its website at <https://cswd.net/>

Look to the Town Website for bi-weekly test results for Indian Brook swimming area and the town pool. [www.essexvt.org](http://www.essexvt.org).

Dogs must be licensed annually with the Town Clerk (April 1 deadline). Report animal bites to the Essex Police Department, who will then filter out the complaint to the Health Officers. Call the Rabies Hotline at (800) 472-2437 for animals acting strange. To those who pick-up after your dogs -Thank You! For those who don't - Please pick up after your dogs!

Nights, weekends, and holidays, call the Essex Police Department at (802) 878-8331. If you need to contact the Health Department directly, the number is (800) 464-4343 or (802) 863-7200. STAY HEALTHY - BE ACTIVE - HAVE FUN AND BE HAPPY!

# Planning Commission



## What does the Planning Commission do?

In 2024, the Planning Commission performed two main functions: long-range planning and development review. Long-range planning involves updates every eight years to the Town Plan, amendments to the Zoning Regulations and Subdivision Regulations, and special projects that focus on specific areas of planning. This year we, along with the Zoning Board of Adjustment, were tasked with planning for a new Development Review Board (DRB). The DRB, starting in January 2025 took over the PC and ZBA's development review duties, which should free up the Planning Commission to focus on planning projects. We also worked on a Bylaw Modernization grant, that looked at development outside of the ETC Next Area in the sewer core, considered zoning requests from the Economic Development Commission and the state for a women's correctional facility, worked on some smaller zoning changes, and participated in the Upper Main Street planning project.

### Staff Representative

Katherine Sonnick  
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Essex Junction, VT 05452  
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**phone:** 802.878.1343

## How can you find out about the work the Planning Commission is doing?

- Attend a Planning Commission meeting. The meetings are the second Thursday of the month at 6:30 pm and the fourth Thursday of the month, as needed.
- The Town website contains meeting dates and agendas and minutes from past Planning Commission meetings. ([essexvt.org/planningcommission](https://essexvt.org/planningcommission))
- The agendas are posted at the Town Office, Post Office, and Essex Free Library.
- Front Porch Forum ([www.frontporchforum.com](http://www.frontporchforum.com)) emails contain information about upcoming meetings.
- Sign up for emails notifying of agendas for upcoming meetings and the posting of minutes through the Town website ([essexvt.org/notifications](https://essexvt.org/notifications)).
- Community Development Department (878-1343) staff can answer questions.
- Talk to your neighbors.

[essexvt.org/planningcommission](https://essexvt.org/planningcommission)







# Zoning Board of Adjustment

The Zoning Board of Adjustment (ZBA) was comprised of 5 members, Nick Martin, Michael Plageman, Stephanie Bixby, Trefor Williams and Ian Carroll.

This was a very slow year for the ZBA. They met in March, July and October, 2024. The following application were discussed and approved:

## Staff Representative

Sharon Kelley  
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1. In March, 2024, the landowner for property located at 88 Old Colchester Road received approval to operate a Short Term Rental.
2. In July, 2024, the landowner for property located at 108 Colchester Road received a Variance to tear down an existing single-family house and build a 50'x60' commercial building that will contain two small businesses, with 1 employee for each unit. At the time of this report, the building is still under construction.
3. In October, 2024, the landowner for property located at 478 Owls Woods (formerly known as 1070 Old Pump Road), received approval to re-establish weddings and events associated with the existing Bed & Breakfast.

The Zoning Board of Adjustment dissolved at the end of 2024 and the Planning Commission will no longer review development applications. A Development Review Board (DRB) will review all development applications going forward. The Planning Commission will continue with planning projects such as updates to the Zoning Regulations, Town Plan, ETC/NEXT, etc.

A big thanks to all the volunteers time and dedication! I am happy to report that many of the members will now be on the DRB and/or the Planning Commission.

Here is to a happy and prosperous 2025!  
Sharon Kelley, Zoning Administrator

## More about the DRB

The Development Review Board (DRB) is a seven-member volunteer board composed of Essex residents who are appointed by the Selectboard for staggered, four-year terms. The DRB is charged with overseeing subdivision, site plan, conditional use, appeals, variances, and all other Board reviewed applications.

