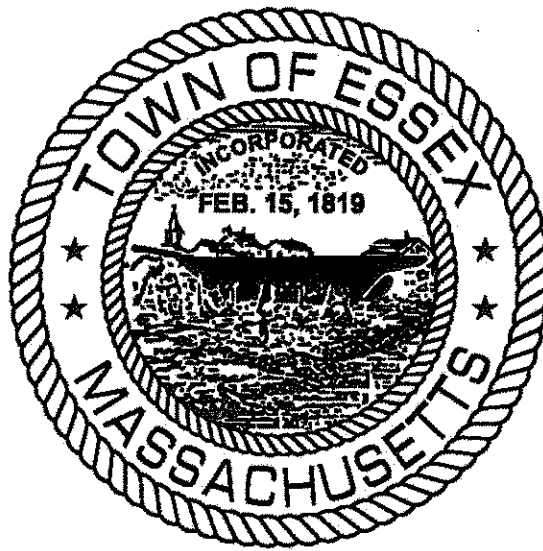


**TOWN OF ESSEX**

**FINANCE COMMITTEE**

**REPORT**

**2017**



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

**MAY 1, 2017 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 1, 2017. The Finance committee has communicated with the Board of Selectmen, the Town Administrator, Essex Department Heads, the Manchester Essex Regional School District (MERSD) Committee and Administration, and the Essex North Shore Agricultural & Technical School District (ENSA&TSD) officials in developing a budget that balances the services residents expect from the Town of Essex 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 (10) years. Once again, all stakeholders in the Town were brought into discussions to prioritize both operating and capital spending to stay within the levy limit. The Finance Committee's 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 \$17.9 million for FY2018 (\$17.5 million for operations and \$ 434,280 for capital projects and special articles). This number includes the Town's contributions to MERSD and ENSA&TSD. Due to the steady increase in enrollment of Essex students in the ENSA&TSD from 11 to 21 in recent years, the assessment has increased to approximately \$360k for FY2018. The Town's operating budget, has increased approximately 1.7% percent from FY2017.

The proposed budgets for the Sewer and Water Enterprise Funds total approximately \$2.8 million for FY2018. 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 FY2018).

### General Budget

The total operating budget for the Town of Essex, excluding education, is approximately \$9.5 million for FY 2018. These expenses are split among the General Operating Budget (Article 10), at approximately \$6.7 million, the Sewer Enterprise (Article 11), at approximately \$2 million, and the Water Enterprise (Article 13) at just over \$760k.

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 Pension 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 of Essex has budgeted for a few Capital projects for FY2018. These tend to be funded from special funds or free cash. The Town has budgeted \$130,000 for a Fire Department Forestry Truck, \$7,000 for Town Hall Copier, \$6,200 to complete the Senior Center Wellness Room, \$20,000 for a new Senior Center Generator, and \$14,000 to Purchase existing Streetlights from National Grid on our way to conversion to LED lamps.

There are also non-budgetary monetary articles in FY2018. The Town has budgeted approximately \$83k for additional Assessors' Overlay for Conomo Point Taxes which accrued after certain leases expired, \$10,000 for Public Safety Building Renderings, and \$10,000 to the Bicentennial Fund.

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 the department managers who have helped make some of the very difficult decisions to be able to present a budget within the levy limit. We invite the voters to join us at the Annual Town Meeting and look forward to your input.

Respectfully Submitted

David Gabor, Vice Chairman	2017
Mark McKenna	2017
Richard Ross	2017
Kenneth Riehl	2018
Benjamin Buttrick	2018
Michelle Dyer	2019
Robert Fitzgibbon	2019

## RESERVE FUND

The Town appropriated \$140,000. 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, 2017 the Finance Committee has voted the following transfers:

Starting Balance	Town Meeting Appropriations	\$70,000.00
Additional	Fall Town Meeting Appropriations	70,000.00
Water Enterprise	Filtration Project	-3,500.00
Water Enterprise	Sick Leave Buyback	-8,800.00
Harbor Department	Thermal Imaging Camera	-1,021.25
Fire Department	Repairs to Engine 2	-6,000.00
Zoning Board	Legal Notices	-1,000.00
Building Inspector	Assistant Building Inspector	-1,827.52
Sewer Enterprise	Sewer Main Break	-20,000.00
Council on Aging	Vehicle and System Maintenance	-1,477.00
<b>Balance in Reserve Fund</b>		<b>\$64,874.23</b>

## FREE CASH, SEWER RESERVES, COMMUNITY PRESERVATION AND STABILIZATION FUND BALANCES (WITH RECOMMENDED USES)

<b>Fund</b>	<b>Beginning Balance</b>	<b>FY17 Uses Recommended</b>	<b>FY18 Uses Recommended</b>	<b>Balance After Town Meeting</b>
General Free Cash (7/1/16)	\$1,283,768.	\$773,124.	\$200,000.	\$310,644.
Water Free Cash (7/1/16)	93,891.	70,000.		23,891.
Sewer Free Cash (1 of 2) (7/1/16)	183,975.	57,500.		126,475.
Sewer Debt Reserve (2 of 2) (7/1/16)	1,634,687.			1,634,687.
Sale of Real Estate (at 3/31/17)	7,573,033.			7,573,033.
C.P.A. (available at 3/31/17)	141,865.		42,340.	99,525.
Stabilization (at 3/31/17)	710,053.			710,053.
Town Bldg Cap Imprv Stabilization 3/31	36,057.			36,057.
Recreation Cap Imprv Stabilization 3/31/17	36,057.			36,057.
Vehicles & Major Eq Stabilization 3/31/17	36,057.			36,057.
Town Technology Fund (3/31/17)	49,321.		1,000.	48,321.
O.P.E.B. Trust (at 3/31/17)	438,168.			438,168.
<b>Total Reserves</b>	<b>\$12,216,932.</b>	<b>\$935,624.</b>	<b>\$243,340.</b>	<b>\$11,037,968.</b>

**TAX RATE ESTIMATE FOR  
FISCAL YEAR ENDING JUNE 30, 2018**

Town Meeting Articles:	
Article 10 Operating	6,680,226.00
Article 11 Sewer Enterprise	2,070,513.00
Article 13 Water Enterprise	767,450.00
Article 15 MERSD Assessment	7,593,144.00
Article 16 ENSA&TSD Assessment	360,777.00
Capital Articles "Attachment A"	280,700.00
All Other Articles - ATM	153,580.00
All Other Articles FTM	
Community Preservation	245,580.00
<b>TOTAL ARTICLES</b>	<b>18,151,970.00</b>

