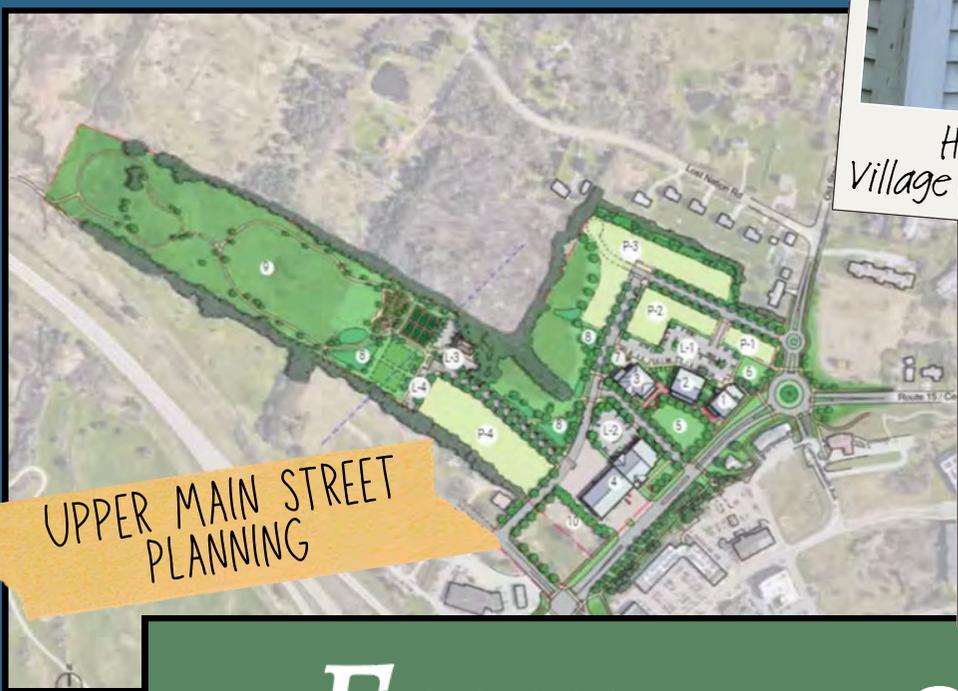




EPR Farmers Market 2025



Historic Essex Village Center Designation



UPPER MAIN STREET PLANNING



Flow Restoration Plan for Indian Brook

Essex
VERMONT

2025 Annual Report

What's on the Ballot?

Your guide for Town Meeting 

Informational Hearing - March 2, 2026, 7 pm
Town Meeting Day - March 3, 2026

Use this report to guide your evaluation and responses to the Town Meeting ballot questions.

Questions I have:

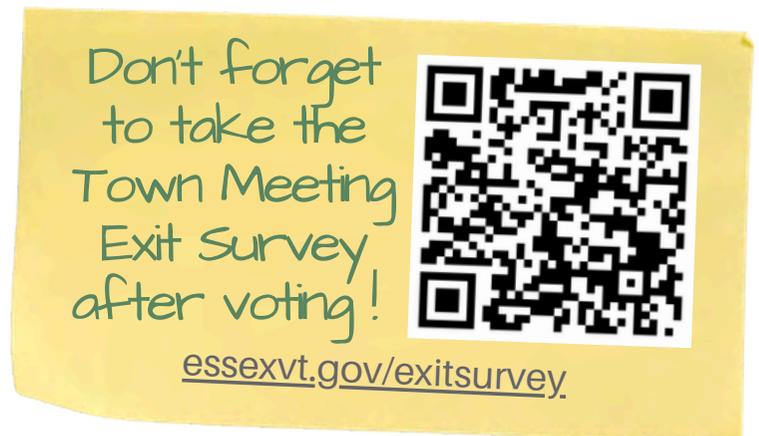


Notes:

Contents

Introduction

- 02 Dedication
- 03 In Memoriam
- 04 Public Notice - Town Meeting Warning
- 05 Town Meeting
- 06 Voter Information
- 07 Financial Reports



What's on the Ballot?

- 08 Ballot Articles with Questions & Answers
- 14 Proposed Fiscal Year 2027 Capital Budget
- 15 Proposed Fiscal Year 2027 General Budget

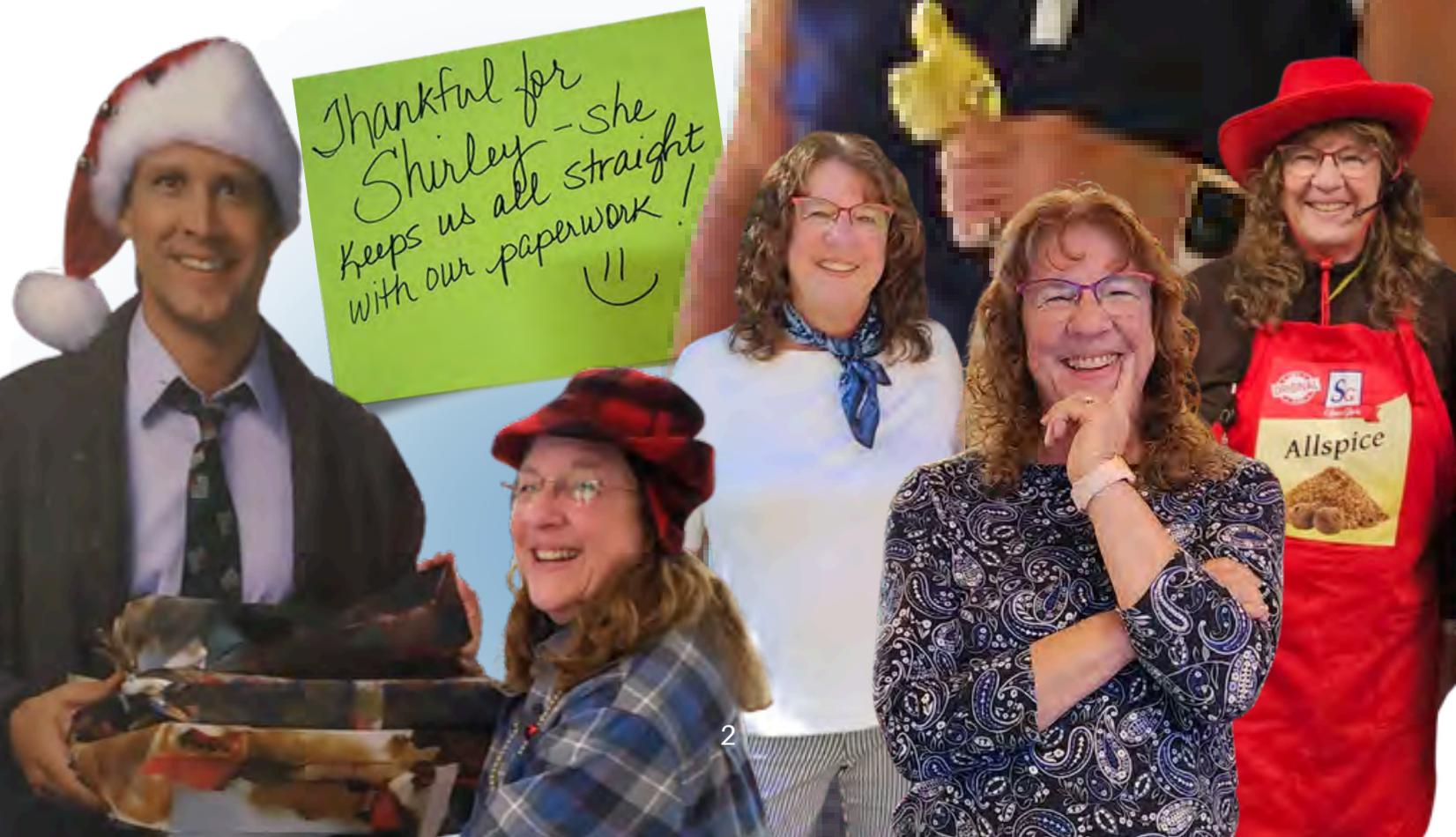
Reports

- 27 Selectboard
- 29 Town Manager
- 35 Independent Auditor's Report
- 50 Staff Salaries & Benefits
- 52 Fiscal Year 2025 Tax Stabilization Agreements
- 53 Assessing Department
- 54 Clerk/Treasurer
- 56 Community Development
- 57 Essex Free Library
- 59 Fire Department
- 60 Parks and Recreation
- 62 Police Department
- 64 Public Works
- 66 Essex Community Justice Center
- 67 Cemetery Commission
- 68 Conservation and Trails Committee
- 69 Development Review Board
- 70 Economic Development Commission
- 71 Housing Commission
- 72 Planning Commission
- 72 Boards, Committees, and Commissions - Sign up!

Dedication

Shirley FitzGerald

Shirley, the Town's Utilities & Accounts Payable Clerk, retired in January 2026 and has left a lasting mark after more than 34 years of serving the Town of Essex and the Village/City of Essex Junction. Shirley built relationships with residents and customers, consistently exemplifying the high standards of service and excellence the Town of Essex strives to maintain. Shirley's dedication and commitment were evident in every project she undertook. Her daily presence marked by a great sense of humor, kindness, and positive attitude will be sorely missed by all. As she embarks on this new chapter, we wish Shirley all the joy and relaxation she so richly deserves, knowing she will continue to touch lives wherever her journey takes her.



In Memoriam

Remembering Beth Cobb: A Community Leader

The Town of Essex deeply mourned the passing of esteemed community leader, Beth Cobb, this year. In 2017, Beth was appointed as the superintendent for the Essex Westford Supervisory Union.

Beth made a lasting impact on both the local and national educational landscape. She played a pivotal role in merging two school districts to create the newly formed EWSD. Alongside her fellow administrators, Beth dedicated herself to supporting EWSD students and the community through various challenges. She consistently emphasized the importance of keeping student success at the forefront of all efforts.

Her visionary approach and unwavering commitment to education transformed the district, fostering an environment where every student could thrive.

As we honor Beth's memory, we celebrate not only her remarkable accomplishments but also the profound impact she had on the lives she touched. Her spirit of kindness, courage, and leadership will continue to inspire us all.



Public Notice

TOWN OF ESSEX
Annual Town Meeting
Official Warning
March 3, 2026

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 3, 2026, 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, 2026 to June 30, 2027 as recommended by the Selectboard in the amount of \$17,189,166?

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 voters of Essex Town advise the Selectboard to continue overall progress on implementing the new municipal complex at 80-90 Upper Main Street, for which the Selectboard adopted a conceptual Master Plan in March 2025? (Advisory)

Article IV. Shall the voters of Essex Town advise the Selectboard to complete public infrastructure design at 80-90 Upper Main Street that was purchased in 2023 to serve a new municipal complex, and for which the Selectboard adopted a conceptual Master Plan in March 2025, under the following conditions (Advisory):

1. Only the following funding sources are eligible to cover Town costs: capital funds, impact fees, \$500,000 in eligible grant funding and any other grant awards, donations, Reserve funds, approved fund balance assignments, and/or Local Option Tax revenue, should any local option taxes be approved by voters.
2. Construction of any portion of the new municipal complex project shall not occur without future voter input.
3. Costs for this infrastructure design phase of work, currently estimated at \$1.5 million, do not exceed \$2 million to come from the sources listed above.

Article V. Shall the voters approve setting the number of Essex Development Review Board members to five (5), in accordance with 24 V.S.A. 4460(f)?

Article VI. Election of the following:
Moderator, 1 vacancy (1-year term)
Selectboard, 3 vacancies (two 3-year terms, one 1-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 26th day of January 2026 by the Essex Town Selectboard.

/s/ Town of Essex Selectboard

Town Meeting



essexvt.gov/townmeeting

Informational Hearing

March 2, 2026

**Town Showcase & Soup Night starts at 5:00 pm, Hearing begins at 7:00 pm
Essex Middle School, 60 Founders Rd.**

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.gov/showcase.

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.

Voting

March 3, 2026

**7:00 am to 7:00 pm
Essex Middle School, 60 Founders Rd.**

Learn more about voting and early/absentee voting on page 6 of this report and online at essexvt.gov/voting.



TOWN SHOWCASE & Soup Night

Online Meeting

**Attend the Hearing
on Zoom**

Meeting ID:

987 8569 1140

Passcode: 032060



Voter Information



essexvt.gov/voting

Early/Absentee Ballots

The deadline to request an early/absentee ballot for the 2026 Town of Essex Annual Meeting, is 4:30 pm Monday, March 2, 2026. 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.** Per State law, only the voter can pick up their ballot. If you submit a request for a family member, it must be mailed.

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.
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). **If mailing, ballots must be received (not postmarked) by 4:30 pm on Monday, March 2.**
2. Deliver it to the Clerk's Office (81 Main Street) during business hours by 4:30 pm on March 2.
3. Deliver it to the drop box (81 Main Street) by 6:00 am on March 3.
4. Deliver it to the polls on Tuesday, March 3 by 7:00 pm (Essex Middle School, 60 Founders Road).

For more information

Clerk's Office
Jenn Booker, Interim Clerk
81 Main Street
Essex Junction, VT 05452
email: clerk@essex.org
Phone: 802.878.0413

Polling Place

All Town of Essex residents vote from 7:00 am to 7:00 pm on March 3 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 6:00 am on March 3.

Voter Registration

Residents may register at the Town Clerk's office, at 81 Main Street, Essex Junction, Monday-Friday, 8:00 AM to 4:30 PM., online at <https://vote.vermont.gov> or at the polling place for same-day registration. All that is required for same-day registration is providing the last four digits of your social security number at the polls.

Convenient
Online
Voter Tool

My Voter Page
mvp.vermont.gov

Financial Reports



essexvt.gov/finance

Finance Department

Dan Roy, Finance Director

81 Main Street

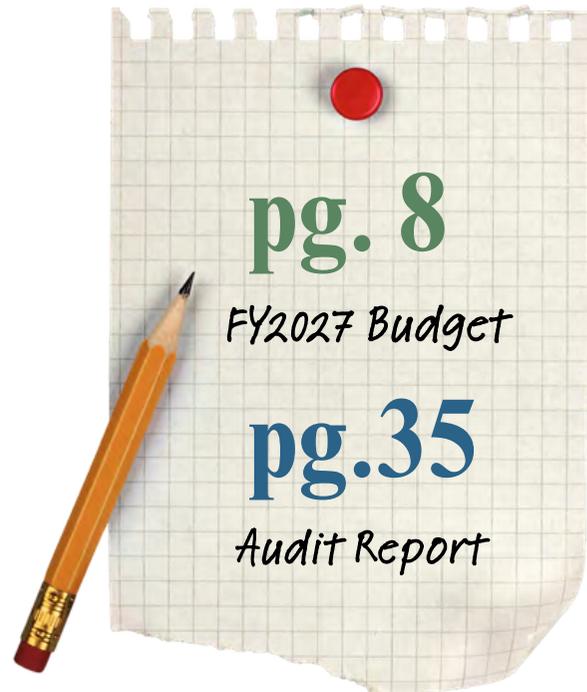
Essex Junction, VT 05452

email: finance@essex.org

phone: 802.878.1359

Audit Report & Budget Documents

The annual report offers a snapshot of the budget proposal along with the auditor's financial statements. You can access the complete budget proposals for both the General Fund Budget and the Capital Budget, as well as the full audit report that includes basic financial statements, by visiting the Town of Essex website (www.essexvt.gov) or reaching out to the Finance Department.



Scan to see full reports



essexvt.gov/audit



essexvt.gov/budget

What's on the Ballot?



essexvt.gov/townmeeting



Article I. Shall the Town adopt a budget for the fiscal year July 1, 2026 to June 30, 2027 as recommended by the Selectboard in the amount of \$17,189,166?

How much is the proposed budget for fiscal year (FY) 2027 and how does it compare to the current fiscal year's budget?

The proposed FY27 general fund budget is \$17,189,166, an increase of \$823,203 or 5.03% from FY26. The amount of the increase to be raised by property taxes ("tax levy") is less than half of that amount at \$391,779, or an increase of 3.31% from FY26.

These figures are exclusive of a separate ballot item for the Essex Human Services Contributions Fund, which could add \$171,892 or 1% overall to the budget. If the Human Services funding is approved, the general fund budget would be \$17,361,058, an increase of 2.56% in the tax rate.

If this budget is approved by voters at Town Meeting, what impact will it have on the municipal tax rate and the amount an average property owner pays?

The proposed FY27 budget, not including Human Services funding, would increase the municipal tax rate by an estimated 2.54 percent, or \$51.80 on the average home in Essex, which is assessed at \$280,000. The resulting municipal tax rate would be \$0.7481 (per \$100 of assessed value). On a home assessed at \$280,000 that equates to a municipal tax bill of \$2,095.



FY27 Selectboard Budget Goals

- Limit tax rate increase to 2-3.5%
 - ✓ The proposed tax rate increase in FY27 is 2.54%
- Eliminate operating transfers to capital after a 2-cent increase in capital tax in 2025
 - ✓ None included in FY27 budget
- Ensure cost effective & efficient operations (mowing, plowing)
 - ✓ Contracted services allowing staff to pivot towards higher priority items

What's on the Ballot?

Assessed value can be found by looking at your current tax bill. Assessed value is not the same as market value.

If the Human Services funding is approved along with the proposed FY27 budget, the municipal tax rate would increase by an estimated 2.56%, or \$52.92 on the average home in Essex. The resulting municipal tax rate would be \$0.7586 (per \$100 of assessed value). On a home assessed at \$280,000, that equates to a municipal tax bill of \$2,124.

These projections are based on a 0.75 percent growth in the grand list. Should grand list growth exceed this projection, the tax rate set in the summer would be adjusted downward accordingly.

Please note that the projected tax rates shown above do not include the current 5-cent capital tax, or the local agreement rate for Farm and Open Lands Contracts and Veterans' Exemptions, which historically is approximately 0.002 cents. To view tables demonstrating these scenarios, see the Town Manager's report on page 29 of this report.

How will completing the town-wide reappraisal affect the tax rate?

The objective of a town-wide Reappraisal is to re-value all properties at the same time based on current market and sales data. This ensures that properties with similar land uses, densities, and sizes are valued similarly. Because municipal taxes are primarily based on property value, this process is crucial to ensuring all taxpayers are paying taxes that correctly correlate to their property's relative value in the community. The Town budget will not be changed by Reappraisal; the Town will still only need to raise the amount of the approved budget. If the assessed value of property in Town increases, the tax rate will decrease accordingly to only raise the amount of the approved budget when the Selectboard sets the tax rate around July 2026.

Please note, the amount raised by the 5-cent capital tax will change proportionally with each property's assessment. For instance, if a home doubles in value, the amount of the capital tax will also double.

View the proposed FY2027 budget starting on page 14 of this report.



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?

Why does the Town Meeting ballot have a question asking if voters will approve an allocation to the Essex Human Services Contribution Fund?

In 1987, Essex voters approved the Town of Essex Human Services Contribution policy that states, "The Town of Essex shall allocate one percent of its total General Fund Budget to fund human service organizations." Each year until 2025, 1% of the general fund budget has been designated to support local social, health, and human services non-profits that serve Essex residents as part of the budget approved by voters. Last year, the Town's attorney advised that the question should be a separate item on the ballot, which is why it was presented to voters differently than in prior years last year, and will remain as such.

How much money is proposed to fund Human Services in FY27?

With a proposed FY27 operating budget of \$17,189,166, the Human Services amount would be

1% of the operating budget: \$171,892. If both the operating budget and Human Services Contributions funding are approved by voters, the total Town FY27 operating budget would be \$17,361,058.

What organizations are eligible for funding?

The Town has adopted a Human Services Funding Distribution Policy, which requires that each year the Selectboard approve up to 7 focus areas for funding distribution. Organizations must be non-profits recognized by the Internal Revenue Service and must clearly demonstrate the benefit to Town of Essex residents in their application. A committee of Town staff and elected officials participate in reviewing applications and determining funding awards. In 2026, the areas approved by the board in May 2025 for funding include programs that support the following:

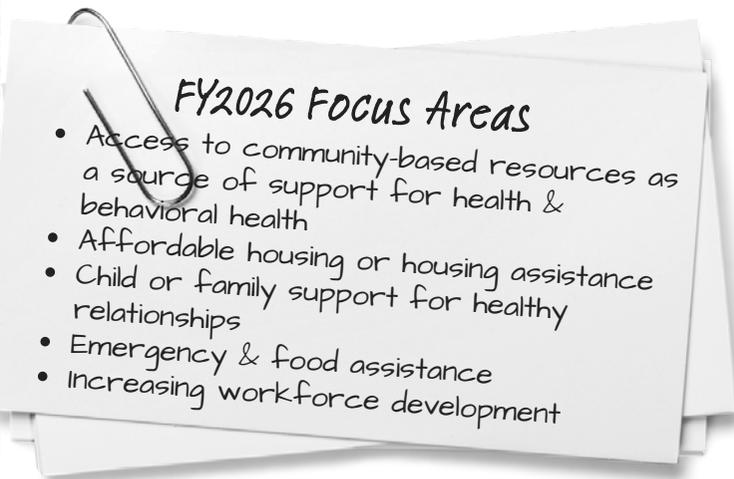
- Access to community-based resources as a source of support for health & behavioral health
- Affordable housing or housing assistance
- Child or family support for healthy relationships
- Emergency & food assistance
- Increasing workforce development

What's on the Ballot?

| APPLICANT PROGRAM | Selectboard Approved |
|--|----------------------|
| Aunt Dot's | \$20,000.00 |
| Essex C.H.I.P.S. | \$20,000.00 |
| Jericho Underhill Ecumenical Ministry - Essex Food Shelf | \$5,300.00 |
| Partners In Adventure | \$8,000.00 |
| Spectrum Youth and Family Services | \$20,000.00 |
| Age Well | \$15,000.00 |
| CVCEO | \$2,000.00 |
| ReSOURCE | \$2,000.00 |
| Cancer Patient Support Foundation | \$2,500.00 |
| Empty Arms Vermont | \$1,500.00 |
| Vermont Association for the Blind and Visually Impaired | \$2,000.00 |
| Steps to End Domestic Violence | \$12,802.00 |
| Rotary Club Charities of Essex Vermont | \$8,108.00 |
| HopeWorks | \$1,707.00 |
| Vermont Works for Women | \$5,121.00 |
| HomeShare Vermont | \$4,268.00 |
| Vermont Foundation for Recovery | \$10,000.00 |
| Green Mountain Habitat for Humanity | \$3,750.00 |
| Turning Point Center | \$5,000.00 |
| Prevent Child Abuse | \$500.00 |
| Lund | \$2,500.00 |
| Child Care Resource | \$9,008.00 |
| Howard Center | |
| Joint Urban Ministry Project (JUMP) | |
| Committee on Temporary Shelter COTS | |
| American Red Cross | |

Who has received this funding in the past?

On the left is a list of funding recipients from last year in FY25, and the amount of funding provided. Applicants in green received the full amount requested. Yellow or blue applicants received some portion of their original request. The total amount awarded was \$161,064.



Article III. Shall the voters of the Town of Essex advise the Selectboard to continue overall progress on implementing the new municipal complex at 80-90 Upper Main Street, for which the Selectboard adopted a conceptual Master Plan in March 2025? (Advisory)

Why did the Town of Essex purchase the land at Upper Main Street and how was it paid for?

The land was purchased with the goal of creating a new municipal complex in the Town of Essex, for several reasons. The existing Town Offices are located within the City of Essex Junction, a result of the separation of the Village of Essex Junction and Town of Essex in 2022, and have only one conference room for meetings, trainings, programs, and more. Additionally, the Town's existing fire station has become small and outdated for the needs of the community. Essex Free Library has limited storage and programming space, which restricts the amount of offerings it can provide. Likewise, Essex Parks and Recreation has no dedicated space for its programs that are in demand. This land could allow the Town to, over time, build new Town Offices, a new fire station, a community center, a new library, and other facilities in our town center, which would help further develop it as a vibrant center of our community.

The \$3 million purchase of the property at 80 and 90 Upper Main Street was paid for with the Town's federal American Rescue Plan Act (ARPA) funding.

What is the conceptual Master Plan?

A conceptual Master Plan is a high-level strategic document with diagrams and sketches that outline the initial vision, layout and functional organization of a site or development. It acts as a long-term roadmap focusing on big-picture elements like, for example, zoning, transportation, green spaces, and infrastructure needs rather than fine-grain construction details.

The conceptual Master Plan for the Upper Main Street property involved a 7-month planning process and shows the site layout and development areas. The plan was adopted by the Selectboard in the spring of 2025. The plan is based on resident surveys, public forums and other sources of feedback, and serves as a starting point for further planning and site development. The conceptual Master Plan can be viewed online at www.essexvt.gov/uppermain.

Some of the ideas and concepts explored in the Master Plan include, in no particular order: multi-purpose Community Center; Library; Town Hall; Fire

What's on the Ballot?

Station; other community-based amenities such as community gardens, athletic fields, multi-use trails and walking paths, a Town Green (which could host Farmers' Markets, Community Day and other Town events), housing (for a private developer to construct), and development opportunities for private development such as commercial space or community facilities.

Am I voting on a new library, fire department, town office or community center right now?

No. Article III (“... continue overall progress on implementing the new municipal complex ...”) is intended to gauge public input on whether the Selectboard and Town staff should continue working on the municipal complex project. Article IV (“... complete public infrastructure design ...”) would advise the Selectboard on whether to spend existing and anticipated funds for the design of public infrastructure on the municipal complex site. Construction of new municipal facilities would not occur without future voter input, as stated in Article IV. Further public input would be sought on the funding mechanisms, sequencing of building construction, and further building design on the site.

When will voting take place on proposed buildings for the property?

If the infrastructure design phase moves ahead, it will likely take approximately three years to complete. Voting on the construction of any infrastructure or buildings is not expected to happen until the infrastructure design is nearly complete, at the earliest.

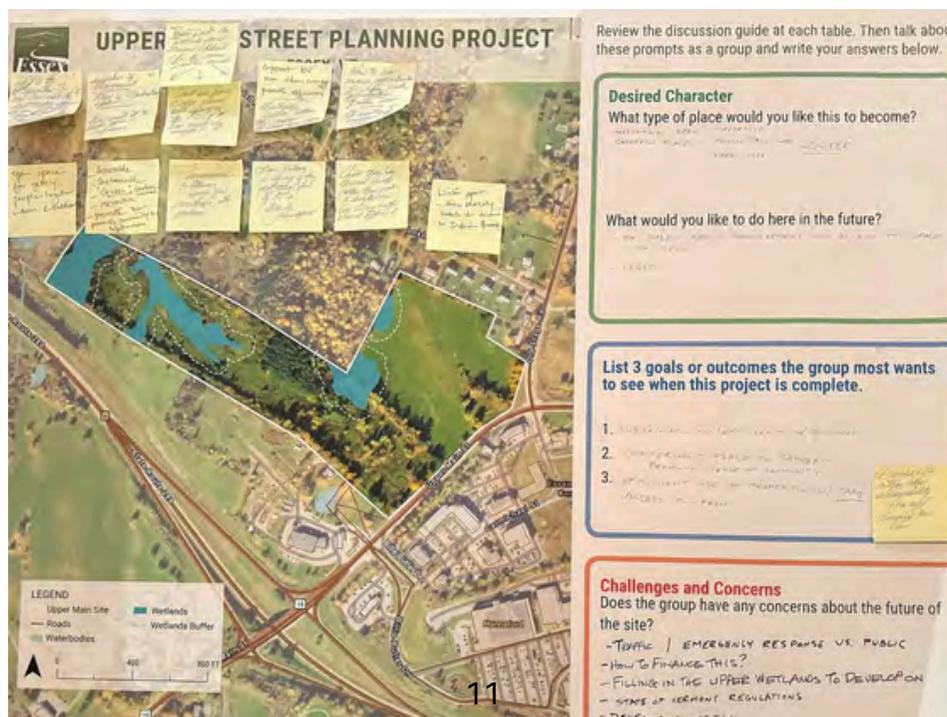
How much would new buildings cost, and if the project moves forward, how would new municipal buildings be paid for?