[essexvt.org/drbb](http://essexvt.org/drbb)

# Cemetery Commission



**Current Members:** Joseph Teegarden, Chair; Susan Brown, Vice Chair; Elizabeth King; Caroline Ashley; one vacancy  
**Sexton:** Ever Moore **Staff Support:** Jennifer Booker

## Staff Representative

Jennifer Booker  
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**phone:** 802.879.0413

**Overview:** The commissioners are responsible for the care and management of the Town's burial grounds, establishing fees, and determining rules and regulations for cemetery use. The Town cemeteries (Mountain View and Essex Common Burial Ground) are an integral part of both the history and the ongoing life of EssexTown and its residents. The Cemetery Commission is composed of five members who are appointed by the Town Manager with the approval of the Selectboard for three-year terms.

**Mission:** The Essex Cemetery Commission provides guidance for a well-maintained setting for the interment and commemoration of the deceased and for the comfort and inspiration of the bereaved and the public. The Commission will strive to accommodate the desires of families and individuals within the Town's and Cemetery's rules adopted for the operation of Mountain View Cemetery and the Essex Common Burial Ground (ECBG). The Commission wishes to provide compassionate and efficient service in a manner that respects human dignity and ensure that our cemeteries remain a place of solace, reflection, and remembrance for generations to come.

**Burial Purchases:** The purchase of burial rights in Mountain View Cemetery is limited to Essex residents, former residents, their spouses or legal partners and children, or their Executors or Trustees. There are no spaces available at ECBG. The Mountain View Cemetery has a place for everyone, whether it be in niche in the Columbarium or buried in a Plot. For more information, please visit [essexvt.org/cemetery](http://essexvt.org/cemetery).

## 2024 Highlights

- Sold six plots in the Mountain View Cemetery.
- Installed dog waste basket.
- Upgraded two water spickets.
- Continued Beautification Project.
- Hired Bianchi Stone Crafters to Repair and Clean a handful of broken headstones.
- Held informational booths at the Town Meeting and Essex Community Day

[essexvt.org/cemetery](http://essexvt.org/cemetery)

**Donations:** The Essex VFW POST 6689 donated approximately 120 new veteran flag holders and flags to ensure all Veterans are recognized. The Cemetery Commission is incredibly grateful for this donation and wants to thank the VFW for the support and recognition of our fallen soldiers. We also want to thank those who have donated, your commitment to the preservation of our communal heritage is deeply appreciated.



# Conservation and Trails Committee

Current Members: Ken Signorello, Chair; Shannon Jackson, Vice Chair; Duane Millar Barlow, Clerk; Morgan Kirk: Bino Cummings; Paul Davis; Steve Dowd; Betsy Dunn; April Petersen.

Staff Support: Kent Johnson  
Tree Warden: Chuck Vile

## Staff Representative

Kent Johnson  
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**email:** [kjohnson@essex.org](mailto:kjohnson@essex.org)  
**phone:** 802.878.1343

**2024 Town Plan:** Our Committee contributed significantly to our Town Plan.

**Forest Management Plans:** We are reviewing and advising on forest management plans for Indian Brook, Saxon Hill, Tree Farm, Mathieu Forest and Sleepy Hollow. These plans include trail mapping and maintenance; as well as education to the public regarding forest blocks, invasive species (including protection and prevention actions), and promoting greener, more respectful use of our public lands.

**Arbor Day Celebration:** The committee, with the help of Chuck Vile, planned, prepared and planted a hophornbeam tree at Essex Middle School with students and science teacher Dan Plimpton actively participating. A Greening Day grant provided the tree from Horsford Gardens and Nursery and additional supplies were donated by Full Circle Garden, Heritage Tree Care and Essex Parks and Recreation.

**Explore Essex:** Conservation and Trails participated in Explore Essex and Town Showcase with a booth providing material regarding invasive species, land conservation programs and current committee projects.

**Indian Brook Reservoir Clean Up:** The committee hosted a public Spring and Fall clean up event at Indian Brook Reservoir. The community came together to pull and remove truckloads of invasive buckthorn. We also worked on minor trail maintenance cutting overgrowth from the walking paths and removing litter.

**Matthieu Forest Trail Relocation:** The committee has advised on a trail relocation, updating trail maps and has scoped out spots to improve trail passage. These plans also include installing a boardwalk and some bridges with the help of the Essex scout leaders and team.