Other Amounts to be Raised:	
Snow and Ice Deficit	
Community Preservation	-
State Assessments & Offsets	92,343.00
Assessors' Overlay	75,000.00
<b>TOTAL OTHER TO BE RAISED</b>	<b>167,343.00</b>

LESS:	
State Aid	305,079.00
Estimated Local Receipts	1,736,000.00
Enterprise Revenue	2,509,052.00
Free Cash	480,586.00
Free Cash - Enterprise	127,500.00
Community Preservation	245,580.00
Other Available Funds	91,269.00
<b>TOTAL NON-TAX REVENUE</b>	<b>5,495,066.00</b>

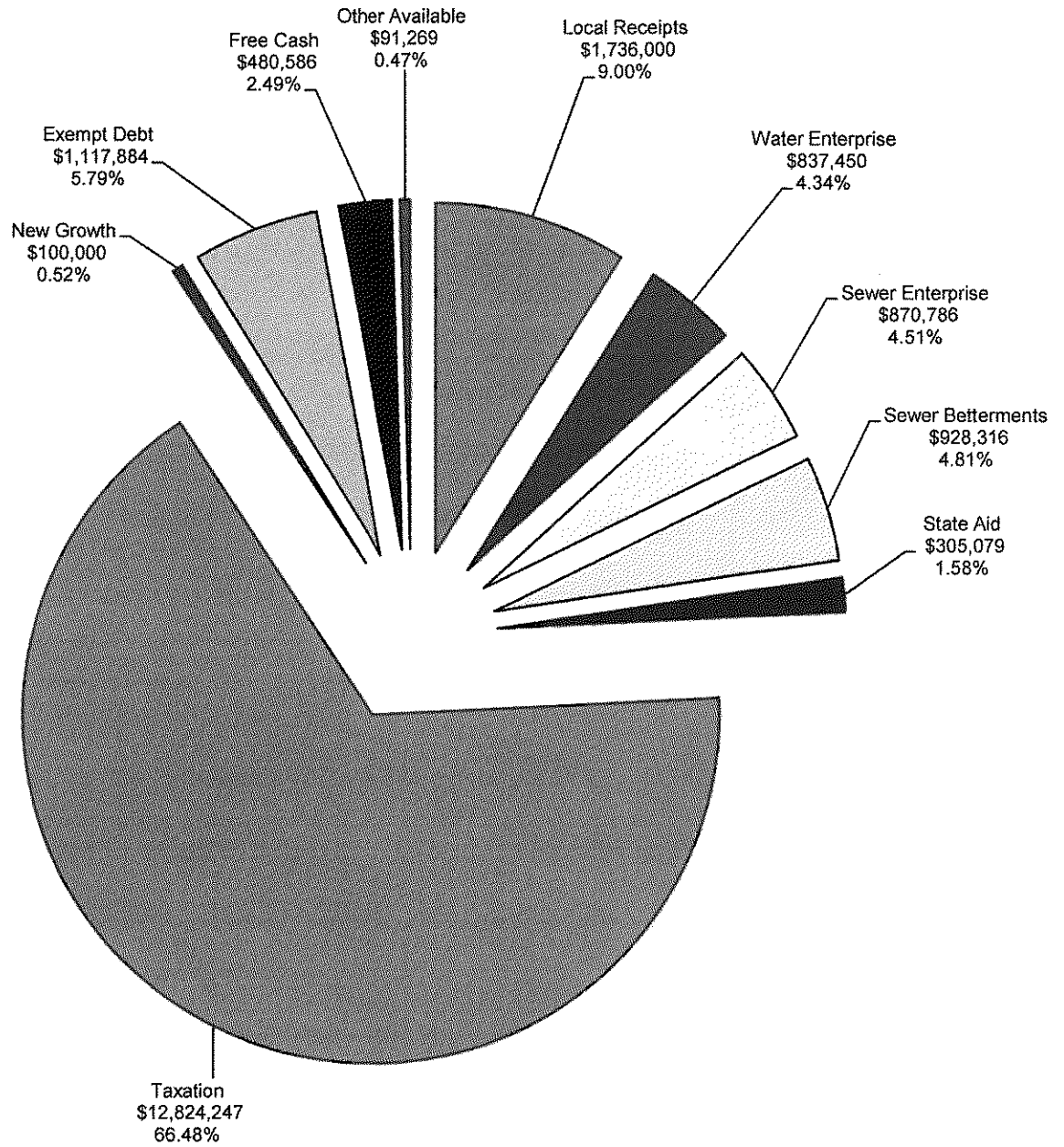
**NET AMOUNT - TAXATION 12,824,247.00**

LEVY ALLOWED BY PROPOSITION 2 1/2	11,763,759.00
Certified New Growth	100,000.00
Debt Exclusions	1,117,884.00
<b>ALLOWED AMOUNT - TAXATION</b>	<b>12,981,643.00</b>

**(OVER) / UNDER PROPOSITION 2 1/2 LIMIT 157,396.00**

FY 2017 Value of Property	817,312,102
FY 2018 Est. Tax Rate per \$1,000 of Value	\$ 15.69