The conceptual master plan proposes eight phases of construction, including infrastructure, with a total estimated cost of up to \$88 million. The final price tag would depend on a variety of factors, including which facilities are constructed, final building size and design, future construction costs, and whether to include features like geothermal heating and underground parking. Private developers may also end up paying some portion of the infrastructure costs.

Staff has started to explore funding options, which would likely include some combination of municipal bonds, grants, infrastructure loan funds, tax increment financing (TIF) or the State of Vermont’s Community and Housing Infrastructure Program (CHIP), impact fees, Firefighting Equipment funds, federal and state infrastructure loans, Downtown Transportation funds, Vermont State Infrastructure Bank Program,

Recreation Trails Program, and other options. Additionally, the site includes approximately 4.7 acres that are not anticipated to be needed for municipal uses. The private development areas could be sold to developers or otherwise made available for public-private partnerships, with revenue available to support municipal development on the site. Please see the Master Plan final report that highlights these potential other funding alternatives.

As noted in Article IV, no construction of any portion of the new municipal complex project would occur without future voter input.



What's on the Ballot?



Article IV. Shall the voters of the Town of Essex advise the Selectboard to complete public infrastructure design as the first step toward potential construction at 80-90 Upper Main Street, which was purchased in 2023 to serve a new municipal complex, and for which the Selectboard adopted a conceptual Master Plan in March 2025, under the following conditions (Advisory):

- Only the following funding sources are eligible to cover Town costs: capital funds, impact fees, \$500,000 in eligible grant funding and any other grant awards, donations, Reserve funds, approved fund balance assignments, and/or Local Option Tax revenue, should any local option taxes be approved by voters.
- Construction of any portion of the new municipal complex project shall not occur without future voter input.
- Costs for this infrastructure design phase of work, currently estimated at \$1.5 million, do not exceed \$2 million to come from the sources listed above.

When would building construction begin?

There is no set date for the start of construction. However, the first step toward construction would be bringing the needed infrastructure to the site for the future buildings and services. The Town received a \$500,000 grant from the Northern Border Regional Commission to begin the planning and design of water, sewer, roadway, and stormwater infrastructure on the Upper Main Street site. With voter approval, the infrastructure planning and design could begin as early as spring 2026 and take approximately 3 years to complete.

What would happen to the existing Town buildings if new buildings were constructed at 80 and 90 Upper Main Street?

Final plans would need to be made along with plans for construction. Likely outcomes are that the Town Offices and Essex Free Library would be sold or repurposed. The Fire Station would be converted to garages, offices, and meeting space for the Public Works Department. The Fire Station is located on the same site as the Water and Sewer Department building and the Highway Garage, with Public Works Administration staff housed in a small building on Jericho Road, across the street from Essex Free Library. The existing Public Works administration building, would also likely be sold. The sale of all these buildings could help pay for the development on the Upper Main Street site.

Is the Town of Essex building private housing on the property and do taxpayers have to pay for it?

No, the Town has no plans to construct any private development. The private development areas could be sold to developers or otherwise made available for public-private partnerships, with revenue available to support and that money would be used for the

municipal development on the site. Since the Town currently owns the site, the Town would have a say in what type of housing could be developed and what it would look like.

If the Town starts with a smaller project like a community garden, would the infrastructure being proposed be necessary?

Some manner of infrastructure improvements would be necessary. There is limited access to the site with no driveway, roadway or parking. With the construction of the roadway and utilities, parking would be available and water would be able to serve the community gardens.

If Article IV – the proposed infrastructure design question – is approved, how will that impact my future tax bill?

The proposed infrastructure design project has a total estimated cost of \$1.5 million. The Town has secured \$500,000 in grant funding, and would be responsible for the remaining \$1 million match over three years. The \$1 million match could include capital funds, impact fees, any other grant awards, donations, reserve funds, approved fund balance assignments, and/or local option tax revenue (if one is approved). The Town does not expect to raise property taxes to pay for infrastructure design.

If Article IV – the proposed infrastructure design question – is not approved, what will happen to the Town's property?

If the proposed infrastructure design project is not approved by voters, the Selectboard and Town will need to assess options for the site. The Town will forfeit the \$500,000 grant we received to help fund the planning and design of the site infrastructure.

What's on the Ballot?



- Article V. Shall the voters approve setting the number of Essex Development Review Board members to five (5), in accordance with 24 V.S.A. 4460(f)?

What is a voter-backed petition?

State law in Vermont allows for voters to place items on the ballot through a petition process. To have a question approved for placement on the Town Meeting Day ballot, any petition needs to contain signatures of 5 percent of registered voters, which must be received by the Town Clerk at least 47 days prior to Town Meeting. Signatures must be verified within 24 hours of submission. These are referred to in statute as “public questions,” and must be asked in a yes or no format. Often these questions are advisory; in this instance that is not the case – see below.

How many members are on the DRB now?

The DRB currently has seven members.

Will the answer that voters provide be binding?

As noted above, public questions are often advisory in nature. In this case, however, there is specific statutory language that guides how this reduction in DRB members would be accomplished:

“If the number of members on a board is reduced, the members with the nearest expiration of their term of office shall serve until the expiration of that term and then the office shall terminate.” (24 VSA 4460(f)2).

This section of statute makes it clear that should this item be successfully placed on a ballot via a voter-backed petition, the voters are to decide the issue.

Why are voters being asked this question?

Town staff or elected officials are not involved in the creation, circulation, or submittal of voter-backed petitions unless they are acting as a private citizen. As such, the Town is not able to speak to the intent behind the question other than to acknowledge that the result of a positive vote will be a DRB with reduced membership. The Town supports the rights provided to Essex voters in statute to place such questions on the ballot and will follow the will of voters on this item.

Why is the current DRB membership set at seven?

The DRB came into being on January 1, 2025 as the result of a voter-approved change to the Town Charter. Previously, Essex had a seven-member Planning Commission that focused on land use planning and review of development and subdivision proposals, and a five-member Zoning Board of Adjustment that handled development issues like variances and conditional use review. Now, the DRB reviews all development, subdivision, variance and conditional use applications, and the Planning Commission focuses solely on land use planning.

Per Vermont statute, DRBs can have between five and nine members. The Selectboard chose seven members for Essex’s DRB based on the recommendations of the Planning Commission and Zoning Board.

How do I vote?

Where do voters vote on these articles?

Voting on ballot items occurs at the polls, which will be open on Tuesday, March 3 from 7 am to 7 pm at Essex Middle School, 60 Founders Road, Essex. Voters can also request an early ballot (see below for more info; the Town is not sending ballots to all voters).

Voters are encouraged to attend an Informational Hearing at 7:00 pm on Monday, March 2 at the Essex Middle School, 60 Founders Rd., Essex. The Informational Hearing will include an informational presentation about all ballot items, including the FY27 operating budget, Upper Main Street related items, Human Services Contributions funding, and offices for election.

Will I receive my ballot early and how do I return it?

Voters will only receive a ballot early if one is requested. The Town is not mailing ballots to all voters. Early voting will start mid-February. Voters may visit the Town Offices at 81 Main St., Essex Junction to vote in the office, pick up a ballot to take home, or to request that a ballot be mailed. Ballots can also be requested to be mailed by emailing clerk@essex.org; calling 802-879-0413, option 6; or requesting online at www.mvp.vermont.gov. To be counted, ballots must be returned before the polls close on Town Meeting Day on March 3 (7 pm). Voters returning ballots on Town Meeting Day must deliver the ballot directly to the polling place (Essex Middle School). A secure ballot box will be available at the Town Offices for returning ballots after hours or on weekends up until the morning of March 3.

FY2027 Budget

| FY27-31 Capital Budget Overall Summary | Proposed Capital Budget FY27 |
|---|---------------------------------|
| Starting Fund Balance | \$ 3,871,841 |
| Revenues | \$ 2,604,916 |
| Expenses | \$ (2,946,025) |
| Ending Fund Balance | \$ 3,530,732 |

| FY27 Capital Budget Revenue Summary | Beginning Fund Balance | Allocated 5c Cap Tax Funding | Transfers In or (Out) | Other Funding Sources | Funding Totals |
|--|------------------------------|------------------------------------|--------------------------|-----------------------------|---------------------|
| Buildings | \$ 645,164 | \$ 80,000 | \$ 94,617 | \$ 4,500 | \$ 824,281 |
| Municipal Complex | \$ 126,496 | \$ 67,724 | \$ - | \$ 49,150 | \$ 243,370 |
| Highways | \$ 283,689 | \$ 300,500 | | \$ 175,000 | \$ 759,189 |
| Capital Equipment | \$ 777,692 | \$ 829,000 | \$ 9,006 | \$ 317,800 | \$ 1,933,498 |
| Parks & Trails | \$ 373,553 | \$ 30,000 | \$ - | \$ 297,000 | \$ 700,553 |
| Sidewalks, Paths & Bridges | \$ 286,197 | \$ 47,000 | \$ - | \$ 102,133 | \$ 435,330 |
| Stormwater | \$ 297,666 | \$ 115,000 | \$ - | \$ 130,500 | \$ 543,166 |
| IT | \$ 78,501 | \$ - | \$ - | \$ - | \$ 78,501 |
| Natural Resource Management | \$ 6,944 | \$ 23,008 | \$ - | \$ 4,600 | \$ 34,552 |
| Undesignated Funds | \$ 995,939 | \$ - | \$ (103,623) | \$ 32,000 | \$ 924,316 |
| Totals | \$ 3,871,841 | \$1,492,232 | \$ - | \$ 1,112,683 | \$ 6,476,756 |

| FY27 Capital Budget Expenditures | Buildings | Municipal Complex | Highways | Capital Equipment | Parks & Trails | Sidewalks, Paths & Bridges | Stormwater | IT | NR Management |
|---|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------------------|-------------------|-------------|------------------|
| HVAC Upgrades | \$ 105,000 | | | | | | | | |
| Windows & Insulation | \$ 106,000 | | | | | | | | |
| Salt Shed | \$ 320,000 | | | | | | | | |
| Upper Main St Public ROW Design | | \$ 133,333 | | | | | | | |
| Road Reconstruction | | | \$ 425,000 | | | | | | |
| Gravel Roads | | | \$ 15,500 | | | | | | |
| Public Works, Major Equipment | | | | \$ 308,000 | | | | | |
| Fire, Vehicles | | | | \$ 265,017 | | | | | |
| Public Works, Admin Vehicle | | | | \$ 20,000 | | | | | |
| Fire, Minor Equipment | | | | \$ 30,000 | | | | | |
| Police Dispatch Console | | | | \$ 400,000 | | | | | |
| Parks Vehicles & Equipment | | | | \$ 30,000 | | | | | |
| Automated Entry Gate, Indian Brook | | | | | \$ 185,000 | | | | |
| Asset Replacement | | | | | \$ 22,500 | | | | |
| Indian Brook Dam Repairs | | | | | \$ 100,000 | | | | |
| Grant Match | | | | | \$ 10,000 | | | | |
| Route 15 Sidewalk (Orleans to Circ) | | | | | | \$ 127,667 | | | |
| ADA Compliance | | | | | | \$ 10,000 | | | |
| General Sidewalks & Paths | | | | | | \$ 40,000 | | | |
| Stormwater, Drainage Projects | | | | | | | \$ 30,000 | | |
| Stormwater, Regulatory | | | | | | | \$ 75,000 | | |
| Osgood Hill Culvert Replacements | | | | | | | \$ 150,000 | | |
| Grant Match | | | | | | | \$ 15,000 | | |
| Tree Replacements | | | | | | | | | \$ 23,008 |
| Totals | \$ 531,000 | \$ 133,333 | \$ 440,500 | \$ 1,053,017 | \$ 317,500 | \$ 177,667 | \$ 270,000 | \$ - | \$ 23,008 |

Town of Essex - General Fund Budget Summary for FY2027

FY2027 Budget

| Department Name: | FY24 Budget | FY24 Actual | FY25 Budget | FY25 for Audit | FY26 Budget | FY27 Budget Proposal |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| Revenues by Department | | | | | | |
| Property Taxes | 10,837,562 | 10,783,614 | 11,382,473 | 11,431,022 | 11,849,186 | 12,340,966 |
| General Revenue | 809,801 | 622,375 | 858,273 | 1,394,610 | 566,446 | 605,820 |
| Administration | - | 5,721 | - | 6,385 | 5,000 | - |
| Selectboard | - | - | - | - | - | 42,000 |
| Clerk | 160,105 | 95,625 | 103,170 | 107,719 | 93,565 | 106,015 |
| Finance | - | - | - | - | - | 1,875 |
| Information Technology | 6,500 | - | 5,000 | - | - | 4,050 |
| Assessing | 77,810 | 81,167 | 99,068 | 90,932 | 94,575 | 144,415 |
| ComDev | 157,600 | 99,317 | 144,600 | 97,030 | 101,700 | 110,100 |
| EconDev | 1,200 | - | 40,000 | - | 5,000 | - |
| Public Safety | | | | | | |
| Police | 2,743,726 | 2,721,413 | 2,867,103 | 2,678,969 | 2,978,703 | 3,269,050 |
| Animal Control | 20,071 | 19,653 | 22,306 | 21,293 | 24,095 | 36,875 |
| Fire | - | 5 | 25,000 | - | - | - |
| Culture & Recreation | | | | | | |
| Rec Admin | - | - | - | - | 40,000 | 1,300 |
| Pool | 58,000 | 63,476 | 58,000 | 82,592 | 62,000 | 61,500 |
| Parks | 82,000 | 91,311 | 97,468 | 89,582 | 92,000 | 116,278 |
| Seniors | 50,379 | 32,254 | - | - | - | - |
| Library | - | 4,566 | 700 | 1,034 | 700 | 8,550 |
| Public Works | | | | | | |
| Public Works Admin | - | - | - | - | - | - |
| Highways | 163,900 | 162,971 | 163,900 | 221,950 | 216,500 | 176,950 |
| Stormwater | - | 3,936 | - | - | - | - |
| Buildings | 51,295 | 58,689 | 48,786 | 58,320 | 47,755 | 70,275 |
| Debt/Other Sources | | | | | | |
| Debt/Other Sources | 203,203 | 260,026 | 200,574 | 193,608 | 188,738 | 183,148 |
| Total General Fund | 15,401,152 | 15,106,520 | 16,106,421 | 16,475,045 | 16,365,963 | 17,189,166 |
| Expenditures | | | | | | |
| General Government | | | | | | |
| Administration | 644,259 | 656,273 | 694,316 | 680,516 | 718,404 | 720,231 |
| Selectboard | 112,145 | 93,588 | 82,948 | 91,414 | 89,806 | 122,652 |
| Clerk | 247,551 | 209,819 | 259,386 | 241,915 | 265,995 | 278,205 |
| Finance | 640,350 | 607,982 | 601,211 | 636,418 | 371,986 | 592,219 |
| Information Technology | 504,679 | 481,549 | 522,336 | 496,154 | 529,309 | 548,982 |
| Assessing | 180,953 | 188,760 | 207,141 | 211,470 | 219,046 | 288,829 |
| Community Development | 435,982 | 452,490 | 491,481 | 477,606 | 581,979 | 590,003 |
| Economic Development | 42,505 | 39,458 | 83,948 | 75,821 | 50,981 | 80,928 |
| Health & Human Services | 177,056 | 376,470 | 390,742 | 391,070 | 242,516 | 243,259 |
| County Regional | 193,457 | 237,935 | 199,774 | 220,187 | 234,276 | 262,865 |
| Grants and Other | - | 7,615 | - | 847,952 | - | - |
| Public Safety | | | | | | |
| Police | 5,482,079 | 5,504,839 | 5,713,938 | 5,314,896 | 5,953,041 | 6,478,837 |
| Animal Control | 40,400 | 39,560 | 44,900 | 42,860 | 48,500 | 54,096 |
| Fire | 738,940 | 721,268 | 802,704 | 880,533 | 852,656 | 759,889 |
| Culture & Recreation | | | | | | |
| Rec Admin | 388,532 | 419,897 | 242,560 | 211,749 | 336,458 | 284,045 |
| Pool | 138,752 | 116,172 | 236,419 | 259,819 | 203,199 | 205,897 |
| Parks | 364,294 | 355,589 | 462,692 | 474,417 | 504,562 | 532,762 |
| Seniors | 209,976 | 145,431 | 194,012 | 145,802 | 148,799 | 116,539 |
| Library | 468,575 | 467,245 | 512,438 | 509,549 | 529,662 | 576,119 |
| Public Works | | | | | | |
| Public Works Admin | 223,918 | 217,364 | 221,363 | 237,140 | 244,170 | 262,289 |
| Highways | 2,692,422 | 2,670,843 | 2,848,364 | 2,967,288 | 2,929,566 | 3,040,921 |
| Stormwater | 256,730 | 232,908 | 273,933 | 210,942 | 289,028 | 266,874 |
| Buildings | 526,050 | 496,589 | 530,831 | 393,754 | 360,787 | 436,022 |
| Debt | | | | | | |
| Debt | 495,617 | 495,617 | 489,204 | 472,216 | 460,337 | 446,703 |
| Total General Fund | 15,401,152 | 15,235,222 | 16,106,421 | 16,481,289 | 16,365,963 | 17,189,166 |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

115-00-00 - General Revenue - Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 010.000-Property Taxes | 11,382,473 | 11,431,022 | 11,849,186 | 11,850,000 | 12,240,965 | 391,779 | 3.3% |
| 020.017-Electric Car Charging Revenues | 840 | 1,394 | 900 | 1,000 | 1,680 | 780 | 86.7% |
| 020.022-Prints and Royalties | 1,101 | 1,001 | 1,051 | 1,100 | 1,051 | - | 0.0% |
| 040.000-emergov: Federal Grant | - | 600,640 | - | - | - | - | n/a |
| 042.001-PILOT Revenue | 48,143 | 12,800 | 12,800 | 56,143 | 56,143 | 43,343 | 338.6% |
| 042.002-Railroad Taxes | 1,540 | 2,018 | 2,015 | 2,020 | 2,015 | - | 0.0% |
| 042.003-Current Use | 27,872 | 41,080 | 35,080 | 37,918 | 40,214 | 4,534 | 12.7% |
| 042.004-Sale Act 80 Revenue | 4,401 | 43,254 | 4,501 | 4,500 | 4,550 | 50 | 1.1% |
| 042.005-Sale Act 68 Revenue | 52,000 | 62,277 | 60,000 | 71,583 | 75,162 | 15,162 | 25.3% |
| 060.000-Interest Income | 120,000 | 375,753 | 350,000 | 325,000 | 298,005 | (51,995) | 14.9% |
| 085.000-Penalties | 80,500 | 123,268 | 75,000 | 95,000 | 100,000 | 25,000 | 31.3% |
| 086.000-Interest | 24,200 | 64,253 | 22,500 | 30,000 | 25,000 | 2,500 | 11.1% |
| 098.000-Miscellaneous Revenue | 5,000 | 3,412 | 2,000 | 3,000 | 2,000 | - | 0.0% |
| 099.000-Use of Fund Balance/Reserves | 125,000 | - | - | - | - | - | n/a |
| Total Revenues | 11,240,746 | 12,825,632 | 12,415,632 | 12,478,184 | 12,846,785 | 431,153 | 3.5% |

115-10-10 - Administration, Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 050.000-Donations - Explore Essex | - | 6,385 | 5,000 | 11,000 | - | (5,000) | -100.0% |
| Total Revenues | - | 6,385 | 5,000 | 11,000 | - | 5,000 | 100.0% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 483,248 | 558,977 | 391,485 | 468,000 | 407,077 | (15,582) | -4.0% |
| 120.000-Part Time Salaries | 22,880 | 20,200 | 21,840 | 27,000 | - | (21,840) | -100.0% |
| 130.000-Overtime | - | 87 | - | - | - | - | n/a |
| 210.000-Group Insurance | 135,581 | 128,463 | 144,250 | 143,000 | 150,685 | 6,429 | 4.5% |
| 220.000-Social Security | 33,513 | 30,168 | 34,125 | 34,000 | 33,597 | (538) | -1.6% |
| 230.000-Retirement | 41,244 | 32,816 | 46,010 | 46,000 | 37,177 | (1,167) | -3.8% |
| 290.000-Other Employee Benefits | 4,125 | 5,800 | 4,635 | 4,635 | 5,295 | 660 | 14.2% |
| 290.001-Health & Wellness | - | 2,600 | - | - | - | - | n/a |
| 320.000-Legal Services | 30,000 | 41,478 | 35,000 | 30,000 | 35,000 | 5,000 | 0.0% |
| 330.000-Professional Services | 8,000 | 8,021 | 8,000 | 8,000 | 8,000 | - | 0.0% |
| 442.000-Rental of Vehicles or Equipment | 3,000 | 2,621 | 2,621 | 2,600 | 2,625 | 25 | 0.0% |
| 500.000-Training, Conferences, Dues | 6,300 | 7,241 | 5,900 | 7,000 | 5,900 | - | 0.0% |
| 565.000-Technology Subscriptions, Licenses | 15,570 | 19,809 | 19,180 | 19,500 | 23,470 | 4,310 | 22.5% |
| 540.000-Advertising | 5,000 | 4,493 | 5,000 | 4,000 | 5,000 | 5,000 | 0.0% |
| 570.000-Other Purchased Services | 600 | 40 | 800 | 200 | 150 | (150) | -50.0% |
| 580.000-Travel | 3,905 | 235 | 3,350 | 3,000 | 3,357 | 7 | 0.2% |
| 610.000-General Supplies | 500 | 555 | 500 | 1,000 | 500 | - | 0.0% |
| 735.000-Tech. Equip./Hardware | - | 87 | - | - | - | - | n/a |
| 755.000-Furniture and Fixtures | 200 | 250 | 200 | 200 | 200 | - | 0.0% |
| 810.000-Appropriations to committees | - | 523 | - | 450 | - | - | n/a |
| 850.000-Community Events and Celebrations | 8,000 | 16,874 | 6,000 | 15,000 | 2,000 | (4,000) | -56.7% |
| Total Expenditure | 694,316 | 680,916 | 718,404 | 723,585 | 720,231 | (1,827) | 0.3% |

110-11-10 - Legislative, Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|-------------------------------------|---------------|---------------|---------------|---------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 099.000-Use of Fund Balance | - | - | - | - | 42,000 | - | n/a |
| Total Revenues | - | - | - | - | 42,000 | - | n/a |
| Expenditure | | | | | | | |
| 120.000-Part Time Salaries | - | 7,500 | 7,500 | 7,500 | 7,500 | - | 0.0% |
| 190.000-Board member payments | 23,500 | 18,200 | 16,000 | 23,000 | 20,000 | (4,000) | -25.0% |
| 220.000-Social Security | 607 | 607 | 607 | 650 | 607 | - | 0.0% |
| 330.000-Professional Services | 28,714 | 21,601 | 32,742 | 34,000 | 46,293 | 14,051 | 105.8% |
| 500.000-Training, Conferences, Dues | 19,600 | 21,855 | 22,957 | 23,000 | 20,252 | (2,705) | -11.8% |
| 550.000-Printing and Binding | 10,500 | 11,691 | 10,500 | 8,000 | 8,000 | (2,500) | -24.8% |
| Total Expenditure | 82,948 | 81,414 | 89,896 | 96,150 | 122,652 | 32,846 | 36.6% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

110-12-10 - Clerk

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed 2027 Budget | \$ Change | % Change |
|--|----------------|----------------|----------------|----------------|-------------------------|---------------|--------------|
| Revenues | | | | | | | |
| 020.001-Use of Vault | 2,000 | 2,151 | 1,000 | 2,100 | 1,900 | (200) | -11.8% |
| 020.004-Recording Fees | 75,000 | 69,642 | 65,000 | 71,000 | 70,000 | (5,000) | -7.7% |
| 020.010-Printing and Duplication Services | 10,000 | 10,200 | 8,000 | 9,500 | 10,000 | 1,500 | 17.8% |
| 020.012-Sale of Maps | 40 | 78 | 20 | 100 | 50 | (30) | -150.0% |
| 020.013-Sales of Certified Copy | 8,000 | 14,379 | 10,000 | 14,000 | 13,000 | (8,000) | -30.0% |
| 030.001-Liquor Licenses | 3,000 | 2,620 | 2,495 | 2,500 | 2,820 | 325 | 13.0% |
| 030.002-Land Postings | 50 | 45 | 25 | 75 | 45 | (20) | -80.0% |
| 030.003-Marriage Licenses | 1,200 | 1,150 | 1,500 | 1,500 | 1,500 | - | 0.0% |
| 030.004-Animal Licenses | 3,500 | 6,390 | 3,800 | 4,000 | 6,000 | 2,200 | 57.9% |
| 030.005-Green Mountain Passport | 200 | 539 | 350 | 350 | 500 | 150 | 42.9% |
| 030.006-DMV Registration | 175 | 123 | 175 | 150 | 200 | 25 | 14.3% |
| Total Revenues | 103,170 | 107,719 | 93,565 | 105,275 | 106,015 | 12,450 | 13.3% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 141,206 | 131,783 | 149,943 | 132,000 | 147,813 | (7,130) | -4.4% |
| 120.000-Part Time Salaries | 11,890 | 13,468 | 9,800 | 14,000 | 10,445 | (565) | -5.7% |
| 130.000-Overtime | 1,874 | 3,097 | 2,793 | 4,300 | 3,568 | (1,225) | -43.9% |
| 210.000-Group Insurance | 44,183 | 42,761 | 47,046 | 45,000 | 59,489 | 12,453 | 28.5% |
| 220.000-Social Security | 12,674 | 11,468 | 13,294 | 13,000 | 13,070 | (274) | -1.7% |
| 230.000-Retirement | 12,669 | 11,790 | 13,902 | 13,000 | 13,600 | (802) | -2.2% |
| 250.000-Other Employee Benefits | 600 | 600 | 600 | 600 | 600 | - | 0.0% |
| 442.000-Rental of Vehicles or Equipment | 2,500 | 2,144 | 2,144 | 2,144 | 2,144 | - | 0.0% |
| 500.000-Training, Conferences, Fees | 1,695 | 555 | 2,485 | 1,000 | 2,500 | 715 | 0.4% |
| 505.000-Technology Subscriptions, Licenses | 14,460 | 15,371 | 15,341 | 13,000 | 15,801 | 460 | 3.0% |
| 540.000-Advertising | - | 159 | - | - | - | - | n/a |
| 550.000-Printing and Binding | 1,155 | - | 800 | - | - | (900) | -100.0% |
| 570.023-Records Preservation | - | 1,048 | - | - | - | - | n/a |
| 580.000-Travel | 540 | 270 | 1,737 | 3,000 | 1,300 | (331) | -13.3% |
| 610.000-General Supplies | 2,920 | 2,215 | 2,520 | 3,000 | 2,224 | (296) | -11.7% |
| 820.000-Election Expenses | 10,800 | 7,216 | 3,650 | 3,650 | 7,475 | 1,825 | 104.8% |
| Total Expenditure | 259,166 | 241,915 | 265,995 | 250,664 | 278,205 | 12,210 | 4.6% |

