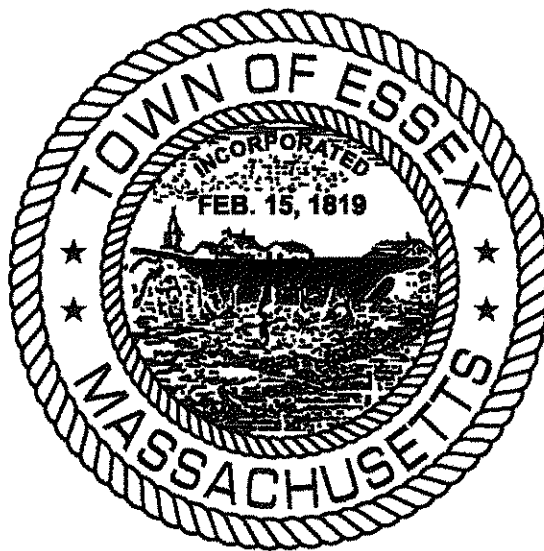


**TOWN OF ESSEX**

**FINANCE COMMITTEE**

**REPORT**

**2016**



**BRING THIS REPORT WITH YOU  
TO THE ANNUAL TOWN MEETING**

**MAY 2, 2016 at 7:30 P.M.  
Essex Elementary School**

It contains the Warrant and the Proposed Departmental Budgets

# **Report of the Finance Committee**

The Essex Finance Committee has reviewed the budgets and warrant articles that have been submitted for the Town Meeting to be held on May 2, 2016. We have communicated with Department Heads, the Board of Selectmen, the Town Administrator, the Manchester Essex Regional School District (MERSD) Committee and administration, and Essex North Shore Agricultural & Technical School District (ENSA&TSD) officials in developing a budget that balances the services residents expect from our Town given the limited resources at the Town's disposal.

We are pleased to present a balanced budget within the limits of Proposition 2 1/2. While many local communities have passed overrides in recent years, the Town of Essex has not had an operational override in over ten years. Once again, all stakeholders in the Town were brought to the table to prioritize both operating and capital spending to stay within the levy limit. Our balanced budget recommendation is the result of the efforts of the many dedicated employees and volunteers who serve our Town so well.

## *Budget Overview*

The proposed total Town spending is approximately \$17.8 million for FY2017 (\$17 million for operations and \$800,000 for capital projects). This number includes the Town's contribution to MERSD and ENSA&TSD. Due to steady increases in enrollment of Essex students in both of these districts in recent years, the assessments have increased. For FY2017 alone, the ENSA&TSD has seen student enrollment increase by 11 to 18 students. The Town's operating budget, excluding estimated cost of living adjustments (COLA) and union contract increases, increased by under one percent from FY2016. Cost of living increases for union and non-union, non-contract personnel is not expected to exceed two percent.

The proposed budgets for the Sewer and Water Enterprise Funds total approximately \$2.78 million for FY2017. The water budget is covered entirely by user fees, with no funds coming from taxation. The operating component of the sewer budget is likewise funded entirely by user fees. The sewer budget also includes a debt component related to the construction of the sewer system, which is funded mostly by individual betterments and twenty-eight percent by taxation (\$328,911 in FY2017).

## *General Budget*

The total operating budget for the Town, excluding education, is just under \$9.4 million for FY2017. These expenses are split among the General Operating Budget (Article 14), at approximately \$6.5 million, the Sewer Enterprise (Article 16), at approximately \$2 million, and the Water Enterprise (Article 17) at just over \$756,000.

The major budgetary components of the General Operating Budget are General Government, Public Safety, Department of Public Works, Human Services, Culture and Recreation, Debt Service, and Pensions and Benefits. We have included pie charts on the following pages to offer a visual summary of the Town's revenue and expenses.

### *Capital and Other Monetary Articles*

The Town has budgeted for a few Capital projects for FY2017. These tend to be funded from special funds or free cash. The Town has budgeted \$65,000 for high quality used furniture for Town Hall, \$35,000 for Folsom Pavilion design work, and \$175,500 for a replacement DPW dump truck (\$100,000 from Chapter 90 monies and \$75,500 from free cash). The Town has also budgeted for a power stretcher (\$18,500) and a thermal imaging camera (\$10,000) funded from the Ambulance and Waterways Funds, respectively.

There are also non-operating budget monetary articles in FY2017. The Town has budgeted for design and construction of public waterfront access improvements at Conomo Point (\$450,000) funded from sale of real estate funds, the Town's share of the Memorial School replacement feasibility study (\$148,000), a \$5,000 contribution to the Bicentennial Fund, and \$26,194 annual septic system repair program debt funded through Betterments, among other items.

We would like to thank the many Town employees, school district employees, elected officials, and volunteers who prepared the budgets, appeared before us and provided information in response to our inquiries. We appreciate these efforts and the cooperation of all of the department managers who have helped make some very difficult decisions to be able to present a budget within the levy limit. We invite voters to join us at the Annual Town Meeting and look forward to your input.

Respectfully Submitted,

Justin Bourgette, Chairman	2016
David Gabor, Vice-Chairman	2017
Mark McKenna	2017
Richard Ross	2017
Kenneth Riehl	2018

## RESERVE FUND

The Town appropriated \$155,000. for the fiscal year July 1, 2015 to June 30, 2016 to be used by the Finance Committee for extraordinary or unforeseen expenditures, which arise during the fiscal year. As of March 31, 2016 the Finance Committee has voted the following transfers:

Starting Balance	Town Meeting Appropriations	\$85,000.00
Additional	Fall Town Meeting Appropriations	70,000.00
Town Property	Centennial Grove Police Details	-10,000.00
Town Accountant	Auditing Services – Fixed Assets	-3,000.00
Town Clerk	Office coverage – maternity leave	-3,600.00
Zoning Board	Advertising Notices	-1,000.00
Police Department	Replacement Vehicle	-42,000.00
Police Department	Office Trailer Maintenance	--5,625.00
Fire Department	Extraction & Drying System	-2,165.00
<b>Balance in Reserve Fund</b>		<b>\$87,610.00</b>

## FREE CASH, SEWER RESERVES, COMMUNITY PRESERVATION AND STABILIZATION FUND BALANCES

(WITH RECOMMENDED USES)

<b>Fund</b>	<b>Balance at 7/1/15</b>	<b>FY16 Uses Recommended</b>	<b>FY17 Uses Recommended</b>	<b>Balance After Town Meeting</b>
General Free Cash	\$1,276,644.00	\$1,005,410.00	\$200,000.00	\$71,234.00
Water Free Cash	\$302,750.00	\$233,000.00		\$69,750.00
Sewer Free Cash (1 of 2)	\$355,814.00	\$35,000.00	\$40,000.00	\$280,814.00
Sewer Debt Reserve (2 of 2)	\$1,669,760.00		\$100,000.00	\$1,569,760.00
Sale of Real Estate (at 3/31/16)	\$3,343,045.81	\$450,000.00		\$2,893,045.81
C.P.A. (available at 3/31/16)	\$106,853.00	\$37,700.00	\$53,110.00	\$16,043.00
Stabilization (at 3/31/16)	\$666,919.45			\$666,919.45
Town Bldg Cap Imprv Stabilization 3/31	\$21,021.43			\$21,021.43
Recreation Cap Imprv Stabilization 3/31/16	\$21,021.43			\$21,021.43
Vehicles & Major Eq Stabilization 3/31/16	\$21,021.43			\$21,021.43
O.P.E.B. Trust (at 3/31/16)	\$288,267.01			\$288,267.01
<b>Total Reserves</b>	<b>\$8,073,117.56</b>	<b>\$1,761,110.00</b>	<b>\$393,110.00</b>	<b>\$5,918,897.56</b>

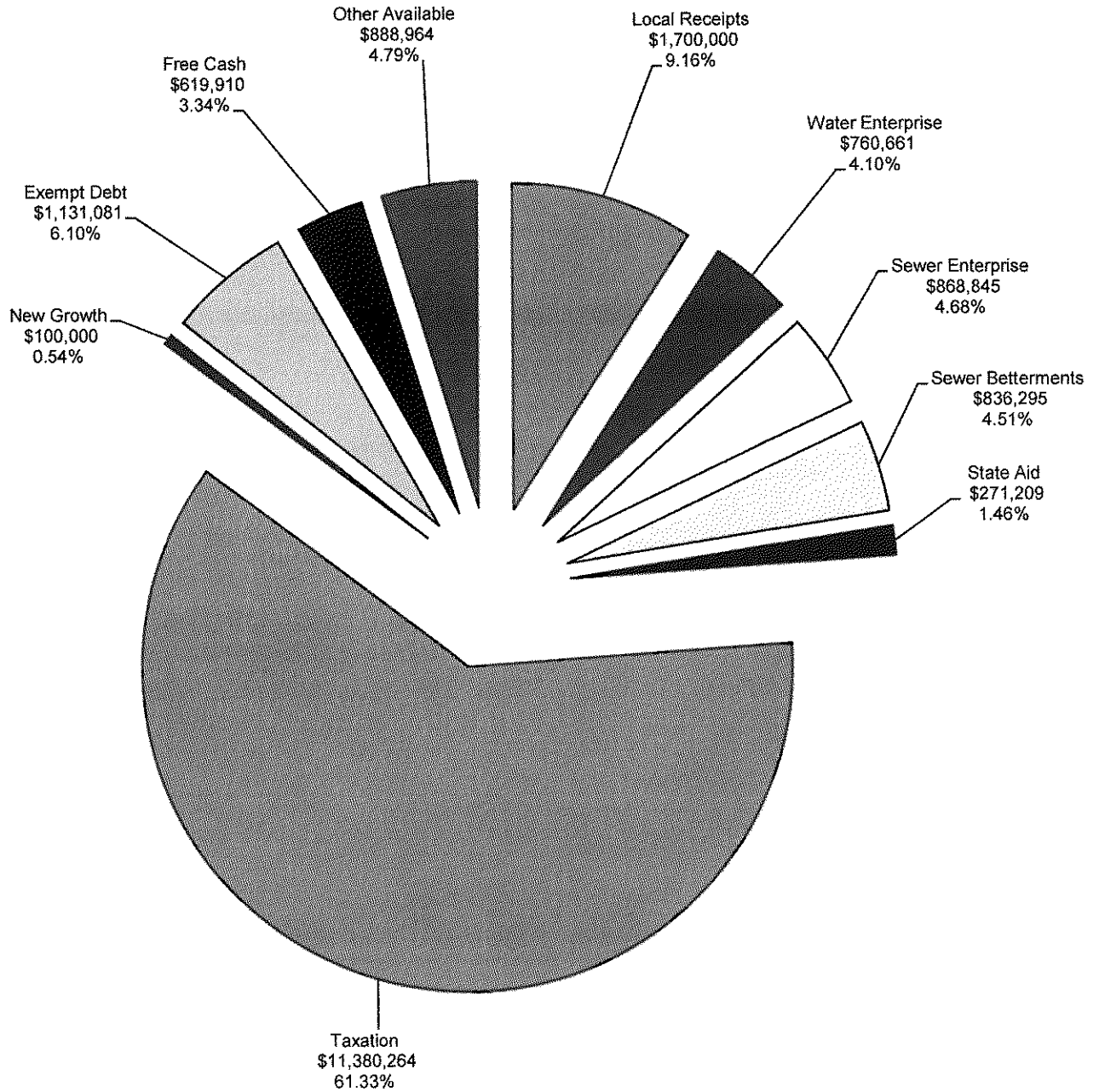
**TAX RATE ESTIMATE FOR  
FISCAL YEAR ENDING JUNE 30, 2017**

	Preliminary FY 2017 Requested	Recommended FY 2017 Finance Committee	Increase/ (Decrease)
Town Meeting Articles:			
Article 14 Operating	6,562,992.00	6,477,992.00	(85,000.00)
COLA & Union Increases (estimate)	-	-	-
Article 16 Sewer Enterprise	2,032,051.00	2,032,051.00	-
Article 17 Water Enterprise	756,161.00	756,161.00	-
Article 18 MERSD Assessment	7,423,549.00	7,423,549.00	-
Article 20 ENSA&TSD Assessment	327,053.00	327,053.00	-
Capital Articles "Attachment A"	754,000.00	754,000.00	-
All Other Articles - ATM	240,153.00	240,153.00	-
All Other Articles FTM			-
Community Preservation	112,190.00	112,190.00	
<b>TOTAL ARTICLES</b>	<b>18,208,149.00</b>	<b>18,123,149.00</b>	<b>(85,000.00)</b>
Other Amounts to be Raised:			
Snow and Ice Deficit	-	-	-
Payroll Tax Assessments	211,910.34	211,910.34	-
Community Preservation	-	-	-
State Assessments & Offsets	93,229.00	93,229.00	-
Assessors' Overlay	90,000.00	90,000.00	-
<b>TOTAL OTHER TO BE RAISED</b>	<b>395,139.34</b>	<b>395,139.34</b>	<b>-</b>
LESS:			
State Aid	271,209.00	271,209.00	-
Estimated Local Receipts	1,700,000.00	1,700,000.00	-
Enterprise Revenue	2,325,801.00	2,325,801.00	-
Free Cash	619,910.34	619,910.34	-
Free Cash - Enterprise	140,000.00	140,000.00	-
Community Preservation	112,190.00	112,190.00	-
Other Available Funds	776,774.00	776,774.00	-
<b>TOTAL NON-TAX REVENUE</b>	<b>5,945,884.34</b>	<b>5,945,884.34</b>	<b>-</b>
<b>NET AMOUNT - TAXATION</b>	<b>12,657,404.00</b>	<b>12,572,404.00</b>	<b>(85,000.00)</b>
LEVY ALLOWED BY PROPOSITION 2 1/2	11,380,264.00	11,380,264.00	-
Certified New Growth	100,000.00	100,000.00	-
Debt Exclusions	1,131,081.00	1,131,081.00	-
<b>ALLOWED AMOUNT - TAXATION</b>	<b>12,611,345.00</b>	<b>12,611,345.00</b>	<b>-</b>
<b>(OVER) / UNDER PROPOSITION 2 1/2 LIMIT</b>	<b>(46,059.00)</b>	<b>38,941.00</b>	<b>85,000.00</b>

FY 2016 Value of Property	765,565,677	765,565,677	
FY 2016 Tax Rate per \$1,000 of Value	\$ 15.77		
Estimated FY16 Tax Rate		\$ 16.42	