**Pollinator Garden:** With the assistance of Bee the Change, and Full Circle Garden. A pollinator garden at Prairie Field was a success this spring. Dan Plimpton and his students witnessed and learned about the project. We are now investigating a pollinator garden in the lower parking lot of the recently cleared space at Indian Brook Reservoir.





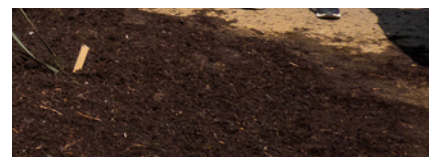
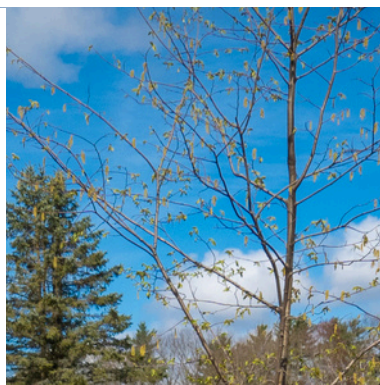
**Riverside Boat Access:** The committee has identified a potential site for a river boat access on VT RTE 117 (River road) near the entrance to 289 circumferential highway. We have advised using conservation funds to purchase the property and are coordinating with Winooski Valley Park District Park (WVPD) to assist in development of a human powered boat access.

**Tree Nursery Project:** The Committee has been working with EWSD and Essex staff to create a tree nursery with the help of the Natural Resources Forestry program at the Essex Center for Technology. The nursery will be maintained by students during the school year and maintained by committee members during vacation time. This nursery will allow the town of Essex access to replacement trees as diseased and unhealthy ones are removed from public areas.

**Tree City Recognition:** Essex lost its Tree City USA status in 2024 due to inadequate documentation of related expenditures. Conservation and Trails along with Town Staff are now recording hours worked and expenditures made on tree related tasks to submit for our 2025 application.

**VOREC Grants:** Conservation and Trails assisted with this grant application for which Essex was awarded \$80k to plan for more multi use paths in Essex.  
Revised Mission: Conservation and Trails began a quest to gain more authority to seek grants and oversee towns natural resources.

[essexvt.org/conservation](https://essexvt.org/conservation)





# Economic Development Commission

Current Members: Rebecca Robinson (Chair), Ken Signorello, Nick Fukuda, Igor Polenov, Keith Dunbar

The mission of the Commission is to serve as an advisory resource to relevant staff departments, town commissions and committees, and to the governing board(s) of the Essex Community concerning:

## Staff Representative

Jean O'Sullivan

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**phone:** 802.878.1343

- An understanding of the state of the existing businesses community and its contribution to the vitality and future of Essex
- An appreciation for the impact of emerging issues, trends and state or municipal policies on both current and prospective business development
- The importance of nurturing proactive programs, policies and procedures that position Essex as a preferred municipality in the State of VT in which to "Do Business"

## 2024 Highlights

**Business Outreach Program:** The EDC connected with local businesses during monthly meetings to discuss opportunities, ideas for improvement, and insights. This initiative evolved to include several actions brought for resolution to other committees and a communications plan in Town Emails highlighting the businesses. In 2025, if your business is interested, please reach out to the EDC Staff Representative ([josullivan@essex.org](mailto:josullivan@essex.org)).

Businesses highlighted in 2024: Gaston Weed Company, Salt & Bubbles Wine Bar & Market, Browns River Maple, Hannaford Grocery Store, Uncommon Coffee, and Paul Mazza's.

**Resolution to Update Essex Zoning Regulations for Child Care** The EDC brought two recommendations to the planning commission to update Essex Zoning language to be compliant and revising certain zoning for permitted use.

**Provided Letters of Support for several initiatives including** NBRC Funds for Town Project and VOREC Grant Application.