110-13-10 - Finance, Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed 2027 Budget | \$ Change | % Change |
|--|----------------|----------------|----------------|----------------|-------------------------|---------------|-------------|
| Revenues | | | | | | | |
| 060.000-Investment Income | - | - | - | - | 1,875 | 1,875 | n/a |
| Total Revenues | - | - | - | - | 1,875 | 1,875 | n/a |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 206,393 | 214,048 | 217,559 | 230,000 | 221,740 | (4,181) | -1.9% |
| 130.000-Overtime | 1,290 | 1,809 | 1,363 | 1,500 | 1,409 | (46) | -3.4% |
| 210.000-Group Insurance | 69,463 | 68,295 | 72,638 | 70,000 | 71,143 | (1,695) | -2.3% |
| 220.000-Social Security | 17,467 | 17,654 | 18,502 | 20,000 | 18,511 | (205) | -1.1% |
| 230.000-Retirement | 18,990 | 18,713 | 20,962 | 20,000 | 20,591 | 229 | 1.1% |
| 250.000-Other Employee Benefits | 780 | 1,200 | 780 | 780 | 780 | - | 0.0% |
| 330.000-Professional Services | 2,020 | 5,292 | 6,170 | 6,200 | 5,691 | (479) | -7.8% |
| 335.000-Audit | 21,580 | 24,650 | 28,750 | 27,500 | 27,200 | (1,550) | -5.4% |
| 442.000-Rental of Vehicles or Equipment | 2,000 | 2,018 | 2,018 | 2,018 | 2,018 | - | 0.0% |
| 500.000-Training, Conferences, Fees | 2,077 | 2,080 | 3,260 | 3,500 | 3,480 | (20) | -17.5% |
| 505.000-Technology Subscriptions, Licenses | 25,010 | 39,475 | 27,600 | 27,600 | 31,916 | 4,316 | 15.6% |
| 520.000-Insurance | (27,088) | 232,891 | 167,943 | 170,000 | 182,067 | 14,624 | 8.7% |
| 550.000-Printing and Binding | 2,365 | 2,763 | 3,040 | 3,100 | 3,343 | 303 | 10.0% |
| 580.000-Travel | 748 | 2,508 | 2,750 | 3,000 | 3,090 | 340 | 12.4% |
| 610.000-General Supplies | 1,200 | 1,056 | 1,000 | 1,000 | 1,090 | 90 | 9.0% |
| 990.000-Miscellaneous | - | 813 | - | - | - | - | n/a |
| Total Expenditure | 601,211 | 636,418 | 571,986 | 584,688 | 592,219 | 20,233 | 3.5% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

110-14-10 - Information Technology

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|-------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 010.000 Use of Fund Balance | 5,000 | - | - | - | 4,050 | 4,050 | n/a |
| Total Revenues | 5,000 | - | - | - | 4,050 | 4,050 | n/a |
| Expenditure | | | | | | | |
| 110.000 Regular Salaries | 235,061 | 237,749 | 250,650 | 240,000 | 244,160 | (5,490) | -2.3% |
| 210.000 Group Insurance | 79,847 | 80,891 | 84,567 | 82,000 | 86,998 | 2,411 | 2.9% |
| 220.000 Social Security | 19,307 | 18,872 | 20,519 | 19,000 | 19,969 | (550) | -2.7% |
| 230.000 Retirement | 20,299 | 20,485 | 21,885 | 21,000 | 21,354 | (631) | -2.9% |
| 290.000 Other Employee Benefits | 870 | 809 | 870 | 870 | 795 | (75) | -8.6% |
| 330.000 Professional Services | 5,000 | 5,213 | 2,000 | 2,000 | 2,000 | - | 0.0% |
| 432.000-IGA Technology | 3,602 | 2,809 | - | 2,621 | 5,287 | 1,287 | n/a |
| 500.000 Training, Conferences, Travel | 12,580 | 3,157 | 3,550 | 3,550 | 4,010 | 460 | 13.0% |
| 505.000 Technology Subscriptions, Licenses | 89,280 | 82,078 | 89,568 | 87,000 | 114,179 | 24,833 | 27.7% |
| 580.000 Travel | 500 | - | 3,100 | 2,000 | 1,500 | 400 | 12.9% |
| 735.000 Technology: Hardware, Software, Equipment | 51,500 | 14,793 | 52,500 | 69,000 | 46,500 | (1,970) | -11.4% |
| 920.000 Transfer between funds (capital) | 4,000 | 4,000 | - | - | - | - | n/a |
| Total Expenditure | 522,316 | 496,154 | 529,309 | 529,043 | 548,982 | 19,673 | 3.7% |

110-15-10 - Assessing

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 010.000 Transfer between Town/City | 89,068 | 90,932 | 94,575 | 99,000 | 144,415 | 49,840 | 52.7% |
| Total Revenues | 89,068 | 90,932 | 94,575 | 99,000 | 144,415 | 49,840 | 52.7% |
| Expenditure | | | | | | | |
| 110.000 Regular Salaries | 101,836 | 106,353 | 107,757 | 140,000 | 184,454 | 76,697 | 71.2% |
| 120.000 Part Time Salaries | 41,125 | 42,828 | 42,887 | 22,000 | - | (48,387) | -100.0% |
| 210.000 Group Insurance | 31,559 | 30,975 | 33,469 | 32,000 | 58,432 | 24,963 | 74.6% |
| 220.000 Social Security | 11,683 | 11,642 | 12,894 | 12,400 | 15,076 | 2,720 | 22.0% |
| 230.000 Retirement | 12,584 | 13,107 | 13,654 | 14,000 | 16,674 | 5,030 | 22.3% |
| 290.000 Other Employee Benefits | 330 | - | 330 | 330 | 630 | 300 | 90.9% |
| 500.000 Training, Conferences, Travel | 1,064 | 1,281 | 1,095 | 1,500 | 1,665 | 570 | 52.1% |
| 505.000 Technology Subscriptions, Licenses | 6,907 | 5,239 | 7,500 | 7,500 | 11,500 | 4,000 | 53.3% |
| 580.000 Travel | 302 | - | 300 | 150 | 100 | - | 0.0% |
| 650.000 General Supplies | 150 | 47 | 100 | 150 | 100 | - | 0.0% |
| Total Expenditure | 207,141 | 211,470 | 219,946 | 230,030 | 288,829 | 68,883 | 31.3% |

110-16-10 - Community Development, Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|----------------|---------------|----------------|----------------|----------------|--------------|-------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 020.005 Zoning Hearing Fees | 3,000 | 7,774 | 3,000 | 13,000 | 6,000 | 1,000 | 100.0% |
| 020.006 Subdivision Filing Fees | 12,500 | 3,057 | 14,500 | 8,000 | 12,000 | (2,500) | -17.2% |
| 020.007 Zoning Ordinance Pamphlet | 100 | 25 | 200 | 50 | 100 | (100) | -50.0% |
| 020.008 CO Inspections and Re-inspections | 14,000 | 15,683 | 14,000 | 15,000 | 15,000 | 1,000 | 7.1% |
| 030.007 Building Structures | 115,000 | 70,493 | 70,000 | 75,000 | 77,000 | 7,000 | 10.0% |
| Total Revenues | 144,600 | 97,030 | 101,700 | 109,050 | 110,100 | 3,400 | 8.3% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

| Expenditure | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | 2027 Budget | \$ Change | % Change |
|--|----------------|----------------|----------------|----------------|----------------|--------------|-------------|
| 110.000-Regular Salaries | 466,211 | 274,915 | 335,566 | 330,000 | 355,030 | 19,524 | 5.8% |
| 120.000-Part Time Salaries | 29,814 | 31,813 | - | - | - | - | n/a |
| 210.000-Group Insurance | 104,983 | 97,158 | 152,053 | 149,000 | 142,604 | (9,449) | (6.2%) |
| 220.000-Social Security | 24,264 | 23,838 | 27,603 | 25,000 | 29,182 | 1,579 | 5.7% |
| 230.000-Retirement | 25,591 | 26,564 | 29,085 | 29,000 | 31,487 | 1,702 | 5.7% |
| 250.000-Other Employee Benefits | 900 | 800 | 1,200 | 1,200 | 1,200 | - | 0.0% |
| 330.000-Professional Services | 17,000 | 2,117 | 17,000 | 16,000 | 18,800 | (2,400) | -14.1% |
| 430.000-R&M Vehicles and Equipment | 300 | 202 | 700 | 700 | 700 | - | 0.0% |
| 500.000-Training, Conferences, Dues | 3,900 | 2,275 | 2,805 | 2,400 | 3,150 | 345 | 12.1% |
| 505.000-Fees, Sub Licenses | 508 | - | 640 | 700 | - | (630) | -100.0% |
| 540.000-Advertising | 3,900 | 2,722 | 3,500 | 2,500 | 2,800 | 500 | 33.3% |
| 550.000-Frasing and Binding | 300 | 1,065 | 600 | 500 | 300 | - | 0.0% |
| 580.000-Travel | 4,300 | 2,944 | 2,797 | 2,700 | 2,750 | (47) | -1.7% |
| 610.000-General Supplies | 1,200 | 1,038 | 1,400 | 1,400 | 1,300 | (100) | -7.1% |
| 755.000-Furniture & Fixtures | - | 3,696 | - | - | - | - | n/a |
| 910.000-Transfer between funds (non-capital) | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | - | 0.0% |
| 920.000-Transfer between funds (capital) | 3,000 | 3,000 | 3,000 | 3,000 | - | (3,000) | -100.0% |
| Total Expenditure | 491,481 | 477,606 | 581,979 | 565,120 | 590,003 | 8,024 | 1.4% |

116-17-10 - Economic Development, Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|---------------|---------------|---------------|---------------|---------------|----------------|----------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 095.000-Use of Fund Balance | 40,000 | - | 5,000 | - | - | (5,000) | -100.0% |
| Total Revenues | 40,000 | - | 5,000 | - | - | (5,000) | -100.0% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | - | - | - | 10,000 | 46,913 | 46,913 | n/a |
| 120.000-Part Time Salaries | 34,941 | 34,153 | 36,668 | 29,000 | - | (36,868) | -100.0% |
| 210.000-Group Insurance | - | - | - | - | 20,398 | 20,398 | n/a |
| 220.000-Social Security | 2,627 | 2,762 | 2,984 | 2,700 | 3,771 | 788 | 26.4% |
| 230.000-Retirement | - | - | - | - | 4,196 | 4,196 | n/a |
| 250.000-Other Employee Benefits | - | - | - | - | 150 | 150 | n/a |
| 330.000-Professional Services | 40,000 | 33,082 | 5,000 | 5,000 | - | (5,000) | -100.0% |
| 540.000-Advertising | 200 | 100 | 200 | 200 | 500 | 300 | 150.0% |
| 800.104-Chamber of Commerce | 1,230 | 1,206 | 1,230 | 1,230 | 1,250 | 20 | 1.6% |
| 800.105-Greater Burlington Industrial Corporation | 1,750 | 1,750 | 4,000 | 1,750 | 1,750 | (250) | -6.3% |
| 800.110-Economic Development Committee | 1,000 | 768 | 700 | 600 | 1,000 | 300 | 42.9% |
| Total Expenditure | 83,948 | 75,821 | 50,981 | 51,480 | 80,928 | 29,947 | 58.7% |

110-19-10 - County and Regional Functions

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Expenditure | | | | | | | |
| 800.101-Chittenden County Regional Planning Comm. | 19,570 | 18,715 | 14,162 | 14,162 | 23,024 | 8,862 | 62.5% |
| 800.102-Green Mountain Transit | 71,638 | 71,838 | 92,911 | 88,833 | 91,599 | 14,332 | 16.4% |
| 800.103-County Tax | 69,866 | 91,163 | 86,245 | 90,000 | 103,256 | 17,011 | 19.7% |
| 800.109-Winooski Valley Park District | 38,500 | 35,471 | 40,918 | 40,938 | 44,986 | 4,048 | 9.9% |
| Total Expenditure | 199,574 | 220,187 | 234,276 | 233,933 | 262,865 | 28,589 | 12.2% |

116-18-10 - Health and Human Services

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|------------|-------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Expenditure | | | | | | | |
| 120.000-Part Time Salaries | - | 5,897 | - | - | 12,750 | 12,750 | n/a |
| 220.000-Social Security | - | 951 | - | - | 1,032 | 1,032 | n/a |
| 330.000-Professional Services | 11,794 | 5,697 | 12,148 | 12,148 | - | (12,148) | -100.0% |
| 500.000-Training, Conferences, Dues | 100 | - | 150 | 100 | 100 | (50) | -33.3% |
| 530.000-Communications | 500 | 477 | 550 | 500 | 525 | (25) | -4.5% |
| 800.100-Human Service Dept | 161,064 | 161,064 | - | - | - | - | n/a |
| 800.106-Essex Rescue | 213,284 | 213,284 | 225,018 | 225,018 | 224,197 | (821) | -0.4% |
| 800.108-E.C. Historical Museum | 4,000 | 4,000 | 4,650 | 4,650 | 4,650 | - | 0.0% |
| Total Expenditure | 390,742 | 391,070 | 242,516 | 242,416 | 243,259 | 743 | 0.3% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

110-20-10 - Police, Operating

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| 020.010-Special Police Services | 40,000 | 25,008 | 40,000 | 25,000 | 30,000 | (10,000) | -15.0% |
| 020.013-VIN Verifications | 200 | 130 | 200 | 150 | 200 | - | 0.0% |
| 040.000-Federal Grant Revenue | - | 23,175 | - | - | - | - | n/a |
| 040.800-GJP - Ballistic Vest Grant | - | 2,074 | 2,000 | 2,000 | 2,500 | 500 | 25.0% |
| 041.000-Intergov. State and Other Grant | - | 9,889 | - | 4,480 | 8,000 | 8,000 | n/a |
| 070.000-Sale of Assets | - | 17,330 | - | 2,000 | 12,400 | 17,400 | n/a |
| 090.000-Transfer Between Town/City | 427,710 | 190,159 | 458,486 | 450,000 | 401,807 | (56,683) | -12.4% |
| 098.000-Miscellaneous Revenue | 8,106 | - | - | - | - | - | n/a |
| 099.000-Use of Fund Balance | - | - | - | - | 23,648 | 23,648 | n/a |
| SUMMARY Transfer Between Town/City (personnel) | 2,191,007 | 2,231,705 | 2,478,017 | 2,485,350 | 2,790,499 | 311,482 | 12.5% |
| Total Revenues | 2,867,103 | 2,678,969 | 2,978,703 | 2,969,480 | 3,269,050 | 290,347 | 9.7% |
| Expenditure | | | | | | | |
| SUMMARY-Regular Salaries | 3,223,600 | 2,752,163 | 3,268,680 | 2,692,000 | 3,782,413 | 513,733 | 15.7% |
| SUMMARY-Part Time Salaries | 191,494 | 188,407 | 192,132 | 176,000 | 127,728 | (64,404) | -31.5% |
| SUMMARY-Overtime | 291,004 | 354,805 | 294,138 | 353,000 | 403,234 | 109,076 | 37.1% |
| SUMMARY-Group Insurance | 718,909 | 572,996 | 832,937 | 749,000 | 905,647 | 156,647 | 20.9% |
| SUMMARY-Social Security | 803,532 | 278,077 | 806,352 | 295,000 | 811,048 | 14,782 | 1.8% |
| SUMMARY-Retirement | 878,491 | 292,613 | 892,944 | 394,000 | 463,847 | 69,847 | 17.5% |
| SUMMARY-Other Employer Benefits | 11,100 | 6,900 | 11,100 | 11,700 | 11,475 | 375 | 3.2% |
| SUMMARY-Allowance for Vacancies | (608,282) | - | (718,247) | - | (630,422) | (112,180) | -17.4% |
| 320.000-Legal Services | 20,000 | 1,680 | 15,000 | 12,000 | 7,500 | (7,500) | -50.0% |
| 330.000-Professional Services | 73,293 | 69,294 | 117,850 | 102,000 | 67,784 | (30,075) | -28.6% |
| 430.000-P&M Vehicles and Equipment | 34,000 | 34,153 | 36,500 | 35,000 | 36,500 | - | 0.0% |
| 431.000-P&M Technology | 25,000 | 25,857 | 18,000 | 18,000 | 18,000 | - | 0.0% |
| 442.000-Rental of Vehicles or Equipment | 5,000 | 5,782 | 5,782 | 5,782 | 5,782 | - | 0.0% |
| 500.000-Training, Conferences, Tuels | 32,000 | 22,872 | 38,000 | 26,000 | 38,000 | - | 0.0% |
| 505.000-Technology Subscriptions, Courses | 46,680 | 46,646 | 57,862 | 60,000 | 111,167 | 53,305 | 87.1% |
| 520.000-Insurance | 156,807 | 215,357 | 215,092 | 230,000 | 209,370 | (20,630) | -9.1% |
| 521.000-Insurance Deductibles | - | 1,800 | - | - | - | - | n/a |
| 530.000-Communications | 32,000 | 29,445 | 45,655 | 35,000 | 46,013 | 158 | 0.4% |
| 540.000-Maintenance | 600 | 35 | 600 | 600 | 100 | (500) | -83.3% |
| 550.000-Framing and Binding | 1,000 | 808 | 1,000 | 1,000 | 1,000 | - | 0.0% |
| 580.000-Travel | 7,500 | 9,709 | 9,500 | 9,500 | 9,500 | - | 0.0% |
| 610.000-General Supplies | 10,000 | 8,592 | 10,000 | 9,500 | 10,000 | - | 0.0% |
| 611.000-Small Tools and Equipment | 7,000 | 7,717 | 8,000 | 8,000 | 8,000 | - | 0.0% |
| 612.000-Uniforms | 47,950 | 41,981 | 47,950 | 46,000 | 43,600 | (2,350) | -5.0% |
| 613.000-Program Supplies | 3,500 | 4,413 | 4,500 | 4,500 | 4,500 | - | 0.0% |
| 626.000-Gasoline | 87,000 | 33,699 | 82,391 | 82,000 | 35,313 | (46,687) | -56.9% |
| 735.000-Technology: Hardware, Software, Equipment | 20,000 | 65,128 | 20,000 | 30,000 | 20,000 | - | 0.0% |
| 751.000-Vehicle Purchase | 158,000 | 170,892 | 195,000 | 195,000 | 123,000 | (72,000) | -36.9% |
| 830.000-Regular Programs | 5,000 | 4,841 | 7,000 | 7,000 | 5,000 | (2,000) | -28.6% |
| 895.000-State & Other Grant Expense | - | - | - | - | - | - | n/a |
| 910.000-Transfer between funds (non-capital) | 36,200 | 36,200 | 46,200 | 46,200 | 46,200 | - | 0.0% |
| 920.000-Transfer between funds (capital) | 15,000 | 15,000 | 15,000 | 15,000 | - | (15,000) | -100.0% |
| 970.901 Police Lease Principal | 17,500 | 14,341 | 15,609 | 15,609 | - | (15,609) | -100.0% |
| 975.901 Police Lease Principal | - | 2,648 | 1,580 | 1,580 | - | (1,580) | -100.0% |
| Total Expenditure | 5,713,988 | 5,314,696 | 5,953,041 | 5,913,471 | 6,478,837 | 525,796 | 8.9% |

110-20-11 - Police, Administration

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|------------------------------------|----------------|----------------|----------------|----------------|------------------|----------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 090.000-Transfer between Town/City | 425,223 | 387,980 | 431,949 | 417,900 | 507,905 | 75,956 | 17.9% |
| Total Revenues | 425,223 | 387,980 | 431,949 | 417,900 | 507,905 | 75,956 | 17.9% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 600,893 | 471,779 | 518,379 | 512,000 | 696,193 | 177,814 | 34.3% |
| 120.000-Part Time Salaries | 101,844 | 101,130 | 113,699 | 95,000 | 40,318 | (71,391) | -74.0% |
| 130.000-Overtime | 3,125 | 739 | 3,281 | 3,000 | 1,361 | (1,920) | -58.5% |
| 210.000-Group Insurance | 181,980 | 108,679 | 121,138 | 116,000 | 140,964 | 19,844 | 16.7% |
| 220.000-Social Security | 49,600 | 43,579 | 52,942 | 48,000 | 61,406 | 8,464 | 16.0% |
| 230.000-Retirement | 55,479 | 53,502 | 60,476 | 60,000 | 80,341 | 19,915 | 33.0% |
| 290.000-Other Employer Benefits | 1,500 | 1,800 | 1,500 | 1,800 | 1,875 | 375 | 25.0% |
| Total Expenditure | 853,921 | 780,958 | 869,460 | 835,800 | 1,022,358 | 152,898 | 17.8% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

118-20-12 - Police, Dispatch

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 090.000 Transfer between Town/City | 259,028 | 266,591 | 290,470 | 308,250 | 321,665 | 31,195 | 10.7% |
| Total Revenues | 259,028 | 266,591 | 290,470 | 308,250 | 321,665 | 31,195 | 10.7% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 111,426 | 288,654 | 340,222 | 330,000 | 355,097 | 14,875 | 4.4% |
| 120.000-Part Time Salaries | 20,776 | 18,095 | 22,023 | 29,800 | 24,960 | 2,937 | 13.3% |
| 130.000 Overtime | 38,671 | 75,755 | 42,253 | 80,000 | 66,234 | 23,981 | 36.8% |
| 210.000-Group Insurance | 89,528 | 90,057 | 110,995 | 111,000 | 126,601 | 15,606 | 14.1% |
| 220.000-Social Security | 29,638 | 28,193 | 33,167 | 32,900 | 35,827 | 2,660 | 8.0% |
| 230.000-Retirement | 40,154 | 41,668 | 44,625 | 49,900 | 37,357 | 2,730 | 7.8% |
| 290.000-Other Employee Benefits | 1,200 | 1,800 | 1,200 | 1,500 | 1,200 | | 0.0% |
| Total Expenditure | 521,393 | 536,621 | 584,685 | 618,500 | 647,476 | 62,791 | 10.7% |

118-20-13 - Police, Investigations Div

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 090.000 Transfer between Town/City | 328,365 | 351,045 | 355,028 | 329,250 | 392,817 | 37,189 | 10.6% |
| Total Revenues | 328,365 | 351,045 | 355,028 | 329,250 | 392,817 | 37,789 | 10.6% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 463,800 | 337,374 | 501,809 | 450,000 | 547,173 | 45,364 | 9.0% |
| 130.000 Overtime | 25,569 | 22,884 | 28,185 | 40,000 | 37,454 | 3,269 | 12.8% |
| 210.000-Group Insurance | 77,461 | 82,499 | 79,031 | 72,900 | 91,842 | 12,809 | 16.2% |
| 220.000-Social Security | 39,751 | 29,040 | 43,882 | 40,900 | 47,574 | 1,692 | 8.4% |
| 230.000-Retirement | 53,275 | 41,855 | 60,225 | 55,000 | 45,755 | 4,900 | 8.2% |
| 290.000-Other Employee Benefits | 1,300 | 1,200 | 1,500 | 1,500 | 1,500 | | 0.0% |
| Total Expenditure | 960,958 | 509,350 | 714,634 | 658,500 | 790,898 | 76,064 | 10.6% |

118-20-14 - Police, Patrol

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 090.000 Transfer between Town/City | 1,178,391 | 1,304,086 | 1,400,570 | 1,428,950 | 1,568,112 | 187,542 | 12.0% |
| Total Revenues | 1,378,381 | 1,304,086 | 1,400,570 | 1,428,950 | 1,568,112 | 187,542 | 12.0% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 1,947,881 | 1,859,156 | 1,988,270 | 1,700,000 | 2,183,950 | 275,680 | 14.4% |
| 120.000-Part Time Salaries | 67,374 | 46,798 | 58,900 | 56,000 | 62,590 | 4,050 | 6.9% |
| 130.000 Overtime | 326,539 | 204,834 | 220,419 | 230,000 | 298,185 | 77,746 | 35.1% |
| 210.000-Group Insurance | 409,936 | 345,221 | 521,586 | 430,000 | 546,240 | 24,634 | 4.7% |
| 220.000-Social Security | 184,603 | 159,499 | 179,261 | 175,000 | 208,227 | 28,966 | 16.2% |
| 230.000-Retirement | 199,583 | 206,244 | 237,668 | 240,000 | 280,794 | 43,326 | 18.2% |
| 290.000-Other Employee Benefits | 6,900 | 3,300 | 6,900 | 6,900 | 6,900 | | 0.0% |
| 199.000-Allowance for Vacancies | (108,262) | - | (113,242) | - | (430,422) | (117,180) | 57.4% |
| Total Expenditure | 2,774,536 | 2,624,973 | 2,819,182 | 2,857,900 | 3,156,424 | 337,242 | 12.0% |

118-20-15 - Police, Animal Control

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 090.000 Transfer between Town/City | 22,306 | 21,293 | 24,095 | 24,500 | 26,875 | 2,780 | 11.5% |
| Total Revenues | 22,306 | 21,293 | 24,095 | 24,500 | 26,875 | 2,780 | 11.5% |
| Expenditure | | | | | | | |
| 130.000-Professional Services | 42,000 | 41,390 | 40,150 | 46,900 | 44,896 | 2,246 | 4.8% |
| 570.000-Other Purchased Services | 2,900 | 3,500 | 2,650 | 3,000 | 6,000 | 3,350 | 176.4% |
| Total Expenditure | 44,900 | 42,860 | 48,500 | 49,900 | 54,896 | 5,596 | 11.5% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

115-25-10 - Fire, Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|---------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 099,000 Use of Fund Balance | 25,000 | - | - | - | - | - | n/a |
| Total Revenues | 25,000 | - | - | - | - | - | n/a |
| Expenditure | | | | | | | |
| 120,000-Part Time Salaries | 142,200 | 353,656 | 310,980 | 380,000 | 510,980 | - | 0.0% |
| 220,000-Social Security | 27,683 | 28,562 | 41,118 | 36,000 | 12,371 | 1,033 | 2.5% |
| 260,000-Workers Comp Insurance | 15,821 | 21,295 | 19,891 | 20,000 | 20,376 | 485 | 2.4% |
| 330,000-Professional Services | 32,000 | 24,768 | 5,000 | 12,000 | 12,101 | 1,101 | 142.0% |
| 430,000-IRM Vehicles and Equipment | 40,000 | 73,122 | 45,000 | 50,000 | 50,000 | 5,000 | 11.1% |
| 442,000-Rental of Vehicles or Equipment | 3,000 | 1,644 | 1,644 | 1,800 | 1,644 | - | 0.0% |
| 500,000-Training, Conferences, Dues | 4,000 | 11,538 | 5,500 | 10,000 | 4,610 | (890) | (16.2%) |
| 505,000 Tech Subs, Licenses | 10,500 | 20,083 | 10,500 | 20,000 | 18,884 | 8,384 | 79.8% |
| 570,000-Communications | 30,000 | 29,684 | 25,000 | 31,000 | 9,820 | (15,174) | (60.7%) |
| 580,000-Travel | - | 315 | - | - | 350 | 350 | n/a |
| 610,000-General Supplies | 4,000 | 3,663 | 4,000 | 3,000 | 4,100 | 100 | 2.5% |
| 611,000-Small Tools and Equipment | 22,000 | 7,773 | 22,000 | 20,000 | 22,550 | 550 | 2.5% |
| 612,000-Uniforms | 42,000 | 38,023 | 38,000 | 40,000 | 40,000 | 2,000 | 5.3% |
| 613,000-Program Support | 4,000 | 4,196 | 4,000 | 5,000 | 4,847 | 847 | 21.2% |
| 626,000-Fuel | - | 9,350 | 17,303 | 10,000 | 9,563 | (7,740) | (44.7%) |
| 750,000-Machinery and Equipment | 7,000 | 11,662 | 7,500 | 7,000 | 7,687 | 187 | 2.5% |
| 920,000-Transfer between funds (capital) | 120,000 | 220,000 | 95,000 | 95,000 | - | (95,000) | (100.0%) |
| Total Expenditure | 802,704 | 880,533 | 852,656 | 821,600 | 759,889 | (92,767) | -10.9% |