	GENERAL	WATER	SEWER, unreserved
FREE CASH CERTIFIED 7/1/15	\$ 1,276,644	\$ 302,750	\$ 355,814
Voted at 11-16-15 FTM	(398,500)	(58,000)	(35,000)
Voted at 2-1-16 STM	(187,000)	(175,000)	
Proposed above for May 2016 ATM operating	(200,000)		(40,000)
Proposed above for " " Capital/Other	(419,910)		
Net available for future town meetings	<u>\$ 71,234</u>	<u>\$ 69,750</u>	<u>\$ 280,814</u>

## Town of Essex FY17 Revenues

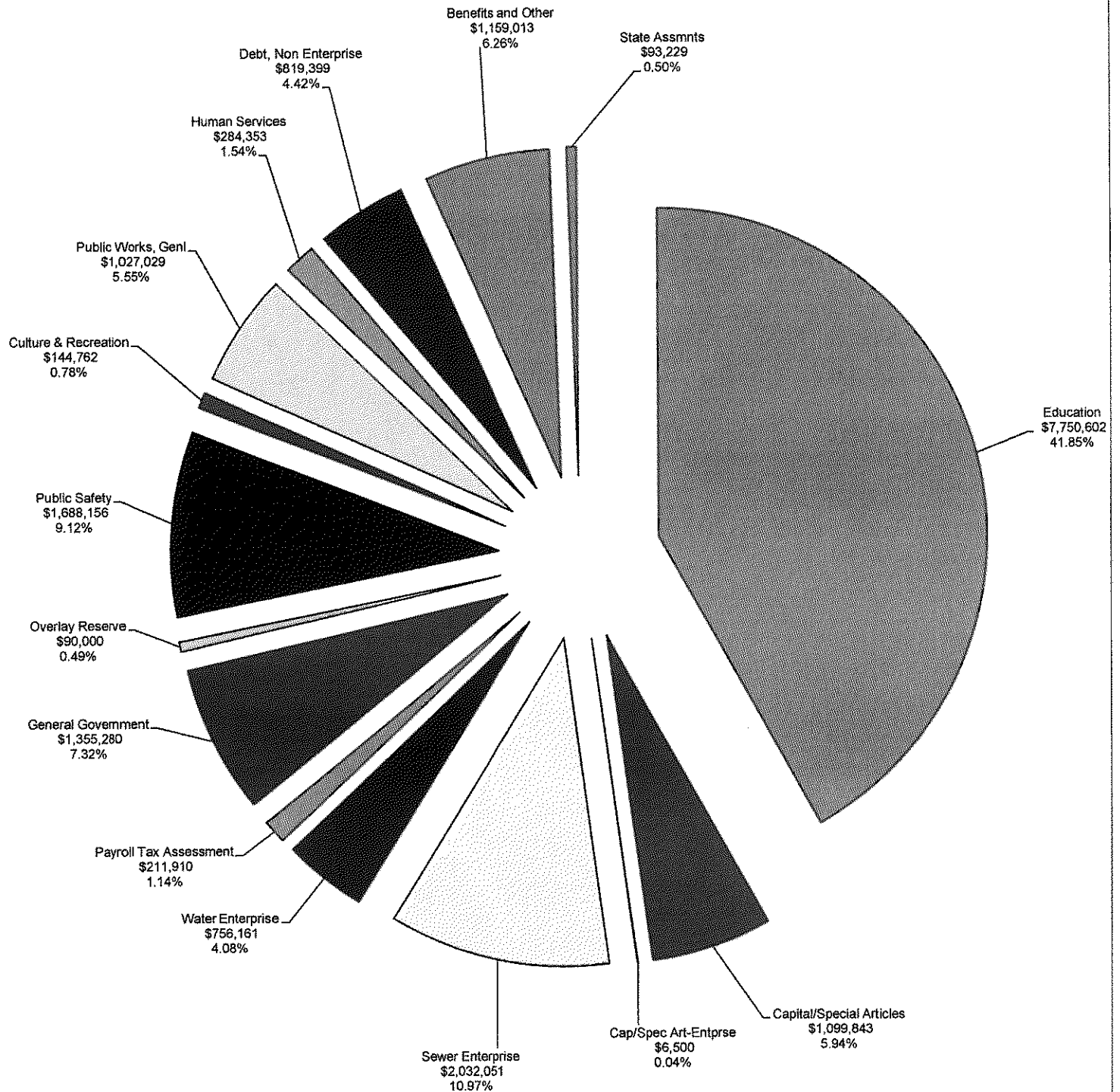


**Total Revenue \$18,557,229.**  
**Total Percentages 100.01%**

*Percentage off due to rounding*

# Town of Essex FY17 Expenditures

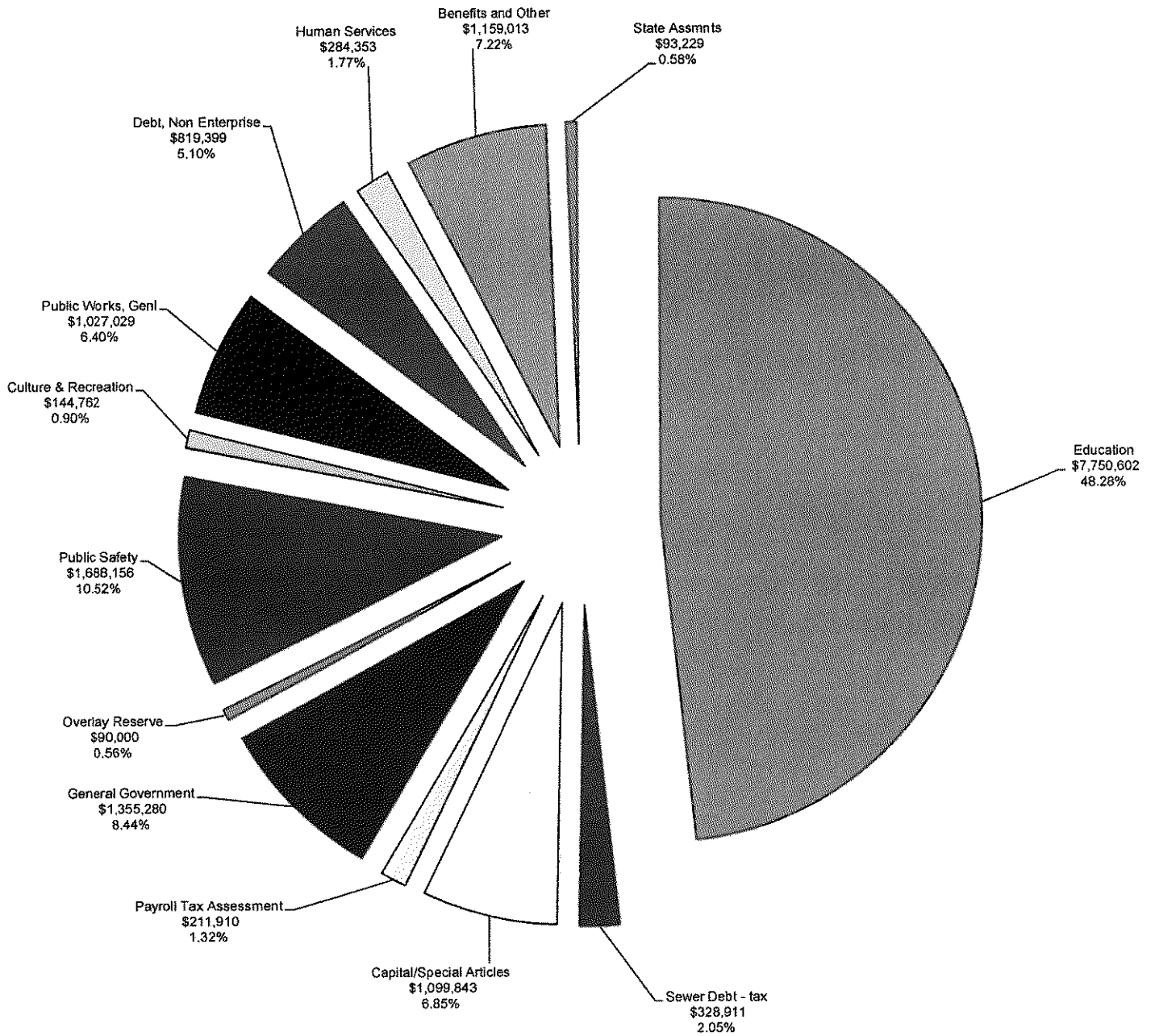
Total Expenditures \$18,518,288.  
Total Percentages 100.00%



**Town of Essex FY17 Expenditures  
(Excluding Enterprise Funds)**

Total Expenditures \$16,052,487.  
Total Percentages 99.99%

Percentage off due to rounding



## **Capital Improvement Plan**

A capital improvement program is a fiscal planning tool that documents the Town's capital asset needs, ranks the needs in order of project priority, and schedules projects for funding and implementation. The CIP is not a static process but a dynamic process and one that is likely to change from year to year. The process provides the opportunity to plan for major expenditures in the future while evaluating new and current projects based on up to date data. This plan is a forward looking document designed to inform the community in the broadest possible way of the potential needs and demands they are facing. The Town is committed to maintaining an annual Capital Budget, with the goal of reversing the effects of years of deferred maintenance.

### **What is a capital improvement?**

A capital improvement is a major, non-routine expenditure for new construction, major equipment purchase, or improvement to existing building, facilities, land or infrastructure, with an estimated useful life of greater than five year with monetary thresholds by category as follows. Building purchase \$50,000; Building improvement \$25,000.; Infrastructure purchase \$10,000.; Infrastructure improvement \$25,000. Equipment and technology \$5,000.

Among the items properly classified as capital improvements are:

- New public buildings, or additions to existing buildings, including land acquisition costs and equipment needed to furnish the new building or addition for the first time;
- Major alterations, renovations, or improvements to existing buildings which; extend the useful life of the existing buildings by five years.
- Land acquisition and/or improvement, unrelated to a public building, but necessary for conservation or parks and recreation purposes;
- New construction or major improvements to the Town's infrastructure, including streets, sidewalks, and storm water drains which extend the useful life of the infrastructure by at least five years, and
- A feasibility study or engineering design services which are related to a future capital improvement.

### **What are the benefits of a capital improvement program?**

- Facilitates coordination between capital needs and the operating budgets;
- Enhances the community's credit rating through improved fiscal planning and avoids sudden changes in the debt service requirements;
- Identifies the most economical means of financing capital projects;
- Increases opportunities for obtaining federal and state aid;
- Focuses attention on community objectives and fiscal capacity;
- Keeps the public informed about future needs and projects.

**Town of Essex - Capital Budgets by Department**

Department	Project	2017	Priority	Requested				
				2017	2018	2019	2020	2021
Selectmen/C3-17	Conomo Point - Public Access Improvement	300,000	3	300,000	300,000	300,000	400,000	400,000
	Conomo Point - Access & Amenities Improvement Desig	150,000		150,000	100,000	100,000	100,000	100,000
	C7-17 Sidewalk Extension - Story Street		6	75,000				
	C8-17 Sidewalk Extension - Western Ave		7	75,000				
	C5-17 Installation of Decorative Lighting along Causeway		5	200,000				
	C6-17 Stabilization Fund - Town Building Improvements		6	20,000	20,000	20,000	20,000	20,000
	C6-17 Stabilization Fund - Recreational Capital Imprvmt		6	20,000	20,000	20,000	20,000	20,000
	C6-17 Stabilization Fund - Vehicles and Equipment		6	20,000	20,000	20,000	20,000	20,000
	C1-17 Town Hall and Library - High Quality Used Furniture	65,000	1	65,000				
	C2-17 Town Hall Construction - Additional C.O. -HVAC Vault/fencing		2	30,000				
	C2-18 Replace Town Hall Copier		2		7,000			
	C1-18 New Public Safety Building - Design and Construction		1		8,000,000			
	C3-18 Town Hall - Third Floor Meeting Hall		2		175,000			
	C4-18 Renovation of Historic Grammar School - 28 Main Street		4		200,000			
	C1-19 Design & Construction - Elementary School in Manchester		1			6,200,000		
	C1-24 Design & Construction - Elementary School in Essex		1					\$3.7M in 2024
	C4-17 Replacement or Reconstruction of Folsom Pavilion	35,000	3	200,000				
	Planning Note Computer Infrastructure Planning Note, Pg 9							
Town Clerk								
Police	Cruiser		1	42,000				
	Phone System - Avaya		1	17,000				
Fire	4 Wheel drive Pick-up with plow		2	46,500				
Ambulance	Power stretcher and installation for Ambulance 2	18,500	1	18,500				
Harbormaster	Thermal Imaging Camera	10,000	1	10,000				
Council on Aging								
Public Works	Cemetery - Land surveying, engineering, clearing		2	-	50,000			
	Replace VAC-tron (1/3 each Highway, Water, Sewer)		2		22,517			
	Replace Dump Truck	175,500	1	175,500	-			
	Purchase mini excavator		2			61,800		
	Replace 2006 Dump Truck with sander #304		1				164,350	
Water	Water plant filter repairs (funded at 2/1/16 STM)		1	-				
	Replace VAC-tron (1/3 each Highway, Water, Sewer)		2		22,517			
	Water plant/main replacements		1					\$500k - \$20M
	Purchase New Utility Truck		1			49,203		
Sewer	Replace VAC-tron (1/3 each Highway, Water, Sewer)		2		22,516			
<b>Total Projects</b>		<b>\$ 754,000</b>		<b>\$ 1,464,500</b>	<b>\$ 8,959,550</b>	<b>\$ 6,771,003</b>	<b>\$ 724,350</b>	<b>\$ 560,000</b>
Funding Sources:								
	Taxation - Conomo Point Revenue							
	Free Cash	175,500						
	Bond Authorization							
	Chapter 90	100,000						
	Ambulance Fund	18,500						
	Waterways Fund	10,000						
	Sale of Real Estate Fund	450,000						
	Enterprise							
	Lease							
	Taxation							
	<b>Total</b>	<b>\$ 754,000</b>		<b>\$ -</b>				

2016

Commonwealth of Massachusetts  
Town of Essex

Warrant for Annual Town Meeting and Election

Essex, ss:

To either of the Constables of the Town of Essex;

GREETINGS:

In the name of the Commonwealth of Massachusetts you are hereby directed to notify and warn the inhabitants of the Town of Essex, qualified to vote as the laws direct, of the Annual Town Election to bring to ballot for the following officers:

One Assessor for three years.  
One Moderator for one year.  
One Selectman for three years.  
One Board of Health member for three years.  
Two Constables for one year.  
One School Committee member for three years.  
One Board of Library Trustee for three years.  
One Planning Board members for five years.  
One Housing Authority member for five years.