## Town of Essex FY18 Revenues

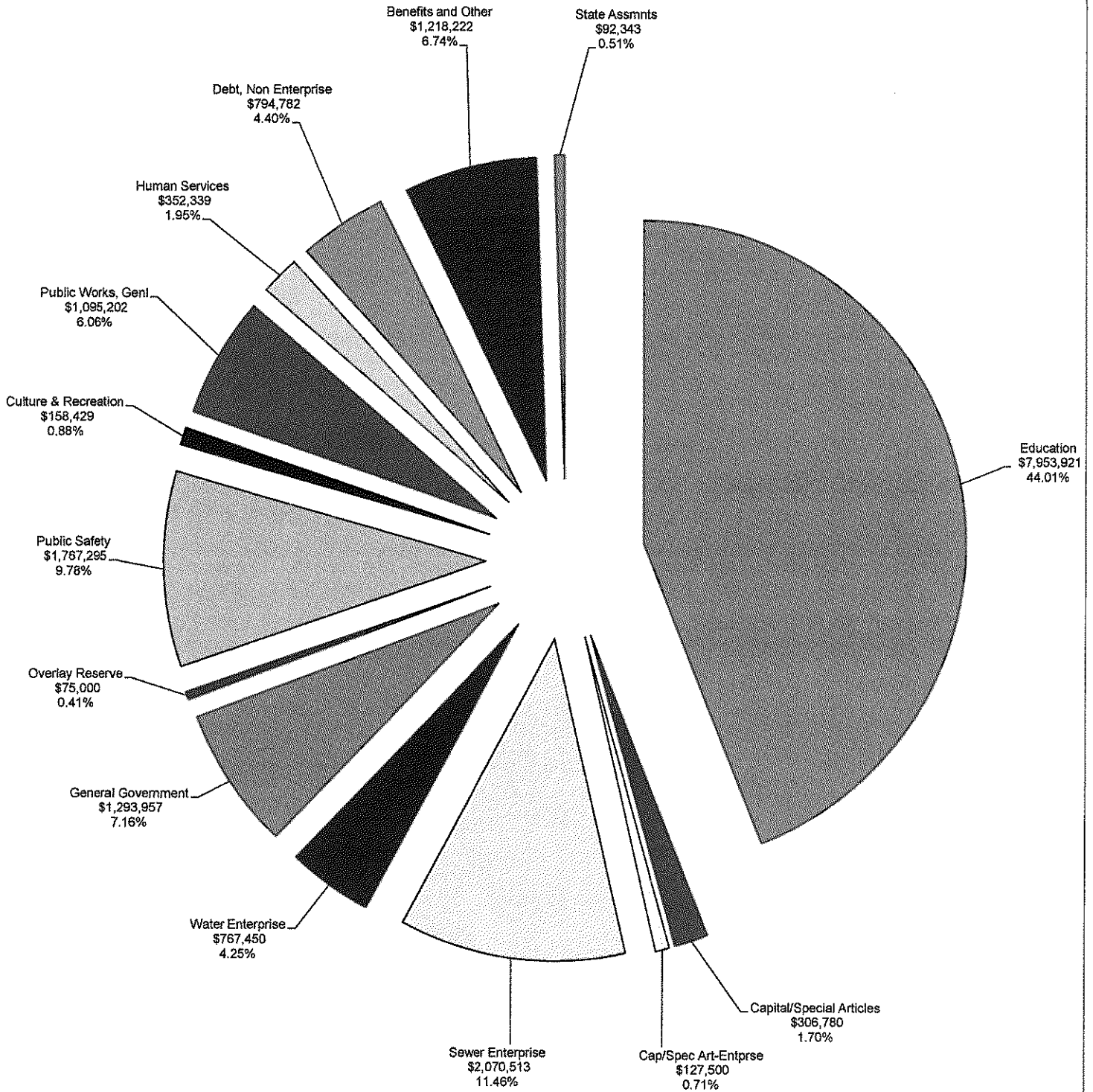


Total Revenue \$19,291,617.  
Total Percentages 99.99%

Percentage off due to rounding

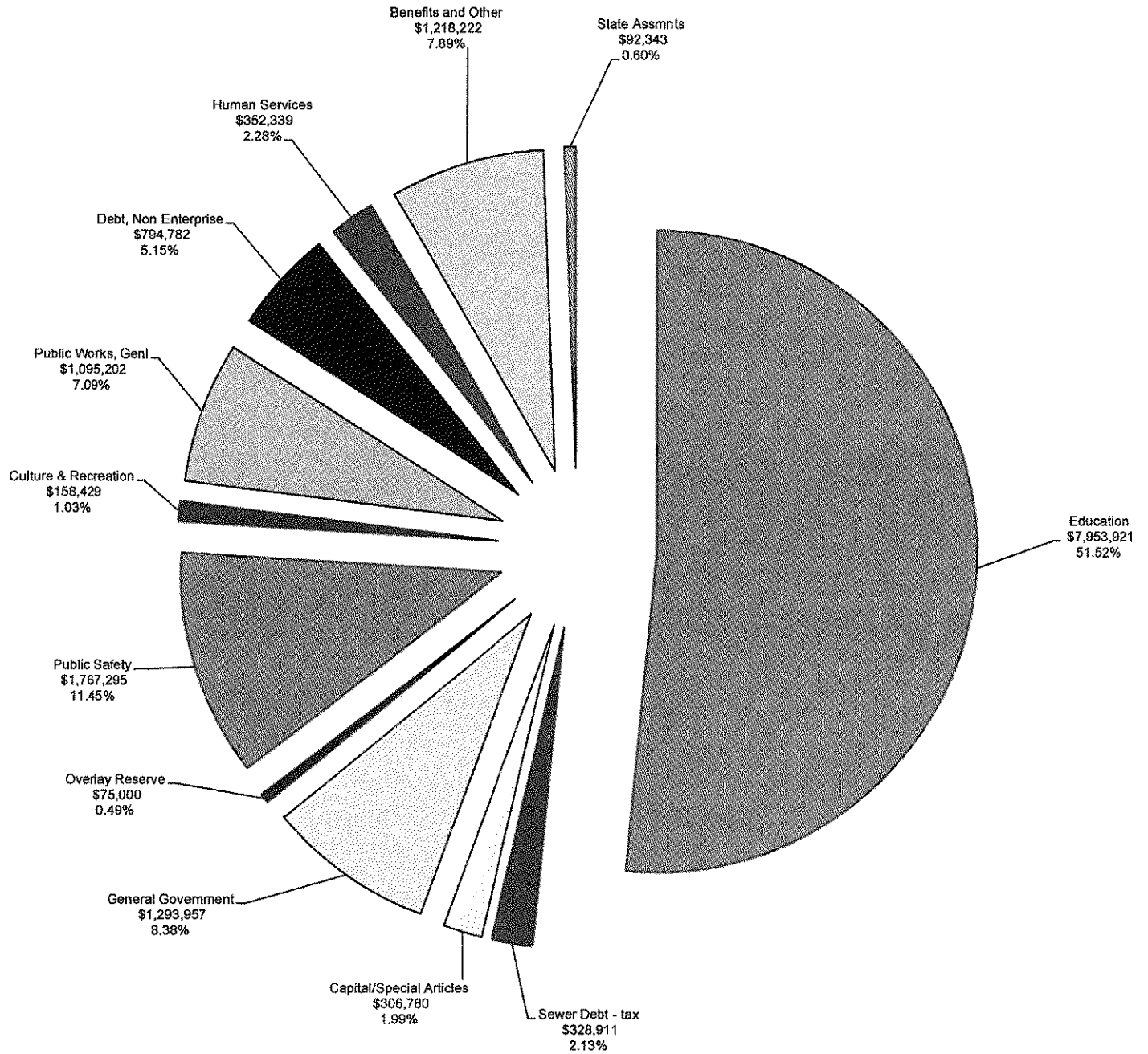
# Town of Essex FY18 Expenditures

Total Expenditures \$18,073,733.  
Total Percentages 100.02%



**Town of Essex FY18 Expenditures  
(Excluding Enterprise Funds)**

Total Expenditures \$15,437,181.  
Total Percentages 100.00%





## **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 Projects by Department**

Department	Project	Fin Com Approved	Priority	Requested				
				2018	2019	2020	2021	2022
<b>Selectmen</b>								
	C6-17 Stabilization Fund - Town Building Improvements		3FTM	20,000	20,000	20,000	20,000	20,000
	C6-17 Stabilization Fund - Recreational Capital Imprvmt		3FTM	20,000	20,000	20,000	20,000	20,000
	C6-17 Stabilization Fund - Vehicles and Equipment		3FTM	20,000	20,000	20,000	20,000	20,000
Article 29	C2-18 Replace Town Hall Copier	7,000	2	7,000				
Article 24	Public Safety Building Renderings	10,000		10,000				
	C1-18 New Public Safety Building - Design and Construction		1	7,500,000				
	C1-19 Replace or Reconstruct Folsom Pavilion, Centennial Grove		1		500,000			
	C2-19 Replace Shellfish Constable Boat's Outboard Motor		2		5,000			
	C3-19 Installation of Decorative Lighting along Causeway		3		200,000			
	C4-19 Conomo Point -Public Access Improvements & Amenities		4		300,000	300,000	400,000	400,000
	C5-19 Renovation of Historic Grammar School - 28 Main Street		3		200,000			
	C1-20 Design & Reconstruct New Elementary School - Manchester		1			7,500,000		
	C1-25 Design & Construction of Renovated or New Elem Schl-Essex		1					\$4.5M FY25
	Fiber Optic Municipal Network			60,000				
	Planning Note Computer Infrastructure Planning Note, Selectmen's Pg 7							
<b>Police</b>	Cruiser							
<b>Fire</b>	4 Wheel drive Forestry Vehicle w/skid unit 3 year lease	130,000	1	130,000				
<b>Council on Aging</b>	Completion of Wellness Room, Repaint Center	6,200	1	6,200				
	Senior Center Generator	20,000		20,000				
<b>Public Works</b>	Cemetery - Lot expansion, tree removal,grading,seeding		1	10,000				
	Replace VAC-tron (Split with Ch 90, Highway, Wtr, Swr)		1		69,800			
	Replace Dump Truck (14 yrs old), purchase or lease		1			169,280		
	Purchase mini excavator and trailer, purchase or lease		2				63,700	
<b>Water</b>	Water plant and/or water main upgrades							1M-20M
	Design Analysis for conversion of chlorine gas-Wtr Plant	70,000	1	70,000				
	Purchase New Utility Truck		1		48,624			
<b>Sewer</b>	Purchase of 25 Grinder Pumps	37,500	1	37,500				
<b>Total Projects</b>		<b>\$ 280,700</b>		<b>\$7,910,700</b>	<b>\$ 1,383,424</b>	<b>\$ 8,029,280</b>	<b>\$ 523,700</b>	<b>\$ 460,000</b>
Funding Sources:								
	Taxation - Conomo Point Revenue							
	Free Cash	173,200						
	Bond Authorization							
	Chapter 90							
	Ambulance Fund							
	Technology Fund							
	Sale of Real Estate Fund or Borrowing							
	Enterprise	107,500						
	Lease							
	Taxation							
	<b>Total</b>	<b>\$ 280,700</b>		<b>\$</b>	<b>-</b>			

2017

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 do this by vote on one ballot. The polls will be open on Monday, May 8, 2017 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 1, 2017 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 2018 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 2018 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 2018 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 to establish the revolving funds set forth below for the fiscal year beginning on July 1, 2017 and to amend the Town of Essex General Bylaws by inserting a new section in Chapter II, pursuant to the provisions of G.L. c.44, §53E½ as most recently amended by §86 of Chapter 218 of the Acts of 2016, establishing various revolving funds of the Town, specifying the departmental receipts to be credited to each fund, the departmental purposes or programs for which each fund may be expended, and the entity authorized to expend each fund, such bylaw to provide as follows:

**2-26 Revolving Funds**

There are hereby established in the Town of Essex pursuant to the provisions of G.L. c.44, §53E½, the following Revolving Funds:

Revolving Fund	Spending Authority	Revenue Source	Allowed Expenses
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
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
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
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

Expenditures from each revolving fund shall be subject to the limitations established by Town Meeting, and to any additional limitations as otherwise set forth in General Laws Chapter 44, §53E½; or act in relation thereto.

## ARTICLE 7

To see if the Town will vote, pursuant to the vote taken under Article 6 at this Town Meeting and pursuant to G.L. c.44B, §53E ½ as most recently amended by §86 of Chapter 218 of the Acts of 2016, to establish limitations on expenditures from the revolving funds established by the Town of Essex General Bylaws, Chapter II, Section 2-26, entitled, "Revolving Funds", as follows:

Revolving Fund	Spending Limit
Animal Control Officer	\$10,000
Board of Health – Youth Triathlon	\$12,000
Board of Health – Health, Safety and Emergency	\$10,000
Board of Health – Public Health Nurse	\$12,000

; or act in relation thereto.

## ARTICLE 8

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 9

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

; or take any other action relating thereto.

## ARTICLE 10

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 11

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 2018; 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 sum of money for the purpose of purchasing and installing replacement grinder pumps for the Town's sewer system, and all work incidental or related thereto; 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 sum of money for the purpose of funding the Water Enterprise Fund for fiscal year 2018; or take any other action relating thereto.

## ARTICLE 14

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for design and pre-construction analysis to potentially change the Town's water system disinfection method, including but not limited to a change from chlorine gas to sodium hypochlorate; or take any action relating thereto.

## ARTICLE 15

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 seventeen; or take any other action relating thereto.

## ARTICLE 16

To see if the Town will vote to 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, 2017; or take any other action relating thereto.

## ARTICLE 17

To see if the Town will vote raise and appropriate, transfer or borrow a sum of money for purposes of financing the following water pollution abatement facility projects: repair, replacement and/or upgrade of septic systems, pursuant to agreements between the Board of Health and residential property owners for repayment of project and financing costs by such property owners; including without limitation, the payment of all costs thereof as defined in Section 1 of Chapter 29C of the Massachusetts General Laws; and to meet with appropriation the Treasurer, with the approval of the Board of Selectmen is authorized to borrow such sum or sums of money under G.L. c. 44 or any other enabling authority, which amount may be borrowed through the Massachusetts Water Pollution Abatement Trust Community Septic Management Program offered through the Clean Water Trust, or otherwise, and further to authorize the Board of Selectmen to take any other action necessary to carry out this project; or take any other action relating thereto.