115-30-10 - EPR, Administration

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 099,000 Use of Fund Balance | - | - | 40,000 | - | 1,300 | (39,700) | (96.8%) |
| Total Revenues | - | - | 40,000 | - | 1,300 | (38,700) | (96.8%) |
| Expenditure | | | | | | | |
| 110,000-Regular Salaries | 121,800 | 91,875 | 141,911 | 130,000 | 115,142 | 1,411 | 2.6% |
| 130,000-Overtime | - | 1,689 | - | - | - | - | n/a |
| 210,000-Group Insurance | 67,567 | 53,138 | 76,563 | 75,000 | 59,999 | (16,564) | (21.0%) |
| 220,000-Social Security | 10,108 | 8,376 | 10,909 | 12,000 | 11,121 | 212 | 1.5% |
| 230,000-Retirement | 10,932 | 8,628 | 12,137 | 14,000 | 12,367 | 230 | 1.9% |
| 290,000-Other Employee Benefits | 532 | 600 | 622 | 622 | 599 | (23) | (3.7%) |
| 330,000-Professional Services | 13,100 | 11,713 | 54,908 | 57,000 | 16,955 | (37,953) | (69.1%) |
| 442,000-Rental of Vehicles or Equipment | - | 2,026 | 2,026 | 2,026 | 2,026 | - | 0.0% |
| 500,000-Training, Conferences, Dues | 7,000 | 5,888 | 7,060 | 7,000 | 4,900 | (2,100) | (30.0%) |
| 505,000-Technology Subscriptions, Licenses | 6,340 | 3,222 | 3,900 | 4,000 | 3,199 | (701) | (16.0%) |
| 570,000-Communications | 500 | 326 | 700 | 500 | 450 | (250) | (50.0%) |
| 550,000-Printing and Binding | - | - | - | - | 8,058 | 8,058 | n/a |
| 580,000-Postage | - | - | - | - | 3,900 | 3,900 | n/a |
| 561,000-Credit Card Processing Fees | 3,200 | 3,559 | 5,000 | 2,400 | - | (5,000) | (100.0%) |
| 580,000-Travel | 3,272 | 2,724 | 4,800 | 6,500 | 5,828 | (1,278) | (26.7%) |
| 610,000-General Supplies | 250 | 2,003 | 350 | 4,000 | 400 | 50 | 14.3% |
| 626,000-Fuel | - | 9,549 | 22,272 | 11,000 | 9,851 | (12,421) | (55.8%) |
| 735,000-Tech/ Equip/Hardware | - | 1,861 | - | - | - | - | n/a |
| 850,000-Community Events and Celebrations | 3,500 | 2,974 | 3,500 | 3,700 | 9,000 | 5,500 | 157.1% |
| Total Expenditure | 342,560 | 211,749 | 316,458 | 329,148 | 294,045 | (52,413) | -15.8% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

110-30-11 - EPR, Pool

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 020.105 Pool Fees | 58,000 | 75,295 | 61,000 | 75,000 | 74,000 | 13,000 | 21.5% |
| 020.107 Concession Sales | - | 5,735 | - | 9,000 | 4,500 | 4,500 | n/a |
| 098.000 Miscellaneous Revenue | - | 1,572 | 1,000 | 1,500 | 3,000 | 2,000 | 200.0% |
| Total Revenues | 58,000 | 82,592 | 62,000 | 79,500 | 81,500 | 19,500 | 31.5% |
| Expenditure | | | | | | | |
| 110.000 Regular Salaries | 47,414 | 21,000 | 28,561 | 30,000 | 32,544 | 5,983 | 13.9% |
| 120.000 Part Time Salaries | 88,936 | 79,976 | 82,048 | 100,000 | 91,994 | (654) | (0.7%) |
| 130.000 Overtime | - | 643 | - | 1,000 | 659 | 659 | n/a |
| 210.000 Group Insurance | 22,866 | 5,279 | 10,898 | 9,000 | 2,903 | (7,895) | -27.8% |
| 220.000 Social Security | 11,099 | 7,589 | 9,799 | 9,500 | 10,109 | 310 | 3.2% |
| 230.000 Retirement | 4,224 | 1,839 | 2,816 | 1,000 | 2,963 | 367 | 13.3% |
| 290.000 Other Employee Benefits | 180 | - | 165 | 165 | 225 | 120 | 114.3% |
| 410.000 Water and Sewer Charges | 3,400 | 3,840 | 3,500 | 4,000 | 3,500 | - | 0.0% |
| 430.000 R&M Vehicles and Equipment | 9,500 | 4,150 | 10,000 | 8,000 | 10,000 | - | 0.0% |
| 431.000 R&M Buildings and Grounds | 9,500 | 21,927 | 9,000 | 7,000 | 7,000 | (2,000) | -22.2% |
| 500.000 Training, Conferences, Tuels | 2,850 | 1,525 | 3,270 | 3,200 | 2,495 | (775) | -23.7% |
| 530.000 Communications | 3,000 | 3,990 | 3,000 | 2,200 | 2,400 | (600) | -20.0% |
| 570.000 Other Purchased Services | 3,000 | 73,677 | 3,000 | 10,000 | 5,000 | (2,000) | -66.7% |
| 580.000 Travel | 500 | - | 500 | 500 | - | (500) | -100.0% |
| 609.000 Concessions | - | 811 | - | 1,550 | 1,500 | 1,500 | n/a |
| 610.000 General Supplies | 12,000 | 23,073 | 10,000 | 9,000 | 11,000 | 1,000 | 10.0% |
| 611.000 Small Tools and Equipment | 3,000 | - | 3,000 | 800 | 2,500 | (500) | -16.7% |
| 612.000 Uniforms | 1,000 | 208 | 1,802 | 800 | 2,005 | 703 | 11.4% |
| 621.000 Natural Gas/Heating | 4,000 | 2,645 | 3,500 | 1,200 | 3,000 | (500) | -14.3% |
| 622.000 Electricity | 9,500 | 5,637 | 9,000 | 11,000 | 10,000 | 1,000 | 11.1% |
| Total Expenditure | 236,419 | 259,819 | 203,199 | 211,855 | 205,897 | 2,698 | 1.3% |

110-30-12 - EPR, Parks and Facilities

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 020.308 Facility & Field Rental | 8,100 | 5,232 | 6,000 | 6,000 | 10,478 | 4,478 | 74.6% |
| 020.309 Indian Brook Fees | 82,000 | 80,750 | 88,000 | 80,000 | 105,800 | 19,800 | 23.0% |
| 098.000 Miscellaneous Revenue | 4,368 | 800 | - | 6,000 | - | - | n/a |
| 099.000 Use of Fund Balance/Reserves | 3,100 | - | - | - | - | - | n/a |
| Total Revenues | 97,668 | 89,582 | 92,000 | 92,000 | 116,278 | 24,278 | 26.4% |
| Expenditure | | | | | | | |
| 110.000 Regular Salaries | 155,444 | 179,475 | 161,675 | 192,000 | 221,188 | 69,513 | 36.8% |
| 120.000 Part Time Salaries | 82,477 | 47,478 | 90,152 | 84,000 | 94,181 | 4,029 | 4.5% |
| 130.000 Overtime | 3,019 | 695 | 2,042 | 2,000 | 2,944 | 902 | 44.2% |
| 210.000 Group Insurance | 43,850 | 41,955 | 68,619 | 52,000 | 56,717 | (12,122) | -17.6% |
| 220.000 Social Security | 20,572 | 19,518 | 21,990 | 22,000 | 26,518 | 5,178 | 24.0% |
| 230.000 Retirement | 17,456 | 16,207 | 18,696 | 18,000 | 21,026 | 2,330 | 12.6% |
| 290.000 Other Employee Benefits | 825 | 1,250 | 885 | 885 | 1,478 | 593 | 67.0% |
| 330.000 Professional Services | 1,100 | 1,110 | - | - | - | - | n/a |
| 410.000 Water & Sewer Charges | - | 3,383 | 500 | 500 | - | (500) | -100.0% |
| 430.000 R&M Vehicles and Equipment | 16,000 | 13,673 | 16,000 | 13,000 | 11,000 | (5,000) | -31.5% |
| 431.000 R&M Buildings and Grounds | 34,000 | 20,260 | 35,000 | 25,000 | 24,000 | (11,000) | -31.4% |
| 431.001 R&M Bldg. & Grounds - Cemetery | 6,000 | 8,037 | 6,000 | 7,600 | 6,300 | 300 | 5.0% |
| 431.009 R&M B&G Indian Brook | - | - | - | - | 4,000 | 4,000 | n/a |
| 442.000 Rental of Vehicles or Equipment | 400 | - | 3,000 | - | 5,000 | 4,000 | 800.0% |
| 500.000 Training, Conferences, Tuels | 600 | 578 | 1,200 | 1,200 | 2,795 | 1,595 | 132.9% |
| 530.000 Communications | 4,955 | 1,517 | 2,808 | 600 | 600 | (7,268) | -78.0% |
| 530.005 Communications - IB | - | 548 | 2,588 | 1,800 | 1,830 | (758) | -29.3% |
| 570.000 Other Purchased Services | 30,000 | 49,020 | 19,110 | 18,990 | 19,820 | (290) | -1.5% |
| 570.005 Other Purchased Services - IB | - | 9,149 | 7,790 | 7,800 | 8,320 | 520 | 6.8% |
| 580.000 Travel | - | - | 800 | 800 | 7,414 | 7,414 | n/a |
| 610.000 General Supplies | 13,000 | 8,958 | 10,000 | 10,000 | 8,526 | (1,474) | -14.7% |
| 610.005 General Supplies - IB | - | 13,774 | 3,000 | 4,000 | 500 | (7,200) | -83.3% |
| 611.000 Small Tools and Equipment | 1,500 | 9,069 | 2,900 | 10,000 | 4,000 | 1,500 | 60.0% |
| 612.000 Uniforms | 3,500 | 2,495 | 4,087 | 4,000 | 4,155 | 68 | 1.7% |
| 612.005 Uniforms - IB | - | - | 800 | 500 | 600 | - | 0.0% |
| 622.000 Electricity | - | 726 | 700 | 500 | 850 | 150 | 21.4% |
| 920.000 Transfer between funds (capital) | 28,000 | 28,000 | 28,000 | 23,000 | - | (28,000) | -100.0% |
| Total Expenditure | 462,692 | 474,417 | 504,562 | 503,685 | 532,762 | 28,200 | 5.6% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

116-30-13 - EPK, Senior Activities

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|---------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 92,520 | 64,142 | 66,542 | 58,000 | 44,213 | (22,329) | -38.6% |
| 120.000-Part Time Salaries | 17,906 | 18,714 | 19,452 | 20,000 | 28,910 | 9,058 | 45.6% |
| 130.000-Overtime | 824 | 125 | - | 500 | - | - | n/a |
| 210.000-Group Insurance | 55,176 | 37,348 | 35,650 | 32,000 | 16,332 | (17,518) | -46.9% |
| 220.000-Social Security | 9,169 | 6,355 | 7,096 | 7,000 | 5,965 | (1,131) | -15.9% |
| 230.000-Retirement | 8,549 | 6,131 | 6,108 | 5,800 | 4,037 | (2,071) | -31.9% |
| 290.000-Other Employee Benefits | 485 | 891 | 278 | 278 | 188 | (90) | -32.4% |
| 430.000-R&M Vehicles and Equipment | 5,000 | 10,046 | 9,900 | 9,500 | 10,800 | 900 | 9.3% |
| 500.000-Training, Conferences, Tuim | 1,350 | 1,250 | 900 | 900 | 200 | (700) | -77.8% |
| 530.000-Communications | 1,426 | 898 | 1,423 | 1,200 | 3,294 | 1,871 | 131.5% |
| 540.000-Postage | 250 | - | 250 | 200 | - | (250) | -100.0% |
| 570.000-Other Purchased Services | 300 | - | 300 | 200 | 300 | 0 | 0.0% |
| 610.000-General Supplies | 300 | 312 | 300 | 300 | 300 | 0 | 0.0% |
| Total Expenditure | 194,012 | 145,802 | 148,799 | 145,878 | 116,539 | (32,260) | -21.7% |

116-35-10 - Essex Free Library

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|----------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 040.802-Other Library Loan Grant | 700 | 684 | 700 | 684 | 700 | 0 | 0.0% |
| 041.000-State and Other Grant Revenue | - | 350 | - | - | 350 | 350 | n/a |
| 050.000-Donation Revenue | - | - | - | 650 | - | - | n/a |
| 099.000-Tryd of Fund Balans | - | - | - | - | 7,500 | 7,500 | n/a |
| Total Revenues | 700 | 1,034 | 700 | 1,044 | 8,550 | 7,850 | 1121.4% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 152,591 | 157,897 | 263,712 | 262,000 | 279,678 | 15,966 | 6.1% |
| 120.000-Part Time Salaries | 62,376 | 73,671 | 69,898 | 70,029 | 83,548 | 13,620 | 19.5% |
| 130.000-Overtime | - | 1,991 | - | - | - | - | n/a |
| 210.000-Group Insurance | 90,201 | 68,067 | 72,646 | 72,000 | 72,963 | 117 | 0.4% |
| 220.000-Social Security | 26,210 | 27,068 | 28,247 | 28,000 | 30,643 | 2,396 | 8.5% |
| 230.000-Retirement | 25,610 | 26,567 | 25,035 | 23,000 | 25,693 | 1,078 | 6.0% |
| 290.000-Other Employee Benefits | 1,200 | 900 | 1,200 | 1,200 | 1,200 | 0 | 0.0% |
| 442.000-Rental of Vehicles or Equipment | 3,500 | 884 | 1,644 | 1,644 | 1,644 | - | 0.0% |
| 500.000-Training, Conferences, Tuim | 1,750 | 1,600 | 2,000 | 1,800 | 2,000 | 0 | 0.0% |
| 505.000-Technology Subscription, Licenses | 18,300 | 19,243 | 22,300 | 22,300 | 22,850 | 550 | 2.5% |
| 540.000-Advertising | - | - | - | - | 300 | 300 | n/a |
| 570.000-Other Purchased Services | 1,200 | 1,134 | 1,500 | 1,200 | 2,000 | 500 | 41.7% |
| 580.000-Travel | - | 78 | - | 300 | 300 | 600 | n/a |
| 610.000-General Supplies | 5,000 | 4,691 | 6,500 | 6,500 | 14,000 | 7,500 | 115.4% |
| 640.201-Adult Collection | 16,000 | 15,878 | 18,000 | 17,500 | 19,000 | 1,000 | 5.0% |
| 640.203-Juvenile Collection | 7,500 | 7,500 | 9,000 | 9,000 | 10,000 | 1,000 | 11.1% |
| 651.000-Technology Supplies | 1,000 | 277 | 1,500 | 1,000 | 2,000 | 500 | 50.0% |
| 810.000-Regular Programs | 1,000 | 1,881 | 1,500 | 1,500 | 3,000 | 500 | 33.3% |
| 835.000-State or Other Grant Expense | - | 1,030 | - | - | - | - | n/a |
| Total Expenditure | 412,438 | 509,548 | 529,662 | 525,944 | 576,119 | 46,457 | 8.8% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

116-40-10 - PW, Administration

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|----------------|----------------|----------------|----------------|----------------|---------------|-------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 136,033 | 133,684 | 145,417 | 146,000 | 155,043 | 9,026 | 6.0% |
| 130.000-Overtime | 2,746 | - | 2,924 | 2,990 | 3,097 | 173 | 5.8% |
| 210.000-Group Insurance | 41,857 | 52,653 | 55,140 | 60,000 | 55,427 | 187 | 0.3% |
| 220.000-Social Security | 11,716 | 11,697 | 12,446 | 12,700 | 13,238 | 792 | 6.4% |
| 230.000-Retirement | 12,071 | 12,895 | 13,847 | 14,000 | 14,726 | 879 | 6.3% |
| 290.000-Other Employee Benefits | 540 | 600 | 540 | 540 | 1,260 | 720 | 133.3% |
| 330.000-Professional Services | 500 | (35) | 350 | 150 | 500 | 150 | 42.9% |
| 331.000-Landfill Monitoring | 12,000 | 13,888 | 6,055 | 6,055 | 12,000 | 5,945 | 98.2% |
| 442.000-Rental of Vehicles or Equipment | - | 2,578 | 2,578 | 2,578 | 2,578 | - | 0.0% |
| 500.000-Training, Conferences, Dues | 2,800 | 3,973 | 2,500 | 2,500 | 2,500 | - | 0.0% |
| 521.000-Insurance Deductibles | - | 1,000 | - | - | - | - | n/a |
| 580.000-Travel | 500 | 234 | 525 | 500 | 1,120 | 595 | 113.3% |
| 626.000-Fuel | - | - | 1,848 | 1,000 | 900 | (948) | -51.3% |
| Total Expenditure | 221,363 | 237,140 | 244,170 | 247,523 | 262,289 | 18,119 | 7.4% |

116-40-12 - PW, Highways Town

| | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| Revenues | | | | | | | |
| 020.011-Sale of Public Works Spec | 1,500 | 1,700 | 1,500 | 1,000 | 1,500 | - | 0.0% |
| 041.000-Intergov, State and Other Grant | - | 54,224 | - | 1,000 | - | - | n/a |
| 042.000-State Aid for Highways | 162,400 | 165,400 | 170,000 | 170,000 | 179,450 | 9,450 | 5.2% |
| 098.000-Miscellaneous Revenue | - | 626 | - | 2,200 | - | - | n/a |
| 099.000-Use of Fund Balance/Reserve | - | - | 45,000 | - | - | (45,000) | -100.0% |
| Total Revenues | 163,900 | 221,950 | 216,500 | 174,200 | 176,950 | (39,550) | -18.3% |
| Expenditure | | | | | | | |
| 110.000-Regular Salaries | 723,654 | 756,713 | 808,211 | 790,000 | 896,118 | 87,887 | 10.9% |
| 120.000-Part Time Salaries | 27,997 | 30,922 | 29,284 | 50,000 | 31,848 | 1,584 | 8.8% |
| 130.000-Overtime | 54,999 | 72,162 | 54,000 | 63,000 | 54,171 | (829) | -1.0% |
| 199.000-Allowance for Vacancies | - | - | - | - | (108,105) | (108,105) | n/a |
| 210.000-Group Insurance | 131,656 | 285,248 | 332,683 | 315,000 | 375,894 | 43,211 | 11.0% |
| 220.000-Social Security | 66,273 | 67,186 | 68,669 | 67,000 | 80,955 | 12,286 | 17.9% |
| 230.000-Retirement | 69,225 | 73,719 | 73,761 | 78,000 | 57,192 | (14,431) | -18.2% |
| 290.000-Other Employee Benefits | 3,953 | 2,700 | 3,142 | 3,142 | 3,863 | 721 | 22.9% |
| 330.000-Professional Services | 10,000 | 17,175 | 10,000 | 17,000 | 12,000 | 1,000 | 20.0% |
| 422.000-Snow Removal | 43,500 | 89,651 | 42,000 | 42,000 | 90,000 | 48,000 | 114.3% |
| 430.000-R&M Vehicles and Equipment | 52,000 | 66,547 | 54,000 | 65,000 | 65,000 | 11,000 | 20.4% |
| 430.001-R&M Vehicles Supplies | 71,600 | 97,338 | 78,750 | 78,000 | 89,500 | 12,750 | 16.8% |
| 442.000-Rental of Vehicles or Equipment | 15,995 | 18,374 | 15,607 | 18,000 | 16,500 | 893 | 5.7% |
| 451.000-Summer Construction Services | 147,225 | 321,506 | 347,225 | 350,000 | 361,114 | 13,889 | 4.0% |
| 500.000-Training, Conferences, Dues | 7,725 | 14,420 | 8,400 | 8,400 | 8,400 | - | 0.0% |
| 505.000-Tech Suits and Licenses | 5,100 | 5,305 | 5,100 | 5,500 | 5,100 | - | 0.0% |
| 510.000-Permits, Licenses, Reg | 270 | 321 | 300 | 400 | 500 | - | 0.0% |
| 521.000-Insurance Deductibles | 2,000 | 3,000 | 2,000 | 2,000 | - | (2,000) | -100.0% |
| 530.000-Communications | 10,250 | 8,134 | 9,975 | 11,000 | 11,680 | 1,895 | 18.3% |
| 540.000-Advertising | 3,000 | 3,065 | 3,250 | 900 | 3,152 | (998) | -34.2% |
| 570.000-Other Purchased Services | 3,207 | 13,987 | 9,130 | 11,000 | 10,207 | 1,057 | 11.4% |
| 571.000-Streetscape Maintenance | 15,500 | 7,342 | 8,500 | 8,500 | 6,000 | 500 | 9.1% |
| 572.000-Traffic Control | 41,650 | 33,829 | 63,450 | 64,000 | 65,988 | 1,538 | 4.0% |
| 573.000-Sidewalk and Curb Maintenance | 51,000 | 72,389 | 67,650 | 67,000 | 66,119 | (1,731) | -2.0% |
| 574.000-Bridges | 500 | - | - | 8,000 | - | - | n/a |
| 575.000-Storm Sewer Maintenance | 68,000 | 289,689 | 268,000 | 268,000 | 247,320 | (23,520) | -10.0% |
| 580.000-Travel | 2,500 | 1,254 | 1,800 | 1,000 | 1,000 | (900) | -47.4% |
| 600.000-Sale, Sand and Gravel | 155,100 | 215,352 | 238,190 | 250,000 | 243,593 | 5,403 | 2.3% |
| 605.000-Summer Construction Supplies | 69,500 | 23,986 | 75,000 | 70,000 | 85,000 | 10,000 | 13.3% |
| 610.000-General Supplies | 12,000 | 16,057 | 12,000 | 12,000 | 16,280 | 1,620 | 28.8% |
| 612.000-Uniforms | 14,930 | 9,701 | 16,530 | 15,000 | 16,800 | 720 | 1.8% |
| 622.200-Streetlight Electricity | 113,250 | 117,965 | 118,000 | 120,000 | 122,684 | 4,684 | 4.0% |
| 626.000-Fuel | - | 69,083 | 92,119 | 60,000 | 65,688 | 186,421 | -28.7% |
| 735.000-Tech Equip/Hardware | - | 412 | - | - | 1,200 | - | n/a |
| 750.000-Machinery and Equipment | 10,000 | 8,500 | 2,500 | 8,000 | 9,500 | 1,000 | 28.0% |
| 920.000-Transfer between funds (capital) | 100,000 | 200,000 | 75,000 | 75,000 | - | (75,000) | -100.0% |
| Total Expenditure | 1,848,364 | 2,967,288 | 2,929,566 | 2,939,042 | 3,040,921 | 111,355 | 3.8% |

FY2027 Budget

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2027

110-40-13 - PW, Stormwater Town

| Expenditure | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| 110.000-Regular Salaries | 104,462 | 95,029 | 110,128 | 112,000 | 118,800 | 8,672 | 7.9% |
| 120.000-Part Time Salaries | 17,911 | 17,994 | 18,680 | 19,000 | 21,100 | 4,510 | 24.3% |
| 130.000-Overtime | 1,098 | - | 1,170 | 1,000 | 1,238 | 68 | 5.8% |
| 210.000-Group Insurance | 72,028 | 73,083 | 82,000 | 81,000 | 82,719 | 113 | 0.4% |
| 220.000-Social Security | 10,217 | 8,932 | 10,748 | 10,500 | 11,818 | 1,070 | 10.0% |
| 230.000-Retirement | 3,477 | 8,472 | 10,274 | 10,200 | 11,062 | 988 | 7.7% |
| 280.000-Other Employee Benefits | 360 | 901 | 950 | 350 | 720 | 369 | 101.0% |
| 330.000-Professional Services | 25,000 | 13,513 | 28,000 | 19,000 | 20,000 | (8,000) | -28.6% |
| 451.000-Summer Construction Services | 80,000 | 75,985 | 82,000 | 82,000 | - | (17,000) | -100.0% |
| 500.000-Training, Conferences, Ducl | 7,000 | 245 | 4,450 | 3,500 | 4,450 | - | 0.0% |
| 510.000-Fermits, Licenses, Registrations | 30,000 | 17,541 | 25,000 | 28,000 | 27,750 | 2,750 | 11.0% |
| 540.000-Advertising | 1,000 | 980 | 950 | 950 | 950 | - | -0.0% |
| 570.000-Other Purchased Services | 12,500 | 7,277 | 12,500 | 17,250 | 10,000 | (2,500) | -20.0% |
| 580.000-Travel | 2,000 | 2,672 | 1,900 | 1,000 | 1,317 | (583) | -30.7% |
| 735.000-Tech. Equip./Hardware | - | 432 | - | 1,800 | 2,500 | 2,500 | n/a |
| 830.000-Regular Programs | 800 | 987 | 850 | 840 | 950 | 100 | 11.8% |
| Total Expenditure | 273,933 | 210,942 | 289,028 | 288,200 | 266,874 | (22,154) | -7.7% |

110-41- SUMMARY BUILDINGS

| Revenues | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| 090.000-Transfer between Town/City | 48,786 | 58,520 | 47,755 | 53,000 | 70,275 | 22,520 | 47.2% |
| Total Revenues | 48,786 | 58,520 | 47,755 | 53,000 | 70,275 | 22,520 | 47.2% |
| Expenditure | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
| | | | | | 2027 Budget | \$ Change | % Change |
| 400.000-Contracted Services | 81,000 | 102,654 | 85,675 | 80,000 | 141,721 | 56,046 | 65.4% |
| 410.000-Water and Sewer Charges | 10,800 | 7,657 | 11,500 | 7,000 | 8,772 | (2,828) | -24.4% |
| 431.000-R&M Buildings and Grounds | 91,581 | 96,379 | 103,036 | 103,000 | 89,532 | (13,104) | -12.7% |
| 510.000-Communications | 51,950 | 47,554 | 54,000 | 50,000 | 48,085 | (7,055) | -11.0% |
| 560.000-Postage | - | 6,327 | 5,000 | 10,000 | 5,000 | - | 0.0% |
| 610.000-General Supplies | 27,000 | 14,175 | 22,800 | 10,000 | 13,925 | (8,875) | -38.9% |
| 621.000-Natural Gas/Heating | 37,100 | 33,544 | 21,576 | 35,000 | 35,890 | 14,454 | 57.8% |
| 622.000-Electricity | 68,500 | 84,801 | 57,880 | 86,000 | 92,757 | 35,477 | 61.9% |
| 626.000-Gasoline | 175,000 | - | - | - | - | - | n/a |
| 755.000-Furniture and Fixtures | - | 853 | - | - | - | - | n/a |
| Total Expenditure | 530,831 | 381,754 | 360,787 | 381,000 | 436,022 | 75,235 | 20.9% |

110-95-00 - Debt

| Revenues | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|--------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| 090.000-Transfer between Town/City | 180,574 | 193,608 | 188,738 | 188,738 | 183,148 | (5,590) | -3.0% |
| Total Revenues | 180,574 | 193,608 | 188,738 | 188,738 | 183,148 | (5,590) | -3.0% |
| Expenditure | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
| | | | | | 2027 Budget | \$ Change | % Change |
| 950.901-Police Facility Debt Removal | 445,000 | 345,000 | 345,000 | 345,000 | 345,000 | - | 0.0% |
| 955.901-Police Facility Debt Interest | 127,216 | 127,216 | 115,837 | 115,837 | 101,703 | (14,034) | -11.8% |
| 970.901-Police Lease Removal | 14,341 | - | - | - | - | - | n/a |
| 975.901-Police Lease Interest | 2,647 | - | - | - | - | - | n/a |
| Total Expenditure | 489,204 | 472,216 | 460,837 | 460,837 | 446,703 | (13,634) | -3.0% |

110-90-00 - Grants and Other

| Expenditure | 2025 Budget | 2025 Actual | 2026 Budget | 2026 Estimate | Proposed | | |
|---|-------------|----------------|-------------|----------------|-------------|-----------|------------|
| | | | | | 2027 Budget | \$ Change | % Change |
| 890.000-Federal Grant Expenditures | - | 681,715 | - | - | - | - | n/a |
| 895.000-State or Other Grant Expenditures | - | 15,343 | - | - | - | - | n/a |
| 920.000-Transfer to Capital | - | 150,894 | - | 755,297 | - | - | n/a |
| Total Expenditure | - | 847,952 | - | 755,297 | - | - | n/a |

Selectboard



Email Selectboard members!
selectboard@essex.org

essexvt.gov/selectboard

Selectboard (3-year terms)

Term Expires

| | |
|--|------|
| Tracey Delphia (resigned 1/19/2026)..... | 2027 |
| Kendall Chamberlin..... | 2028 |
| Shannon Jackson..... | 2028 |
| Ethan Lawrence..... | 2026 |
| Andy Watts..... | 2026 |

A message from Chair Tracey Delphia

I'm pleased to present an overview of the past year and the progress we've achieved together as a community. The past year has been defined by strategic progress and a steadfast commitment to the long-term vitality of our community. From April 2025 through January 2026, the Selectboard focused on balancing fiscal responsibility with essential investments in our infrastructure and public services. These accomplishments reflect countless hours of collaboration, careful planning, and valuable input from across our town. I'm proud of the strides we've made and energized by the opportunities ahead for Essex. Below, you'll find highlights of key initiatives and achievements that have shaped our work over the past year.