AND, to bring in their votes on the following question:

Shall the Town amend its acceptance of sections 3 to 7, inclusive, of chapter 44B of the General Laws, as approved by its legislative body, a summary of which appears below?

SUMMARY:

In 2007, the Town accepted the Community Preservation Act, which established a dedicated funding source for: open space, including land for recreational use; historic resources; and community housing. The Town of Essex originally approved a surcharge of 0.5% on the annual tax levy on real property. Increasing the surcharge to 1.5%, as approved by the November 16, 2015 Town Meeting, would make additional funding available for community preservation purposes, and would make the Town eligible for a higher level of matching funds from the State. If this question is approved, the increase in the surcharge would take effect in Fiscal Year 2017.

AND, to do this by vote on one ballot. The polls will be open on Monday, May 9, 2016 at 7:00 o'clock A.M. and will close at 8:00 o'clock P.M. at the Memorial Fire Station, 24 Martin Street, Essex.

AND, you are hereby directed to notify and warn the inhabitants of the Town of Essex, qualified to vote as the laws direct, to meet in said Essex at the Essex Elementary School, 12 Story Street, on Monday, May 2, 2016 at 7:30 p.m. and there and then to act on the following Articles, viz:

#### ARTICLE 1

To see if the Town will vote to determine the manner of electing or choosing all other Town Officers usually elected or chosen at the Annual Town Meeting and take any appropriate action to elect such officers.

#### ARTICLE 2

To hear and receive the Reports of the Town Officials and Committees, and also to consider and receive any Reports contained in the Annual Town Report; or take any other action relating thereto.

#### ARTICLE 3

To see if the Town will amend or revise the Wage and Salary scale for fiscal year 2017 in accordance with the recommendations of the Personnel Board Report, a copy of which is on file in the Town Clerk's office and is incorporated herein by reference; or take any other action relating thereto.

#### ARTICLE 4

To see if the Town will vote to fix the salary and compensation of each of the elected officers of the Town as required by Massachusetts General Law Chapter 41, Section 108, as amended, for fiscal year 2017 in accordance with the recommendations of the Personnel Board Report, a copy of which is on file in the Town Clerk's office and is incorporated herein by reference; or take any other action relating thereto.

#### ARTICLE 5

To see if the Town will vote to transfer from the Town Septic Betterment Fund a sum of money for the purpose of making necessary payments to the Massachusetts Water Pollution Abatement Trust during fiscal year 2017 in accordance with the terms of repayment for Community Septic Management Program loan funds; or take any other action relating thereto.

## ARTICLE 6

To see if the Town will vote pursuant to Massachusetts General Laws chapter 44, section 53E ½ to authorize the following revolving funds for fiscal year 2017; or take any other action relating thereto:

Revolving Fund	Spending Authority	Revenue Source	Allowed Expenses	Spending Limit
Animal Control Officer	Board of Selectmen	Payments from dog owners seeking to claim impounded dogs	Compensating the ACO for the care of impounded dogs and reimbursing the ACO for all associated expenses	\$10,000
Board of Health – Youth Triathlon	Board of Health	Donations, grants and fees collected for the youth triathlon	Purchase of supplies and services for planning and execution of the Annual Youth Triathlon	\$12,000
Board of Health – Health, Safety and Emergency	Board of Health	Donations, grants and fees collected for the purpose of health, safety and/or emergency planning, preparation and education	Purchase of supplies and services for the purpose of health, safety and/or emergency planning, preparation and education	\$10,000
Board of Health – Public Health Nurse	Board of Health	Medicare and other reimbursements relating to contracted labor, pharmaceuticals and other reimbursements relating to the services of the Public Health Nurse	Purchasing supplies and pharmaceuticals for the Public Health Nurse and for Public Health nurse labor	\$12,000

## ARTICLE 7

To see if the Town will vote, pursuant to Town of Essex Bylaws, Chapter II, Section 2-20 to consider appointments to the Conomo Point Planning Committee, including the appointment of new members, or the reappointment or termination of current members of the Committee; or take any other action relating thereto.

## ARTICLE 8

To see if the Town will vote to transfer some or all of the numbered lots depicted on the approved Definitive Subdivision Plan entitled "Central Conomo Point Subdivision, Robbins Island Portion, Essex, MA" which is on file with the Essex Town Clerk, from the Conomo Point Commissioners for purposes of lease to the Board of Selectmen, acting as Conomo Point Commissioners, for general municipal and conveyance purposes, and further, to authorize the Board of Selectmen, acting as Conomo Point Commissioners, to convey any or all of said lots, after said plan has been duly recorded with the Registry of Deeds, and to authorize the Board of Selectmen, acting as Conomo Point Commissioners, to enter into all agreements and to execute any and all instruments as may be necessary or convenient on behalf of the Town to affect said conveyance, subject to terms and conditions as the Board of Selectmen, acting as Conomo Point Commissioners, deem appropriate; or take any other action relating thereto.

## ARTICLE 9

To see if the Town will vote to authorize the Board of Selectmen, serving in their capacity as Conomo Point Commissioners, to lease all or any portions of its property at Conomo Point for such number of years, not to exceed twenty (20), for such consideration and upon such terms and conditions as the Board of Selectmen, acting as Conomo Point Commissioners, deem to be in the best interests of the Town; or take any other action relating thereto.

## ARTICLE 10

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to retain the services of a design consultant to develop final construction plans for waterfront access and related improvements for the Town's property at Conomo Point, north of the Southern Conomo Point Subdivision, including but not limited to the development of design plans for the project, the preparation bid documents, the oversight of the actual construction of such improvements, and all work incidental or related thereto; and for the construction of such waterfront access and related improvements and all costs incidental or related thereto; or take any other action relating thereto.

## ARTICLE 11

To see if the Town will vote to transfer the following, Town-owned properties from the Board of Selectmen, acting as Conomo Point Commissioners, which properties are currently held for purposes of lease, to the Board of Selectmen, acting as Conomo Point Commissioners, for general municipal purposes:

5 Beach Circle, Map 108, Lot 82  
9 Beach Circle, Map 108, Lot 80  
4 Conomo Lane, Map 108, Lot 23  
8 Conomo Lane, Map 108, Lot 24  
103 Conomo Point Road, Map 108, Lot 85  
1 Robbins Island Road, Map 108, Lot 20  
0 Conomo Point, Map 108, Lot 64  
138 Conomo Point Road, Map 108, Lot 61  
153 Conomo Point Road, Map 108, Lot 41

; or take any other action relating thereto.

## ARTICLE 12

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow, a sufficient sum of money to fund and implement a collective bargaining agreement between the Town and the American Federation of State, County, and Municipal Employees, Local 2905, AFL-CIO; or take any other action relating thereto.

## ARTICLE 13

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow, a sufficient sum of money to fund and implement a collective bargaining agreement between the Town and the Police Benevolent Association of Essex, Massachusetts Coalition of Police, International Union of Police Associations, AFL-CIO; or take any other action relating thereto.

## ARTICLE 14

To hear and act upon the Report of the Finance Committee and to vote to raise and appropriate or transfer from available funds a sum of money for the Town charges and expenditures for the ensuing year, and to authorize the Finance Committee to permit budget line item transfers within a department from salary lines to salary lines and from expense lines to expense lines; or take any other action relating thereto.

## ARTICLE 15

To see if the Town will vote to transfer from available funds a sum of money for the purpose of funding the Sewer Enterprise Fund for the remainder of fiscal year 2016; or take any other action relating thereto.

## ARTICLE 16

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Sewer Enterprise Fund for fiscal year 2017; or take any other action relating thereto.

## ARTICLE 17

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Water Enterprise Fund for fiscal year 2017; or take any other action relating thereto.

## ARTICLE 18

To see if the Town will vote to approve the Gross Operating and Maintenance Budget of the Manchester-Essex Regional School District, and raise and appropriate or transfer from available funds a sum of money for the Town's assessment from the District - said sum to be calculated solely in accordance with the "Agreement Between the Towns of Essex and Manchester-by-the-Sea, Massachusetts with Respect to the Formation of a Regional School District", as most recently amended, by invoking and approving the provision found in paragraph four of Massachusetts General Laws chapter 71, section 16B allowing District members "to reallocate the sum of their required local contributions to the district in accordance with the regional agreement", for the fiscal year beginning July first, two thousand sixteen; or take any other action relating thereto.

## ARTICLE 19

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow the sum of \$147,959, which represents its apportioned share of the Manchester Memorial Elementary School feasibility study, authorized by the Manchester Essex Regional School District (MERSD), for the purpose of paying costs of the Manchester Memorial Elementary School feasibility study, for the school located at 43 Lincoln Street in Manchester-by-the-Sea, Massachusetts, and further described in a deed recorded in Book 3507 pages 137 and 138 in the Essex South Registry of Deeds and depicted on Map 47, lot 6 of the Town of Manchester by the Sea Assessors' maps, and for which the District may be eligible for a school construction grant from the Massachusetts School Building Authority ("MSBA"), said amount to be expended at the direction of MERSD School Building Committee. The MSBA's grant program is a non-entitlement, discretionary program based on need, as determined by the MSBA, and any Study costs the District incurs in excess of any grant approved by and received from the MSBA shall be the sole responsibility of the District and its member municipalities. Any grant that the District may receive from the MSBA for the Study shall be as set forth in the Feasibility Study Agreement that may be executed between the District and the MSBA; or take any other action relating thereto.

## ARTICLE 20

To see if the Town will raise and appropriate or transfer from available funds a sum of money to pay the Town's share of the operating and capital costs of the Essex North Shore Agricultural and Technical School District for the fiscal year commencing July 1, 2016; or take any other action relating thereto.

## ARTICLE 21

To see if the Town will raise and appropriate or transfer from available funds a sum of money for the payment of payroll tax assessments from the Massachusetts Department of Revenue and the Internal Revenue Service; or take any other action relating thereto.

## ARTICLE 22

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to demolish or secure a structure or structures at the property or properties located at 0 Southern Avenue (Map 136, Lot 114), 5 Southern Avenue (Map 136, Lot 113), 9 Southern Avenue (Map 136, Lot 112), and 11 Southern Avenue (Map 136, Lot 111), and to dispose of any contents therein or thereupon, to purchase and erect a security fence and to do anything incidental or related thereto; or take any other action relating thereto.

## ARTICLE 23

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to be added to the Essex Bicentennial Celebration Fund; or take any other action relating thereto.

## ARTICLE 24

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to retain the services of a designer to develop design plans and cost estimate options for the preservation and/or repair and/or the demolition and replacement of the Folsom Pavilion at the Centennial Grove and to assist with the preparation bid documents, the oversight of actual construction, and all work incidental or related thereto; or take any other action relating thereto.

## ARTICLE 25

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase furnishings and fixtures for the Town Hall/Library at 30 Martin Street; or take any other action relating thereto.

## ARTICLE 26

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase a fully-equipped dump truck for the Department of Public Works and to authorize the Board of Selectmen to dispose of any truck replaced by this purchase, by sale or trade, and to take any other actions necessary to effectuate the purposes of this vote; or take any other action relating thereto.

## ARTICLE 27

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase a thermal imaging camera for use by the Harbormaster Department; or take any other action relating thereto.

## ARTICLE 28

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase a power stretcher for use by the Ambulance Department; or take any other action relating thereto.

## ARTICLE 29

To see if the Town will vote to appropriate or reserve from the Community Preservation Fund, including fiscal year 2017 estimated annual revenues, a sum or sums of money for Community Preservation projects or purposes, including, but not limited to, acquisitions of interests in land, all as recommended by the Community Preservation Committee; or take any other action relating thereto.

## ARTICLE 30

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow, a sum of money for the Essex Strategic Planning Committee to accomplish public involvement and outreach with respect to the ongoing development and implementation of the Essex Strategic Plan; or take any other action relating thereto.

## ARTICLE 31

To see if the Town will vote to transfer from available funds a sum of money to be used to defray operational expenses of the various Town departments for the remainder of fiscal year 2016; or take any other action relating thereto.

## ARTICLE 32

To see if the Town will vote to transfer from available funds a sum of money to be used to replenish the Finance Committee's Reserve Fund for the remainder of fiscal year 2016; or take any other action relating thereto.

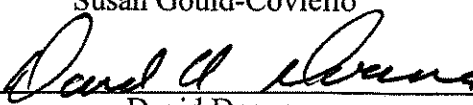
ARTICLE 33

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the payment of unpaid bills from past fiscal years; or take any other action relating thereto.

And you are hereby directed to serve this Warrant by posting attested copies; one at the Post Office, one at the Town Hall, and one at the Essex Elementary School, in said Essex, seven days at least before the time for holding said meeting.

Given under our hand this 4<sup>th</sup> day of April, two thousand sixteen.