[essexvt.org/edc](http://essexvt.org/edc)



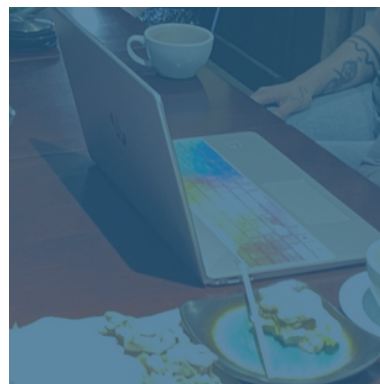
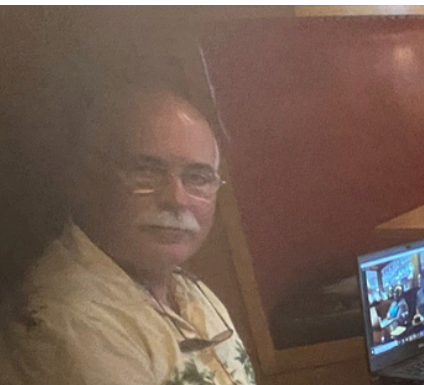


**Development and Support of Economic Development Study (RFP)** with the objective to understand Essex current economic status and help craft future goals and strategies. A primary goal, post-study, is to ensure Essex is positioned for sustainable growth that builds off its unique strengths, is responsive to new economic realities and is consistent with the desires of town residents as documented in the 2024 Essex Town Plan. Aligned key focus areas in the RFP to the Town Plan (Housing, Economic Development, Conservation Climate & Agriculture, Infrastructure, and Recreation). Essex hopes to continue building a community that is connected, diverse, inclusive, sustainable, and a joy to live in.

**Led engagement with business owners for Explore Essex Program** Nick as EDC representative partnered with business owners pulling together a business committee and working with the town to help implement the program.

**Engaged, explored and discussed several other topics including but not limited to:**

- Town Plan: Economic Development goals delivered in partnership with Town Staff.
- Temporary Signage
- Participation in Town Meeting Day
- Food Truck Ordinance Review
- Connecting businesses with Town Staff and GBIC information on grants and programs





# Energy Committee

The Essex Energy [and Climate] Committee (EEC) advocates for conservation, efficiency, low emission renewable energy production, and reduction of greenhouse gas emissions in Essex Town and beyond. EEC meetings are generally held on the second Wednesday of each month. Current members at the end of 2024 include: Will Dodge (Chair), Shawn McNamara, Natalee Braun, Dorothy Bergendahl, Geetha Ganesan, and Mukesh Kumar. We are sad to lose both David Skopin and Tom Yandow through retirement from the committee in 2024, and thank them both for their service. This Annual Report is submitted pursuant to Section 1(e) of the EEC Charter of 05/19/2008.

## Staff Representative

Shawn McNamara  
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**phone:** 802.878.1344

## 2023 Achievements Based on Powers and Duties in Charter

### Recommendations to Selectboard targets / Actions for Decreasing Energy Use (Charter §1(a))

- Upper Main Street Project. Beginning in summer 2024, the Committee began participating regularly at meetings organized by the Community Development Office to address the conceptual design of the new Upper Main Street complex project, all with an eye towards reducing energy usage in lieu of continuing to own / operate multiple buildings throughout Essex.
- Enhanced Energy Plan. The EEC continued its work to advocate for its own Enhanced Energy Plan to better set targets disconnected from those of the City, work which will continue into 2025 (see below).
- 
- Enhanced Energy Plan. The EEC determined that the Town needs its own Enhanced Energy Plan to better set targets disconnected from those of the City.

### Research / Recommend to the Selectboard Opportunities to Utilize Renewable Energy Sources and Increase the Efficient Use of Energy within Town Ops.(Charter §1(b))

- Geothermal Networks Presentation. The Committee organized a presentation by Vermont Community Thermal Networks, in coordination with Chittenden County RPC, to investigate the benefits of a geothermal network for the Upper Main Street Project and beyond. The presentation is posted on the EEC website.
- Existing Municipal Buildings. Shawn McNamara continued to investigate incentives and feasibility for combination of roof-mounted / ground-mounted solar, heat pumps, bulb replacement, charging canopies, and more.
- Energy Coordinator Position. The Committee continued to advocate for a permanent energy coordinator to be involved with the Planning Commission in ensuring more regular integration of energy and climate considerations.

[essexvt.org/energy](https://essexvt.org/energy)





### **Research / Recommend to the Selectboard Funding Options for Energy Efficiency and Renewable Energy Projects. (Charter §1(c))**

- Solar Development on Municipal Lands. The Committee explored the possibility of developing solar collectors on Town property adjacent to Indian Brook in order to secure significant energy and financial benefits for the Town (ongoing). The Committee developed an RFP presently under consideration.
- Charter Redesign. The Committee began a dialogue with Town staff to look into permanent funding sources for its activities, as part of the process of attempting to expand its charter to emphasize GHGs in addition to Energy.