Budget and Finance

We are pleased to report the preliminary adoption of the FY2027 budget, which reflects a modest 2.54% tax rate increase while maintaining the high quality of service our residents expect. By strategically utilizing our fund balance, we have secured resources for critical projects, including the Indian Brook Dam rehabilitation, safety enhancements at Indian Brook Park, and the initial seeding of a Housing Trust Fund and Economic Development grant program.

- **FY2026 Tax Rates:** In August 2025, the Selectboard set the tax rates for the fiscal year ending June 30, 2026. The total municipal rate was set at \$0.7919, a 4.76% increase, following voter approval of a \$12 million revenue target.
- **Water and Sewer Budgets:** The Board approved the FY2026 Water/Sewer Operating and Capital Budgets in May 2025. This included a water rate of \$6.67 per 1,000 gallons and a sewer operating fee of \$12.00 per 1,000 gallons.

- **FY2027 Preliminary Budget Adoption:** On January 5, 2026, the Board voted 4-1 to preliminarily adopt the FY2027 Town operating budget at \$17,207,277 (a 2.54% increase) and unanimously adopted a preliminary capital budget of \$2,946,025.
- **Fund Balance Assignments:** In January 2026, the Board assigned \$681,617 from the FY2025 General Fund balance to several priorities, including \$100,000 for the Indian Brook Dam assessment, \$185,000 for an automated gate at Indian Brook Park, and \$37,500 each for a Housing Trust Fund and an Economic Development grant program.
- **Local Option Tax (LOT):** Following a study by the Economic Development Commission, the Selectboard voted in January 2026 against placing a Local Option Tax on the March 2026 ballot, citing concerns over its regressive nature.

Strategic Planning and Work Plans

As we look toward the future, the Selectboard remains committed to the goals outlined in our FY2026 work plan. We are confident that the foundations laid this year will support a resilient, connected, and prosperous Essex for years to come.

- **Selectboard Values and Goals:** In June 2025, the Board approved five core values: Accountability, Cohesiveness and Connectivity, Fiscal Responsibility and Sustainability, Inclusivity and Safety, and Thoughtful Growth.
- **FY2026 Work Plan:** In July 2025, the Board approved a work plan prioritizing 20 items, including planning for a municipal complex at 80 & 90 Upper Main St., fire and rescue planning, and climate change concerns.
- **Town Manager Performance:** The Board aligned the Town Manager's FY2026 goals with the Selectboard's strategic work plan in July 2025.

Selectboard

Infrastructure and Land Use

The Board's vision for a sustainable future is further evidenced by the progress made on the 80-90 Upper Main Street municipal complex and the adoption of the Saxon Hill Forest Management Plan. These initiatives, guided by our newly established core values of accountability and thoughtful growth, ensure that Essex remains a premier place to live and work.

- **Municipal Complex (80-90 Upper Main St.):** The Board progressed with plans for a new municipal complex, reviewing advisory ballot language in January 2026 to gauge public interest in funding \$1.5 million in initial infrastructure design costs. To note, the Town received a grant to cover \$500,000 of this cost. The Board has also reviewed general language to gauge overall public interest and support for this project overall.
- **Impact Fee Ordinance:** In June 2025, the Board adopted amendments to the Impact Fee Ordinance, specifically choosing a fire impact fee model that excludes new fire station improvements from the calculation.
- **Indian Brook Dam:** The Board awarded a \$94,600 contract in November 2025 for a rehabilitation assessment of the Indian Brook Dam.
- **Saxon Hill Forest Management:** The Board adopted a Forest Management Plan for Saxon Hill in August 2025, which includes overseen timber harvesting.
- **Act 181 (Tier 1B Status):** A motion to seek Tier 1B status for partial Act 250 exemptions failed in August 2025 due to concerns regarding the speed of the process and a lack of public input.

Public Safety and Services

Public safety and community well-being remain at the forefront of our efforts. The Board successfully authorized a new multi-year police contract and updated our Winter Operations Plan to ensure reliable service throughout the season. Additionally, our continued support for local human services agencies and the modernization of town governance policies demonstrate our dedication to an inclusive and efficient local government.

- **Police Contract:** A new contract with the Essex Police Employees Association Lodge #004 for 2025-2028 was authorized in July 2025.
- **Green Mountain Transit (GMT):** The Board discussed potential withdrawal from GMT due to rising costs in May 2025. In January 2026, they approved an amendment to the ADA paratransit formula expected to save the Town \$23,000.
- **Winter Operations:** The 2025-2026 Winter Operations Plan was approved in November 2025.

Governance and Personnel

- **Charter Amendments:** The Board monitored H.516 in the Vermont Legislature, which sought to approve voter-backed charter changes regarding Selectboard vacancies and the appointment of Cemetery Commissioners.
- **New Policies:** A new Computer Use and Artificial Intelligence Policy was preliminarily approved in November 2025 to replace a policy from 2001.
- **Human Services Funding:** In May 2025, the Board approved FY2025 contributions to 22 human services agencies and set focus areas for the FY2026 funding cycle

Due to a change in residency, I have resigned from the Selectboard and the role as Chair effective on January 19. While this is a difficult decision, it is the right one for me, and I remain deeply grateful for the opportunity to serve and for the many people who make this community so strong.

I am appreciative for our engaged residents and volunteers, whose passion, time, and willingness to show up make an enormous difference. Whether serving on committees, attending meetings, or contributing in quiet but meaningful ways, your involvement strengthens our town and drives progress.

I also want to extend my sincere respect to our town staff, who work tirelessly—often behind the scenes—to keep our community running smoothly. Their dedication, professionalism, and steady commitment are truly invaluable. It has been a privilege to collaborate with such capable and caring individuals.

As I step aside, I encourage both the Board and the broader community to continue leading with kindness, patience, and first assuming good intent. Even in moments of disagreement, we make the most progress when we listen generously, collaborate openly, and recognize that we all share a common desire to see our town thrive.

Thank you for the opportunity to serve, and for the trust, support, and partnership that have made this work so meaningful.

With gratitude,
Tracey Harrington (Delphia)
Chair, Essex Selectboard

Town Manager

Greg Duggan

81 Main Street

Essex, VT 05452

email: manager@essex.org

phone: 802.878.1341



2025 was a busy, productive year in Essex. To call out just some of the important work done in 2025, I want to recognize the Selectboard's long-term goals, which were tweaked and reaffirmed in June 2025.

Highlights of progress toward those long-term goals include the following:

- GOAL: Ensure the full spectrum of Essex's **capital** needs are understood and fully funded, with an exploration of all possible funding mechanisms.
 - The Selectboard in 2025 adopted a new capital plan format that more clearly presents the Town's long-term capital needs. Voters also approved an increase of the capital tax to 5 cents. With the anticipated completion of the town-wide reappraisal and staff's efforts to seek grant funding for capital projects, the Town can have confidence that existing capital needs will be fully funded for the foreseeable future.
- GOAL: Improve awareness of **community events**, encourage volunteer participation in those events, and evaluate the variety of events that are held.
 - Essex Parks and Recreation launched a successful farmers' market in 2025, which will continue during the summer months in 2026. Other highlights include the annual Town Showcase the night before Town Meeting, the Police Department's National Night out in August, a Community Day celebration in September, the Fire Department Open House in October, and numerous special events and programs hosted by Essex Free Library and Essex Parks and Recreation throughout the year. Residents can find out about events in a variety of ways, including by visiting the Town's website (www.essexvt.gov), checking out the Town's Facebook page ("Town of Essex", www.facebook.com/essexvermont), and subscribing to Essex News, the Town's monthly community newsletter (www.essexvt.gov/newsletter).
- GOAL: Review **guiding documents, policies, and standards** to reflect the needs of the community, and update accordingly. Review relevant and important policies annually.
 - The Selectboard reviews its Rules and Regulations of Orderly Conduct and Communications Policy annually. In 2025, the Selectboard also adopted a Handbook for Volunteer Boards, Commissions and Committees and their Staff Representatives to provide clarity on guidance on how those bodies should function; an Ethics Policy in accordance with state law; a Computer Use and Artificial Intelligence Policy; and started conversations about possible amendments to the Fund Balance Policy and the creation of a Fundraising and Donations Policy and a Capital Projects Policy.
- GOAL: Continually improve access to and accessibility of **information** and documents.
 - The Town updates its website regularly and uses social media and community newsletters to publicize Town happenings, information, and documents. The Clerk's Office continues to digitally scan historical documents into our electronic land records system for view by the public. We've also adopted a public records portal where records requests and their responses are available for view. The Town also welcomes suggestions of how we can continue to make improvements; if you have ideas, please reach out to the Town Manager's Office at 802-878-1341 or manager@essex.org.
- GOAL: Make improvements in **multimodal transportation** options and street connectivity throughout Essex.
 - The Town completed its Keystone Trail report in 2025, which aims to establish a multi-use trail network in the forest east of VT Route 289 to connect the Essex Town Center area with the Saxon Hill area, and other destinations such as neighborhoods, commercial areas, and schools. The Town was recently awarded a \$1.8 million grant to construct a multi-use path along VT Route 15 from Orleans Road to the Circ Highway / VT Route 289. Staff is also working on an Active Transportation Plan, and a study about truck traffic on Sand Hill Road is nearing completion in 2026. Three crosswalks, complete with flashing beacon signs, were installed on VT Route 15 to improve pedestrian safety.
- GOAL: See that progress is made toward the community's vision and will for construction of a new **municipal complex**.

Town Manager

- A conceptual master plan for a new municipal complex at 80 & 90 Upper Main Street was adopted in early 2025. The Town also received a \$500,000 grant to support infrastructure design on the site – an anticipated \$1.5 million project. The Town Meeting ballot for March 2026 includes two advisory questions to gauge public input on whether to continue making progress toward this goal.
- GOAL: Consider **non-property-tax revenue** sources and update in the best interest of the community.
 - The Selectboard adopted a fire impact fee for new development. Parks and Recreation continues to grow its program fund, which is supported by non-tax revenue. Indian Brook Park and Sand Hill Pool continue to bring in additional revenue each year. Staff also provided the Selectboard with information about local option taxes, with the Selectboard ultimately deciding not to pursue such taxes on the March 2026 ballot.
- GOAL: Be aware of and responsive to the impact of wrongdoing and **opioids** in the community.
 - Partnering with Essex Westford School District, the Town of Westford, and the City of Essex Junction, the Town hosted “Let’s Talk About Opioids”, an opioid awareness forum at Essex High School in September 2025. The Town also continues to collect opioid settlement funds and is exploring the creating of an advisory committee to recommend the best ways to have those funds benefit the community.
- GOAL: Ensure long-term support of high-quality **public safety**.
 - The Selectboard approved a new, three-year contract with the Essex Police Employee Association in 2025, with pay rates and benefits that keep Essex Police competitive within the region. Police and Fire have brought in new recruits in 2025. Both departments also review equipment needs regularly to plan for the future needs of the community.
- GOAL: Evaluate the community's **recreation** needs and strive to meet and fund those needs.
 - A Recreation Needs Assessment launched in 2025 and will be completed in 2026. The Recreation Department also made some organizational changes to better meet the needs and desires of the community, including a more structured division of Parks and Programs. A Trails Coordinator position that had been 28 hours per week is now full-time.

- GOAL: Prioritize **housing** needs by identifying gaps in availability and infrastructure and take steps to fill those gaps. (See Action 4.1 of 2024 Town Plan)
 - The Housing Commission continues to work to improve housing opportunities in Essex. Their work in the coming year will involve laying the groundwork for a Housing Fund in Essex after a \$37,500 assignment of funds to support that work.

The Selectboard’s work plan can be found online at www.essexvt.gov/strategicplanning. I also encourage readers to review the updates from all departments in this annual report to gain a more comprehensive sense of the exciting and important work happening in our Town.

None of the progress mentioned above would be possible without the committed work of staff. The Town said goodbye to several key employees in 2025, who either retired or made changes to better fit their personal need. Retirees include Rick Garey, Police Support Services Director (36 years); Robert Miller, Highway Foreman (24 years); and Jo-Ann Roberts, Assistant to the Assessor (7 years).

Other significant efforts from 2025 include the ongoing, town-wide reappraisal, which will be completed in June 2026, and the review of controversial development proposals. The Planning Commission considered and ultimately rejected a request from the State of Vermont to amend zoning to allow for a women’s correctional facility in Essex. The Development Review Board also drew lots of attention while reviewing a proposal for an Amazon distribution warehouse, which was ultimately denied and is currently on appeal before the Environmental Division of Vermont Superior Court. Both boards heard from dozens, if not hundreds, of residents in Essex and the entire state, and had the thankless task of making decisions on such hot-topic items.

Looking ahead to 2026, staff will continue to use the Selectboard goals, the 2024 Town Plan, the Recreation Needs Assessment, an anticipated economic development plan, and other guiding documents to direct our work. As Town Manager, I look forward to finding new and creative ways to support our community, and I know the Town staff takes pride in working to better Essex each day.

To learn more about special projects in Essex, please visit www.essexvt.gov/projects.

Sadly, 2026 will also bring some known challenges, particularly with restorative justice and public transportation. The Town will lose the passionate, dedicated staff in the Essex Community Justice

Town Manager

Center. Through the State of Vermont’s Act 180, funding for restorative justice services in fiscal year 2027 will be directed to only one entity in each county. In Chittenden County, the City of Burlington will receive that funding and provide restorative justice throughout the county. Burlington is committed to ensuring a local presence in Essex and the other communities that have been served by the Essex CJC. Chittenden County currently has four CJCs. Municipal managers, CJC staff, and police chiefs from these communities have been working together to plan for the transition, with the goal of ensuring the community continues to receive strong restorative justice services locally.

Regarding public transportation, Green Mountain Transit continues to face extreme funding challenges. Routes and service have diminished in Essex in the past year. Essex’s Route 10 has been identified as an underperforming route, meaning low ridership and high costs make the route financially unsustainable. Route 10 faces the threat of complete elimination in 2026. If that were to happen GMT has assured the Town its dues for fiscal year 2027 – currently projected at \$94,922 – would be adjusted accordingly.

FISCAL YEAR 2027 BUDGET

The Town’s annual operating budget provides the funding each year for municipal services to function. The proposed budget for fiscal year 2027, which runs from July 1, 2026 to June 30, 2027, presents the funding necessary to provide those services in an efficient and cost-effective manner.

The \$17,189,166 budget has a projected tax rate increase of only 2.54 percent.

When the Village of Essex Junction separated from the Town of Essex on July 1, 2022, the Town lost approximately 40 percent of its tax base. A goal from that time was to return the Town to solid financial footing as soon as possible, with manageable, predictable tax increases. With FY27 having a minimal tax rate increase, the successful phase out of fund balance to offset the tax rate, and no proposed capital tax rate increase, staff can confidently say the Town has reached a point of financial stability to maintain operations and plan for existing capital needs.

All told, the FY27 budget is proposed at \$17,189,166, with \$12,240,965 to be raised by property taxes. The projected 2.54 percent tax rate increase is based on an estimated grand list growth of 0.75 percent. The proposed budget would result in an estimated annual tax increase of \$51.80 for the average home in Essex, currently assessed at \$280,000.

WITHOUT HUMAN SERVICES FUNDING

| | FY2026 | FY2027 Proposed | \$ Change | % Change |
|--------------|---------------|-----------------|------------|----------|
| Total Budget | \$ 16,365,963 | \$ 17,189,166 | \$ 823,203 | 5.03% |
| Tax Levy | \$ 11,849,186 | \$ 12,240,965 | \$ 391,779 | 3.31% |
| Grand List | \$ 16,240,938 | \$ 16,362,745 | \$ 121,807 | 0.75% |
| Tax Rate | 0.7296 | 0.7481 | 0.0185 | 2.54% |
| \$280k Home | \$ 2,042.88 | \$ 2,094.68 | \$ 51.80 | 2.54% |

WITH HUMAN SERVICES FUNDING INCLUDED

| | FY2026 | FY2027 Proposed | \$ Change | % Change |
|--------------|---------------|-----------------|------------|----------|
| Total Budget | \$ 16,529,623 | \$ 17,361,058 | \$ 831,435 | 5.03% |
| Tax Levy | \$ 12,012,846 | \$ 12,412,857 | \$ 400,011 | 3.33% |
| Grand List | \$ 16,240,938 | \$ 16,362,745 | \$ 121,807 | 0.75% |
| Tax Rate | 0.7397 | 0.7586 | 0.0189 | 2.56% |
| \$280k Home | \$ 2,071.16 | \$ 2,124.08 | \$ 52.92 | 2.56% |

The operating budget no longer includes 1 percent dedicated to human services funding. As of FY26, that funding is considered by voters as a separate question on the ballot. If approved for FY27, the human services funding is estimated at \$171,892, which would bring the projected tax rate increase to 2.56 percent.

Cost drivers

Inflation continues to hover around 3 percent, and affects everything from contractual raises to general supplies. Increases to salaries and benefits make up the majority of cost increases:

| | |
|------------------------------------|---------------|
| Salaries | \$597,622 |
| Benefits | \$300,252 |
| Technology Subscriptions, Licenses | \$ 98,805 |
| Contracted services | \$ 56,046 |
| Snow removal | \$ 48,000 |
| Other Net changes | *(\$ 277,522) |

TOTAL \$823,203
* (See “Cost savings” below)

Personnel

Personnel costs, including salaries and benefits, make up 69.7% of the overall budget.

| | |
|-----------------|-------|
| FY27 (proposed) | 69.7% |
| FY26 | 67.7% |
| FY25 | 64.7% |
| FY24 | 64.6% |

Personnel cost increases are driven primarily by contractual raises and health insurance rates. Salary increases for non-police staff contain a cost-of-living adjustment and merit raises. Non-union employees are afforded the same pay structure as union staff. Police union salaries include a cost-of-living adjustment and step increases.

Health insurance premiums are increasing 1.09 percent for the Platinum plan and 2.05 percent for the Gold plan. The increase is much lower than in recent

Town Manager

years and is a welcome change. FY26, for instance, saw premium increases of 8.9 percent and 11 percent for the Platinum and Gold plan, respectively.

Based on projected raises and health insurance premiums, existing staffing levels result in a budget increase of \$897,874, or 8.10 percent above the entire current FY26 budget.

The budget reflects important personnel changes that were made during FY26:

- A new contract with the Essex Police Employees Association took effect in FY26.
- The Assessing Department will continue shared services with the City of Essex Junction in FY27, with staffing to increase from 1.7 full-time equivalents (FTEs) to 2.0 FTEs. The shared services agreement had been set to expire at the end of FY26 with the completion of the town- and city-wide reappraisal. Increasing to 2 FTEs was an important step in providing full service throughout the week, will support succession planning, and, crucially, was cheaper than downsizing to 1.0 FTE and losing the contributing payment from Essex Junction.
- Market adjustments for Public Works staff covered by the American Federation of State, County and Municipal Employees (AFSCME) union were made in FY26.
- The Parks and Recreation Department reorganized within the confines of the approved budget.
- The retirement of a Support Services Director (0.6 FTE) in the Police Administration budget allows for the hire of a second lieutenant.
- A staff retirement and the anticipated completion of an Economic Development Strategic Plan in FY26 presents an opportunity to re-envision how Essex conducts Economic Development initiatives. In FY26 and prior years a half-time Economic Development Coordinator fell under the scope of the Community Development Department. The 20 hours per week supporting these efforts is being absorbed by an existing position in the Manager's Office. The shift will also allow the Manager's Administrative Assistant to become full-time and provide additional support for human resources and administrative services without increasing FTEs.

Apart from the previously approved change to Assessing staffing, the only proposed staffing addition is an increase of 9.5 substitute librarian hours per week in Essex Free Library. The hours will provide better staff coverage and enhance service offerings,

especially to those who live in the community but cannot travel to the Library to access materials.

Another important service change to note for FY27 is the anticipated shift of restorative justice services from the Essex Community Justice Center to a Chittenden County Community Justice Center, which will live with the City of Burlington. The change is not projected to have any impact on the budget because the State of Vermont provides grant funding for the bulk of CJC costs. The Town has historically contributed an additional amount to cover the costs of rent, salary and benefit increases, and restorative justice services not covered by the State grant. The FY27 budget for restorative justice remains level funded from FY26 at \$46,200. That amount will support a successful transition and possibly allow restorative justice services in Essex to continue beyond what is paid for by the State. The shift to Burlington will, however, reduce the number of FTEs employed by the Town of Essex by an anticipated 2.6 FTEs.

Cost savings

The biggest cost savings in the FY27 budget proposal comes from the elimination of transfers to the capital budget. Between the voter-approved increase in FY26 to a 5-cent capital tax and the additional funding anticipated with the completion of the town-wide reappraisal in June 2026, staff has presented a 5-year capital plan that does not require transfers from the operating budget.

Vehicles spending is proposed to see a \$72,000 reduction. Fuel costs are estimated to come down \$54,406 from FY26. Professional services are set to decline \$50,507 from FY26.

For several years, the Town has budgeted a vacancy allowance in the police budget to account for historical trends of being less than fully staffed. For FY27, the vacancy allowance in the patrol budget is proposed to increase from 10 percent to 12 percent to better align with the historical vacancy rate.

The unexpectedly low health insurance rate increases – an average of 1.94% across plans – from the Town's provider, MVP Health Care, contributes to the modest tax rate increase proposed. In addition, under the 2025-2028 contract with the Police union (EPEA), the Town's contribution to member health insurance was reduced by 1 percentage point. When combined with the low rate increase in premiums, the result is a significant area of cost avoidance.

The recently negotiated Assessing agreement with the City of Essex Junction now has operating costs of the Assessing Department split 50/50 between the municipalities. Previously, the Town was responsible for 57 percent of costs and the City for 43 percent, based on the total number of parcels in the two municipalities.

Town Manager

Efficiencies

The FY27 budget proposal contains several changes that are intended to result in efficiencies and operational improvements. Those improvements include the following:

- The Public Works budget contains a \$48,000 increase in contracted snow removal services. The Town currently contracts for these services in the following locations: Carmichael Street and sidewalks, Essex Way, the Lang Farm/Woodlands neighborhood, Stonebrook Circle bike path, and areas of sidewalk along VT Route 15. The additional costs for FY27 would support the contractor plowing all cul-de-sacs in the Town. Existing staff currently plow those areas. While the contracted plowing would not result in staff reductions, it would help prevent burnout and fatigue during the winter. It would also provide an extra layer of security in the event of staffing shortages. The frequent snowfalls in the winter of 2024-2025 showed the toll a tough winter can take, with staff often having barely enough time to recover and rest from one storm to the next.
- The Buildings budgets for the Town Offices, Police Station, Memorial Hall, and the Essex Free Library and Powell museum complex contain \$26,900 for summer maintenance including mowing, landscaping, and leaf pickup. Parks and Recreation staff had previously been maintaining these facilities. Similar to the contracted plowing, this change is not anticipated to reduce staffing levels, and will instead allow existing staff to focus on other priorities during warmer months, such as park improvements and maintenance.
- In Assessing, having two full-time staff, compared to 1.7 FTEs, will allow for better coverage throughout the day and the year, particularly if one employee is out sick or on vacation. The staffing levels will also build capacity within the department and support succession planning.
- Also in Assessing, as part of the renegotiated agreement with Essex Junction the City agreed to use the same mapping software in FY27 that the Town currently uses (CAI Technologies' online mapper) and pay startup costs directly to the vendor outside of the Town budget. Previously, the Town's GIS Coordinator was managing two separate processes between the Town and City to make changes to property lines as a result of boundary line adjustments, subdivisions, or other parcel updates. Having one consistent approach to this work eliminates the need for two separate processes. In addition, the City and the Town have improved information sharing procedures between the two entities in FY26 to streamline the process of updating owner information when a
 - property transfers. This creates fewer opportunities for errors and has already resulted in a noticeable reduction in the use of printing/paper products previously needed to complete this work.
 - The FY27 budget is the first time there are software charges associated with a public records software recently adopted by the Town. The Town receives many Freedom of Information Act and other requests that cover a significant number of, or thorough review of, public records to provide the requested documentation. This software, installed in FY25 and shared between the Police and Administration, manages all requests and responses through one platform. Answers to previous requests are made available to all searchers, and staff can proactively post items often requested by the public – for example, bid results. Having a single platform and process avoids duplicating staff time spent on providing the same individual record, provides a consistent process for reviewing and responding to each records request, and reduces the likelihood that any records will be overlooked during the process.
 - With the reorganization of Essex Parks and Recreation (EPR) in the Parks maintenance division, EPR staff and Public Works reviewed mowing responsibilities between both departments, as locations managed by different departments can be physically located next to each other. There have been some minor shifts in scope to ensure that if one department is already in the area, they visit each Town property in the area instead of just the site that falls under their departmental responsibility.
 - Contracting out mowing of parks and cemeteries: EPR staff sought quotes for areas under their scope of responsibility. On average, to maintain park areas that EPR currently covers would cost approximately \$105,000, with cemeteries expected to cost \$40,150. After review, staff feels it is more economical to keep these activities in house. For example, the Fort Ethan Allen parade grounds cost an estimated \$37,000 for the Town to maintain in summer including costs for staff time, supplies and equipment, materials, and travel. The lowest contractor quote received for this area was approximately \$55,000. Staff recommends we move through one full season with the recently re-organized Parks and Recreation Department staff, especially given there are no cost savings to be had, and re-evaluate this function in a future year.
 - RecTrac is planned to be adopted in FY27 by the Parks & Recreation Department. This is a platform through which customers can purchase Indian Brook passes, Sand Hill pool passes, enroll in programs, and secure campground or facility rentals. Moving to an online option to secure passes should improve convenience, reduce walk in traffic, minimize the loss of paper passes, and reduce the number of passes printed significantly.

Town Manager

With the addition of internet access at the Indian Brook gate in FY26, this will eliminate having to turn folks away that did not have a physical pass and would otherwise be paying customers, potentially increasing revenue.

Revenue

The proposed FY27 budget contains \$4,869,703 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. Other revenue includes Essex Junction's 50 percent contribution to Assessing services, interest income, payments from the State, penalties and interest, and a variety of fees such as permit fees, licensing fees, and pool and Indian Brook Park passes.

| | |
|---|--------------------|
| Police & Assessing Agreements with Essex Junction | \$3,617,015 |
| Interest income | \$ 299,880 |
| State Aid to Highways | \$ 175,450 |
| State payments (PILOT, current use, Act 60, Act 68) | \$ 178,084 |
| Penalties and interest | \$ 125,000 |
| Indian Brook Fees | \$ 105,800 |
| Recording Fees | \$ 70,000 |
| Pool Fees | \$ 74,000 |
| Miscellaneous fees and licenses | \$ <u>224,474</u> |
| TOTAL | \$4,869,703 |

The total does not include the proposed use of fund balance to cover one-time expenses, as described below in more detail.

Fund balance

The Town has a Fund Balance Policy under which up to 15 percent of next year's operating budget can be set assigned in unassigned fund balance to cover expenses in case of an emergency. The policy aligns with the best financial practices recommended by the Government Finance Officers Association. Fund balance in excess of the 15 percent (or whatever amount the Selectboard chooses to hold in unallocated reserve) can be applied to other costing centers, and the Town maintains fund balance accounts for future expenses.

The use of fund balance to offset operating expenses came to an end in FY26, as planned. Money that had been set aside to reduce the tax rate was instead used to cover a portion of capital costs that had historically been funded by transfers from the operating budget to capital.

When fund balance artificially lowers the tax rate by offsetting operating expenses, the difference needs to be made up the subsequent year(s). The FY27 budget does not include fund balance for the purpose of reducing the tax rate.

Fund balance is proposed to cover one-time expenses in FY27, as it has in the past, for a total of \$78,498. Those costs include the following:

| | |
|--|-----------------|
| *Salary and benefits study | \$40,000 |
| BCA Stipends related to Reappraisal | \$ 2,000 |
| Police equipment | \$23,648 |
| Accessibility improvements at Essex Free Library | \$ 7,500 |
| New phone system (installation costs) | \$ 4,050 |
| RecTrac/Vermont Systems app | \$ <u>1,300</u> |
| TOTAL | \$78,498 |

*(required by AFSCME contract)

Capital funding

In FY26, voters approved a 2-cent increase to the capital tax rate. As a result, the proposed FY27 operating budget does not include any proposed transfers from operating to capital, resulting in a reduction of that portion of the budget by \$216,000 compared to FY26.