  
\_\_\_\_\_  
Lisa J. O'Donnell, Chairman

\_\_\_\_\_  
Susan Gould-Coviello  
  
\_\_\_\_\_  
David Doane

BOARD OF SELECTMEN  
TOWN OF ESSEX

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
<b>100 General Government</b>					
114 Moderator					
Stipend	100	100	100	100	100
Expense	-		20	20	20
	<u>100</u>	<u>100</u>	<u>120</u>	<u>120</u>	<u>120</u>
122 Selectmen					
Admin Assistant Salary	54,043	55,327	56,971	58,127	58,127
Sick Leave Buyback				1,700	1,700
Town Planner, Part time	-	9,680	17,271	17,616	17,616
Selectmen Stipend	3,000	3,000	3,000	3,000	3,000
Temporary Salary	-	-	1,066	1,087	1,087
Sick/Vac Pay, Retirees	-	-	5,500	5,500	5,500
Town Meeting Audio/Visual	2,023	2,126	3,500	3,500	3,500
Town Events, Incidental Expenses	-	1,104	5,000	5,000	5,000
Procurement/Advertising	1,577	2,189	1,200	1,200	1,200
Office Supplies	886	897	900	900	900
Advertise Town Resources	-	9,999	20,000	20,000	20,000
Dues and Meetings	1,586	1,083	2,000	2,000	2,000
	<u>63,115</u>	<u>85,405</u>	<u>116,408</u>	<u>119,630</u>	<u>119,630</u>
129 Town Administrator					
Town Administrator Salary	117,842	121,846	125,500	131,515	131,515
Sick Leave Buyback	3,033	3,124	3,218	3,315	3,315
Seminar Fees	665	750	750	750	750
Expenses	96	1,000	1,000	1,000	1,000
Travel	1,993	2,000	2,000	2,000	2,000
Dues and Memberships	463	800	800	800	800
	<u>124,092</u>	<u>129,520</u>	<u>133,268</u>	<u>139,380</u>	<u>139,380</u>
131 Finance Committee					
Expenses	155	155	410	410	410
Reserve Fund (transfers)	54,583	105,286	85,000	85,000	70,000
	<u>54,738</u>	<u>105,441</u>	<u>85,410</u>	<u>85,410</u>	<u>70,410</u>
135 Town Accountant					
Town Accountant Salary	38,883	40,008	41,208	42,444	42,444
Clerical, part time	4,331	4,547	5,634	5,747	5,747
Seminars	135	-	850	300	300
Annual Audit and GASB	37,100	31,000	33,000	43,500	43,500
Software Support	10,464	14,004	11,000	11,500	11,500
Telephone	396	404	425	425	425
Office Supplies	788	940	950	1,000	1,000
Travel	119	-	300	300	300
Dues and Memberships	80	80	100	100	100
	<u>92,296</u>	<u>90,983</u>	<u>93,467</u>	<u>105,316</u>	<u>105,316</u>
141 Assessors					
Senior Clerk	37,962	39,456	43,063	43,063	43,063
Assessors Stipend	14,574	14,865	15,311	15,617	15,617
Junior Clerk, part time	3,156	3,261	5,562	5,673	5,673
Assessment Aids	-		3,000	13,000	13,000
Mapping	25,750	4,775	25,000	15,000	15,000

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
Bookbinding	-		500	500	500
Consulting Services	24,000	23,080	30,000	30,000	30,000
Software support	-		6,000	6,000	6,000
Legal Expense	1,500	116	1,500	1,500	1,500
Telephone	407	417	525	525	525
Office Supplies	1,933	1,930	2,000	2,000	2,000
Expenses	64	-	500	500	500
Dues and Memberships	245	270	300	300	300
	<b>109,591</b>	<b>88,170</b>	<b>133,261</b>	<b>133,678</b>	<b>133,678</b>
<b>145 Treasurer/Collector</b>					
Treasurer/Collector Salary	69,325	70,974	73,084	75,000	75,000
Treasurer/Collector Certification	1,000	1,000	1,000	1,000	1,000
Assistant Treasurer/Collector				25,688	25,688
Clerical, full time	42,251	43,278	44,293	44,293	44,293
Sick Leave Buyback	-	196	992	992	992
Copy Machine Expense	-	50	250	250	250
Seminars	571	776	800	800	800
Payroll Processing ADP	5,843	6,628	7,050	8,600	8,600
Contracted Services - Payroll	-		10,000	-	-
Financial Advisor	2,500	2,000	2,575	2,575	2,575
Collector Legal Expense	1,204	3,000	5,000	5,500	5,500
Tax Title Expense	800	7,034	5,000	6,500	6,500
Interest due on Abatements	-		1,000	1,000	1,000
Bank Fees	1,084	776	1,600	1,600	1,600
Telephone	439	446	600	850	850
Postage	7,992	8,379	10,050	10,000	10,000
Office Supplies/Equipment	4,724	4,744	5,000	8,000	8,000
Travel	660	639	1,000	1,000	1,000
Dues and Memberships	240	200	240	240	240
	<b>138,633</b>	<b>150,120</b>	<b>169,534</b>	<b>193,888</b>	<b>193,888</b>
<b>151 Legal Expense</b>	<b>68,075</b>	<b>41,179</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
Conomo Point Legal	289,977	138,093	200,000	200,000	150,000
	<b>358,052</b>	<b>179,272</b>	<b>260,000</b>	<b>260,000</b>	<b>210,000</b>
<b>152 Personnel Board</b>					
Personnel Officer Salary	13,094	13,538	13,945	14,613	14,613
Expenses	294	500	500	500	500
	<b>13,388</b>	<b>14,038</b>	<b>14,445</b>	<b>15,113</b>	<b>15,113</b>
<b>153 Internet/Network</b>					
Internet Service	1,456	2,913	3,000	7,500	7,500
Notification System Support	4,510	4,510	5,000	5,000	5,000
Town Website Support/Maint	4,320	4,320	4,500	4,500	4,500
Melrose IT Hosting	4,148	5,694	6,300	6,300	6,300
Network Eq & Maintenance	4,000	4,000	4,000	4,000	4,000
	<b>18,434</b>	<b>21,437</b>	<b>22,800</b>	<b>27,300</b>	<b>27,300</b>
<b>161 Town Clerk</b>					
Town Clerk Salary	55,766	65,670	58,789	59,982	59,982
Town Clerk Certification		-	1,000	1,000	1,000
Town Clerk's Assistant		-	5,332	13,826	13,826

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
Town Clerk Temporary Help	-	-	161	-	-
Town Clerk Training	578	915	1,025	1,025	1,025
Archival Management				200	200
Copy Machine Expense	666	674	800	800	800
Office Supplies	796	752	725	725	725
Parking Tickets	1,195	2,698	1,750	1,750	1,750
Dog Licenses	508	500	525	525	525
Dues and Memberships	130	205	230	270	270
	<u>59,639</u>	<u>71,414</u>	<u>70,337</u>	<u>80,103</u>	<u>80,103</u>
<b>162 Elections</b>					
Election Wages	-	2,924	5,150	6,936	6,936
Ballots	329	356	700	700	700
Voting Lists	35	85	100	100	100
Town Meeting Expenses	-	226	274	274	274
Election Expenses	111	4,326	4,500	5,000	5,000
	<u>475</u>	<u>7,917</u>	<u>10,724</u>	<u>13,010</u>	<u>13,010</u>
<b>163 Registrars</b>					
Registrars Stipends	932	978	1,350	1,350	1,350
Printing	210	500	500	500	500
Supplies	1,756	1,644	1,800	2,000	2,000
	<u>2,898</u>	<u>3,122</u>	<u>3,650</u>	<u>3,850</u>	<u>3,850</u>
<b>165 Licensing Board</b>					
Clerical Stipend	2,507	2,567	2,644	2,697	2,697
Expenses	175	175	175	175	175
	<u>2,682</u>	<u>2,742</u>	<u>2,819</u>	<u>2,872</u>	<u>2,872</u>
<b>171 Conservation Commission</b>					
Conservation Agent	4,069	1,234	8,015	8,200	8,200
Clerical Wages	7,879	9,715	16,815	17,083	17,083
Software Maintenance	-		500	500	500
Telephone	413	546	650	650	650
Expenses	888	910	1,200	1,200	1,200
Dues and Memberships	252	275	400	-	-
	<u>13,501</u>	<u>12,680</u>	<u>27,580</u>	<u>27,633</u>	<u>27,633</u>
<b>175 Planning Board</b>					
Clerical Wages	11,178	12,379	12,586	12,838	12,838
Seminars/Training			400	-	-
Telephone	403	412	403	403	403
Notices	939	196	1,500	1,500	1,500
Technology	-		350	350	350
Expenses	359	533	500	500	500
	<u>12,879</u>	<u>13,520</u>	<u>15,739</u>	<u>15,591</u>	<u>15,591</u>
<b>176 Appeals Board</b>					
Clerical Wages	998	883	1,364	1,391	1,391
Expenses	982	1,496	1,000	1,500	1,500
	<u>1,980</u>	<u>2,379</u>	<u>2,364</u>	<u>2,891</u>	<u>2,891</u>

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
179 Conomo Point					
Clerical Stipend	2,507	2,567	2,644	2,697	2,697
Conomo Point Stipend	150	150	150	150	150
	<u>2,657</u>	<u>2,717</u>	<u>2,794</u>	<u>2,847</u>	<u>2,847</u>
181 Open Space Committee Expenses	-	-	-	-	-
193 Town Property					
Custodian Wages	19,692	19,116	19,548	19,939	19,939
Town Hall Electricity	5,834	9,181	10,787	10,787	10,787
Town Hall Heating Fuel/Natural Gas	16,544	14,554	18,000	18,000	18,000
Town Hall Water Usage	571	543	850	850	850
Town Hall Sewer Usage	882	856	1,700	1,700	1,700
Town Hall Fire Alarm Monitor/Test			900	900	900
Town Hall Generator Maintenance			600	600	600
Town Hall Generator Fuel	-		600	600	600
Greenhead Fly Program	-		3,600	3,600	3,600
Town Hall Office Machines	10,305	4,397	3,000	3,000	3,000
G.I.S. Mapping Services	-	240	1,000	1,000	1,000
Sr Center Systems Inspection	4,014	4,659	-	-	-
Selectmen Telephone	1,727	2,385	2,768	2,768	2,768
Town Hall Office Supplies	3,477	3,226	3,500	3,500	3,500
Town Property Expenses	11,460	19,825	10,300	20,300	10,300
Blanket Liability Insurance	78,639	79,515	104,861	110,104	110,104
	<u>153,145</u>	<u>158,497</u>	<u>182,014</u>	<u>197,648</u>	<u>187,648</u>
195 Town Report Printing	3,422	3,237	4,000	4,000	4,000
<b>GENERAL GOVERNMENT SUMMARY</b>					
Labor	<b>508,272</b>	<b>542,383</b>	<b>592,266</b>	<b>644,179</b>	<b>644,179</b>
Operating Expense	<b>717,445</b>	<b>600,328</b>	<b>758,468</b>	<b>786,101</b>	<b>711,101</b>
	<u><b>1,225,717</b></u>	<u><b>1,142,711</b></u>	<u><b>1,350,734</b></u>	<u><b>1,430,280</b></u>	<u><b>1,355,280</b></u>
<b>200 Public Safety</b>					
210 Police Department					
Police Chief Salary	95,114	98,345	101,296	104,334	104,334
Police Officer Salaries	372,366	443,554	512,632	531,569	531,569
Police Chief Clerical Wages	35,336	36,249	36,714	36,714	36,714
Part time Police Salaries	172,308	150,239	89,680	91,710	91,710
Community Policing	-			6,000	6,000
Overtime, Extra Investigation	8,408	6,439	10,850	10,850	10,850
Overtime, Shift Coverage	29,206	35,067	51,968	46,400	46,400
Overtime, Incidental	25,591	28,486	19,347	19,347	19,347
Overtime, Prisoner Callout	4,495	2,022	6,400	6,400	6,400
Overtime, Holiday	18,147	23,811	29,798	30,474	30,474
Overtime, Court Detail	8,397	3,313	7,300	7,300	7,300
Night Differential	20,956	26,082	25,609	31,798	31,798
Sick Leave Buyback	7,588	8,074	8,856	8,190	8,190
Inservice Training	23,433	8,812	17,500	20,500	20,500
Educational Stipend	76,633	94,020	107,059	116,800	116,800
Police Ambulance Training	1,223	-	1,050	1,050	1,050
Firearms Training	16,746	11,247	12,382	11,482	11,482

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
Ambulance Training Expense	595	527	750	750	750
Inservice Training Expense	1,660	4,900	5,000	2,000	1,500
Trailer Maintenance	-	1,100	5,625	5,625	25
Vehicle Maintenance	-	-	10,000	10,000	9,000
Seminar Fees	528	1,277	750	750	750
National Crime Information	1,130	550	1,480	1,480	580
Drug and Alcohol Testing	3,156	5,289	4,000	4,000	4,000
Telephone	4,622	4,086	5,300	5,300	5,300
Beeper/Radio Repairs	20,049	4,576	4,675	4,675	4,675
Bapern	1,000	-	1,056	1,056	1,056
Prisoner Lock-up	7,047	4,768	-	-	-
Office Supplies	3,827	3,447	3,450	3,450	3,450
Vehicle Fuel	32,011	29,725	23,790	23,790	21,790
Supplies	7,627	7,520	6,059	7,500	7,500
Uniform Allowance	19,942	14,247	16,000	16,000	16,000
Travel	888	1,548	1,900	1,900	1,900
Dues and Memeberships	2,662	2,690	2,800	2,800	2,800
	<b>1,022,691</b>	<b>1,062,010</b>	<b>1,131,076</b>	<b>1,171,994</b>	<b>1,161,994</b>
<b>211 ECO Department</b>					
Salaries and Wages	-	776	1,000	1,000	1,000
Retirement Assessment	28,222			-	-
Office Expense	1,637	2,215	2,500	2,500	2,500
	<b>29,859</b>	<b>2,991</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>220 Fire Department</b>					
Fire Chief Salary	-	7,200	7,200	7,344	7,344
Clerical Wages	9,389	9,611	9,843	9,806	9,806
Firefighter Salaries	96,963	126,142	124,591	127,493	127,493
Fire Engineers Stipends	5,914	2,360	2,800	2,856	2,856
Fire Inspection Salaries	1,239	1,946	6,821	6,954	6,954
Fire Training Salaries	11,713	12,056	18,599	18,966	18,966
Fire Training Expense	827	159	900	1,000	1,000
Electricity	17,114	13,538	18,000	18,600	18,600
Heating Oil/Natural Gas	7,490	7,249	8,000	8,000	8,000
Water Usage	447	541	800	800	800
Sewer Usage	579	850	800	800	800
Station Repair and Maintenance	8,651	9,722	7,500	7,500	7,500
Equipment Repair and Maint.	6,954	14,092	10,600	10,600	10,600
Ladder Testing	692	630	1,400	1,500	1,500
Forest Fire Equipment	535	4,750	3,700	3,700	3,700
Equipment Lease-Pumper	38,652	38,652	38,652	-	-
Telephone	3,289	3,314	3,100	3,500	3,500
Pagers	4,958	4,117	4,400	4,400	4,400
Propane Gas	380	413	550	550	550
Office Supplies	1,247	1,181	1,300	1,300	1,300
Vehicle Fuel	7,760	6,786	6,600	6,600	6,600
Other Expenses	8,756	8,370	10,000	10,000	10,000
Fire Prevention	1,050	1,170	1,750	1,750	1,750
Uniforms	15,570	10,306	11,500	12,500	12,500
Dues and Memberships	2,139	2,209	2,100	2,200	2,200
	<b>252,308</b>	<b>287,364</b>	<b>301,506</b>	<b>268,719</b>	<b>268,719</b>