## ARTICLE 18

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 19

To see if the Town will vote to amend Chapter VII of the Town's General Bylaws, as it relates to the establishment of user fees for use of the Town Dump, by amending Section 7-2 as shown below, with additions shown in **bold** and deletions shown in ~~strike through~~:

7-2 TOWN DUMP REGULATIONS. The Department of Public Works Commissioners shall formulate and post regulations concerning the use of the Town Dump, **which shall include the power to impose user fees.** ~~The power to impose user fees shall be reserved to the Annual Town Meeting.~~

; or take any other action relating thereto.

## ARTICLE 20

To see if the Town will vote to increase the various Town transfer station bulk item disposal fees by \$5 each and to increase Town transfer station sticker fees by \$10; or take any other action relating thereto.



## ARTICLE 21

To see if the Town will vote to amend Chapter IV of the Town's General Bylaws, as it relates to penalties for non-payment of taxes and other fees, by amending Section 4-13(a) as shown below, with additions shown in **bold** and deletions shown in ~~striketrough~~:

(a) The tax collector or other municipal official responsible for records of all municipal taxes, assessments, betterments and other municipal charges, hereinafter referred to as the tax collector, shall annually, **and may periodically**, furnish to each department, board, commission or division, hereinafter referred to as the licensing authority, that issues licenses or permits including renewals and transfers, a list of any person, corporation, or business enterprise, hereinafter referred to as the party, that has neglected or refused to pay any local taxes, fees, assessments, betterments or other municipal charges ~~for not less than a twelve month period~~, and that such party has not filed in good faith a pending application for an abatement of such tax or a pending petition before the appellate tax board.

; or take any other action relating thereto.

## ARTICLE 22

To see if the Town will vote to authorize the Board of Selectmen to petition the Massachusetts General Court for special legislation, as set forth below, to allow police officers retiring from the Town of Essex to work police details; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approve amendments to the bill before enactment by the General Court, and provided further that the Board of Selectmen is hereby authorized to approve amendments which shall be within the scope of the general public objectives of this petition:

### **AN ACT RELATIVE TO THE APPOINTMENT OF RETIRED POLICE OFFICERS IN THE TOWN OF ESSEX.**

Be it enacted, etc., as follows:

SECTION 1. Subject to the approval of the Board of Selectmen, the Chief of Police may appoint to serve at his pleasure, as he deems necessary, retired Town of Essex police officers as special police officers for the purpose of performing police details or any police duties arising therefrom or during the course of police detail work, whether or not related to the detail work. Such retired police officers must have been regular full time Town of Essex police officers who voluntarily retired from the town and not elsewhere based upon superannuation. The special police officers shall be subject to the same maximum age restriction as applied to regular police officers under chapter 32 of General Laws. Such special police officers must, prior to their appointment, pass a medical examination by a physician chosen by the town, to determine that they are capable of performing the essential duties of a special police officer, the cost of which

shall be borne by the special police officers, and shall provide certification to the town that they are covered by personal health insurance.

SECTION 2. Special police officers appointed under this act shall not be subject to chapter 31 of the General Laws or to section 99A of chapter 41 of the General Laws.

SECTION 3. Special police officers appointed under this act shall, when performing the duties under section 1, have the same power to make arrests and to perform other police functions as do regular police officers of the town of Essex.

SECTION 4. Special police officers shall be appointed for an indefinite term to serve at the pleasure of the Police Chief, subject to removal by the Police Chief at any time with a 14-day written notice.

SECTION 5. Special police officers appointed under this act shall be subject to the rules and regulations, policies and procedures and requirements of the Chief of Police of the town of Essex, including restrictions on the type of detail assignments, requirements regarding medical examinations to determine continuing capability to perform the duties of a special police officer, requirements for training, requirements for firearms qualifications and licensing requirements, regarding uniforms and equipment. Compliance with all requirements will be at no cost to the town of Essex. Special police officers appointed under this act shall not be subject to section 96B of chapter 41 of the General Laws.

SECTION 6. Special police officers appointed under this act shall be sworn before the town clerk who shall keep a record of all such appointments.

SECTION 7. Special police officers appointed under this act shall be subject to sections 100 and 111F of chapter 41 of the General Laws. The amount payable under said section 111F of said chapter 41 shall be calculated by averaging the amount earned over the prior 52 weeks as a special police officer working police details, or averaged over such lesser period of time for any officer designated as a special police officer less than 52 weeks prior to the incapacity. In no event shall payment under said section 111F of said chapter 41 exceed, in any calendar year, the limitation on earning contained in paragraph (b) of section 91 of chapter 32 of the General Laws. Payment under said section 111F of said chapter 41 shall terminate either when a physician designated by the town determines that the disability no longer exists or when a special police officer reaches the age of 65. In the event the age limitation applicable to regular police officers serving a town is increased from 65 years of age, the termination of benefits under said section 111F of said chapter 41, as provided here in to special police officers, shall terminate at such a higher age limit, but in no event shall the benefits extend beyond the age of 70 for any special police officer. Special police officers appointed under this act shall not be subject to section 85H or 85H1/2 of said chapter 32, nor eligible for any benefits pursuant thereto.

SECTION 8. Appointment as a special police officer under this act shall entitle any individual appointed as such to assignment to any detail. Special police officers shall be paid the detail rate applicable to regular full time officers but shall not be entitled to any other town benefits. Special police officers appointed under this act shall not be eligible for unemployment nor shall the town be liable for unemployment benefits, under chapter 151A of the General Laws, for any reason, including police detail assignment determinations made by the town or removal of an individual as a special police officer.

SECTION 9. Retired Essex police officers, serving as special police officers under this act, shall be subject to the limitations on hours worked and on payments to retired town employees under paragraph (b) of section 91 of chapter 32 of the General Laws.

SECTION 10. This act shall take effect upon its passage.

; or take any other action related 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 retain the services of engineers and designers to develop a Master Plan for the Centennial Grove; 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 produce visual renderings of public safety building options including at the current public safety building site and at the corner of Martin Street and Shepard Memorial Drive, opposite the existing fire and police headquarters building; 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 be added to the Assessors' Overlay Account for the abatement of uncollectible taxes that accrued after the expiration of former leaseholds at Conomo Point; 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 for the purchase and installation of a new generator for the Essex Senior Center; or take any other action relating thereto.