Staff remains confident that existing capital needs will be funded as scheduled through the 5-cent capital tax and other sources including interest, grants, and impact fees.

CLOSING

The future also poses exciting opportunities for Essex. I look forward to continuing to work on behalf of the community, with our talented staff and the support of the Selectboard.

Financial Audit



Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

INDEPENDENT AUDITOR'S REPORT

To the Selectboard
Town of Essex, Vermont
Essex, Vermont

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Essex, Vermont as of and for the year ended June 30, 2025, 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, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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.

Financial Audit

To the Selectboard
Town of Essex, Vermont
Page 2

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.

Financial Audit

To the Selectboard
Town of Essex, Vermont
Page 3

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 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.

Financial Audit

To the Selectboard
Town of Essex, Vermont
Page 4

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 7, 2026, on our consideration of 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.



St. Albans, Vermont
January 7, 2026

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

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, 2025. 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 \$42,061,365 (net position). Of this amount, \$6,210,402 (unrestricted net position) may be used to meet the Town's ongoing obligations. The balance of net position is made up of \$35,007,788 invested in capital assets net of related debt and \$843,175 restricted for specific purposes.
- The Town's total net position increased by \$499,469 (1.2%). Of this amount, the net position of the governmental activities increased by \$623,304 (1.90%), and net position attributable to business-type activities decreased by \$123,835 (-1.41%).
- The Town's total debt decreased during the fiscal year to \$3,836,033, a net decrease of principal payments totaling \$527,507 and the addition of a Line Services Inventory Loan for \$58,856 during the fiscal year. Of the principal payments noted, \$15,313 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 \$9,525,392 a decrease of \$47,414 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 \$4,737,613 or approximately 29.34% of total general fund expenditures (excluding capital transfers) of the fiscal year budget for June 30, 2026. 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 \$2,454,894 as of June 30, 2025, is 15% of the General Fund operating budget for the fiscal year ending June 30, 2026 (\$16,365,963).

OVERVIEW OF THE FINANCIAL STATEMENTS

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

It is important for the reader to understand that, although governmental accounting resembles private sector accounting, the two differ significantly. The government-wide financial statements will be the most familiar for readers versed in private sector financial reporting.

Financial Audit

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

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, 2025**

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 42 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.

Financial Audit

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

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

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 \$42,061,365. The Town's total net position is split between governmental activities net position of \$33,406,452 and business-type activities net position of \$8,654,913.

| | Governmental Activities | | Business-type Activities | | Total Government | |
|---------------------------------------|-------------------------|-------------------|--------------------------|------------------|-------------------|-------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Assets: | | | | | | |
| Cash | \$ 10,200,182 | \$ 10,536,988 | \$ 2,907,738 | \$ 4,286,585 | \$ 13,107,920 | \$ 14,823,573 |
| Other Assets | 1,984,516 | 803,239 | 1,265,493 | 3,513,040 | 3,250,009 | 2,116,279 |
| Capital Assets | 33,414,234 | 32,637,279 | 5,429,587 | 3,908,168 | 38,843,821 | 36,545,447 |
| Total Assets | 45,598,932 | 43,977,506 | 9,602,818 | 9,507,793 | 55,201,750 | 53,485,299 |
| Deferred Outflows of Resources | 1,466,318 | 1,843,391 | 119,251 | 162,004 | 1,587,771 | 2,005,395 |
| Liabilities: | | | | | | |
| Other Liabilities | 3,215,065 | 2,167,734 | 258,192 | 133,890 | 3,474,157 | 2,301,624 |
| Noncurrent Liabilities | 10,346,293 | 10,672,085 | 801,075 | 743,386 | 11,147,368 | 11,415,471 |
| Total Liabilities | 13,561,358 | 12,839,819 | 1,059,267 | 877,276 | 14,621,525 | 13,717,095 |
| Deferred Inflows of Resources | 98,740 | 197,930 | 7,891 | 13,773 | 106,631 | 211,703 |
| Net Position: | | | | | | |
| Net Investment in Capital Assets | 29,735,589 | 28,446,441 | -5,272,199 | 3,794,323 | 35,007,788 | 32,240,764 |
| Restricted | 843,175 | 865,103 | 0 | 0 | 843,175 | 865,103 |
| Unrestricted | 2,827,688 | 3,471,602 | 3,392,714 | 4,984,425 | 6,210,402 | 8,456,027 |
| Total Net Position | 33,406,452 | 32,783,148 | 8,654,913 | 8,778,748 | 42,061,365 | 41,561,896 |

Financial Audit

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

The largest portion of the Town's total net position \$35,007,788 (83.23%) 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 \$843,175 (2.01%) of restricted net position. Restricted net position represents assets whose use is subject to external restrictions. The remaining balance of \$6,210,402 (14.80%) 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 | |
|--|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 3,770,423 | \$ 3,699,370 | \$ 3,520,991 | \$ 3,618,565 | \$ 7,291,414 | \$ 7,317,935 |
| Operating Grants & Revenues | 1,341,736 | 672,928 | 198,864 | 74,386 | 1,450,600 | 747,314 |
| Capital Grants & Revenues | 1,138,073 | 3,112,066 | - | - | 1,138,073 | 3,112,066 |
| General Revenues: | | | | | | |
| Property Taxes | 11,895,744 | 11,272,423 | - | - | 11,895,744 | 11,272,423 |
| Other | 726,522 | 760,471 | 180,553 | 188,656 | 907,075 | 949,127 |
| Total Revenues | 18,972,498 | 19,517,258 | 3,810,408 | 3,881,607 | 22,682,906 | 23,398,865 |
| Expenses: | | | | | | |
| General Government | 4,072,458 | 3,353,312 | - | - | 4,072,458 | 3,353,312 |
| Public Safety | 7,098,182 | 7,149,998 | - | - | 7,098,182 | 7,149,998 |
| Highways and Streets | 4,309,103 | 4,306,558 | - | - | 4,309,103 | 4,306,558 |
| Health and Welfare | 423,582 | 412,031 | - | - | 423,582 | 412,031 |
| Culture and Recreation | 1,979,665 | 1,920,905 | - | - | 1,979,665 | 1,920,905 |
| Intergovernmental | 220,187 | 237,937 | - | - | 220,187 | 237,937 |
| Interest on Long-Term Debt | 146,018 | 171,475 | - | - | 146,018 | 171,475 |
| Water and Sewer | - | - | 3,771,150 | 3,652,307 | 3,771,150 | 3,652,307 |
| Recreation Programs | - | - | 163,093 | 171,188 | 163,093 | 171,188 |
| Total Expenses | 18,249,194 | 17,552,216 | 3,934,243 | 3,823,495 | 22,183,437 | 21,975,711 |
| Increase (Decrease) in Net Position | | | | | | |
| Before Transfers | 623,304 | 1,965,042 | (123,835) | 58,112 | 499,469 | 2,023,154 |
| Transfers | - | - | - | - | - | - |
| Increase (Decrease) in Net Position | 623,304 | 1,965,042 | (123,835) | 58,112 | 499,469 | 2,023,154 |
| Beginning Net Position -as reported | 32,783,148 | 30,818,106 | 8,778,748 | 8,720,636 | 41,561,896 | 39,538,742 |
| Ending Net Position | \$ 33,406,452 | \$ 32,783,148 | \$ 8,654,913 | \$ 8,778,748 | \$ 42,061,365 | \$ 41,561,896 |

Governmental activities increased the Town's net position by \$623,304 for the year ended June 30, 2025. Key elements of the change are as follows.

- Total governmental activities' revenues decreased by 3.3% (\$644,761) from 2024 to 2025. Operating grants and revenues increased by \$668,808 while capital grants and revenues decreased by \$1,973,993.

Financial Audit

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

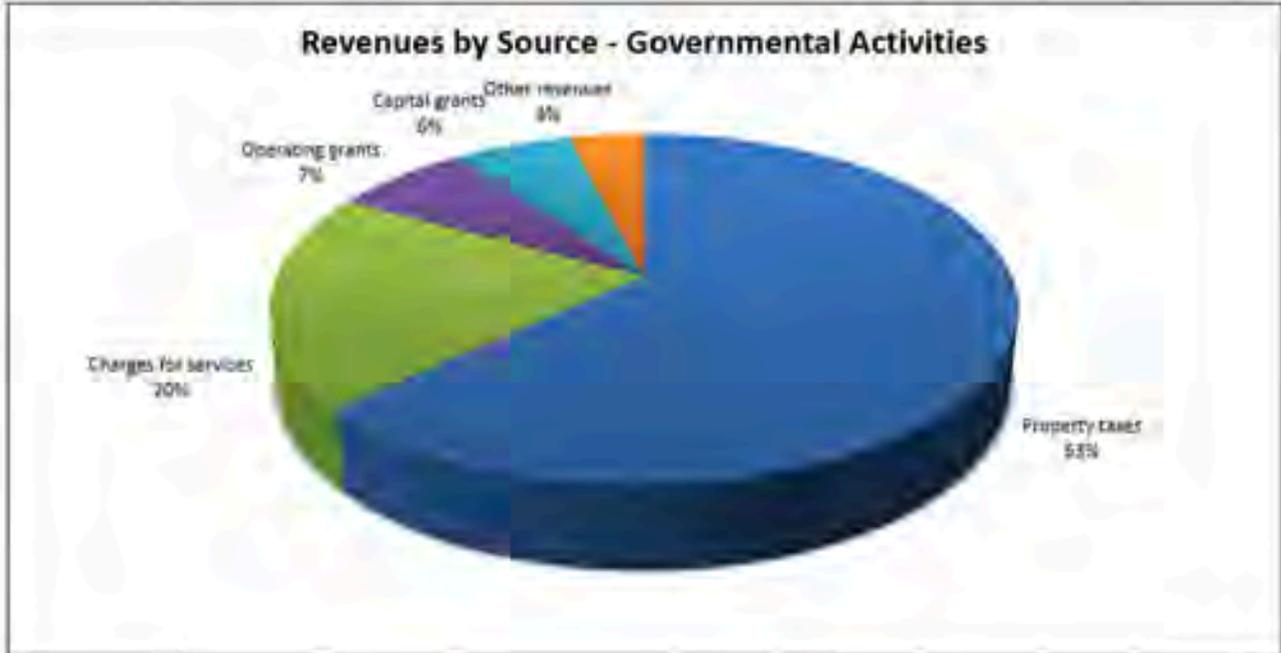
- Property tax revenue increased by \$623,324 (5.5%) primarily due to an adjustment in the local tax rate.
- Total governmental activities' expenses increased by 4.0% (\$696,978) from 2024 to 2025. Public Safety expenses end the year at 38.9% (\$7,098,182) of total governmental activities' expenses. Public Safety remains the largest category of expenses from year to year followed by Highways and Streets which ended the year at 23.6% (\$4,309,103) of total governmental activities' expenses. General Government expenses make up \$4,072,458 or 22.3% 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; 63% of total revenue or \$11,895,744. The second largest category of revenue is charges for services coming in at \$3,770,423 (20% of revenue). The next largest category of revenue is operating grants, accounting for 7.1% or \$1,341,736, while capital grants represent 6% of revenues at \$1,138,073. The following graph shows the distribution of governmental activities revenues by source for the year ended June 30, 2025.

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

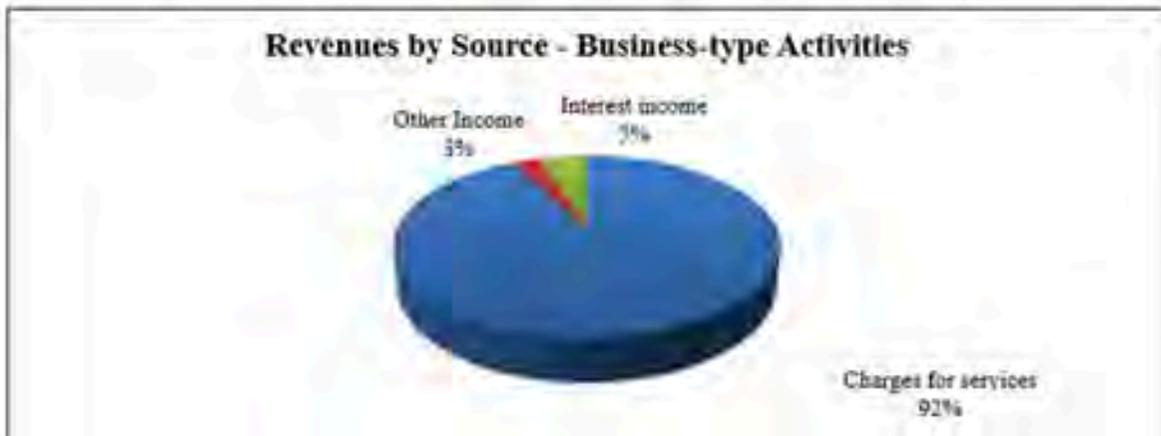


Business-type Activities

Business-type activities decreased the Town’s net position by \$123,835 (2.73%) during the current fiscal year. Key elements of this decrease are as follows:

- Total revenues of \$3,810,408 were \$71,199 or 1.83% lower than the previous year. The decrease is attributable to a \$97,574 (2.7%) decrease in charges for services as well as decreases in other income of \$10,589 and interest income of \$8,103.
- Total expenses of \$3,934,243 reflect an increase of \$110,748 (2.9%) from the prior year. This increase is primarily driven by an increase of \$135,096 in repairs and maintenance and a \$29,834 increase in sewage treatment costs.

The Town’s business-type activities are supported by user fees, also referred to as charges for services of \$3,520,991 or 92.4%, interest income of \$180,553 at 4.7% and other income of \$108,864 or 2.9%.



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

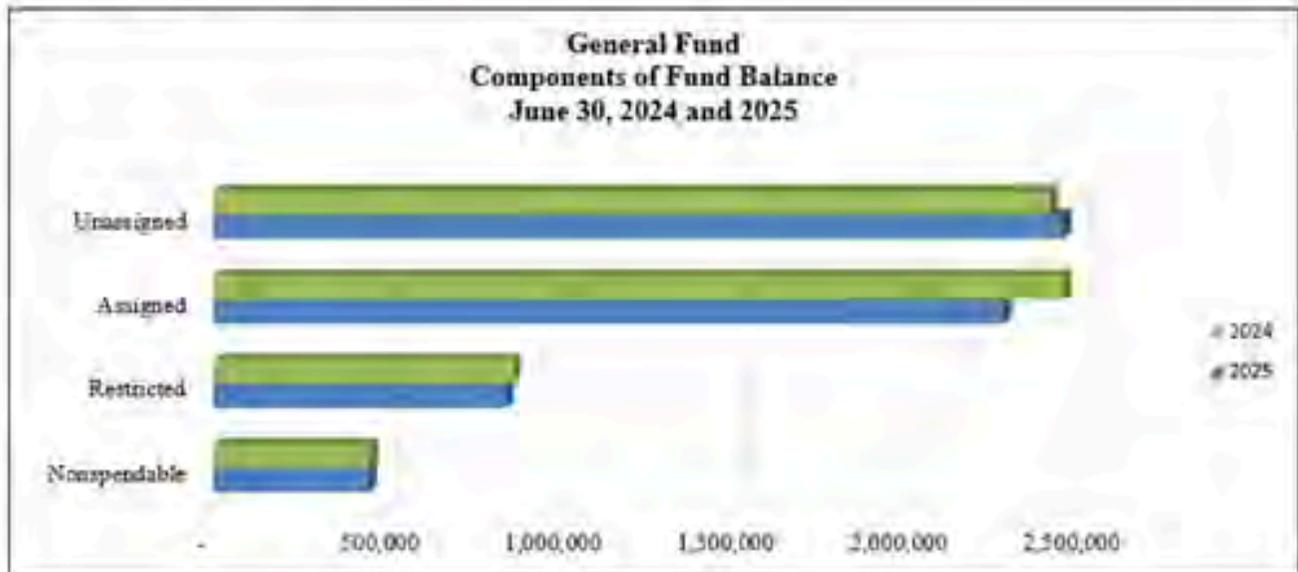
FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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 \$9,525,392, a decrease of \$47,414 from the prior year. Of the total fund balance amount, \$448,333 is non-spendable (prepaid items and inventories) and \$843,175 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, \$5,778,990 has been assigned by the Town for various purposes (detailed in Note 14 Fund Balances and Net Position) and unassigned fund balance is \$2,454,894.



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 \$6,029,121, a decrease of \$158,896 from the previous year. Of this amount, \$448,333 is non-spendable and \$843,175 is restricted. Assignments totaling \$2,282,719 in the general fund are detailed in Note 14 and unassigned fund balance is \$2,454,894. 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 37.33% of total general fund expenditures (excluding capital transfers), however, this amount includes non-spendable and restricted balances which would not be available to finance general fund expenditures if necessary.

The remaining categories of fund balance (committed, assigned, and unassigned) are referred to as unrestricted fund balance and are resources that could be liquidated to support general fund expenditures if necessary. Unrestricted fund balance represents 29.3% 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, 2026, passed on the first vote at Town Meeting in March of 2025. There were no amendments made to the budget during the year.

On the revenue side, the Town recorded property tax revenue greater than the amount budgeted by \$48,549 and licenses and permits were under budget by \$41,370. Charges for services was greater than the amount budgeted by \$228,080 while fines and forfeits exceeded budget by \$85,321 and interest income exceeded budget by \$84,453.

General government expenditures were more than budgeted by \$295,177. Public Safety expenditures were \$92,138 under budget, while stormwater was underspent by \$62,990 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 LDS Church Stormwater project at \$893,094 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 \$8,536,395, a decrease of 1.45% or \$125,554 from the previous year. Over half of the Water & Sewer Fund's net position is invested in capital assets net of related debt; 61.8% or \$5,272,199. This is an increase from the previous year when the net investment in capital assets was \$3,794,323. Over time, the net book value (historical cost less accumulated depreciation) of assets decreases with the systematic allocation of the cost of said assets over their useful life by way of annual depreciation expense. Of the \$3,264,196 balance in unrestricted net position at the end of the year, \$865,000 is designated for future capital projects and \$10,522 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.

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

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, 2025, this fund realized a net gain from operations in the amount of \$1,719. This fund has a fund balance of \$118,518.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's capital assets for governmental and business-type activities as of June 30, 2025, were \$77,791,006 offset by \$38,947,185 in accumulated depreciation resulting in capital assets net of accumulated depreciation of \$38,843,821. This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure.

| | Governmental Activities | | Business-type Activities | | Total Government | |
|--------------------------------|-------------------------|----------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Capital Assets: | | | | | | |
| Land | \$ 7,649,962 | \$ 7,649,962 | \$ - | \$ - | \$ 7,649,962 | \$ 7,649,962 |
| Construction in Progress | 1,404,673 | 384,157 | 1,044,482 | 503,044 | 2,449,155 | 687,201 |
| Buildings and Improvements | 12,226,902 | 12,119,553 | - | - | 12,226,902 | 12,119,553 |
| Vehicles and Equipment | 9,650,736 | 9,249,449 | 621,730 | 621,730 | 10,272,466 | 9,871,179 |
| Book Collection | 459,726 | 459,726 | - | - | 459,726 | 459,726 |
| Infrastructure | 30,413,750 | 29,355,458 | 14,319,045 | 13,259,127 | 44,732,795 | 42,614,585 |
| | 61,805,749 | 59,416,305 | 15,985,257 | 14,183,901 | 77,791,006 | 73,600,206 |
| Less: Accumulated Depreciation | (28,391,515) | (26,779,026) | (10,555,670) | (10,275,733) | (38,947,185) | (37,054,759) |
| Total Assets, Net | \$ 33,414,234 | \$ 32,637,279 | \$ 5,429,587 | \$ 3,908,168 | \$ 38,843,821 | \$ 36,545,447 |

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 \$4,304,684 in long-term debt outstanding. As of June 30, 2025, this amount had decreased by a net of \$468,651 or 10.89% to end the current year with \$3,836,033 in long-term debt outstanding.

| | June 30, 2024 | Additions | Deletions | June 30, 2025 |
|---------------------------------|---------------------|------------------|-------------------|---------------------|
| Governmental Activities | | | | |
| General Obligation Bonds | \$ 3,450,000 | \$ - | \$ 345,000 | \$ 3,105,000 |
| Notes Payable | 740,839 | - | 167,194 | 573,645 |
| Business-type Activities | | | | |
| Water and Sewer Bond | 113,845 | 58,856 | 15,313 | 157,388 |
| Total Government | \$ 4,304,684 | \$ 58,856 | \$ 527,507 | \$ 3,836,033 |

The Town started the Line Services Inventory Loan 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.

Financial Audit

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

FY26 Budgets

The above-listed factors were considered in preparing the Town of Essex's budget for the 2026 fiscal year. The approved budget resulted in a tax rate for FY26 of \$0.7897 (Town General and Capital Tax).

Rates for water and sewer operations were increased in fiscal year 2026 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.

Staff Salaries & 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 2025 (paycheck dates between July 1, 2024 and June 30, 2025). 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 6/30/2025. For hourly staff the base rate field reflects the employee's base hourly rate as of 6/30/2025. For exempt staff the base rate field reflects the normal bi-weekly pay the employee was paid each pay period as of 6/30/2025. The

gross wage field reflects all compensation paid to the employee during Fiscal Year 2025, 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.

| Last name, First name | Job Title | Department | FTE status | Base Pay Rate | Gross Wages |
|-------------------------|---|--------------------------|------------|---------------|---------------|
| Lemnah, Karen | Assessor | Assessing | Full-Time | \$ 3,621.60 | \$ 99,577.22 |
| Roberts, Jo-Ann | Assistant to Assessor | Assessing | Part-Time | \$ 28.38 | \$ 42,549.94 |
| Booker, Jennifer | Assistant Town Clerk Class II | Clerk's Office | Full-Time | \$ 26.87 | \$ 58,279.68 |
| Rogers, Nanette | Clerk/Treasurer/Tax Collector | Clerk's Office | Full-Time | \$ 3,513.32 | \$ 74,967.48 |
| Johnson, Kent | Town Planner | Community Development | Full-Time | \$ 3,013.55 | \$ 79,768.74 |
| Kelley, Sharon | Zoning Administrator | Community Development | Full-Time | \$ 3,109.78 | \$ 96,908.31 |
| McGregor, Brittany | Administrative Assistant | Community Development | Part-Time | \$ 21.65 | \$ 31,328.15 |
| O'Sullivan, Jean | Economic Development Coordinator | Community Development | Part-Time | \$ 33.10 | \$ 33,941.06 |
| Sonnick, Katherine | Community Development Director | Community Development | Full-Time | \$ 4,038.12 | \$ 105,857.73 |
| Dolan, Karen | Restorative Justice Panel Coordinator | Community Justice Center | Part-Time | \$ 38.14 | \$ 25,266.07 |
| Evans, Jill | Community Justice Center Director | Community Justice Center | Part-Time | \$ 45.73 | \$ 68,827.50 |
| Jones, Stacy | Restorative Community Connections Coordinator | Community Justice Center | Full-Time | \$ 27.50 | \$ 58,580.01 |
| Teegarden, Michelle | Restorative Justice Specialist | Community Justice Center | Part-Time | \$ 26.15 | \$ 31,148.89 |
| Weller, Susanna | Restorative Justice Specialist | Community Justice Center | Full-Time | \$ 34.66 | \$ 72,492.91 |
| Cole-Dolgas, Lorraine | Library Assistant | Essex Free Library | Part-Time | \$ 21.00 | \$ 19,627.80 |
| Corless, Caitlin | Library Director | Essex Free Library | Full-Time | \$ 3,217.32 | \$ 80,781.91 |
| Epstein, Kaitlin | Public Services and Cataloging Librarian | Essex Free Library | Full-Time | \$ 24.21 | \$ 57,838.89 |
| Mandeville-Houle, Emily | Youth Services Librarian | Essex Free Library | Full-Time | \$ 25.12 | \$ 57,962.09 |
| Pelchat, Noreen | Library Assistant - ILL and Youth Services | Essex Free Library | Part-Time | \$ 21.82 | \$ 30,551.14 |
| Tibbits, Victoria | Assistant Librarian | Essex Free Library | Full-Time | \$ 30.88 | \$ 69,460.13 |
| Webb, Sarah | Library Circulation Assistant Level I | Essex Free Library | Part-Time | \$ 19.00 | \$ 6,189.25 |
| Duffy, Madison | Assistant Finance Director | Finance | Full-Time | \$ 2,903.85 | \$ 3,309.31 |
| Fitzgerald, Shirley | Water Sewer Clerk Class II | Finance | Full-Time | \$ 35.48 | \$ 76,749.35 |
| Roy, Daniel | Finance Director | Finance | Full-Time | \$ 3,797.21 | \$ 101,817.71 |
| Russell, Joanne | Accountant | Finance | Full-Time | \$ 31.62 | \$ 69,304.47 |
| Worn, Jessica | Assistant Finance Director | Finance | Full-Time | \$ 3,056.36 | \$ 87,877.58 |
| Barkyoumb, Eric | Highway Foreman | Highway | Full-Time | \$ 39.83 | \$ 112,046.33 |
| Booker, Kenneth | Highway Maintenance Class III | Highway | Full-Time | \$ 33.09 | \$ 81,065.14 |
| Casilli, Joseph | Highway Mechanic Class II | Highway | Full-Time | \$ 24.99 | \$ 33,378.80 |
| Collins, Owen | Highway Maintenance Class III | Highway | Full-Time | \$ 25.88 | \$ 64,146.40 |
| Daigle, Peter | Highway Maintenance Class III | Highway | Full-Time | \$ 31.32 | \$ 93,810.56 |
| Daniels, Nicholas | Highway Maintenance Class I | Highway | Full-Time | \$ 20.50 | \$ 21,392.01 |
| Fraser, Michael | Highway Maintenance Class III | Highway | Full-Time | \$ 31.00 | \$ 80,669.68 |
| Hoffman, Nathan | Highway Maintenance Class I | Highway | Full-Time | \$ 23.07 | \$ 54,228.28 |
| Jones, Rick | Highway Maintenance Class III | Highway | Full-Time | \$ 28.66 | \$ 33,116.45 |
| Miller, Robert | Highway Foreman | Highway | Full-Time | \$ 31.09 | \$ 59,906.06 |
| Pelletier, Nathan | Highway Maintenance Class III | Highway | Full-Time | \$ 28.63 | \$ 15,077.55 |
| Roberge, Daniel | Highway Superintendent | Highway | Full-Time | \$ 3,791.02 | \$ 107,920.33 |
| Small, Jeffrey | Highway Seasonal | Highway | Part-Time | \$ 23.97 | \$ 10,221.02 |
| Yandow, Timothy | Highway Maintenance Class I | Highway | Full-Time | \$ 20.75 | \$ 63,247.35 |