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
<b>231 Ambulance Department</b>					
Ambulance Salaries	18,775	20,832	30,999	35,824	35,824
Ambulance Training Salaries	8,694	13,561	19,633	20,021	20,021
Training Expenses	5,463	4,532	5,300	5,800	5,800
Contracted Billing Services	7,968	6,920	9,400	8,400	8,400
Vehicle Repair and Maintenance	-	149	2,000	2,000	2,000
Supplies	9,706	5,837	9,000	8,000	8,000
Affiliation & License Fees	3,885	2,111	3,300	3,200	3,200
	<u>54,491</u>	<u>53,942</u>	<u>79,632</u>	<u>83,245</u>	<u>83,245</u>
<b>241 Building Inspector Dept.</b>					
Building Inspector Salary	12,667	12,920	13,308	13,574	13,574
Asst. Building Inspector Salary	4,434	4,523	4,659	8,886	8,886
Clerical, part time wages	1,771	2,119	4,949	5,048	5,048
Training Expenses	493	-	500	500	500
Telephone	400	410	400	400	400
Expenses	558	219	800	800	800
	<u>20,323</u>	<u>20,191</u>	<u>24,616</u>	<u>29,208</u>	<u>29,208</u>
<b>243 Plumbing Inspector Dept.</b>					
Plumbing Inspector Salary	5,563	5,674	5,844	5,961	5,961
Expenses	200	200	200	200	200
	<u>5,763</u>	<u>5,874</u>	<u>6,044</u>	<u>6,161</u>	<u>6,161</u>
<b>245 Electrical Inspector Dept.</b>					
Electrical Inspector Salary	5,563	5,674	5,844	5,961	5,961
Expenses	150	150	150	150	150
	<u>5,713</u>	<u>5,824</u>	<u>5,994</u>	<u>6,111</u>	<u>6,111</u>
<b>291 Emergency Management Dept</b>					
Director Stipend	300	300	300	300	300
Expenses	1,192	1,255	1,300	1,300	1,300
Dues and Memberships	-	-	150	150	150
	<u>1,492</u>	<u>1,555</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>
<b>292 Animal Inspector Dept.</b>					
Animal Inspector Stipend	3,660	5,500	5,665	5,778	5,778
<b>293 Animal Control Officer</b>					
Animal Control Officer Stipend	3,660	8,000	12,000	13,158	13,158
Expenses	943	1,125	2,300	1,400	1,400
	<u>4,603</u>	<u>9,125</u>	<u>14,300</u>	<u>14,558</u>	<u>14,558</u>
<b>295 Harbormaster Department</b>					
Harbormaster Deputy Salary	2,451	3,649	8,593	9,028	9,028
Asst Harbormaster Salary	13,829	5,999	8,904	9,354	9,354
Town Landing Ramp Attendant			3,090	3,247	3,247
Training Expense			800	800	800
Boat Repairs	3,487	3,582	8,400	8,400	8,400
Pier and Float Maintenance	1,619	1,329	1,650	2,000	2,000
Drug and Alcohol Testing	2,011	400	2,000	2,000	2,000
Mooring Permit Expense	2,314	2,528	3,200	3,400	3,400

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
Fuel and Oil	4,253	809	5,600	5,600	5,600
Buoys	2,257	2,795	2,800	3,000	3,000
Uniforms	1,437	1,384	1,500	1,700	1,700
Incidental Expenses	1,240	1,785	1,200	1,200	1,200
	<u>34,898</u>	<u>24,260</u>	<u>47,737</u>	<u>49,729</u>	<u>49,729</u>
<b>299 Shellfish Department</b>					
Shellfish Constable Salary	39,935	40,891	42,118	42,960	42,960
Shellfish Deputy Salary	6,302	7,645	7,591	7,743	7,743
Boat Repairs	426	200	2,000	2,000	2,000
Telephone	360	366	450	450	450
Vehicle Fuel	1,570	853	2,000	2,000	2,000
Vehicle Maintenance		-	1,500	1,500	1,500
Expenses	77	161	425	425	425
Uniforms	-	80	125	125	125
Dues and Memberships	-	-	200	200	200
	<u>48,670</u>	<u>50,196</u>	<u>56,409</u>	<u>57,403</u>	<u>57,403</u>
<b>PUBLIC SAFETY SUMMARY</b>					
<b>Labor</b>	<b>1,168,769</b>	<b>1,273,138</b>	<b>1,382,792</b>	<b>1,442,180</b>	<b>1,442,180</b>
<b>Operating Expense</b>	<b>315,702</b>	<b>255,694</b>	<b>295,437</b>	<b>255,976</b>	<b>245,976</b>
	<u><b>1,484,471</b></u>	<u><b>1,528,832</b></u>	<u><b>1,678,229</b></u>	<u><b>1,698,156</b></u>	<u><b>1,688,156</b></u>
<b>300 Education</b>					
MERSD Assessment				see Article 18	
MERSD Debt Assessment				see Department #700	
Essex No Shore Ag&Tech Assessmt				see Article 20	
Essex No Sh Ag&Tech. Debt Assessmt				see Article 20	
<b>400 Department of Public Works</b>					
<b>420 Highway Department</b>					
Superintendent Salary	76,258	78,084	86,426	85,859	85,859
Assistant Superintendent Salary	35,248	27,069	27,881	28,438	28,438
Clerical Wages	25,037	25,861	26,954	27,805	27,805
Foreman Wages	57,866	59,174	60,512	60,512	60,512
Operator Wages	120,729	114,266	127,542	129,704	129,704
Laborer	-	-	18,340	19,251	19,251
Stormwater Compliance Wages	260	756	1,500	1,500	1,500
Grounds Maintenance Wages	18,092	17,344	17,827	17,827	17,827
Overtime	3,851	4,741	6,700	6,700	6,700
Sick Leave Buyback	2,521	2,750	2,808	2,808	2,808
Electricity	3,097	2,215	5,200	6,000	6,000
Water Usage	1,394	1,294	1,350	1,350	1,350
Small Equipment Repair	1,850	1,861	2,300	2,300	2,300
Bridge Inspection and Repair	-	2,000	3,500	3,500	3,500
Equipment Lease	26,698		23,153	55,892	55,892
Seminar Fees	305	1,388	500	500	500
Monitoring Wells	3,900	5,200	5,500	5,500	5,500
Drug and Alcohol Testing	350	655	700	700	700
Tree Removal	5,551	8,693	10,000	11,000	11,000
Telephone	1,968	2,341	2,200	2,400	2,400
Fuel	7,321	7,026	7,000	7,000	7,000
Office Supplies	2,103	1,254	2,500	2,500	2,500

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
Grounds Maintenance Expense	9,699	9,177	10,000	10,000	10,000
Stormwater Compliance Expense	4,498	4,831	7,000	7,000	7,000
Playground Maintenance	8,943	7,533	9,000	9,000	9,000
Truck Fuel	31,801	30,945	17,000	17,000	17,000
Truck Maintenance			14,000	14,000	14,000
Highway Maintenance	86,403	74,877	81,000	81,000	81,000
Tools and Supplies	3,025	2,786	3,100	3,100	3,100
Other Maintenance	7,001	6,483	7,100	7,100	7,100
Clothing Allowance	1,760	1,760	1,760	2,200	2,200
Dues and Memberships	384	683	700	700	700
	<b>547,913</b>	<b>503,047</b>	<b>591,053</b>	<b>630,146</b>	<b>630,146</b>
<b>423 Snow and Ice</b>					
Snow Removal OT	23,913	36,446	13,720	15,800	15,800
Snow Removal Contractors	15,931	19,739	10,223	10,734	10,734
Snow Removal Expenses	88,217	133,830	57,085	57,085	57,085
	<b>128,061</b>	<b>190,015</b>	<b>81,028</b>	<b>83,619</b>	<b>83,619</b>
<b>424 Street Lighting</b>	<b>13,727</b>	<b>14,037</b>	<b>18,070</b>	<b>18,070</b>	<b>18,070</b>
<b>430 Transfer Station/Recycling Dept</b>					
Recycling Coordinator Wages	11,936	9,228	15,050	15,709	15,709
Electricity	1,914	2,160	3,208	3,500	3,500
Trash Contract	156,833	159,539	170,000	170,000	170,000
Recycling Contract	14,958	15,432	16,000	18,500	18,500
Hazardous Waste Disposal	4,263	3,967	5,000	5,000	5,000
Inspection Services	500	500	1,500	2,000	2,000
Telephone	409	413	420	420	420
Sticker Printing	567	564	700	700	700
Maintenance	1,799	1,214	2,000	2,000	2,000
	<b>193,179</b>	<b>193,017</b>	<b>213,878</b>	<b>217,829</b>	<b>217,829</b>
<b>449 Non Enterprise Wastewater</b>					
WWLegal Expense	-	-	16,500	16,500	16,500
	<b>-</b>	<b>-</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>
<b>491 Cemetery Department</b>					
Wages	24,077	22,818	27,415	29,501	29,501
Clerical Wages	3,453	3,522	3,692	3,692	3,692
Part-time Wages	13,427	12,751	14,706	15,000	15,000
Overtime	1,581	1,554	2,782	2,782	2,782
Electricity	149	174	390	390	390
Gas and Fuel	-	1,816	2,500	2,500	2,500
Small Equipment	2,000	1,866	2,000	2,000	2,000
Repair and Maintenance	2,559	2,927	3,000	3,000	3,000
Materials	3,246	2,239	2,000	2,000	2,000
	<b>50,492</b>	<b>49,667</b>	<b>58,485</b>	<b>60,865</b>	<b>60,865</b>
6150 Water Enterprise Fund				see Article 17	
6250 Sewer Enterprise Fund				see Article 16	
<b>PUBLIC WORKS SUMMARY</b>					
Labor	<b>418,249</b>	<b>416,364</b>	<b>453,855</b>	<b>462,888</b>	<b>462,888</b>
Operating Expense	<b>515,123</b>	<b>533,419</b>	<b>525,159</b>	<b>564,141</b>	<b>564,141</b>
	<b>933,372</b>	<b>949,783</b>	<b>979,014</b>	<b>1,027,029</b>	<b>1,027,029</b>

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
<b>500 Human Services</b>					
512 Board of Health					
Sanitarian Salary	72,290	74,019	76,240	68,000	68,000
Clerical, full time	42,194	44,999	45,965	45,965	45,965
Nurse Wages	8,228	8,065	9,864	10,061	10,061
Seminar Fees	945	110	950	950	950
Advertising	131	317	550	550	550
Contracted Services	3,077	3,409	4,000	5,800	5,800
Water Testing	656	400	700	700	700
Telephone	829	843	1,860	900	900
Postage	533	384	450	450	450
Office Supplies	1,713	1,622	1,800	1,800	1,800
Expenses	780	1,400	1,400	1,400	1,400
Travel	972	891	1,800	1,800	1,800
Dues and Memberships	467	391	550	550	550
	<u>132,815</u>	<u>136,850</u>	<u>146,129</u>	<u>138,926</u>	<u>138,926</u>
520 Social Service Agencies	1,768	2,500	2,500	2,500	2,500
541 Council on Aging					
Director, part time	109	11,206	30,251	30,251	30,251
Van Driver Wages	5,225	6,515	14,420	14,708	14,708
Electricity	in Dept #193		2,650	2,650	2,650
Heating - Natural Gas	in Dept #193		1,200	1,200	1,200
Water/Sewer Utility	in Dept #193		625	625	625
System Inspection/Maintenance	in Dept #193		5,000	5,400	5,400
Telephone	in Dept #193		2,040	2,040	2,040
Van Driver Expenses	-	170	1,050	1,050	1,050
Vehicle Maintenance			600	600	600
Vehicle Fuel	2,252	3,083	2,500	2,500	2,500
Expenses	5,441	6,916	5,000	5,500	5,500
	<u>13,027</u>	<u>27,890</u>	<u>65,336</u>	<u>66,524</u>	<u>66,524</u>
543 Veterans Services					
Regional Assessment	12,804	12,509	15,000	15,703	15,703
Ordinary Benefits	11,052	28,308	40,000	55,000	55,000
	<u>23,856</u>	<u>40,817</u>	<u>55,000</u>	<u>70,703</u>	<u>70,703</u>
546 Centennial Grove					
Sanitation Facilities	2,360	2,300	3,500	3,500	3,500
Maintenance	878	1,444	2,200	2,200	2,200
	<u>3,238</u>	<u>3,744</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
<b>HUMAN SERVICES SUMMARY</b>					
Labor	<b>128,046</b>	<b>144,804</b>	<b>176,740</b>	<b>168,985</b>	<b>168,985</b>
Operating Expense	<b>46,658</b>	<b>66,997</b>	<b>97,925</b>	<b>115,368</b>	<b>115,368</b>
	<u><b>174,704</b></u>	<u><b>211,801</b></u>	<u><b>274,665</b></u>	<u><b>284,353</b></u>	<u><b>284,353</b></u>

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
<b>600 Culture and Recreation</b>					
610 Library					
Director Salary	45,919	48,397	50,040	51,041	51,041
Staff Wages	24,184	27,987	33,335	39,586	39,586
Copier Expense	395	465	2,490	395	395
Telephone	838	828	800	840	840
Office Supplies	1,196	1,313	1,300	1,400	1,400
Technology	-	1,000	1,000	1,000	1,000
Library Materials	21,586	21,508	29,000	34,000	34,000
Travel	131	147	150	250	250
MVLC Membership	13,413	13,459	13,580	13,850	13,850
	<u>107,662</u>	<u>115,104</u>	<u>131,695</u>	<u>142,362</u>	<u>142,362</u>
691 Historical Commission					
Administrative	-	-	1,000	1,000	1,000
Printing	-	-	500	500	500
	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
692 Memorial Day	900	837	900	900	900
<b>SUMMARY CULTURE AND RECREATION</b>					
<b>Labor</b>	<b>70,103</b>	<b>76,384</b>	<b>83,375</b>	<b>90,627</b>	<b>90,627</b>
<b>Operating Expense</b>	<b>38,459</b>	<b>39,557</b>	<b>50,720</b>	<b>54,135</b>	<b>54,135</b>
	<u><b>108,562</b></u>	<u><b>115,941</b></u>	<u><b>134,095</b></u>	<u><b>144,762</b></u>	<u><b>144,762</b></u>
<b>700 Debt Service</b>					
<b>General Fund</b>					
710 Maturing Debt Principal	105,000	100,000	95,000	72,700	72,700
750 Maturing Debt Interest	7,561	3,864	15,221	12,394	12,394
751 B.A.N. Principal and Interest	-	23,600	-		
Short Term Interest	-	-	15,000	15,000	15,000
	<u>7,561</u>	<u>27,464</u>	<u>30,221</u>	<u>27,394</u>	<u>27,394</u>
District Debt Assessments:					
Manchester Essex Regl Schl	811,358	795,385	779,106	719,305	719,305
Essex No. Shore Agr & Tech Schl	6,185			see Article 20	
Water Enterprise Debt				see Article 17	
Sewer Enterprise Debt				see Article 16	
<b>SUMMARY DEBT SERVICE</b>					
<b>Operating Expenses</b>	<b>930,104</b>	<b>922,849</b>	<b>904,327</b>	<b>819,399</b>	<b>819,399</b>