### **Develop and Manage Energy Efficiency Educational Programs.(Charter §1(d))**

- Champlain Valley Fair Event: For the second year in a row, EEC spent a substantial portion of the year organizing a multi-day energy + climate incentives table for the Fair, coordinating with energy committees / coordinators from other Chittenden County municipalities, as well as Efficiency VT and others, resulting in meaningful interaction with approximately 347 individuals in total.
- Other Weatherization Events: The EEC also organized a Button Up event at the Explore Essex Event, and provided a similar table at Town meeting.
- VECAN Conferences / Workshops: The EEC members attended virtual workshops organized by the Vermont Energy Climate Action Network (VECAN), CCRPC and others on a variety of topics throughout the year for consideration.

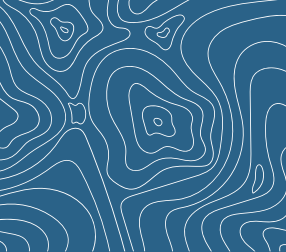
### **Assist other Town Committees and Commissions in Areas of Related Concern, Including the Energy section of the Town Plan. (Charter §1(f))**

- Town Plan Finalization with the Planning Commission. The Committee provided additional input and support for the 2024 Town Plan, and commenced work through several of the implementation sections of Article V, including a new charter, as well as finding suitable land for solar development, and developing an Essex Energy Plan through CDO / LCRCC.
- Selectboard Interaction. The EEC met with the Selectboard Chair at a committee volunteer breakfast, and at some of the monthly meetings at Uncommon Grounds, to discuss a workplan and to brainstorm improvement of communication with Selectboard members and other Town officials.

### **Key Objectives and Projects for 2025**

1.Continue to provide input on Upper Main Street Project (including exploring geothermal energy potential) with an eye towards savings for the Town; 2.Organize third annual Champlain Valley Fair event to encourage weatherization and provide demonstrations, with a set “script”, QR codes, and more displays; 3.Organize EV event for appropriate location (e.g., Essex Experience) to develop a community network of EV drivers, and advocate for fast charging installations; 4.Participate in 2025 Explore Essex plus Soup Night through combination of weatherization incentives, climate information, and electric vehicle promotion; 5.Organize at least one other educational event with a private organization based in Essex (e.g., Rotary International); 6.Develop, with assistance of CCRPC, Essex Enhanced Energy Plan for approval by Town, Department of Public Service, and Public Utility Commission, as well as new charter expanding scope of Committee’s work to cover GHGs and climate; 7.Pin down the current net-metering credit held by the Town (following dissolution) and enter into additional agreements to recover \$\$\$ for taxpayers; Continue to investigate feasibility of solar on former Unsworth parcel.





# Housing Commission

Current Members: Anna Brouillette, Chair; Lauren Ressue, Vice Chair; Carolyn Ellenberger, Clerk; Rupesh Asher; Vacant seat (currently recruiting)

The mission of the Housing Commission is to help ensure that any resident (or aspiring resident) of Essex has access to a home that:

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- Is affordable (generally no more than 30% of household income is spent on housing);
- Is a desirable type and size for their household;
- Is located with easy access to basic needs (jobs, schools, food, health care, and cultural experiences) via walking, biking, or public transit;
- Is of sufficient quality to ensure the health, safety, and enjoyment of its residents;
- Meets residents’ special needs, including senior care, ADA-accessibility, recovery housing, and housing for people who are homeless, etc.; and
- Is made available regardless of race, religion, sex, sexual orientation, gender identity, age, national origin, pregnancy, disability, or status of citizenship, family, and military service.