Staff Salaries & Benefits

| Last name, First name | Job Title | Department | FTE status | Base Pay Rate | Gross Wages |
|-------------------------|---|------------------------|------------|---------------|---------------|
| Atherton, Joseph | Network Administrator | Information Technology | Full-Time | \$ 2,416.91 | \$ 64,096.92 |
| Lunderville, Shannon | GIS Coordinator | Information Technology | Full-Time | \$ 38.59 | \$ 85,814.71 |
| Paluba, Robert | IT Director | Information Technology | Full-Time | \$ 3,715.77 | \$ 96,722.72 |
| Adams, Karen | Deputy Manager | Manager's Office | Full-Time | \$ 4,038.46 | \$ 61,956.90 |
| Duggan, Gregory | Town Manager | Manager's Office | Full-Time | \$ 5,246.66 | \$ 145,246.49 |
| Getchell, Tammy | Public Information Officer/Assistant to the Manager | Manager's Office | Full-Time | \$ 3,176.27 | \$ 87,096.36 |
| Ladd, Marguerite | Deputy Manager | Manager's Office | Full-Time | \$ 4,565.88 | \$ 18,845.62 |
| LaRose, Kate | Administrative Assistant | Manager's Office | Part-Time | \$ 20.00 | \$ 20,905.00 |
| Sabatano, Travis | HR Director | Manager's Office | Full-Time | \$ 3,849.28 | \$ 101,260.75 |
| Fernald, Richard | Senior Van Driver | Parks and Recreation | Part-Time | \$ 20.00 | \$ 5,110.00 |
| Foster, David | Parks and Maintenance Technician Level II | Parks and Recreation | Full-Time | \$ 24.41 | \$ 37,838.61 |
| Lenning, Zachary | Trails Coordinator | Parks and Recreation | Part-time | \$ 22.50 | \$ 4,983.75 |
| Martin, Adriane | Parks and Recreation Director | Parks and Recreation | Full-Time | \$ 3,327.31 | \$ 92,257.30 |
| Merritt, Jennifer | Business Coordinator | Parks and Recreation | Full-Time | \$ 24.80 | \$ 58,323.40 |
| Mizioch, Jordan | Parks Maintenance Technician Class I | Parks and Recreation | Full-Time | \$ 21.00 | \$ 55,025.12 |
| Mone, Nicholas | Senior Van Driver | Parks and Recreation | Part-Time | \$ 20.20 | \$ 14,463.88 |
| Mone-St.Marthe, Nicole | Assistant Director of Community Engagement | Parks and Recreation | Full-Time | \$ 27.86 | \$ 67,705.37 |
| Moore, Ever | Sextan | Parks and Recreation | Part-Time | \$ 2,685.00 | \$ 2,685.00 |
| Smith, Harlan | Assistant Director - Parks, Trails & Open Spaces | Parks and Recreation | Full-Time | \$ 3,134.62 | \$ 48,755.44 |
| Abair, Lisa | Dispatcher Level II | Police | Full-Time | \$ 30.54 | \$ 79,840.61 |
| Beaulieu, Matthew | Corporal | Police | Full-Time | \$ 34.06 | \$ 88,981.58 |
| Chiaravalle, Benjamin | Corporal | Police | Full-Time | \$ 37.55 | \$ 22,286.61 |
| Chistolini, Michael | Sergeant | Police | Full-Time | \$ 41.22 | \$ 107,561.74 |
| Cianci, Nicole | Corporal | Police | Full-Time | \$ 35.77 | \$ 86,403.37 |
| Courtois, Paul | Lieutenant | Police | Full-Time | \$ 4,846.16 | \$ 139,214.03 |
| DeBellis, Kayla | Dispatcher Level I | Police | Full-Time | \$ 27.68 | \$ 8,375.11 |
| Depasquale, Tyler | Patrol Officer | Police | Full-Time | \$ 31.65 | \$ 90,938.30 |
| Dunn, John | Sergeant | Police | Full-Time | \$ 48.31 | \$ 134,245.06 |
| Felt, Sabrina | Corporal | Police | Full-Time | \$ 34.06 | \$ 77,704.06 |
| Fournier, Robert | Patrol Officer | Police | Full-Time | \$ 30.13 | \$ 90,619.50 |
| Gamelin, Zachary | Patrol Officer | Police | Full-Time | \$ 29.38 | \$ 82,579.26 |
| Garey, Rick | Support Services Director | Police | Part-Time | \$ 56.75 | \$ 65,499.24 |
| Gragg, Stephen | Corporal | Police | Full-Time | \$ 33.23 | \$ 102,499.68 |
| Hajdarevic, Kenan | Patrol Officer | Police | Full-Time | \$ 29.38 | \$ 85,097.23 |
| Hall, Robert | Sergeant | Police | Full-Time | \$ 49.26 | \$ 82,282.00 |
| Hoague, Ronald | Police Chief | Police | Full-Time | \$ 5,770.35 | \$ 153,316.13 |
| Hodgson, Michelle | Administrative Assistant | Police | Full-Time | \$ 35.46 | \$ 79,537.13 |
| Hulbert, Karen | Dispatcher Level II | Police | Full-Time | \$ 39.49 | \$ 108,928.15 |
| Jackson-Miller, Anthony | Community Affairs Liason | Police | Full-Time | \$ 34.85 | \$ 13,788.84 |
| Karadzic, Damir | Corporal | Police | Full-Time | \$ 42.55 | \$ 98,966.72 |
| Kochelyaev, Alexander | Patrol Officer | Police | Full-Time | \$ 30.13 | \$ 85,306.28 |
| March, Alyssa | Community Affairs Liason | Police | Full-Time | \$ 32.00 | \$ 49,104.47 |
| May, Christopher | Corporal | Police | Full-Time | \$ 44.64 | \$ 125,773.14 |
| Remillard, Kristopher | Corporal | Police | Full-Time | \$ 35.77 | \$ 92,440.94 |
| Remillard, Tierra | Dispatcher | Police | Full-Time | \$ 29.82 | \$ 53,269.43 |
| Roberto, Michael | Sergeant | Police | Full-Time | \$ 42.05 | \$ 105,468.61 |
| Ruttenberg, John | Corporal | Police | Full-Time | \$ 44.01 | \$ 69,791.32 |
| Shepard, Christopher | Dispatcher Level II | Police | Full-Time | \$ 35.06 | \$ 123,318.44 |
| Sorrell, Ryan | Sergeant | Police | Full-Time | \$ 42.05 | \$ 101,308.46 |
| Sylvester, Derek | Administrative Assistant | Police | Part-Time | \$ 23.52 | \$ 35,392.63 |
| Tessier, Elizabeth | Records Clerk | Police | Full-Time | \$ 25.54 | \$ 54,342.40 |
| Van Winkle, Nicholas | Corporal | Police | Full-Time | \$ 41.72 | \$ 94,898.12 |
| Wehman, Bryon | Corporal | Police | Full-Time | \$ 35.77 | \$ 95,590.48 |
| Welch, Robert | Patrol Officer | Police | Full-Time | \$ 28.67 | \$ 18,134.88 |
| Whalley, Brian | Patrol Officer | Police | Full-Time | \$ 30.88 | \$ 68,923.50 |
| Williger, Brett | Corporal | Police | Full-Time | \$ 38.52 | \$ 102,213.31 |
| Winkler, Craig | Corporal | Police | Full-Time | \$ 35.77 | \$ 99,957.83 |
| Wood, Owen | Patrol Officer | Police | Full-Time | \$ 29.38 | \$ 86,394.88 |
| Wootton, Michael | Corporal | Police | Full-Time | \$ 43.13 | \$ 67,213.27 |
| Atwood, Tyler | Gardener | Public Works | Part-Time | \$ 33.60 | \$ 9,832.12 |
| Costandil, Ann | Direct of Water Quality | Public Works | Full-Time | \$ 3,795.60 | \$ 99,870.00 |
| Gregoire, Daniel | Civil Engineering Staff Engineer/Technician | Public Works | Full-Time | \$ 3,773.83 | \$ 99,307.93 |
| Lutz, Dennis | Consultant | Public Works | Part-Time | \$ 40.00 | \$ 34,480.00 |
| Martin, Aaron | Public Works Director | Public Works | Full-Time | \$ 4,952.01 | \$ 135,486.50 |
| McNamara, Shawn | Buildings Manager | Public Works | Full-Time | \$ 3,141.42 | \$ 81,207.97 |
| Sanguinetti, Lea | Associate Engineer | Public Works | Full-Time | \$ 3,115.38 | \$ 21,359.98 |
| Stoneback, Deana | Public Works Administrative Assistant Class II | Public Works | Full-Time | \$ 23.21 | \$ 59,051.81 |
| Bortz, Tyler | Water/Sewer Foreman | Water/Sewer | Full-Time | \$ 29.75 | \$ 98,320.10 |
| Eddy, Fletcher | Water and Sewer Operator Class II | Water/Sewer | Full-Time | \$ 28.96 | \$ 79,825.87 |
| Oakes, Ernie | Water/Sewer Seasonal Help | Water/Sewer | Part-Time | \$ 21.80 | \$ 10,378.10 |

Fiscal Year 2025 Tax Stabilization Agreements

The Town of Essex has a Commercial / Industrial / Mixed Use Tax Stabilization Policy that “encourage(s) long term, quality economic development projects.” At the end of fiscal year 2025 on June 30, 2025, 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. - \$29,606

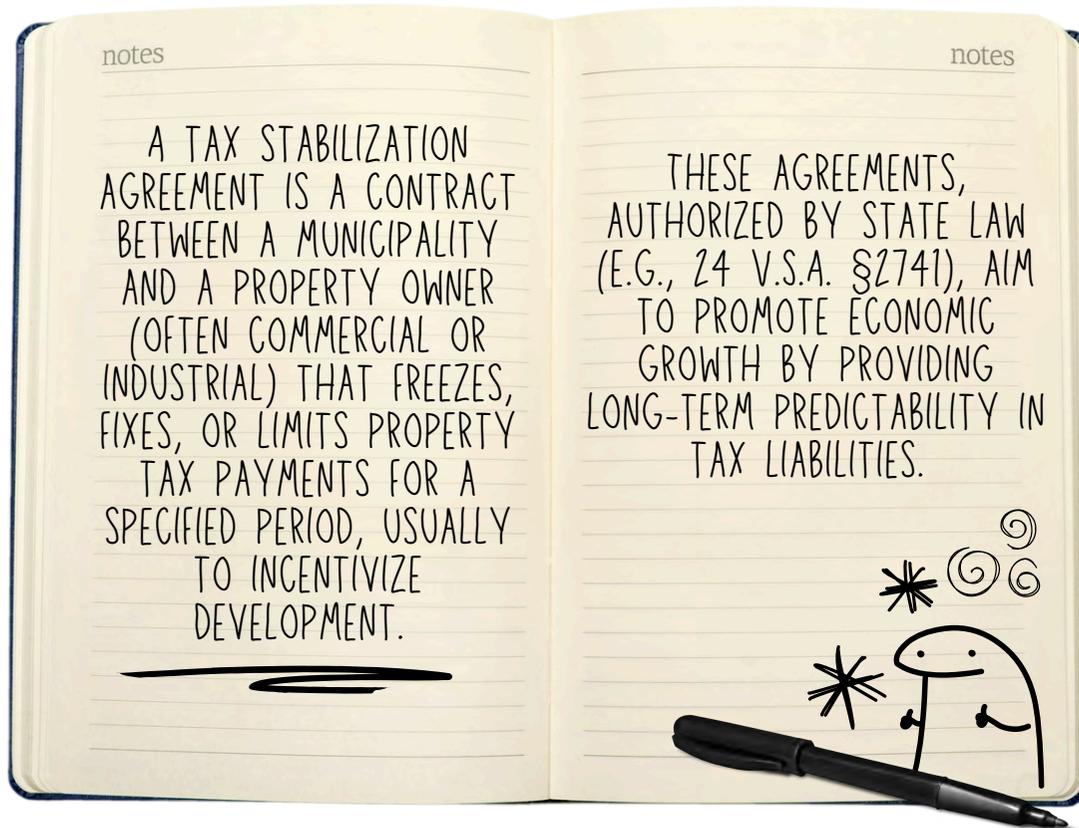
The Town entered into a ten-year tax stabilization agreement beginning in FY 2018. In exchange, the recipient agrees to keep and maintain its manufacturing operation on the property in the Town and create and maintain at least 170 jobs in the Town for the duration of the agreement. The Town has agreed 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 2025 was the eighth 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 - \$11,069

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 2025 was the third year of the agreement. This agreement applies to Town taxes only and has no impact on educational property taxes.

For FY 2025 the combined amount of taxes abated totaled \$40,675 for these two agreements.



Assessing Department

Karen K. Lemnah, Assessor

81 Main Street

Essex Junction, VT 05452

email: assessor@essex.org

phone: 802.878.1345



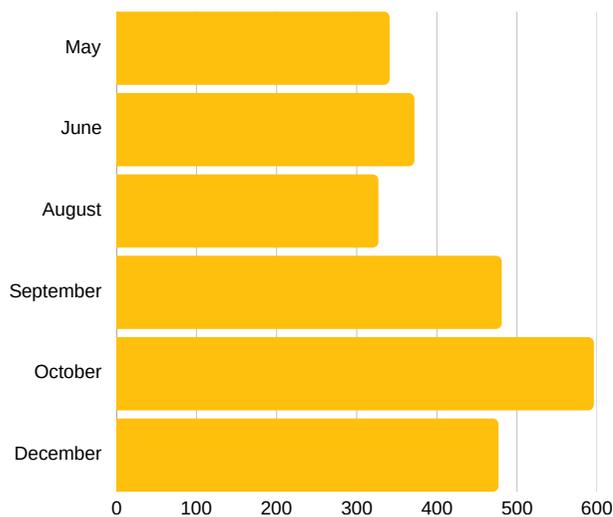
The Assessing Department is committed to ensuring fair and equitable property valuations for all taxpayers. In 2025, the joint reappraisal project for the Town of Essex and the City of Essex Junction progressed on schedule, with completion targeted for June 2026. This initiative promotes equity in taxation and aligns property values with current market trends. We extend our gratitude to property owners for their cooperation during inspections, which is essential for accurate assessments.

2025 Key Accomplishments

Residential Collection

Town Properties: Completed final data collection for 4,040 parcels in April.

City Properties: Mailed six batches of letters between May and December, covering 2,594 parcels:



Commercial Properties: Mailed 402 letters requesting Income & Expense forms and completed inspections.

Market Analysis: Updated cost tables and integrated recent sales data to ensure valuations reflect current market conditions.

Neighborhood Coding: Implemented refined coding within valuation software for greater accuracy and consistency.

Community Outreach: Enhanced the Assessing Department website for improved transparency and accessibility. Provided regular updates through the website and social media channels.

Annual Assessing Tasks: Processed homestead declarations, followed up on permits, completed equalization study, processed current use valuations, managed map and data changes, responded to property owner inquiries.

Challenges Addressed

Staffing: Filled critical Field Appraiser positions through target recruitment.

Scheduling: Adjusted timelines to minimize weather-related impacts.

Accessibility: Introduced evening appointment options for property owners.

2026 Objectives

- Mail the final batch of letters to city residential property owners by the end of January 2026.
- Review and analyze Income & Expense forms from commercial property owners.
- Finalize and validate valuation models to ensure compliance.
- Mail preliminary property values mid-May 2026.
- Host informal public meetings and complete the Abstract (Preliminary) Grand List by June 24, 2026.
- Initiate grievance and appeal processes following the filing of the Abstract Grand List.

Acknowledgment

We extend our sincere appreciation to Jo-Ann Roberts, Assistant to the Assessor, who retired on October 30, 2025, after seven years of dedicated service. Her contributions have been invaluable, and we wish her a happy and well-deserved retirement.

Homestead Declaration Reminder

A Homestead Declaration must be filed annually for the property you own and reside in, regardless of eligibility for a property tax adjustment.

Use Form HS-122 (available at www.vermont.gov) and Form HI-144 if you meet income requirements for property tax adjustment.

Important: Filing an income tax extension does not apply to Homestead Declarations. There are no date extensions.





Jennifer Booker, Interim Clerk/Treasurer

81 Main Street
Essex Junction, VT 05452
email: clerk@essex.org
phone: 802.879-0413 option 6

Throughout the past year, the Town Clerk's Department continued to provide high quality, essential services to the community despite operating with limited staffing at times. The department successfully managed vital records, licenses, permits, public inquiries, and election-related responsibilities while maintaining accuracy, compliance, and transparency. Staff demonstrated flexibility and dedication by prioritizing core functions, adapting workflows, and maintaining a high level of customer service under increased workload. Overall, the year highlighted the department's resilience, commitment to public services, and ability to meet statutory obligations while navigating staffing challenges.

Town Voting

The Town currently has 9,134 active registered voters. Ballots for Town Meeting can be mailed to voters who request them prior to the election. In future elections, if you would like to request mail-in-ballot, please call the Office, or make a request on vote.vermont.gov, or come to the office in person during the hours noted below.

2025 Town Meeting Results

An informational meeting was held on March 3rd, 2025, and the Town Meeting articles were voted for on March 4, 2025, at Essex Middle School.

Moderator: (1 One-Year Term) John Sonnick

Selectboard: (2 Three-Year Term) Shannon D. Jackson & Kendall Chamberlin

Champlain Water Commissioner: (1 three-year Term) Jeffrey P. Kershner

In addition to the elections noted above, the voters were also asked:

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?
YES: 682 NO: 313 BLANK: 12

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?
YES: 700 NO: 299 BLANK: 7

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?
YES: 586 NO: 406 BLANK: 15

ARTICLE IV. Shall the Town of Essex amend its charter to provide a clearer description of the role of Town Moderator?
YES: 909 NO: 208 BLANK: 79

Article V. Shall the Town of Essex amend its charter to change the timing of approval of Selectboard minutes?
YES: 758 NO: 183 BLANK: 66

ARTICLE VI. Shall the Town of Essex amend its charter to change the appointments made by the Selectboard and the Town Manager?
YES: 720 NO: 208 BLANK: 79

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?
YES: 675 NO: 286 BLANK: 46

ARTICLE VIII. Shall the Town of Essex amend its charter to amend Subchapter 10: Department of Real Estate Appraisal?
YES: 696 NO: 224 BLANK: 87

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?
YES: 659 NO: 274 BLANK: 74

ARTICLE X. Shall the Town of Essex amend its charter for de minimis changes that include wording, formatting and spelling?
YES: 793 NO: 150 BLANK: 64

Clerk/Treasurer

Dog Licenses

In 2025, 777 dog licenses were issued. Dog license registrations are due no later than April 1 each year. For several years, the Town has hosted a dog registration raffle during the month of January, featuring donated prizes from generous local businesses owners. This program has been well received by residents and has helped encourage early registration, support local businesses and increases overall visibility of and compliance with dog registration requirements.

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 are currently being added to the online land records, with approximately 180 completed to date.

Our online land record system offers a FraudSleuth option that alerts residents when a document is recorded in their name. If you are interested, use link below to sign up. Please note that you will receive a daily email.
<https://countyfusion11.kofiletech.us/countyweb/login.action>

Services provided in 2025 by the town clerk's office include:

- 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 (expire December 31st)

The town clerk's office is open and available by phone Monday through Friday from 8:00-4:30 (except Holidays) and can be reached at 802-879-0413 option 6 or clerk@essex.org.



Katherine Sonnicks, Director

81 Main Street

Essex Junction, VT 05452

email: community-development@essex.org

phone: 802.878.1343



We had a busy year with several large development applications before the new Development Review Board as well as some complicated zoning amendment requests before the Planning Commission. We also staffed the active Housing Commission, Economic Development Commission, and Conservation and Trails Committee. We were extremely fortunate to that Brittany McGreggor's transitioned to full time as Planning Technician this year. She has been a tremendous addition to our team.

The Year in Review

We are incredibly grateful for 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 2025. Numbers were down from 2024 for all types of new residential development. The Planning Commission is amending the Zoning Regulations, and the Housing Commission is working on other housing strategies to allow for increased housing, which is important considering the housing shortage in Town and the surrounding communities.

The Town received a grant to develop a Transportation Master Plan. We are partnering with the Public Works department on this as well as another grant to design and construct a multi-use path along Upper Main Street, close to the City of Essex Junction line to the Circ. More work will continue with these planning projects in 2026 and beyond.

In 2025 we wrapped up the 80/90 Upper Main Street municipal site planning project. The site is identified as a future municipal complex, including a town office, fire station, library, community space, and provide opportunities for additional uses such as private housing development, public spaces, and trails. Additionally, it aims to achieve town goals for housing, a diversified economy, and the preservation/conservation of open space. This plan builds off previous planning documents, the Town and ETC Next plans, that envision the site becoming a vibrant Town Center and establishing a new civic center for Essex with its municipal uses. We were excited to receive a grant from the Northern Borders Commission to help with the planning and design of the water, wastewater, roadway, and stormwater infrastructure on the site. Stay tuned to more to come on the site planning and development. We are looking forward to continuing the conversation on next steps.

| Zoning Permit Applications Approved | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|------------|------------|------------|------------|------------|
| Commercial / Industrial | 19 | 20 | 14 | 20 | 12 |
| Demolition | 3 | 7 | 4 | 8 | 3 |
| Home Occupation | 2 | 1 | 2 | 1 | 3 |
| Miscellaneous / Use Permit | 45 | 35 | 20 | 23 | 36 |
| Accessory Dwelling Unit | 3 | 9 | 8 | 9 | 6 |
| Congregate Housing* | 0 | 0 | 0 | 0 | 0 |
| Multi-Unit Dwelling* | 7 | 4 | 5 | 8 | 2 |
| Single-Unit Dwelling | 15 | 11 | 12 | 21 | 15 |
| Residential Alteration | 60 | 44 | 72 | 84 | 68 |
| Residential Basement Finish* (new in 2024) | | | | 11 | 10 |
| Residential Garage | 10 | 7 | 13 | 4 | 3 |
| Residential Storage | 22 | 22 | 25 | 24 | 28 |
| Swimming Pool | 8 | 5 | 2 | 3 | 5 |
| Chicken Permit | 2 | 0 | 2 | 0 | 2 |
| Sign Permit | 14 | 15 | 8 | 14 | 4 |
| Total Permit Activity | 219 | 181 | 187 | 228 | 197 |

*These numbers were previously included in the "Residential Alteration" Category

Project page
essexvt.gov/uppermain

See the project page which includes more details about the planning as well as next steps for the site: www.essexvt.gov/uppermain.





Your road to discovery, enrichment, and community

In 2025, the Essex Free Library continued to provide the community with important and enriching resources and opportunities through its wide array of services, programs, books, technology, and more.

Accomplishments of 2025

- The Library welcomed 31,241 visitors and registered 528 new patrons. All Essex residents are invited to sign up for a library card!
- Patrons checked out or viewed 76,933 items including books, magazines, DVDs, books on CD, eBooks, eAudiobooks, digital magazines, streaming videos, and music.
- Essex Free hosted 266 adult programs with 1,320 attendees, and 217 children's programs with 2,235 attendees.

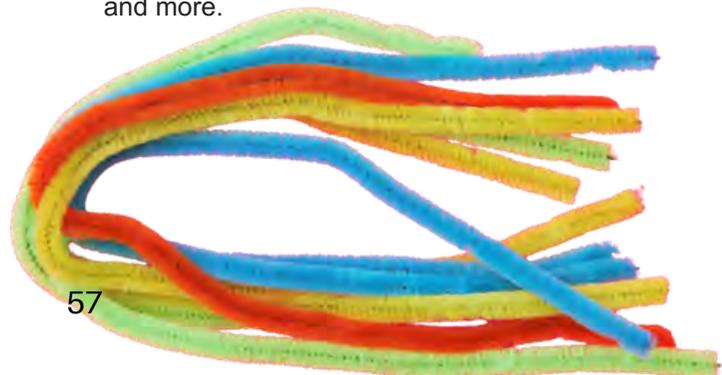
Library Events and Programs – Library programs take place nearly every day, and Essex Free Library continues to offer a variety of programs for community members of all ages! Youth programs include storytimes, musical programs, Pokémon Club, Lego Club, Read to Chewey the Dog, STEAM activities, and other special presentations and performances throughout the year. Adult programs include technology and device help, gaming groups, crafts, Zentangle, book discussions, speakers' series, author visits, and more.

Summer Reading Program – In 2025, 225 young readers registered for the children's summer reading program, Color Our World. Children kept track of their reading all summer long and attended a variety of programs, including a magic show with Alyx the Magician, a wild animal presentation with the Southern Vermont Natural History Museum, and the Very Merry Theater production of James and the Giant Peach, which brought in record attendance. For the adult summer reading program, 47 readers were registered. The Library also sponsored its third annual community photo contest for adults and teens.

Library Collection – In addition to many new books, DVDs, magazines, and other traditional library items, Essex Free added two Petra Cliffs passes to its museum and local attractions pass collection. This collection of passes offers free or reduced admission to various local attractions, including the Echo Center, the Shelburne Museum, the Fairbanks Museum and Planetarium, the Rokeby Museum, Vermont State Parks, and more. Essex Free also continues to add to its Library of Things collection. This collection now includes portable DVD players, a basic tool kit, snowshoes, trekking poles, Chromebooks, hotspots, binoculars, portable CD players, sewing machines, ukuleles, guitars, a projector, a telescope, Bluetooth speakers, a Ghost Hunting Kit, and more. In total, the Essex Free Library holds over 35,000 physical library items within the building.

Technology – The Library provided public computer access to 1,524 patrons in FY25. The staff also offered 64 tech help sessions, during which they assisted 78 patrons with their device and technology questions. Essex Free continues to offer printing, copying, faxing, and scanning services. The first 10 copies or printouts of documents are free.

Digital Resources – Essex Free offers a variety of eBooks and digital collections. In FY25, the Library added two new subscriptions to its digital collection: Comics Plus and Kanopy. Other subscriptions include Libby, the Palace Project, Biblio+, Mango Languages, and more.



Essex Free Library

Interlibrary Loan – Essex Free Library offers an interlibrary loan service. Materials not owned by the Essex Free Library may be requested from other libraries throughout the state. In 2025, the Library borrowed 398 items and lent out 704 items.

Outreach – To make library services more accessible, the Library performs outreach in the community. Essex Free currently provides weekly book deliveries to residents of Maple Ridge, Mansfield Place, and Town Meadow. The Library also offers storytime visits to area preschools.

Other Community Resources – Essex Free aims to make impactful connections throughout the community. From November to January, the Library collected donations for Aunt Dot's Place. The Library also promotes public health by distributing Harm Reduction Packs from the Vermont Department of Health and gunlocks through the Office of the Attorney General.

Staffing Changes – Victoria Tibbits was promoted to Assistant Director in July 2024 and took on the interim director role from mid-September through mid-January.

Friends of the Library – The fundraising efforts and support of the Friends of the Essex Free Library make the Library's exciting and lively summer reading program possible! 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 to learn more.

The Library Board of Trustees and Staff would like to thank you for continuing to support the Essex Free Library.



31,241 Visitors
528 new patrons
76,933 items
checked out



Fire Department

Charles Cole, Fire Chief

190 Sand Hill Road

Essex, VT 05452

email: ccole@essex.org

phone: 802.878.5308 (non-emergency)

dispatch line: 802.878.1331

emergency: dial 9-1-1



essexvt.gov/fire



In this year's budget request for the Fire Department, we are not proposing any new projects or significant funding requests for new items. We show a net decrease of 10.9% in our operating budget from our FY2026 operating budget.

This decrease is due to adjusting some budget line items to avoid fund balance and keep the actuals in line with our historical spending. We are also funding our capital equipment program through the Capital budget and not by transferring funds from operating as we have done in years past.

We continue to provide services with no full-time or part-time staff. We are a paid-on-call department that is supplemented with paid per-diem staff.

In 2025, we were dispatched to 2,034 calls. A breakdown of the 2,034 calls we received is listed in this chart. We are busier than many Vermont departments that have full-time staff.

| Incident Type Group | |
|------------------------|-------------|
| 100 - Fire | 56 |
| 200 - Series | 1 |
| 300 - EMS | 1634 |
| 400 - HAZMAT | 61 |
| 500 - Service Call | 66 |
| 600 - Series | 58 |
| 700 - False Alarm | 155 |
| 800 - Natural Disaster | 3 |
| | 2034 |

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

If you or anyone you know has ever considered becoming a member, please reach out to anyone in the department or visit essexvt.gov/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.

Not all heroes wear capes.
Join us. Be a firefighter.
essexvt.gov/firefighter

Adriane Martin, Director

81 Main Street (1st floor)

Essex, VT 05452

email: aemartin@essex.org

phone: 802.878.1342



Your connection to a Healthier Community

This year marked an important period of growth and capacity building for Essex Parks & Recreation. We made strategic staffing investments to ensure responsible stewardship of public spaces, improve service delivery, and support expanding programs.

We began 2025 with the addition of an Assistant Director of Parks, Trails, & Open Spaces position, a re-envisioning of the prior Parks Foreman role. Through this new leadership and expertise, we have a fresh assessment of park conditions leading to prioritized and proactive maintenance and clarified long-term goals and capital improvement needs. New leadership strengthened our day-to-day operations while laying out the foundation for long-term care of community park assets.

A few examples of the maintenance and enhancements we are most proud of over this last year include beautification of Myers Park (clearing of shrubs, adding of mulch, etc.), new trail kiosks and pavilion at Indian Brook, paving of the road and parking lot at Sand Hill Park, new fence surrounding Sand Hill Pool and installation of new butterfly shade structure also at Sand Hill Pool.