#### ARTICLE 27

To see if the Town will vote to acquire from National Grid all of the municipal street lighting facilities and equipment, municipal flood lighting and area lighting facilities and equipment,

consisting of luminaires, lamps, ballasts, photocells, dedicated poles where applicable, foundations, conduits, dedicated manholes where applicable, and other underground equipment, where applicable, that are not part of the electric distribution system, and the rights appurtenant thereto, owned by National Grid and located in the Town of Essex; to raise and appropriate, transfer from available funds, or borrow a sum of money for said acquisition; and to authorize the Board of Selectmen to execute any and all documents necessary to effectuate this Article; 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 for establishing a fiber optic network for Town-owned buildings, including but not limited to the purchase and installation of fiber optic cables and equipment; running fiber optic cables; equipment upgrades configurations and installations; and all other work incidental or related thereto, and to authorize the Board of Selectmen to execute any and all documents and take any and all actions necessary to effectuate the purposes of this Article; or take any other action relating thereto.

#### ARTICLE 29

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase a new copier for Town Hall and to authorize the Board of Selectmen to dispose of the old copier, by sale or trade; 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 to purchase or to lease-purchase for a term of three years or more and equip a new, four-wheel drive Forestry vehicle for the Fire Department; and, further, to authorize the Board of Selectmen to dispose of the old vehicle replaced by this new vehicle by sale or trade; or take any other action relating thereto.

#### ARTICLE 31

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to complete the construction of a Wellness Room at the Essex Senior Center and all costs incidental thereto; or take any other action relating thereto.

#### ARTICLE 32

To see if the Town will vote to amend the Essex Zoning Bylaw by deleting Section 6-10.3.3.a.13, which contains certain prohibited uses in the Water Resource Protection Overlay District, and which currently reads:

13. Residential development which renders impervious more than 15 percent of a building lot (including the portion of any new street abutting the lot) or which has a lot area of less than 40,000 square feet (excluding wetlands) for each dwelling unit;

and inserting in its place a new Section 6-10.3.3.a.13, to include a new prohibited use in the Water Resource Protection Overlay District, so that it reads as follows:

13. Land use which renders impervious more than 15 percent of a lot, except as allowed by Section 6-10.3.3.b.7;

or take any other action relating thereto.

#### ARTICLE 33

To see if the Town will vote to appropriate or reserve from the Community Preservation Fund, including fiscal year 2018 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; and to revise such appropriations and reserves from the vote taken at the 2016 Annual Town Meeting concerning fiscal year 2017; or take any other action relating thereto.

#### ARTICLE 34

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 2017; or take any other action relating thereto.

#### ARTICLE 35

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 2017; or take any other action relating thereto.

#### ARTICLE 36


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.

#### ARTICLE 37

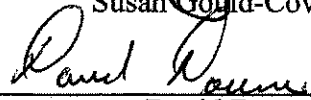
To see if the Town will vote to direct the Selectmen to seek voter approval of the Copley Wolff Design Group's Master Plan for Northern Conomo Point (dated April 15, 2015) by the placement of an advisory question on the ballot for the 2018 annual Town Election.

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 27<sup>th</sup> day of March, two thousand seventeen.

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

  
\_\_\_\_\_  
Susan Gould-Coviello

  
\_\_\_\_\_  
David Doane

BOARD OF SELECTMEN  
TOWN OF ESSEX

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
<b>100 General Government</b>					
114 Moderator					
Stipend	100	100	100	100	100
Expense		20	20	20	20
	100	120	120	120	120
122 Selectmen					
Admin Assistant Salary	55,327	56,971	58,127	60,475	60,475
Sick Leave Buyback			1,700	-	-
Town Planner, Part time	9,680	15,347	17,616	17,830	17,830
Selectmen Stipend	3,000	3,000	3,000	3,000	3,000
Temporary Salary	-		1,087	1,109	1,109
Sick/Vac Pay, Retirees	-	5,500	5,500	5,500	5,500
Town Meeting Audio/Visual	2,126	2,075	3,500	3,500	3,500
Town Events, Incidental Expenses	1,104	1,748	5,000	5,000	5,000
Procurement/Advertising	2,189	1,142	1,200	1,200	1,200
Office Supplies	897	900	900	900	900
Advertise Town Resources	9,999	20,000	20,000	23,500	23,500
Dues and Meetings	1,083	1,127	2,000	2,000	2,000
	85,405	107,810	119,630	124,014	124,014
129 Town Administrator					
Town Administrator Salary	121,846	125,500	131,515	133,143	133,143
Sick Leave Buyback	3,124	3,218	3,315	3,414	3,414
Seminar Fees	750	455	750	750	750
Expenses	1,000	885	1,000	1,000	1,000
Travel	2,000	1,992	2,000	2,250	2,250
Dues and Memberships	800	672	800	1,050	1,050
	129,520	132,722	139,380	141,607	141,607
131 Finance Committee					
Expenses	155	308	410	410	410
Reserve Fund (transfers)	105,286	62,608	70,000	70,000	70,000
	105,441	62,916	70,410	70,410	70,410
135 Town Accountant					
Town Accountant Salary	40,008	41,208	42,444	43,717	43,717
Town Accountant's Assistant	4,547	5,377	5,747	8,243	8,243
Seminars	-	625	300	500	500
Contracted Services	31,000	36,000	43,500	38,000	38,000
Software Support	14,004	10,735	11,500	11,800	11,800
Telephone	404	395	425	-	-
Office Supplies	940	932	1,000	1,500	1,500
Travel	-	56	300	300	300
Dues and Memberships	80	85	100	100	100
	90,983	95,413	105,316	104,160	104,160
141 Assessors					
Senior Clerk	39,456	43,086	43,063	44,463	44,463
Assessors Stipend	14,865	15,311	15,617	15,929	15,929
Junior Clerk, part time	3,261	1,743	5,673	3,060	3,060
Assessment Aids			13,000	-	-
Mapping	4,775	9,239	15,000	15,000	15,000