In 2024, the Housing Commission prioritized the following:

- Updated committee membership and leadership, adding and orienting two new members
- Expanded members’ understanding of the complex housing landscape and the goals of the Housing Commission
- Developed a webpage of [Housing Resources](#) for current property owners, renters, landlords, future residents, and developers in Essex
- Three members attended the Vermont Statewide Housing Conference, including participating in the Housing Committee meet-up
- Consulted on the Upper Main Street Planning Project to elevate town’s housing needs and best practices to consider

In 2025, the Housing Commission’s work plan includes the following activities and goals:

- Complete a review of housing and demographic data to work towards identifying and addressing specific gaps and challenges related to housing affordability and accessibility in Essex
- Partner with the Planning Commission on zoning updates to support goals related to increasing availability of affordable housing
- Collaborate with neighboring municipalities’ housing commissions to inform our strategy
- Engage with community to increase awareness of the Housing Commission and the importance of supporting efforts to increase access to affordable housing



[essexvt.org/housing](https://essexvt.org/housing)

# Police Community Advisory Board

The Essex Police Community Advisory Board (PCAB) was formed in the summer of 2023 with the purpose of facilitating communication between the Essex community and the Essex Police Department (EPD), as well as providing feedback and support to the EPD on strategies and policy. The PCAB was formed with support from previous leaders of the Essex BEST Group to continue their work of building equity, solidarity and trust within the Essex community and the EPD. Central to this goal is the emphasis on ensuring the voices and needs of systemically marginalized, disenfranchised and oppressed members of the community are heard with regards to public safety.

## Staff Representative

Alyssa March  
145 Maple Street  
Essex Junction, VT 05452  
**email:** [amarch@essex.org](mailto:amarch@essex.org)  
**phone:** 802.878.1335

The PCAB is composed of 6 members (3 from Essex Town and 3 from Essex Junction City), as well as two liaisons to the EPD and an advisor from Essex BEST. As a committee in its infancy, we spent many meetings in 2023 gaining foundational skills about the EPD and Essex community. Examples of those foundational skills are: EPD's use of force policy; community resources for mental health crisis intervention; criminal activity and trends; restorative practices, including Essex Community Justice Center; recruitment and retention practices; and more.

In 2024, we gained momentum in our work. We solidified relationships with local organizations to ensure open communication. We heard from multiple members of the public with their concerns and comments. We also began the arduous task of revamping a community survey to gain an updated community perspective on the EPD and public safety. In conclusion, the PCAB would love to hear from the public with any concerns, questions, comments or other topics of discussion they have about the EPD. Our goal is to be the community's representatives to the EPD to ensure voices are heard. You can always email us at [epd.advisoryboard@essex.org](mailto:epd.advisoryboard@essex.org) and request to remain anonymous if you wish.

[essexvt.org/pcab](https://essexvt.org/pcab)

# Boards, Committees, and Commissions

[essexvt.org/boardscommittees](http://essexvt.org/boardscommittees)

Apply online



## **Board of Civil Authority & Justices of the Peace**

The Board of Civil Authority is a quasi-judicial 21 member board consisting of fifteen Justices of the Peace, the Selectboard members and the Town Clerk. The Board's duties are serving as an election official and assisting on Election Day and sitting on tax appeals and serving as a members of the board of tax abatement. Meetings are held on an as needed basis after being duly warned by the clerk.

## **Cemetery Commission**

The Cemetery Commission will provide guidance for a well-maintained setting for the interment and commemoration of the deceased and for the comfort and inspiration of the bereaved and the public. The Commission will strive to accommodate the desires of families and individuals within the Town's and Cemetery's rules adopted for the operation of Mountain View Cemetery. The Commission wishes to provide compassionate and efficient service in a manner that respects human dignity.

## **Conservation and Trails Committee**

The mission of the Conservation & Trails Committee is to inventory and study the natural, historic, educational, cultural, scientific, architectural, or archaeological resources of the town in which the public has an interest; and to preserve, develop and maintain a multi-use trail, sidewalk, and greenway system in the Town of Essex that will link residential neighborhoods to natural areas, schools, parks, businesses, recreational facilities, community centers, and neighboring towns.

## **Economic Development Commission**

The Economic Development Commission is responsible for promoting the quality of life in Essex. The mission of the Commission is to assist with the retention, expansion and development of existing business; assist with the location and development of new industrial and commercial firms to Essex; plan for development to assure economic diversification and to provide the Selectboard with advice to enhance our commercial and industrial base.

## **Energy Committee**

The Essex Energy Committee's mission is to provide leadership to the citizens and is charged with tracking municipal energy use, recommending targets and actions for decreasing use, researching and recommending opportunities to utilize renewable energy sources and the efficient use of energy within town operations, developing and managing energy efficiency educational programs and creating annual reports on energy projects and opportunities.