Another way in which we strengthened and supported open spaces in 2025 is to expand the previously part-time Trails Coordinator role into a full-time position to better support Essex trails. Since onboarding in August, this position has hit the ground running inventorying, assessing, mapping, marking, and improving trail conditions. Part of this work happened in partnership with and supported by other Town of Essex staff, the Conservation and Trails Committee (CTC) and through community volunteer days organized by the Trails Coordinator. The Town of Essex is estimated to have forty miles of trails within our boundaries. To-date, through sponsorship and support of the CTC and Trails Coordinator, the Selectboard has adopted twelve trails among our vast network as “official” trails of the Town of Essex. Continued public awareness and ease of use of the trail system will increase through updated maps, signage, and online information, encouraging greater use and stewardship of our local trails.

Both positions within the parks maintenance division of our department have been instrumental in breathing new life into the Forest Management Plans at Saxon Hill and Indian Brook.

Our theme for 2025, tying into the ongoing Recreation Needs Assessment, was “re-imagine recreation”. We continue the theme of innovation, capacity building and strengthening on the programming and administrative side of our department. Through reorganization and hiring, we have enhanced and increased our services with the addition of an Assistant Director of Community Engagement, Recreation Program Specialist and Operations Coordinator.

One of the highlights for our administrative and programming team was the beginning of the Essex Farmers’ Market. Born out of community feedback, supported and referenced in the Essex Town Plan, we launched a weekly Farmers’ Market on Wednesday evening June-October. The market boasted forty unique vendors, and hundreds of satisfied community members who enjoyed fresh produce, hot meals, unique crafts, picnics with the neighbors and playground fun over the 20-week event. Essex can look forward to seeing the Farmers’ Market back again in 2026, with slightly adjusted hours and condensed season dates to best meet the community’s needs.

Not only did the market achieve its goal of providing an avenue for local farmers, artisans, and community members to meet, but through this program we saw a net gain to our Program Fund, our self-sustaining enterprise fund.

Other notable programs include the Bolton Afterschool Ski & Ride Program (112 participants, 13 volunteer chaperones), Fall Soccer (268 participants, 52 volunteer coaches), year-round adult beginner French and yoga classes, Soccer Sparks (ages 2-9), plus STEM, art, and sports camps.

New and noteworthy programs include adult fitness classes, line dancing, vacation camps, and much more. We have also welcomed dog obedience courses back to our lineup. All thanks to the hard work and creativity of our new Recreation Program Specialist.

Parks and Recreation

Through the leadership and guidance of our new Assistant Director of Community Engagement, we hosted events that have quickly become staples in our community such as Winter Whimsical Walk, Operation Adopt a Solider donation drive, holiday meals for seniors and Community Day.

Our Essex Senior Van service remains consistent and unwavering throughout the year. Running Tuesday-Friday, our service provides transportation for Essex Town residents aged 60 & up to medical appointments, grocery shopping, and other locations that support health, wellness, and quality of life. In 2025 we averaged 150 miles per week per van (300 total/week) within our service area, with a total of 1019 trips. We are proud to offer this unique service and encourage our qualifying residents to schedule their first ride with our courteous, caring, and dependable van drivers.

Rounding out the re-cap of 2025, we are proud to share highlights from the summer months. Thanks to the resolute pool managers, lifeguards, front desk staff and swim lessons instructors (thirty-four seasonal aquatic hires total), Sand Hill Pool had an impressive season. Our swim lesson program saw a 32%

increase in enrollments over the previous year; season pass sales saw a 156% increase with daily passes also increasing by 21%.

Sans Hill Pool is also the home of the Town of Essex Swim Team, which continues to climb in popularity with ninety-eight registered swimmers last year. TEST came in second place in their division in the Vermont Swim League State Championships. Go TEST!

Through consistent scheduling and friendly service (by a team of ten part-time seasonal staff), Indian Brook had an increase of daily (81%), and seasonal (48%) sales at the gate compared to our 2024 season. With the pivot to entirely web-based reservations, we saw a 232% increase in campsite rental sales.

As we look ahead to 2026, we look forward to level of service review and guiding information from the Recreation Needs Assessment to guide us in best serving you as “your connection to a healthier community”. The path before the Town of Essex, and recreation opportunities and services are bright and exciting. Thank you for your support and continued patronage.

1,019 TRIPS ON THE SENIOR VAN
81% INCREASE IN INDIAN BROOK PASSES
156% INCREASE IN POOL PASSES
Estimated 40 miles of trails in Essex



Police

Ron Hoague, Police Chief

145 Maple Street

Essex Junction, VT 05452

email: epd.info@essex.org (not monitored 24/7)

phone: 802.878.8331

emergency: dial 9-1-1



epdvt.org



Courage | Integrity | Respect

As we finish 2025 and move into 2026, the Essex Police Department continues to provide professional, contemporary policing services for the Town of Essex and the City of Essex Junction. Each year I struggle to summarize the year in a few paragraphs by pointing out the positives and major developments. I was recently asked to recount an important goal reached by EPD in 2025 and there are so many, I could not point to just one. I settled on just an overall pride in what we, as partners with the community, were able to accomplish. By no means do we accomplish safety for our community on our own, but by working as partners with our citizens for the betterment of all.

Nowhere is this more evident to us than when we participate in public events like the Memorial Day Parade, National Night Out, Town Community Day, Coffee with a Cop and many others. These events along with, of course, the Champlain Valley Fair, give us the opportunity to meet with citizens outside of an enforcement setting. This is not only where we hear about community concerns and complaints, but mostly where we hear the appreciation for all that our members do. We hear it and feel appreciation!

Staffing of the sworn ranks is, once again, our greatest hurdle to doing all that we want to do. While the recruiting numbers have recovered somewhat, we still face shortages in suitable applicants. At this time, EPD stands at 25 out of a total of 31 sworn positions, with all others filled. We have recently hired 3 new people for patrol and they will bring us to 28 when they go to the Academy in February. In 2025, our vacancies were exacerbated by leaves due to family leave, medical leave and military service. 2026 is also going to continue this trend as we have two more planned family leaves, and two more on extended military leave. Our sworn officers worked a great deal of overtime to fill shifts this last summer and fall so to assist with this, we have temporarily reassigned three officers who were in specialty positions back to the patrol division. One of these reassignments was our dedicated traffic enforcement officer.

Traffic enforcement was, and is, the greatest issue that we hear about when talking to citizens. Speeders in neighborhoods, stop sign violators and distracted drivers are all of great concern to us. All patrol officers

conduct traffic enforcement, but without a dedicated traffic officer, patrol officers get pulled away to answer calls for service which can tie them up for hours. In addition, the greatest number of calls for service come in at the same time as the greatest amount of traffic violators are on the roads. Enforcement is just one part of the effort to mitigate traffic concerns, so EPD has partnered with the City and Town staff in separate efforts to create traffic calming manuals for both communities. Once enacted, these procedures will allow engineering of roadways and other traffic planning steps to assist in the encouragement of safer driving.

In the summer of 2025, the Town and the Fraternal Order of Police (who represent the members of EPD) agreed upon a new labor contract that provided salary and benefit increases that keeps us in line with other surrounding departments. This is an important step in ensuring that we attract the most qualified candidates for our department while also recognizing the professionalism that our members display.

In 2025, our dispatch center handled over 23,000 calls for service as they dispatched for EPD, Williston Police Department, Essex Rescue, Essex Fire Department, Essex Junction Fire Department, and Westford Fire Department. Calls for Fire and EMS continue to increase greatly each year which increases the demand for dispatch services. In addition, Williston and Essex Police dispatchers handled numerous other miscellaneous phone calls and requests for information. The members of our dispatch center perform their jobs well and are always the calm voice on the line when help is needed.

This past year, the Police Community Advisory Board dedicated much of their time to the creation of a community survey on policing and specifically the performance of EPD. I had requested this survey as a comparison to the one authored in 2020, and there was a great deal of development time for this. Many discussions were had to produce a survey that would be useful to guide the goals and operations of the department. Although the number of respondents was low with only about 300 respondents, the results were very positive for the department. Nearly 80% of respondents reported that they feel safe or very safe living in their community. When asked about their experiences with EPD, 79% of respondents were either positive or extremely positive (50%). 53%

Police

described the personnel as extremely professional. In fact, all of the descriptors for an effective, well respected police department were overwhelmingly positive. There were many comments made in regard to traffic enforcement, and this was a theme realized throughout. As stated before, we hear the concerns and will be implementing plans to address them. We want to thank the members of the PCAB for their time this year and look forward to 2026.

Finally, one of the greatest challenges facing every police department is keeping up with the need for technology and the rising costs of that technology. Recently, we requested, and the Selectboard approved, the purchase of new body cameras and in-car cameras. The current ones are shared by all members of the patrol division and are used heavily each day so their replacement is needed every few years. We also requested to purchase new Electronic Control Weapons (Tasers) in FY27 to replace the current models that are also in need of replacements. Most important, for the benefit of all public safety in Essex, our radio system that was implemented in 2012 with equipment that has a 10-year service life, needs updates and we are in the process of developing a plan to replace a key piece of equipment that is needed for our radio system to function. They are all significant expenditures; however we see all of these as key components to allow us to perform our jobs safely, reliably, and with the ability to provide safety to the community more effectively.

Again, we wish to thank everyone for the support we enjoy. Know that we are working to ensure the safety of all in the community.

REPORTED CRIME ACTIVITY - PERIOD 07/01/24-06/30/25

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------|------|------|------|------|------|
| HOMICIDE | 0 | 0 | 0 | 0 | 0 |
| ROBBERIES | 2 | 3 | 3 | 1 | 3 |
| BURGLARIES | 40 | 40 | 17 | 21 | 10 |
| ASSAULTS | 47 | 51 | 64 | 57 | 68 |
| SEX OFFENSES | 28 | 19 | 21 | 10 | 11 |
| DRUG OFFENSES | 159 | 229 | 323 | 322 | 305 |
| LARCENIES | 288 | 320 | 242 | 332 | 333 |
| STOLEN VEHICLES | 10 | 23 | 15 | 45 | 41 |
| VANDALISM | 76 | 73 | 49 | 71 | 57 |
| SUICIDES/ATTEMPTS | 23 | 20 | 13 | 19 | 5 |
| MISSING PERSONS | 50 | 38 | 30 | 37 | 49 |
| FRAUD | 71 | 75 | 69 | 66 | 82 |
| D.U.I | 49 | 54 | 54 | 55 | 44 |
| COURT CASES | 233 | 349 | 365 | 343 | 410 |
| CRASHES | 417 | 467 | 498 | 525 | 486 |

EPD Officers completed 3,460 hours of training in 2025, averaging 115 hours per officer

2,121 tickets for traffic and parking violations



WE'RE HIRING!

SCAN ME!



Aaron Martin, Director

5 Jericho Road
Essex, VT 05452
email: amartin@essex.org
phone: 802.878.1344

The Town of Essex Public Works Department has made it through another year providing continued, uninterrupted service to the community. Whether maintaining the nearly 77 miles of paved and gravel roads throughout the year, overseeing the municipal water and sewer systems, or maintaining all Town-owned buildings throughout the Town of Essex, our staff completed these tasks with the community's welfare and safety in mind.

In addition to the maintenance operations completed daily, Public Works also provides all the necessary 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 infrastructure.

In addition to regular maintenance activities, the Department continued with increased pavement rehabilitation, stormwater infrastructure repairs, and also continued the sidewalk repair/replacement schedule to continue the process of bringing the existing pedestrian network up to current ADA requirements. The Department took on several large-scale construction projects and design projects in 2025. The items below are the highlights of the major projects and work Public Works focused on over the past year. Staff also 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.

The Department has seen a couple changes in personnel over the past year. We saw the retirement of 24-year member of our highway crew, Robert Miller. If you saw the street sweeper driving through your neighborhood it was likely Bob at the wheel. Bob's dedication and sense of humor will be missed by our team. The Department also added a couple of new faces to our team. Two new members of our Highway crew, Nicholas Daniels and Brian Clark, and Lea Sanguinetti, our new Associate Engineer, to replace a vacant position within our Public Works Administration team.

Along with highway maintenance responsibilities, 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 for approval later this spring.

Design work on the Fort Ethan Allen water distribution system has continued. The Fort system, being one of the oldest water distribution systems in the State, 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 several water system improvement projects over the past 40 years to update the system to modern standards and replace aging infrastructure, especially the extensive amount of original distribution piping still in use. 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 continues to be a priority and is currently under design.

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. Construction on the forcemain was completed at the end of the summer through horizontal directional drilling and the new forcemain has been live and in use since September. The project will be completed in the spring of 2026 with work on the pump station which involves adding a third pump to the station. The funding for the project will be in the form of a low interest loan through the Clean Water State Revolving Fund. The total cost for construction was \$997,443.

The Public Works team continues to work on other engineering studies and updates to existing infrastructure throughout the year. The **work on the Sewer Capacity study continues** with the work staff has been completing with ordinance updates for the water and sewer department. This work is required to ensure the current and future needs of the system are identified and addressed. The ordinance changes and the sewer capacity study will be used for planning the future development throughout the community.

Public Works

The Stormwater team achieved a milestone this year with the construction of the last project identified on the Flow Restoration Plan (FRP) for Indian Brook. The stormwater project, located on the LDS Church property on Essex Way, retrofitted two existing detention ponds into an underground storage chamber and an underground sand filter. The project was completed in December and the total cost for design engineering services and construction was \$2,426,395. The Town received grant funding in amount of \$2,334,734 through the Vermont Agency of Transportation and the Department of Environmental Conservation. The total cost to the Town was \$558,605.

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. The prioritization of specific projects identified within the PCP will be under design in the coming year to move the Town closer to permit compliance. Town staff will seek grants through the State of Vermont in an effort to maximize the use of State and Federal funding to help offset the additional costs associated with these new stormwater projects.

The **FY 2025 Paving program** was completed last spring. The following roads received a surface treatment last season: Brigham Hill Road, Abare Avenue, Kellogg Road to the Town Line (Class 2 Paving Grant), a portion of Corporate Drive, Cedar Street, Cedar Court, a portion of Craftsbury Court, Devon Hill Court, a portion of Bixby Hill Road, Hampshire Court, and a portion of Saxon Hollow Road. A total of 2.86 miles of roadway was treated in FY 2025. The current paving program for FY 2026 has, thus far, paved a total of 0.97 miles last summer. These roads were Patricia Place and Gentes Road. Roads remaining to be treated if funding allows are Freeman Woods, Suffolk Lane, a portion of Greenbriar Drive, Alder Lane, and Sage Circle, representing 0.75 miles. This represents a total of 1.72 Miles of anticipated surface treatment scheduled for FY2026.

In 2025, the Town received two grants through the Chittenden County Regional Planning Commission's (CCRPC) Unified Work Planning Program (UPWP) to **update the Town's Highway Master Transportation Plan and complete a study to provide options on a Transportation Impact fee.** These two projects will work on the necessary updates to the Towns Transportation plan to address new updates to the Town Plan, future growth patterns, and all modes of commuter safety throughout the community.

Subsidizing future growth and safety throughout the community as new development pressure continues is a concern. The application of a new transportation impact fee is a tool to help offset additional costs associated with growth.

Public Works continues to make sidewalk rehabilitation, ADA access, and pedestrian safety a priority. The Department continues the task of updating the numerous sidewalk ramps throughout the pedestrian network that are not in compliance with ADA. This consists of removal of concrete curb and sidewalk ramps, and installation of new concrete ramps that meet current ADA requirements. **A total of 23 new ADA compliant sidewalk ramps were installed.** Six in the VT RT 15 corridor, six on Saxon Hollow Road, two on Sand Hill Rd, and an additional nine in Painesville.

In addition to the concrete replacement, Staff worked with the Vermont Agency of Transportation, (VTrans), to provide Rectangular Rapid Flashing Beacons, (RRFB's), at three locations along VT RT 15 in an effort to provide safe pedestrian access to the sidewalks and paths along both sides the road. The department will continue to work to find opportunities to provide safe pedestrian access throughout the community.

The Town's Buildings Manager has been busy this year updating and **establishing new maintenance contracts for our building's maintenance needs.** In addition to this work, several larger maintenance projects were completed on several of our buildings including a new roof at the tree farm, roof repairs at the police station, new ADA compliant ramp at Memorial Hall, brick work and new hand railings at the library, new fire alarm systems at both the fire dept and library, new HVAC controls package, and several other small maintenance projects.

The Department will continue to work with the engineering consultant throughout the **design process for a new salt shed.** A 90% design has been completed, with the consultant continuing to work on State permitting. This project has been identified on the current Capital Plan with construction likely this summer.

The goals of Public Works have been and continue to be to maintaining 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. Your Public Works Team will continue this work now and into the future.

Jill Evans, Director
137 Iroquois Avenue #101
email: jevans@essex.org
phone: 802.876.6791



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 6 years (Essex 9.5% and Colchester 4%). Staff at the CJC became employees of the Town of Essex in 2016.

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 one 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 FY25 the CJC was successful in reaching out to provide support and options to 81 people harmed by crime in our service area. 48 of those affected parties chose to participate in the restorative process in some way (59%).

Essex Victim of Serious Crime Outreach

The Victim Services Project is a program of the Essex Community Justice Center (CJC) that reaches out to victims of 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 FY 2025 the largest number of cases were Thefts from vehicles (55), Adult Physical

Assaults (37), and Stolen motor vehicles (21). Other crime types were thefts of packages, theft of bicycles, other thefts, domestic violence, fraud, burglary, adult sexual assault, and harassment. Of the 150 cases we provided outreach to, 65 unique individuals engaged with us. 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 or contact the court, referrals to other local service providers, and information about how to replace lost documents.

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 FY25 the CJC received 111 total new referrals. The Restorative Panels were held by 35 community volunteers who provided 374 hours of service to their community. The Panels saw a 92% % successful completion rate.



Current Members

Joseph Teegarden, Chair; Susan Brown, Vice Chair; Elizabeth King; Caroline Ashley; Kariella Tabone

Sexton

Ever Moore

Staff Support Jennifer Booker

Overview

The commissioners are responsible for the care and management of the Town's burial grounds, establishing fees, determining rules and regulations for the use of the cemetery. The Town cemeteries (Mountain View and Essex Common Burial Ground) are an integral part of both the history and the ongoing life of Essex Town 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 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.

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. The Mountain View Cemetery has a place for Essex Residence whether it be in niche in the Columbarium or buried in a Plot for more information please visit <https://vt-essex.civicplus.com/440/TOWN-CEMETERIES>.

For those who wish to plan, burial plots are available to Town of Essex residents for advance planning. Lots are sold for \$810.00 which includes the four corner markers. A lot may contain up to one full casket and/or four cremated remains.

Columbarium: \$2500.00 per Niche. Maximum capacity is two urns per niche.

2025 Highlights

- Sold four plots in the Mountain View Cemetery.
- Hired Bianchi Stone Crafters to repair and clean a handful of broken headstones.
- Held informational booths at the Town Meeting
- Several trees around the cemetery have been taken down either because they were damaged or as a strategy to limit the spread of disease.
- The Essex Cemetery Commission wishes to inform the public, as well as families and friends of those interred at Mountain View Cemetery, that maintenance will commence in 2026 to ensure the cemetery grounds comply with the current Rules and Regulations.
- The Commission has arranged for the removal of shrubs, plants, or herbage deemed unsightly, dangerous, diseased, overgrown or encroaching that are deemed noncompliant with regulations. This work is being done to help keep the cemetery grounds safe for all and visually appealing.

Conservation and Trails Committee



2025 Town of Essex Conservation and Trail Committee Annual Report
Composed 1/6/2026 by Bino Cummings, Vice Chair
Approved at Conservation and Trail Committee Meeting on 1/13/26

In 2025, the Conservation and Trails Committee continued its work to further the town plan within the guidelines of our purview.

New Hires

We welcomed the hiring of Harlan Smith as the Assistant Director of Parks, Trails, and Open Spaces for the Town Parks and Recreation department, and have enjoyed the energy and organization that he has brought to the role.

The Committee lobbied for the creation of the Trails Coordinator position, which has now been filled by Hans Nedde. Both Harlan and Hans continue to impress us with their dedication and work ethic.

Arbor Day Celebration

With the assistance of Tree Warden Chuck Vile, the committee arranged for Horsford Nursery to donate and plant a tree on Arbor Day. A red oak was planted at Sand Hill Park, and is growing nicely.

Trail Clean Up Days

The committee organized Spring and Fall clean up days at Indian Brook Reservoir, working on the removal of buckthorn and other invasives, as well as some minor trail maintenance work.

Pollinator Garden

The committee is working with Bee the Change to create a pollinator garden at Indian Brook Reservoir.

Mathieu Town Forest Trail Relocation

Committee members assisted in the relocation of a section of trail at Mathieu Town Forest to increase safety and avoid further erosion.

Winooski River Boat Access

The committee has continued to advise and advocate for the creation of a boat access spot on the Winooski River. We have been working with the Winooski Valley Park District and town staff on this project, which continues to move forward and evolve.

Tree Nursery Project

With the threat of emerald ash borers and other parasites, the committee recognized a need for new trees to replace old and damaged ones. We have continued working on establishing a Tree Nursery to minimize replacement costs.

Tree City USA

The committee has ensured that the Town was recognized as part of Tree City USA, mostly through tracking town expenditures and volunteer hours worked.





Board Members

Ian Carroll, Chair; Sharon Zukowski, Vice Chair; Stephanie Bixby, Clerk; Dustin Bruso; Nick Martin; Hubie Norton; Trefor Williams.

Staff Representative

Sharon Kelley 802-878-1343, Zoning Administrator, skelley@essex.org
Kent Johnson 802-878-1343, Town Planner, kjohnson@essex.org

What does the Development Review Board do?

The Development Review Board (DRB) serves as an impartial body responsible for evaluating and making decisions on various land use applications including site plans, subdivisions, conditional uses and variances. While the DRB plays a crucial role in ensuring that the Town's development adheres to the Zoning and Subdivision Regulations and the Town Plan, it must maintain a neutral and objective stance during the review process. DRB Members act in a quasi-judicial fashion meaning similar to a court. Decisions are made based on the regulations as they exist and the Board's interpretations of those rules. This neutrality is vital to uphold the integrity of the review process and balance the interests of residents, developers, and the broader community.

The DRB is a newly created Town board that began in January 2025 and assumed functions previously performed by the Planning Commission and the Zoning Board of Adjustment.

How can you find out about the work the DRB is doing?

- Attend a DRB meeting. The meetings are held on the first Thursday of the month at 6:30pm and the third Thursday of the month, as needed.
- The Town website contains meeting dates and agendas, and minutes from past DRB meetings – see essexvt.gov/drb.
- The agendas are posted at the Town Office, Post Office, and Essex Free Library.
- Front Porch Forum (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.gov/notifications.
- Community Development Department (802 878-1343) staff can answer questions.
- Talk to your neighbors.



Current Members

Irene Wrenner (Chair), Ken Signorello (Vice Chair), Keith Dunbar (Clerk), Igor Polenov, Anne Miller

Staff Representative

Tammy Getchell, Director of Community Engagement & Economic Development
802.878.1341
tgetchell@essex.org

The EDC advises relevant staff departments, town commissions and committees, and the Selectboard.

EDC members strive to:

- Understand the state of the existing business community and its contribution to the vitality and future of Essex,
- Gain appreciation for the impact of emerging issues, trends and state or municipal policies on both current and prospective business development, and
- Nurture proactive programs, policies and procedures that position Essex as a preferred municipality in the State of VT in which to “do business.”

Visited 9 Local Businesses

Through our Business Outreach Program, we visited the following local businesses to discuss opportunities, ideas for improvement, and insights:

Vermont Cider Labs, John Leo & Sons, The Cup & Leaf (since closed), Glavel, Tree Farm Recreational Facility, Vermont Construction Academy (Winooski), L’ivresse, Prolytix / Haematologic Technologies, and Aviatron.

In 2026, if your business is interested in hosting EDC members for a visit, please reach out to EDC Staff Representative Tammy Getchell (tgetchell@essex.org).

Advised the Selectboard on a Local Option Tax (LOT)

Reviewed historical data, revenue estimates from neighboring towns, and the potential impact on residents and businesses, in response to a Selectboard request for data-driven input. The EDC cited six primary reasons to not warn a LOT for a vote in March 2026.

Passed a Resolution on Zoning for Replacement of Rundown Women’s Corrections Facility

This resolution encouraged the Planning Commission to consider and grant a zoning change for two state-owned, industrial-zoned parcels, so that discussion might continue regarding a potential new correctional and re-entry facility for women.

Advised the Planning Commission on the Economic Impact of New Correctional and Re-entry Facility for justice-involved women in Essex.

Participated in the **Economic Development Study (TPMA Consulting)**.

Reviewed **CATMA Workforce Transportation Study** scope and survey questionnaires.

Endorsed Fire Impact Fee Ordinance

Updated Mission Statement





Current Members

Anna Brouillette, Chair; Lauren Ressue, Vice Chair; Carolyn Ellenberger, Clerk; Noah Detzer; Lois Whitmore

Staff Representative

Brittany McGregor, Planning Technician
802.878.1343
bmcgregor@essex.org

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

- 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 2025, the Housing Commission prioritized the following:

- Updated committee membership, adding and orienting two new members.
- Expanded members' understanding of the complex housing landscape and the goals of the Housing Commission.
- Community Outreach at the Essex Town Showcase & Soup Night on March 3 and at the Essex Town Community Day on September 20.
- Provided feedback to the Chittenden County Regional Planning Commission on Housing Targets and Land Use Map.

- Provided feedback to the Selectboard on Act 181 Act 181 and the proposed Tier 1B partial exemption from Act 250.
- Provided feedback to the Selectboard on a potential Fire Impact Fee Ordinance
- Consulted on the Upper Main Street Planning Project to elevate town's housing needs and best practices to consider.

In 2026, the Housing Commission's work plan includes the following activities and goals:

- 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.
- Plan a "housing" event to bring the community together around the housing crisis.
- Research Housing Fund structure to provide assistance to current and potential residents of Essex.



Commission Members

Joshua Knox, Chair; Georgia Lavigne, Vice Chair; Johnathan Schumacher, Clerk; Dustin Brusco; Ian Carroll; Paula Duke; Trefor Williams

Staff Representative

Katherine Sonnicks 802-878-1343, ksonnick@essex.org

What does the Planning Commission do?

In 2025, the Planning Commission was able to focus on long-range planning as the newly formed Development Review Board took over the development review function that was previously held by the PC. 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 held several public meetings related to the state's request to change the zoning to allow a women's correctional facility in Essex and ultimately ended up denying the state's zoning request. We spent time working with the Chittenden County Regional Planning Commission on developing the Essex portion of the Future Land Use Map, housing targets and considering opting into Act 250's Tier 1B status. We also spent time considering zoning change requests from the public and discussed the action items in the Town Plan with the Development Review Board, the Energy Committee, and the Conservation and Trails Committee. We look forward to implementing the Town Plan with the help of these and other boards in 2026.

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

- Attend a Planning Commission meeting. The meetings are held on 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.gov/planningcommission). Current agendas are also posted at the Town Office, Post Office, and Essex Free Library.
- Front Porch Forum (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.gov/notifications.
- Community Development Department (878-1343) staff can answer questions.
- Talk to your neighbors.

Boards, Committees and Commissions



essexvt.gov/boardscommittees

Help build the community you want to live in!

All applicants for Essex boards, committees and commissions are interviewed by the Selectboard. Volunteers appointed may receive a \$50 per meeting stipend to assist with indirect expenses to attend meetings.



FY 2027
Budget

PRSR STD
U.S. Postage
PAID
Permit No. 677
Burlington, VT 05401

ECRWSS EDDM
POSTAL CUSTOMER
RESIDENTIAL ONLY

Upper Main
Street
Project

Moderator
1 year term
Selectboard - 1 year term
selectboard - 3 year terms
(2 seats)

Development
Review Board
5 or 7
members?

HUMAN
SERVICES
CONTRIBUTIONS

What's on the Ballot?



essexvt.gov/townmeeting