Town of Essex  
Article 14 Operating Budget  
Fiscal Year 2017 General Fund

	<b>FY 2014 Expended</b>	<b>FY 2015 Expended</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Requested</b>	<b>FY17 FIN COM Recommended</b>
<b>900 Penions, Benefits and Other</b>					
911 Retirement Asmnt, apportioned	314,473	364,427	402,786	439,138	439,138
912 Employee Benefits					
Worker's Comp Insurance	4,992	7,070	26,685	28,553	28,553
Unemployment Claims	3	-	1,000	1,000	1,000
	<u>4,995</u>	<u>7,070</u>	<u>27,685</u>	<u>29,553</u>	<u>29,553</u>
914 Health Insurance, apportioned	426,865	417,206	590,400	622,872	622,872
945 FICA/Medicare Tax, Town Share	62,371	62,678	65,162	67,450	67,450
<b>SUMMARY PENSIONS, BENEFITS AND OTHER</b>					
<b>Operating Expenses</b>	<b>808,704</b>	<b>851,381</b>	<b>1,086,033</b>	<b>1,159,013</b>	<b>1,159,013</b>
<b>LABOR</b>	<b>2,293,439</b>	<b>2,453,073</b>	<b>2,689,028</b>	<b>2,808,859</b>	<b>2,808,859</b>
<b>OPERATING EXPENSE</b>	<b>3,372,195</b>	<b>3,270,225</b>	<b>3,718,069</b>	<b>3,754,133</b>	<b>3,669,133</b>
<b>GRAND TOTAL ARTICLE 17</b>	<b>5,665,634</b>	<b>5,723,298</b>	<b>6,407,097</b>	<b>6,562,992</b>	<b>6,477,992</b>
					Article 18 - Sewer Enterprise 2,032,051
					Article 19 - Water Enterprise 756,161
					Article 20 - Manchester Essex Regl Schl Dist 7,423,549
					Article 21 - Essex No Sh Agr & Tech Schl Dis 327,053
					<b>Total Operating Budgets 17,016,806</b>

## DESCRIPTION OF GENERAL FUND APPROPRIATION ARTICLE

Each year, the Town votes on the general operating budget via an article printed in the Annual Town Meeting warrant similar to the following:

To hear and act upon the Report of the Finance Committee and to vote to raise and appropriate or transfer from available funds a sum of money for the Town charges and expenditures for the ensuing year; or take any other action relating thereto.

The sources and amounts of funds vary from year to year and depend on the Town's authorized ability to assess taxes and collect fees. These sources and amounts are specified in the actual motion that is made on the Town Meeting floor, usually by the Chairman of the Finance Committee. A typical motion could read as follows (letters have been substituted for dollar values for illustrative purposes):

I, \_\_\_\_\_, move that the Town a) raise and appropriate the sum of \$A for debt repayment, principal and interest, b) transfer from the Cemetery Perpetual Care, Sale of Lots, and Lot Care Funds the sum of \$B to the Department of Public Works, c) transfer from the Waterways Improvement Fund the sum of \$C to the Harbormaster Department, d) transfer from free cash the sum of \$D, transfer from the Board of Assessors' Overlay Account the sum of \$E, and raise and appropriate the sum of \$F to be allocated between the salaries and expenses among the various departments as indicated in the Finance Committee Report, and e) transfer the sum of \$G from the Ambulance Fund for the operation of the Town's Ambulance Service.

- A – a sum of money raised by the Town via taxes to repay debt.
- B – a sum of money from a fund maintained by the deposit of cemetery plot fees for the DPW's operation of cemeteries.
- C – a sum of money from a fund maintained by the deposit of one half of the boat excise tax paid to the Town each year.
- D – a sum of money from the Town's free cash certification (if available) that may be used to fund a portion of the operating budget.
- E – a sum of money from the Board of Assessor's account reserved to provide tax rebates if it is known that rebates for a given overlay year are closed out, leaving excess funds in the overlay account, that may be used to fund a portion of the operating budget.
- F – A sum of money raised via property taxes that is used to fund a portion of the operating budget (always the largest source, in the millions).
- G – A sum of money that is transferred from funds collected by the Town's ambulance service, usually paid by insurance companies of those who receive ambulance care or transport.

A separate handout will be made available at Town Meeting that summarizes the actual dollar values for the coming fiscal year along with figures associated with other articles.

Town of Essex  
Article 19 Water Enterprise  
Fiscal Year 2016

	FY 2014 Expended	FY 2015 Expended	FY 2016 Budget	FY 2017 Requested	FY17 FIN COM Recommended
<b>6150 Water Enterprise</b>					
Superintendent Salary	12,710	13,014	14,404	14,404	14,310
Asst. Superintendent Salary	44,061	54,138	55,762	55,762	56,878
Clerical Wages	18,859	18,903	20,148	20,644	20,644
Part time Wages	6,785	5,144	8,858	8,160	8,160
Operator/Tech Salaries	35,036	36,154	37,016	37,016	37,016
Operator Salaries	134,319	137,331	140,621	140,621	140,621
Overtime	13,989	22,079	18,362	19,000	19,000
Sick Leave Buy-back	4,257	3,351	4,681	4,681	4,681
Health Insurance	37,449	39,451	44,275	46,729	46,729
Workers' Comp	5,295	7,774	8,500	13,000	13,000
Retirement Assessment	40,317	42,874	47,387	51,663	51,663
FICA/Medicare Tax	3,450	3,612	4,138	4,536	4,536
Electricity	40,450	40,731	58,380	64,000	64,000
Vehicle & Equipment Leases	4,265	-	-		
Sludge Removal	8,870	10,922	11,500	11,500	11,500
Seminar Fees	922	1,305	2,000	1,500	1,500
Drug and Alcohol Testing	365	190	500	300	300
Well Cleaning	8,847	17,500	20,000	20,000	20,000
EPA & State Mand. Testing	4,094	4,742	4,500	4,700	4,700
Contracted Services	6,980	6,817	7,000	7,000	7,000
Backflow Testing	1,350	1,810	2,100	2,100	2,100
Telephone	2,871	3,087	2,800	3,000	3,000
Fuel	7,245	7,240	7,500	7,000	7,000
Office Supplies	5,550	5,754	6,000	6,000	6,000
Vehicle Fuel	9,850	8,147	7,000	7,000	7,000
Vehicle Maintenance		-	2,000	2,500	2,500
Tools & Supplies	3,783	3,892	4,000	4,000	4,000
Chemicals	75,137	83,974	85,000	85,000	85,000
Lab Supplies	3,229	3,327	3,500	3,500	3,500
Other Maintenance	21,125	58,382	26,000	26,000	26,000
Materials	2,941	3,458	3,500	3,500	3,500
Meter Reading Units	1,068	1,360	1,500	1,500	1,500
Pipe Fittings and Meters	9,887	9,702	9,000	9,000	9,000
Uniform Allowance	1,320	1,320	1,320	1,320	1,320
Dues and Memberships	2,231	2,223	2,500	2,500	2,500
Liability Insurance	11,399	12,748	14,000	17,500	17,500
Bond Principal	30,000	30,000	33,000	32,000	32,000
Bond Interest	11,175	8,312	4,500	3,850	3,850
Short Term Principal & Interest	12,751	12,798	12,620	12,653	12,653
	<u>644,232</u>	<u>723,566</u>	<u>735,872</u>	<u>755,139</u>	<u>756,161</u>
<b>SUMMARY WATER ENTERPRISE</b>					
Labor	270,016	290,114	299,852	300,288	301,310
Operating Expense	374,216	433,452	436,020	454,851	454,851
	<u>644,232</u>	<u>723,566</u>	<u>735,872</u>	<u>755,139</u>	<u>756,161</u>

Town of Essex  
Article 18 Sewer Enterprise  
Fiscal Year 2016

	FY 2014 Expended	FY 2015 Expended	FY 2016 Budget	FY 2017 Requested	FY17 FIN COM Recommended
<b>6250 Sewer Enterprise</b>					
Superintendent Salary	12,710	13,014	14,404	14,404	14,310
Asst. Superintendent Salary	8,812	9,023	9,294	9,294	9,480
Clerical Wages	17,461	18,728	19,147	19,568	19,568
System II/Wastewater Tech	35,036	36,154	37,016	37,016	37,016
Operator/Tech Wages	34,580	35,460	35,933	35,933	35,933
Overtime	12,250	16,004	15,780	16,000	16,000
Workers Comp	-	-	1,365	1,365	1,365
Sick Leave Buy-back	1,200	1,224	1,224	1,224	1,224
Health Insurance	27,559	27,693	32,775	32,800	32,800
Retirement Assessment	20,159	21,437	23,694	25,832	25,832
FICA/Medicare Tax	1,853	1,921	2,369	2,037	2,037
Electricity	24,519	25,866	39,615	40,000	40,000
Seminar Fees		250	400	400	400
Drug & Alcohol Testing	60	-	240	240	240
Contract - City of Gloucester	357,143	394,846	429,000	450,000	450,000
Backflow Testing	315	580	800	800	800
Telephone	1,696	1,753	2,000	2,000	2,000
Fuel	2,713	2,884	4,000	4,000	4,000
Office Supplies/SCADA Sftwre	6,756	7,981	8,200	8,200	8,200
Vehicle Fuel	5,265	3,998	4,000	4,000	4,000
Vehicle Maintenance			1,500	1,500	1,500
Tools & Supplies	6,545	7,438	7,500	7,500	7,500
Chemicals	6,019	6,086	6,200	6,200	6,200
Maintenance	31,725	73,864	35,000	40,000	40,000
Materials	1,199	1,271	1,500	1,500	1,500
Clothing Allowance	440	440	440	440	440
Dues and Memberships	300	-	400	200	200
Liability Insurance	3,277	3,409	4,200	4,300	4,300
MWPAT Admin & Orig Fees	22,239	20,464	18,654	16,808	16,808
Bond Principal	1,126,398	1,139,720	1,161,162	1,171,177	1,171,177
Bond Interest	132,108	112,865	89,460	77,221	77,221
	<u>1,900,337</u>	<u>1,984,373</u>	<u>2,007,272</u>	<u>2,031,959</u>	<u>2,032,051</u>
<b>SUMMARY SEWER ENTERPRISE</b>					
Labor	120,849	128,383	131,574	132,215	132,307
Operating Expense	1,779,488	1,855,990	1,875,698	1,899,744	1,899,744
	<u>1,900,337</u>	<u>1,984,373</u>	<u>2,007,272</u>	<u>2,031,959</u>	<u>2,032,051</u>

TOWN OF ESSEX  
DEBT SCHEDULE - FISCAL YEAR 2017

	FY17 Totals	Balance 6/30/16	Payments Scheduled FY17	Balance 6/30/17
<b>General Fund</b>	<b>\$ 819,399</b>			
DPW Barn (StHsNt) (E)		12,700	12,700	-
Interest			394	
Town Hall Renovations (BAN)(Ex)		540,000	60,000	480,000
Interest			12,000	
Other General:				
MERSD Assessment Pr		7,263,636	518,798	6,744,838
MERSD Assessment Int			200,507	
ENSA&TSD Debt in Article 20 \$30,962.				
Short Term Interest			15,000	
<b>Septic Loan Fund</b>	<b>\$ 26,194</b>			
MWPAT #1 97-1187		21,336	5,334	16,002
MWPAT #2 97-1187-1		13,826	1,962	11,864
MWPAT #3 97-1187-2		100,000	10,000	90,000
MWPAT #4 97-1187-3C		106,769	8,898	97,871
<b>Water Enterprise</b>	<b>\$ 48,503</b>			
Water Treatment Facility		102,000	21,000	81,000
Interest			1,830	
Water Tank Refunding		82,000	11,000	71,000
Interest			2,020	
Other Water (BAN) (B):				
Pond/Harlow Principal		89,000	12,000	77,000
Interest			653	
<b>Sewer Enterprise (B/E)</b>	<b>\$1,265,206</b>			
Sewer Bond 12/04		701,000	88,000	613,000
Interest			15,250	
MWPAT CW-00-52		2,699,561	225,586	2,473,975
Interest			27,482	
Admin Fee			3,732	
MWPAT CW-00-52A		2,182,338	183,745	1,998,593
Interest			22,207	
Admin Fee			3,016	
MWPAT CW-01-02A		1,208,988	98,798	1,110,190
Interest			12,278	
Admin Fee			1,673	
MWPAT CW-01-02B		4,824,868	482,486	4,342,382
Interest			-	
Admin Fee			6,876	
MWPAT CW-01-02C		613,474	55,771	557,703
Interest			-	
Admin Fee			879	
MWPAT CW-01-02D		441,497	36,792	404,705
Interest			-	
Admin Fee			635	
<b>GRAND TOTALS</b>	<b>\$2,159,302</b>		<b>2,159,302</b>	
<b>Maturing Debt Principal</b>		<b>21,002,993</b>	<b>1,832,870</b>	<b>19,170,123</b>