### **Essex Free Library Board of Trustees**

Essex Free Library Board of Trustees has seven residents appointed by the Selectboard for three year terms. The trustees meet 6-8 times per year on the third Wednesday of the month to guide the library through policy making and planning. Trustees approve the library budget, hire and evaluate the library director, and do public outreach. Last year the Trustees completed a survey of residents to build a library strategic plan for the next several years. Library programs are popular and we determined that the library does not have sufficient parking and space. Residents would like more places to meet and work. For the next several years we will be involved as the town plans for a new town center and will be working with the town to better use alternative spaces.

### **Housing Commission**

The Housing Commission maintains and analyzes the community's demographic and housing stock information and provides periodic updates on housing issues to elected officials. The Commission also works to educate the public on housing topics and develops partnerships with developers, non-profits, state agencies, and social service organizations to advance the community's housing goals.

### **Planning Commission**

The Planning Commission helps shape the future of the Town to support a thriving community through a wide range of planning initiatives. These include downtown revitalization, economic development, municipal service delivery, natural resource management, architecture and historic preservation, scenic views, locations of future recreation paths, and so much more.

### **Police Community Advisory Board**

As an independent board, the PCAB's purpose is to facilitate communication between the Essex community and the Essex Police Department (EPD) and provide feedback and support to the EPD on strategies and policy, especially around issues of equity. Central to this stated purpose is an emphasis on ensuring the voices and needs of systemically marginalized, disenfranchised and oppressed members of the community are heard with regards to public safety.

### **Zoning Board of Adjustment**

The purpose of the Zoning Board of Adjustment is to provide a degree of flexibility to an otherwise rigid system of regulation, to safeguard the rights of property owners and to alleviate the need for minor amendments to the ordinance through the exercise of a degree of administrative discretion as specifically authorized by state statutes.

### **Regional groups with Essex representatives**

Appointments to these positions represent Essex on the Chittenden County Communications District, Chittenden Solid Waste District, Green Mountain Transit, Town Meeting TV Board of Trustees, and Winooski Valley Park District.

### **Volunteering**

In the interest of furthering efforts for public engagement and inclusivity, and to encourage community members with diverse backgrounds, experience, opinions, and ideas, the Selectboard advertises seats that have expiring terms. All applicants for upcoming expiring seats will be interviewed by the Selectboard. Volunteers appointed to boards, committees, and commissions may receive a \$50 per meeting stipend to assist with indirect expenses to attend meetings.



# Long-term Goals



[essexvt.org/strategicplanning](https://essexvt.org/strategicplanning)

- Ensure that Essex's **capital** needs are understood and fully funded, with an exploration of all possible funding mechanisms.
- Improve awareness of **community events**, encourage volunteer participation in those events, and evaluate the variety of events that are held.
- Review **guiding documents, policies, and standards** to reflect the needs of the community, and update accordingly. Review relevant and important policies annually.
- Continually improve access to and accessibility of **information** and documents.
- Make improvements in **multimodal transportation** options throughout Essex.
- See that progress is made toward the community's vision for construction of a new **municipal complex**.
- Consider **non-property-tax revenue** sources and update in the best interest of the community.
- Be responsive to the impact of **opioids** in the community.
- Ensure long-term support of high-quality public safety.
- Evaluate the community's **recreation** needs and make sure the needs are met and funded accordingly.

For information regarding	Contact	Number/Web address
Birth & death certificates	Town Clerk	879-0413
Building & zoning permits	Zoning Administrator	878-1343
Burn permits	Online	<a href="https://essexvt.burnpermits.com/">https://essexvt.burnpermits.com/</a>
Dog complaints	Police Department	879-1333
Elections & voter registration	Town Clerk	879-0413
Health complaints	Health Officer	238-5303
Library	Essex Free Library	879-0313
Licenses (marriage, dog, liquor)	Town Clerk	879-0413
Park passes	Parks and Recreation	878-1342
Planning & subdivisions	Community Development	878-1343
Senior programs	Parks and Recreation	878-1342
Streets & sidewalks	Public Works Department	878-1344
Tax Maps and assessment	Assessor's Office	878-1345
Water/sewer services	Public Works Department	878-1344

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- Events
- Stay Informed
- Get Involved
- Explore Essex

[essexvt.org/explore](https://essexvt.org/explore)