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
Bookbinding		-	500	200	200
Consulting Services	23,080	26,500	30,000	43,000	43,000
Software Support		5,800	6,000	6,000	6,000
Legal Expense	116	66	1,500	1,500	1,500
Telephone	417	404	525	-	-
Office Supplies	1,930	1,950	2,000	2,100	2,100
Expenses	-	94	500	400	400
Dues and Memberships	270	270	300	300	300
	<b>88,170</b>	<b>104,463</b>	<b>133,678</b>	<b>131,952</b>	<b>131,952</b>
<b>145 Treasurer/Collector</b>					
Treasurer/Collector Salary	70,974	73,084	75,000	78,750	78,750
Treasurer/Collector Certification	1,000	1,000	1,000	1,000	1,000
Treasurer/Collector's Assistant			25,688	26,103	26,103
Clerical, full time	43,278	44,330	44,293	45,733	45,733
Sick Leave Buyback	196	299	992	992	992
Copy Machine Expense	50	55	250	-	-
Seminars	776	533	800	800	800
Payroll Processing ADP	6,628	7,050	8,600	8,858	8,858
Contracted Services - Payroll		10,632	-	-	-
Financial Advisor	2,000	2,000	2,575	4,000	4,000
Collector Legal Expense	3,000	2,969	5,500	5,500	5,500
Tax Title Expense	7,034	4,869	6,500	6,500	6,500
Interest due on Abatements		122	1,000	1,000	1,000
Bank Fees	776	-	1,600	250	250
Telephone	446	814	850	-	-
Postage	8,379	8,606	10,000	10,000	10,000
Office Supplies/Equipment	4,744	4,948	8,000	9,000	9,000
Travel	639	657	1,000	1,000	1,000
Dues and Memberships	200	200	240	240	240
	<b>150,120</b>	<b>162,168</b>	<b>193,888</b>	<b>199,726</b>	<b>199,726</b>
<b>151 Legal Expense</b>	<b>41,179</b>	<b>69,128</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
Conomo Point Legal	138,093	38,546	150,000	50,000	50,000
	<b>179,272</b>	<b>107,674</b>	<b>210,000</b>	<b>110,000</b>	<b>110,000</b>
<b>152 Personnel Board</b>					
Personnel Officer Salary	13,538	13,945	14,613	14,794	14,794
Expenses	500	500	500	500	500
	<b>14,038</b>	<b>14,445</b>	<b>15,113</b>	<b>15,294</b>	<b>15,294</b>
<b>153 Internet/Network</b>					
Internet Service	2,913	2,749	7,500	7,500	7,500
Notification System Support	4,510	4,510	5,000	5,000	5,000
Regional Dispatch Connectivity				8,000	8,000
Town Website Support/Maint	4,320	4,320	4,500	4,800	4,800
Melrose IT Hosting	5,694	3,463	6,300	6,300	6,300
Network Eq & Maintenance	4,000	4,000	4,000	5,000	5,000
	<b>21,437</b>	<b>19,042</b>	<b>27,300</b>	<b>36,600</b>	<b>36,600</b>



Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
<b>161 Town Clerk</b>					
Town Clerk Salary	65,670	63,584	59,982	61,181	61,181
Town Clerk Certification	-	1,000	1,000	1,000	1,000
Town Clerk's Assistant	-	8,832	13,826	11,000	11,000
Town Clerk Training & Travel	915	1,057	1,025	1,225	1,225
Archival Management			200	200	200
Copy Machine Expense	674	669	800	500	500
Office Supplies	752	764	725	725	725
Parking Tickets	2,698	1,079	1,750	1,750	1,750
Dog Licenses	500	471	525	525	525
Dues and Memberships	205	230	270	290	290
	<u>71,414</u>	<u>77,686</u>	<u>80,103</u>	<u>78,396</u>	<u>78,396</u>
<b>162 Elections</b>					
Election Wages	2,924	2,128	6,936	5,700	5,700
Ballots	356	364	700	700	700
Voting Lists	85	-	100	100	100
Town Meeting Expenses	226	-	274	274	274
Election Expenses	4,326	5,186	5,000	4,500	4,500
	<u>7,917</u>	<u>7,678</u>	<u>13,010</u>	<u>11,274</u>	<u>11,274</u>
<b>163 Registrars</b>					
Registrars Stipends	978	923	1,350	1,350	1,350
Printing	500	575	500	500	500
Supplies	1,644	1,800	2,000	2,000	2,000
	<u>3,122</u>	<u>3,298</u>	<u>3,850</u>	<u>3,850</u>	<u>3,850</u>
<b>165 Licensing Board</b>					
Clerical Stipend	2,567	2,644	2,697	2,806	2,806
Expenses	175	175	175	175	175
	<u>2,742</u>	<u>2,819</u>	<u>2,872</u>	<u>2,981</u>	<u>2,981</u>
<b>171 Conservation Commission</b>					
Conservation Agent	1,234	2,199	8,200	8,750	8,750
Clerical Wages	9,715	11,561	17,083	17,363	17,363
Software Maintenance		-	500	500	500
Telephone	546	647	650	-	-
Expenses	910	1,014	1,200	1,200	1,200
Dues and Memberships	275	-	-	650	650
	<u>12,680</u>	<u>15,421</u>	<u>27,633</u>	<u>28,463</u>	<u>28,463</u>
<b>175 Planning Board</b>					
Clerical Wages	12,379	10,481	12,838	13,090	13,090
Telephone	412	403	403	-	-
Notices	196	1,581	1,500	1,500	1,500
Technology		331	350	350	350
Expenses	533	271	500	500	500
	<u>13,520</u>	<u>13,067</u>	<u>15,591</u>	<u>15,440</u>	<u>15,440</u>
<b>176 Appeals Board</b>					
Clerical Wages	883	706	1,391	1,425	1,425
Expenses	1,496	1,060	1,500	2,500	2,500
	<u>2,379</u>	<u>1,766</u>	<u>2,891</u>	<u>3,925</u>	<u>3,925</u>