(BAN)=Bond Anticipation Note  
(E)= Exempt Debt  
(B)=Debt paid by Betterments



# Manchester Essex Regional School District FY 2017 Operating Budget

Revenue	2012-2013 Actual	% Increase	2013-2014 Actual	% Increase	2014-2015 Budget	2014-2015 Actual	% Increase	2015 - 2016 Budget	% Inc. vs. Prior Budget	2016-2017 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,642,035	25.4%	\$2,776,693	5.1%	\$2,813,718	\$2,813,718	1.3%	\$2,789,036	-0.9%	\$2,850,168	\$61,132	2.2%
Regional School Transportation	\$96,204	-23.8%	\$103,648	7.7%	\$96,000	\$126,305	21.9%	\$96,000	0.0%	\$96,000	\$0	0.0%
(Less: School Choice Sending)	(\$47,584)	16.1%	(\$57,300)	20.4%	(\$51,374)	(\$58,402)	1.9%	(\$45,000)	-12.4%	(\$80,000)	(\$15,000)	33.3%
Total State Aid	\$2,690,655	22.8%	\$2,823,041	4.9%	\$2,858,344	\$2,881,621	2.1%	\$2,840,036	-0.6%	\$2,886,168	\$46,132	1.6%
Medicaid Reimbursement	\$53,305	244.3%	\$10,964	-79.4%	\$20,000	\$39,435	259.7%	\$10,000	-50.0%	\$20,000	\$10,000	100.0%
Earnings on Investments	\$5,311	-68.1%	\$6,817	28.4%	\$20,000	\$6,795	-0.3%	\$5,000	-75.0%	\$0	\$0	0.0%
Other Miscellaneous	\$23,987	206.2%	\$11,441	-52.3%	\$35,000	\$36,955	223.0%	\$28,000	-20.0%	\$28,000	\$0	0.0%
Total Miscellaneous Income	\$82,603	106.7%	\$29,222	-64.6%	\$75,000	\$83,184	184.7%	\$43,000	-42.7%	\$55,000	\$10,000	23.3%
Excess & Deficiency Funds	\$200,000	0.0%	\$200,000	0.0%	\$200,000	\$200,000	0.0%	\$0	-100.0%	\$0	\$0	NM
Total Revenue Before Assessments	\$2,973,258	22.3%	\$3,052,263	2.7%	\$3,133,344	\$3,164,805	3.7%	\$2,883,036	-8.0%	\$2,939,168	\$56,132	1.9%
Manchester (Operating Budget)	\$10,906,880	2.5%	\$11,317,664	3.77%	\$11,756,951	\$11,756,951	3.88%	\$12,849,743	9.29%	\$13,320,239	\$470,486	3.68%
Essex (Operating Budget)	\$6,329,146	2.5%	\$6,481,083	2.40%	\$6,665,060	\$6,665,060	2.84%	\$7,228,425	8.45%	\$7,423,549	\$195,124	2.70%
Town Assessments	\$17,236,025	2.5%	\$17,795,747	3.26%	\$18,422,011	\$18,422,011	3.50%	\$20,078,169	8.99%	\$20,743,788	\$665,619	3.32%
TOTAL GENERAL FUND REVENUE	\$20,209,283	5.0%	\$20,851,010	3.18%	\$21,555,355	\$21,586,816	3.53%	\$22,961,205	6.52%	\$23,682,956	\$721,751	3.14%
(Less: Reserve for Interest Expense)	\$0		\$0		\$0	\$0		\$0		\$0	\$0	
(Less: Contribution to Stabilization Fund)	(\$187,423)		\$0		\$0	\$0		\$0		\$0	\$0	
Available General Fund Resources	\$20,011,860	4.0%	\$20,851,010	4.2%	\$21,555,355	\$21,586,816	3.5%	\$22,961,205	6.5%	\$23,682,956	\$721,751	3.14%
Total Operating Budget (Historical Format)	\$20,969,614	3.6%	\$21,399,234	2.1%	\$22,455,355	\$21,648,478	1.2%	\$23,361,205	4.0%	\$24,007,956	\$646,751	2.8%
(Less: Budgeted School Choice & Stimulus)	(\$1,089,421)		(\$570,000)		(\$900,000)	(\$150,000)		(\$400,000)		(\$325,000)	\$75,000	-18.8%
General Fund Operating Budget (Restated)*	\$19,870,193	3.9%	\$20,829,234	4.8%	\$21,555,355	\$21,498,478	3.2%	\$22,961,205	6.5%	\$23,682,956	\$721,751	3.14%

\*MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines

Actual Expenditures (Historical Format)	\$20,540,052	4.5%	\$21,399,234		\$22,455,355	\$21,648,478		\$23,361,205		\$24,007,956	\$646,751	
(Less: Choice/Stimulus Used)	(\$680,000)		(\$570,000)		(\$900,000)	(\$150,000)		(\$400,000)		(\$325,000)	\$75,000	
General Fund Expenditures (Restated)*	\$19,860,052	4.3%	\$20,829,234		\$21,555,355	\$21,498,478		\$22,961,205		\$23,682,956	\$721,751	
General Fund Surplus/(Deficit)**	\$161,808		\$21,776		\$0	\$88,338		(\$0)		\$0	\$0	

\*\*Surplus = Available Resources less Actual Expenditures

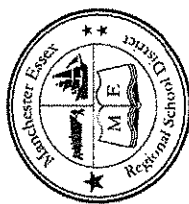
District Reserves at the Close of Fiscal Year 2015 & Budgeted Uses	FY-15 Closing Balance	FY-16 Budgeted Use*	FY-17 Budgeted Use	FY-18 Available
Reserve Fund Type				
General Fund: Unassigned Fund Balance	\$378,088	\$0	\$0	\$378,088
School Choice Reserves	\$1,505,037	(\$188,552)	\$0	\$1,316,485
Stabilization Fund	\$161,448	(\$161,448)	\$0	\$0
Total Reserves	\$2,044,573	(\$350,000)	\$0	\$1,694,573
% of FY-17 Budget	8.63%		% of FY-17 Budget	7.16%

\*\$0 reserve use originally budgeted for FY16. \$350K is current estimate usage to cover emergency repairs to water service line for Memorial School  
Final/actual use for FY16 dependent on other budgetary savings opportunities.



# Manchester Essex Regional School District FY 2017 Operating Budget

DOE Account Code	Budget Summary	Expended 2012-2013	2013-2014 Staffing Level	Expended 2013 - 2014	2014-2015 Staffing Level	2014-2015 Budget	2014-2015 Actual	2015-2016 Staffing Level	2015-2016 Budget	2016-2017 Staffing Level	2016-2017 Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>												
1210	Superintendent's Office	\$195,417	1.5	\$205,506	1.5	\$215,668	\$208,359	1.5	\$219,091	1.5	\$224,318	2.4%
1410	Business Office	\$300,338	4.2	\$318,453	4.2	\$325,854	\$325,854	4.2	\$334,531	4.2	\$342,895	2.5%
1450	District Technology	\$190,796	2.2	\$193,702	2.2	\$194,070	\$196,820	2.2	\$197,476	2.2	\$201,549	2.1%
2110	Student Services Office	\$206,355	2.5	\$210,370	2.5	\$213,526	\$215,026	2.5	\$217,292	2.5	\$222,725	2.5%
2110	Curriculum Director	\$92,779	0.8	\$95,377	0.8	\$96,807	\$96,807	0.8	\$98,440	0.8	\$100,901	2.5%
2210	Principals/Asst. Principals	\$530,188	5.0	\$553,170	5.0	\$552,863	\$554,363	5.0	\$563,804	4.5	\$529,960	-6.0%
2210	School Secretaries	\$229,467	5.0	\$235,885	5.0	\$250,442	\$242,405	5.0	\$246,998	5.0	\$250,571	1.4%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$97,939		\$101,108		\$109,741	\$101,258		\$113,761		\$116,036	2.0%
2305	Classroom Teachers	\$7,022,581	100.6	\$7,151,311	98.6	\$7,297,566	\$7,224,069	101.7	\$7,711,745	103.3	\$8,033,256	4.2%
2310	Special Ed Teachers	\$1,450,148	23.6	\$1,664,298	24.1	\$1,812,650	\$1,733,456	23.9	\$1,771,194	23.7	\$1,810,839	2.2%
2315	Special Ed Team Chairs	\$171,758	2.0	\$173,476	2.0	\$177,404	\$175,129	2.0	\$180,515	2.0	\$184,126	2.0%
2325	Substitute Teachers	\$132,733		\$211,444		\$128,000	\$172,223		\$210,000		\$210,000	0.0%
2330	Teaching Assistants	\$781,482	32.8	\$796,624	31.4	\$819,059	\$832,098	31.5	\$778,210	31.5	\$812,227	4.4%
2340	Library/Media Coordinators	\$238,905	3.0	\$243,667	3.0	\$249,729	\$205,361	2.4	\$202,418	2.4	\$210,339	3.9%
2440	SPED, LEP, H&H Tutors	\$81,802		\$88,436		\$123,266	\$88,204		\$131,554		\$135,446	3.0%
2710	Guidance/Adj. Counselors	\$487,309	6.0	\$471,659	6.0	\$485,587	\$468,242	6.2	\$512,246	6.4	\$544,585	6.3%
2800	Psychologists	\$117,223	2.0	\$155,847	2.0	\$160,574	\$226,839	2.0	\$236,109	2.0	\$245,783	4.1%
3200	Nurses	\$230,565	3.0	\$243,993	3.0	\$246,387	\$250,801	3.0	\$251,683	3.0	\$258,041	2.5%
3300	Transportation/Traffic/Emergency/Title IX	\$11,524	2.0	\$8,759	2.0	\$12,568	\$6,700	2.0	\$9,575	2.0	\$9,677	1.1%
3400	Cafeteria/Recess Aides	\$41,879		\$38,504		\$50,238	\$53,203		\$47,509		\$47,609	0.2%
3510	Athletics (Office & Coaching Stipends)	\$270,599		\$310,607		\$306,417	\$316,216		\$319,088	0.5	\$321,352	0.7%
3520	Student Activity Stipends	\$98,683		\$115,439		\$120,555	\$116,147		\$116,226		\$118,551	2.0%
4110	Custodians	\$453,153	9.3	\$437,062	5.0	\$320,049	\$282,112	3.5	\$235,707	3.5	\$229,551	-2.6%
4220	Facilities Department	\$86,375	1.5	\$106,312	1.5	\$106,175	\$73,824	2.0	\$141,638	2.0	\$158,888	12.2%
	Negotiations, Longevity & SLBB	\$93,020		\$99,815		\$105,000	\$103,212		\$106,250		\$120,000	12.9%
	<b>Subtotal SALARIES</b>	<b>\$13,613,018</b>	<b>207.0</b>	<b>\$14,230,824</b>	<b>199.8</b>	<b>\$14,480,195</b>	<b>\$14,268,727</b>	<b>201.4</b>	<b>\$14,953,057</b>	<b>203.0</b>	<b>\$15,439,224</b>	<b>3.3%</b>



# Manchester Essex Regional School District

## FY 2017 Operating Budget

DOE Account Code	Budget Summary	Expended 2012-2013	% Increase	Expended 2013 - 2014	% Increase	2014-2015 Budget	2014-2015 Actual	% Increase	2015-2016 Budget	% Increase vs. Prior Budget	2016-2017 Budget	% Increase vs. Prior Budget
<b>OPERATING EXPENSES</b>												
1000	District Admin. Expenses	\$249,395	37.8%	\$260,560	4.5%	\$246,550	\$190,383	-26.9%	\$271,000	9.9%	\$259,583	-4.2%
2000	Bldg. Instr. Supplies/Equip	\$285,706	-21.4%	\$298,047	4.3%	\$345,034	\$300,842	0.9%	\$341,318	-1.1%	\$345,355	1.2%
2100	SPED Admin. Expenses	\$28,525	16.2%	\$46,368	62.5%	\$30,200	\$20,345	-56.1%	\$37,800	25.2%	\$28,500	-24.6%
2210	Bldg. Admin. Expenses	\$45,848	16.1%	\$49,061	7.0%	\$45,706	\$38,412	-21.7%	\$46,850	2.5%	\$45,600	-2.7%
2300	SPED Contracted Services	\$164,345	-37.1%	\$183,984	11.9%	\$220,000	\$189,456	3.0%	\$285,783	29.9%	\$230,000	-19.5%
2350	Professional Development	\$47,830	-18.8%	\$51,043	6.7%	\$40,500	\$49,074	-3.9%	\$40,500	0.0%	\$50,500	24.7%
2400	New Curriculum Materials	\$92,367	-0.8%	\$84,592	-8.4%	\$66,737	\$32,008	-62.2%	\$71,000	6.4%	\$61,000	-14.1%
2451	Instructional Technology**	\$115,273	-12.0%	\$119,336	3.5%	\$179,518	\$219,496	83.9%	\$213,018	18.7%	\$236,267	10.9%
3200	Health Expenses	\$9,980	163.7%	\$7,263	-27.2%	\$9,050	\$7,515	3.5%	\$8,800	-2.8%	\$7,800	-11.4%
3300	Transportation/Traffic	\$310,712	3.4%	\$323,534	4.1%	\$340,000	\$321,833	-0.5%	\$350,800	3.2%	\$367,000	4.6%
3500	SPED Transportation	\$242,363	52.6%	\$290,264	19.8%	\$300,000	\$284,440	-2.0%	\$346,150	15.4%	\$300,000	-13.3%
3500	Athletics/Student Activities	\$52,828	-22.5%	\$77,463	46.6%	\$88,000	\$77,052	-0.5%	\$88,627	0.7%	\$86,500	-2.4%
4100	Utilities	\$439,409	-1.0%	\$452,453	3.0%	\$571,000	\$482,819	6.7%	\$571,000	0.0%	\$541,500	-5.2%
4110	Custodial Supplies	\$61,905	-26.7%	\$69,570	12.4%	\$42,000	\$45,977	-33.9%	\$42,000	0.0%	\$55,977	33.3%
4200	Maintenance	\$457,949	14.5%	\$444,137	-3.0%	\$541,480	\$677,013	52.4%	\$590,840	9.1%	\$592,600	0.3%
5000	Insurance & Other Benefits	\$3,316,608	3.0%	\$3,520,983	6.2%	\$3,888,291	\$3,557,321	1.0%	\$4,239,333	9.0%	\$4,473,567	5.5%
7000	Facility Capital Expense	\$208,162	235.4%	\$139,930	-32.8%	\$60,000	\$59,531	-0.8%	\$100,000	66.7%	\$100,000	0.0%
9100	SPED Tuition-Out/Summer	\$797,828	-34.2%	\$749,820	-6.0%	\$961,094	\$826,235	10.2%	\$763,329	-20.6%	\$786,983	3.1%
	<b>Subtotal OPERATIONS</b>	<b>\$6,927,035</b>	<b>-2.5%</b>	<b>\$7,168,410</b>	<b>3.5%</b>	<b>\$7,975,160</b>	<b>\$7,379,750</b>	<b>2.9%</b>	<b>\$8,408,148</b>	<b>5.4%</b>	<b>\$8,568,732</b>	<b>1.9%</b>
	<b>TOTAL</b>	<b>\$20,540,052</b>	<b>4.5%</b>	<b>\$21,399,234</b>	<b>4.2%</b>	<b>\$22,455,355</b>	<b>\$21,648,478</b>	<b>1.2%</b>	<b>\$23,361,205</b>	<b>4.0%</b>	<b>\$24,007,956</b>	<b>2.8%</b>
	(Less: Funded Outside of General Fund)	(\$680,000)		(\$570,000)		(\$900,000)	(\$150,000)	-73.7%	(\$400,000)	-55.6%	(\$325,000)	
	<b>General Fund Operating Spending</b>	<b>\$19,860,052</b>	<b>4.3%</b>	<b>\$20,829,234</b>	<b>4.9%</b>	<b>\$21,555,355</b>	<b>\$21,498,478</b>	<b>3.2%</b>	<b>\$22,961,205</b>	<b>6.5%</b>	<b>\$23,682,956</b>	<b>3.1%</b>
	Contribution to Stabilization Fund	\$197,423		\$0		\$0	\$0		\$0		\$0	
	<b>Total Budgetary Spending</b>	<b>\$20,057,475</b>	<b>5.3%</b>	<b>\$20,829,234</b>	<b>3.8%</b>	<b>\$21,555,355</b>	<b>\$21,498,478</b>	<b>3.2%</b>	<b>\$22,961,205</b>	<b>6.5%</b>	<b>\$23,682,956</b>	<b>3.1%</b>

\*MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines

\*\*FY-15/FY-16 Technology costs includes annual portion of leases for new security and phone systems.

Essex North Shore Agricultural and Technical School District  
FY 2017 Preliminary Budget Summary with FY 2016 Comparison

	<u>FY 2017</u>	<u>FY 2016</u>
<b><u>FOUNDATION BUDGET</u></b>	<b>\$22,301,229</b>	<b>\$21,411,884</b>
Chapter 70 Aid	3,307,355	3,080,269
Local Receipts	6,378,480	6,656,609
Foundation Budget Assessment	12,615,394	11,675,006
<b><u>TRANSPORTATION BUDGET</u></b>	<b>1,746,230</b>	<b>1,744,624</b>
Regional Transportation Reimbursement	744,931	658,560
Local Receipts	870,872	1,086,064
Transportation Assessment	130,427	0
<b><u>DEBT SERVICE</u></b>	<b>1,864,990</b>	<b>1,975,148</b>
MSBA/DCAM Reimbursement	0	0
Local Receipts	329,154	0
Debt Service Assessment	1,535,836	1,975,148
<b><u>CAPITAL IMPROVEMENTS</u></b>	<b>349,054</b>	<b>287,736</b>
Local Receipts	0	0
Capital Improvements Assessment	349,054	287,736
<b>GROSS BUDGET</b>	<b>\$26,261,503</b>	<b>\$25,419,392</b>
Total Estimated State Aid	4,052,286	3,738,829
Total Assessment to Communities	14,630,711	13,937,890
Local Receipts	7,578,506	7,742,673
Gross Budget	26,261,503	25,419,392

Essex North Shore Agricultural and Technical School District  
FY 2017 Preliminary Budget Summary with FY 2016 Comparison  
Local Receipts

	<u>FY 2017</u>	<u>FY 2016</u>
<b><u>Revenue Source</u></b>		
Ch 74 Tuition in (FY 17 - 320x\$16,464)	\$5,268,480	\$6,214,824
Medicaid	25,000	25,000
Interest	60,000	60,000
E & D	600,000	356,785
Sports Complex Rent	110,000	0
Parking fees	20,000	0
Athletic fees	20,000	0
Facilities rental revolving fund	50,000	0
Tuition revolving fund	100,000	0
Career (shop) Revolving fund	100,000	0
School Choice revolving fund	0	0
Athletic gate receipts revolving fund	25,000	0
<b>Foundation budget local receipts</b>	<u>\$6,378,480</u>	<u>\$6,656,609</u>
E & D	0	443,215
Out of District Transportation	581,760	642,849
Regional Transportation Reimbursement Fund	289,112	0
<b>Transportation Budget Local Receipts</b>	<u>870,872</u>	<u>1,086,064</u>
BAN Premium	31,195	0
Bond Premium	297,959	0
<b>Debt Service Budget Local Receipts</b>	<u>329,154</u>	<u>0</u>
<b>Total Local Receipts</b>	<u>\$7,578,506</u>	<u>\$7,742,673</u>

Essex North Shore Agricultural and Technical School District  
FY 2017 Preliminary Assessments

Community	Enrollment 1-Oct-14	Enrollment 1-Oct-15	Enrollment Participation Percentage	Foundation	Required Minimum Contribution	Above Minimum Assessment	Transportation Assessment	Debt Service Assessment	Capital Improvement Assessment	FY 2017 Preliminary Assessment	Inf(decr) from FY 16
Beverly	109	111	12.430%		1,464,649	197,711	16,212	190,904	43,387	1,912,863	(136,563)
Boxford	14	20	2.240%		292,953	35,629	2,922	34,403	7,819	373,726	78,747
Danvers	103	109	12.206%		1,472,829	194,148	15,920	187,464	42,606	1,912,967	(79,423)
Essex	11	18	2.016%		254,359	32,066	2,629	30,962	7,037	327,053	118,274
Gloucester	80	89	9.966%		1,188,413	158,519	12,998	153,061	34,787	1,547,778	7,913
Hamilton	12	14	1.568%		200,505	24,941	2,045	24,082	5,473	257,046	28,712
Lynnfield	19	19	2.128%		268,616	33,848	2,775	32,683	7,428	345,350	(18,906)
Manchester	5	5	0.560%		66,464	8,907	730	8,601	1,955	86,657	6,265
Marblehead	12	16	1.792%		211,850	28,503	2,337	27,522	6,255	276,467	49,877
Middleton	25	36	4.031%		480,250	64,117	5,258	61,910	14,070	625,605	146,851
Nahant	5	5	0.560%		54,101	8,907	730	8,601	1,955	74,294	(10,200)
Peabody	154	222	24.858%		2,575,363	395,390	32,422	381,778	86,768	3,471,721	776,017
Rockport	15	15	1.680%		253,301	26,722	2,191	25,802	5,864	313,880	(922)
Salem	169	168	18.813%		1,633,281	299,238	24,538	288,938	65,667	2,311,662	(250,927)
Swampscott	26	25	2.800%		331,847	44,537	3,652	43,003	9,774	432,813	(60,380)
Topsfield	9	11	1.232%		146,839	19,596	1,607	18,921	4,300	191,263	16,413
Wenham	8	10	1.120%		129,180	17,815	1,461	17,201	3,909	169,566	21,073
Total	776	893	100.000%		11,024,800	1,590,594	130,427	1,535,836	349,054	14,630,711	692,821

# FISCAL YEAR 2017 TOWN OF ESSEX WAGE & SALARY SCALE

July 1, 2016 to June 30, 2017

## ADMINISTRATIVE RATES:

	Minimum	Maximum
Selectmen's Assistant	\$40,030	\$58,127 /yr.
Conomo Pt. Commiss. Clerk	\$1,833	\$2,697 /yr.
Licensing Board Clerk	\$1,833	\$2,697 /yr.

## FIRE DEPARTMENT

Chief		\$7,344 /yr.
Engineers		\$1,428 /yr.
Firefighters		\$21.07 /hr.
Ambulance	day	\$21.07 /hr.
	night	\$31.62 /hr.

## POLICE DEPARTMENT

Part-time Patrolman		\$21.07 /hr.
Special Police Officer*		\$21.07 /hr.
(* wage for non-volunteer duty, if applicable)		

## LIBRARY

	Minimum	Maximum
Librarian	\$27.03	\$27.83 /hr.
Asst. Librarian	\$19.04	\$23.26 /hr.

## BOARD OF HEALTH

Sanitarian/Administrator	\$57,120	\$77,765 /yr.
Public Health Nurse		\$32.71 /hr.

## MISCELLANEOUS PART-TIME RATES

	Minimum	Maximum
Part-time DPW Laborer	\$12.15	\$16.82 /hr.
Part-time DPW Specialist	\$17.42	\$21.93 /hr.
Part-time Senior Van Driver	\$12.21	\$14.42 /hr.
Part-time Assessor	\$22.19	\$33.28 /hr.
Town Property Custodian	\$16.75	\$20.10 /hr.
Planning Board Clerk	\$17.32	\$21.82 /hr.
Board of Appeals Clerk	\$17.32	\$21.82 /hr.
Part-time Public Safety Clerk	\$17.32	\$21.82 /hr.
Conservation Commission Clerk	\$17.32	\$21.82 /hr.
Conservation Agent	\$22.09	\$31.53 /hr.
Part-time Town Planner	\$29.42	\$42.02 /hr.
Backup Assessors' Clerk	\$17.32	\$21.82 /hr.
Building Inspector's Clerk	\$17.32	\$21.82 /hr.

Town Accountant's Clerk	\$19.70	\$24.82 /hr.
Town Clerk's Assistant	\$23.07	\$25.90 /hr.
Treasurer-Collector Assistant	\$23.07	\$25.90 /hr.
Council on Aging Director	\$23.64	\$31.00 /hr.
Recycling Center Attendant	\$14.68	\$16.41 /hr.
Poll Workers	\$10.51	\$10.51 /hr.
Election Clerk	\$10.51	\$10.51 /hr.
Election Warden	\$12.61	\$15.76 /hr.
Town Clerk Temporary Help	minimum wage	
Election Set Up	\$35 per election	
Centennial Grove Attendant	\$75 per event	
Fire Department Detail	current police detail rate	

#### ELECTED OFFICIALS:

Selectmen (each)	\$1,000 /yr.
Constable (per warrant)	\$6
School Committee	None
Conomo Point Commissioners (each)	\$50 /yr.
Planning Board	None
Board of Health	None
Lead Assessor (1)	\$6,505 /yr.
Assessor (2) - Each	\$4,556 /yr.
Moderator	\$100 /yr.
Library Trustees	None

#### APPOINTED OFFICIALS:

	Minimum	Maximum
DPW Superintendent	\$94,796	\$114,479 /yr.
Chief Operator/Asst. DPW Super.	\$80,211	\$94,796 /yr.
Treasurer	\$36,218	\$37,500 /yr.
Collector	\$36,218	\$37,500 /yr.
Town Clerk	\$48,183	\$59,982 /yr.
Town Clerk Registrar Stipend	\$50/yr. per 1,000 regist. voters	
Plumbing & Gas Inspector		\$5,961 /yr.
Electrical Inspector		\$5,961 /yr.
Building Inspector		\$13,574 /yr.
Assistant Building Inspector		\$8,886 /yr.
Finance Committee		None
Board of Registrars (each)		\$400 /yr.
Emergency Management Director		\$300 /yr.
Personnel Board		None
Inspector of Animals		\$5,778 /yr.
Animal Control Officer Stipend		\$13,158 /yr.
dog impoundment wage		\$65 /day, plus expenses
Shellfish Constable		\$42,960 /yr.
Deputy Shellfish Constables		\$14.75 /hr.
Deputy Harbormaster		\$17.12 /hr.
Assistant Harbormasters		\$14.75 /hr.
Conservation Commission		None

## **DEFINITIONS USED IN DISCUSSING FINANCIAL ARTICLES**

### **Apportionment**

A formula used to compute the amount each town owes to the Regional School District.

### **Articles 14, 16, 17, 18, 20**

The operating budgets for the Town and the assessment for the Town's participation in the regional school district.

### **Assessor's Overlay**

A fund in reserve for the Board of Assessors to cover abatements of property taxes.

### **Assessment**

The value on real and personal property, established by the Town Assessors and certified by the State.

### **Available Funds**

Free Cash plus amounts in other accounts that can be applied to budgets thus reducing the amount needed to be raised by taxation.

### **Borrowing**

Loans the town takes to pay for large capital items.

### **Capital Budget**

One-time expenses. Traditionally, the Town of Essex has included some maintenance including major building repair items as capital expenditures.

### **Chapter 70**

The Chapter of the State law that governs the funding of schools. It is also the common name for the largest part of state funding for the schools.

### **Cherry Sheets**

The document issued by the Commonwealth detailing the level of State Aid due to the Town and the State Assessments due from the Town each year. The name refers to the fact that they were once printed on cherry colored paper.

### **Enterprise Fund**

Accounts separate from the Town's general fund for the revenue and expenses of a particular function of the Town. The Town of Essex has two Enterprise Funds; Sewer, Water.

### **Exclusion**

An item that the Town Meeting and voters agree to fund outside the levy limits of Proposition 2 ½ for capital and debt items.

**Fiscal Year**

The Town's Fiscal Year begins on July 1<sup>st</sup> and continues through the following June 30<sup>th</sup>.

**Free Cash**

A calculation performed by the Commonwealth at the end of each Fiscal Year after the Town's books are closed. Free Cash measures the amount of accumulated surplus available for expenditure at future Town Meetings.

**General Fund**

All accounts not segregated by statutes such as those governing Enterprise, Grants and Trust Funds. The Town's general operating account. The General Fund can be expended only for the items approved by voters at a Town Meeting, unless otherwise allowed.

**Hold**

The request to delay consideration of one part of a multi-part article. Any item that a Town Meeting member questions is marked as a "hold" and will be discussed after the unquestioned items have been voted.

**Levy**

The amount that the Town raises by property tax, computed by multiplying the total taxable assessment of the Town's aggregate real and personal property \$765,565,677. in FY16, by the tax rate (per thousand of value).

**Level Funded**

Planning to expend the same amount on a particular budgeted item as was spent in the prior fiscal year.

**Local Revenues**

Funds the Town receives for fees, permits, excise tax, etc.

**New Growth**

An amount equal to the property tax that new construction, additions and renovations will generate as certified by the Commonwealth.

**Offset**

An amount of a grant or aid package which use is restricted to a particular item, e.g. library, historical preservation, etc.

**Operating Budget**

The routine expenditures of the Town, including Enterprise Funds and School Assessments..

**Other Revenue**

Town income from fees, excise taxes, fines, stickers, permits, etc.

**Overlay Surplus**

Unexpended funds from the Assessor's overlay.

**Override**

A mechanism that allows the Town's voters to reset the levy limit imposed by Proposition 2 ½ by Town Meeting plus election ballot vote.

**Proposition 2 ½**

Is the name associated with a state law that restricts the increase in the levy to 2 ½% above the prior year's tax levy, plus new growth. The maximum levy ceiling which can not be exceeded is 2 ½% of a Town's total assessed value of property.

**Reserve Fund**

A sum of money budgeted for use by the Finance Committee available to meet extraordinary or unforeseen expenses which occur during the Fiscal Year.

**School Budget**

The amount of the whole regional school budget apportioned to the Town.

**School Choice**

State legislation which allows students from one school district to attend a school located in another district. A portion of State Aid is redistributed from the student's hometown school district (the "sending district") to the student's attending school district (the "receiving district").

**Stabilization Fund**

Money put aside by the Town for major unexpected events. Stabilization fund monies require a 2/3 Town Meeting vote to appropriate money to or from the fund. Recent legislation allows the establishment of additional special purpose Stabilization funds.

**Taxation**

Town revenue raised through the property tax. All other forms of revenue are referred to as "other revenue", "local revenue" or Federal and/or State Aid.