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
179 Conomo Point					
Clerical Stipend	2,567	2,644	2,697	2,806	2,806
Conomo Point Stipend	150	150	150	150	150
	<u>2,717</u>	<u>2,794</u>	<u>2,847</u>	<u>2,956</u>	<u>2,956</u>
181 Open Space Committee Expenses	-	-	-	-	-
193 Town Property					
Custodian Wages	19,116	19,622	19,939	20,254	20,254
Town Hall Electricity	9,181	11,481	10,787	10,787	10,787
Town Hall Heating Fuel/Natural Gas	14,554	3,743	18,000	18,000	18,000
Town Hall Water Usage	543	450	850	850	850
Town Hall Sewer Usage	856	568	1,700	1,700	1,700
Town Hall Fire Alarm Monitor/Test			900	900	900
Town Hall Generator Maintenance		554	600	600	600
Town Hall Generator Fuel			600	600	600
Town Hall Panic Alarm Monitoring				500	500
Town Hall Elevator Phone Monitoring				400	400
Town Hall Elevator Inspection/Maint				3,600	3,600
Town Hall HVAC Maintenance				1,000	1,000
Town Hall Sprinkler System Maint				500	500
Greenhead Fly Program		3,568	3,600	3,600	3,600
Town Hall Office Machines	4,397	3,000	3,000	3,000	3,000
G.I.S. Mapping Services	240	1,000	1,000	1,000	1,000
Sr Center Systems Inspection	4,659		-	-	-
Selectmen's Telephone-copper line	2,385	2,441	2,768	1,680	1,680
Town Department Telephones (VOIP)				7,510	7,510
Town Hall Office Supplies	3,226	3,369	3,500	3,500	3,500
Town Hall - Quarterly Cleaning				4,000	4,000
Town Property Expenses	19,825	17,202	10,300	10,300	10,300
Blanket Liability Insurance	79,515	79,388	110,104	114,508	114,508
	<u>158,497</u>	<u>146,386</u>	<u>187,648</u>	<u>208,789</u>	<u>208,789</u>
195 Town Report Printing	3,237	3,173	4,000	4,000	4,000
<b>GENERAL GOVERNMENT SUMMARY</b>					
<b>Labor</b>	<b>542,233</b>	<b>575,343</b>	<b>644,029</b>	<b>654,080</b>	<b>654,080</b>
<b>Operating Expense</b>	<b>600,478</b>	<b>505,518</b>	<b>711,251</b>	<b>639,877</b>	<b>639,877</b>
	<u><b>1,142,711</b></u>	<u><b>1,080,861</b></u>	<u><b>1,355,280</b></u>	<u><b>1,293,957</b></u>	<u><b>1,293,957</b></u>
<b>200 Public Safety</b>					
210 Police Department					
Police Chief Salary	98,345	100,909	104,334	107,464	107,464
Police Officer Salaries	443,554	495,841	531,569	557,756	557,756
Police Chief Clerical Wages	36,249	37,084	36,714	38,140	38,140
Part time Police Salaries	150,239	94,204	91,710	96,753	96,753
Community Policing			6,000	6,000	6,000
Overtime, Extra Investigation	6,439	4,896	10,850	11,067	11,067
Overtime, Shift Coverage	35,067	44,042	46,400	47,040	47,040
Overtime, Incidental	28,486	21,097	19,347	19,000	19,000

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
Overtime, Prisoner Callout	2,022	4,481	6,400	7,560	7,560
Overtime, Holiday	23,811	25,100	30,474	31,834	31,834
Overtime, Court Detail	3,313	8,010	7,300	7,446	7,446
Night Differential	26,082	29,962	31,798	33,989	33,989
Sick Leave Buyback	8,074	6,727	8,190	6,911	6,911
Inservice Training	8,812	20,070	20,500	19,500	19,500
Educational Stipend	94,020	106,882	116,800	116,466	116,466
Police Ambulance Training	-	1,874	1,050	1,900	1,900
Firearms Training	11,247	12,194	11,482	11,482	11,482
Ambulance Training Expense	527	497	750	750	750
Inservice Training Expense	4,900	4,018	1,500	2,000	2,000
Trailer Maintenance	1,100	6,100	25	1,000	1,000
Vehicle Maintenance	-	8,607	9,000	9,000	9,000
Seminar Fees	1,277		750	750	750
National Crime Information	550		580	-	-
Drug and Alcohol Testing	5,289	800	4,000	4,000	4,000
Telephone	4,086	3,866	5,300	5,300	5,300
Beeper/Radio Repairs	4,576	4,318	4,675	4,500	4,500
Bapern	-	1,000	1,056	1,900	1,900
Prisoner Lock-up	4,768		-	-	-
Office Supplies	3,447	3,353	3,450	3,450	3,450
Vehicle Fuel	29,725	13,549	21,790	21,790	21,790
Supplies	7,520	9,355	7,500	7,500	7,500
Uniform Allowance	14,247	12,809	16,000	16,000	16,000
Travel	1,548	1,306	1,900	1,900	1,900
Dues and Memeberships	2,690	2,824	2,800	2,800	2,800
	<b>1,062,010</b>	<b>1,085,775</b>	<b>1,161,994</b>	<b>1,202,948</b>	<b>1,202,948</b>
211 ECO Department					
Salaries and Wages	776	-	1,000	1,000	1,000
Office Expense	2,215	2,539	2,500	2,500	2,500
	<b>2,991</b>	<b>2,539</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
220 Fire Department					
Fire Chief Salary	7,200	7,200	7,344	7,491	7,491
Clerical Wages	9,611	9,883	9,806	10,163	10,163
Firefighter Salaries	126,142	94,619	127,493	137,536	137,536
Fire Engineers Stipends	2,360	2,800	2,856	2,914	2,914
Fire Inspection Salaries	1,946	733	6,954	-	-
Fire Training Salaries	12,056	14,161	18,966	19,350	19,350
Fire Training Expense	159	53	1,000	1,000	1,000
Electricity	13,538	15,085	18,600	18,600	18,600
Heating Oil/Natural Gas	7,249	3,635	8,000	6,000	6,000
Water Usage	541	635	800	800	800
Sewer Usage	850	1,092	800	1,000	1,000
Station Repair and Maintenance	9,722	8,731	7,500	7,500	7,500
Equipment Repair and Maint.	14,092	13,970	10,600	11,000	11,000
Ladder/Pump Testing	630	1,120	1,500	2,500	2,500
Forest Fire Equipment	4,750	3,587	3,700	3,700	3,700
Equipment Lease-Pumper	38,652	38,652	-	-	-
Telephone	3,314	3,700	3,500	3,700	3,700
Pagers	4,117	4,400	4,400	4,400	4,400
Propane Gas	413	365	550	550	550

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
Office Supplies	1,181	820	1,300	1,400	1,400
Vehicle Fuel	6,786	5,644	6,600	6,600	6,600
Other Expenses	8,370	12,799	10,000	10,000	10,000
Fire Prevention	1,170	1,487	1,750	1,750	1,750
Uniforms	10,306	11,681	12,500	12,500	12,500
Dues and Memberships	2,209	2,301	2,200	2,500	2,500
	<u>287,364</u>	<u>259,153</u>	<u>268,719</u>	<u>272,954</u>	<u>272,954</u>
<b>231 Ambulance Department</b>					
Ambulance Salaries	20,832	19,907	35,824	63,908	63,908
Ambulance Training Salaries	13,561	12,892	20,021	20,416	20,416
Training Expenses	4,532	4,992	5,800	6,000	6,000
Contracted Billing Services	6,920	9,567	8,400	8,600	8,600
Vehicle Repair and Maintenance	149	1,718	2,000	2,000	2,000
Supplies	5,837	9,014	8,000	8,000	8,000
Affiliation & License Fees	2,111	2,600	3,200	3,200	3,200
	<u>53,942</u>	<u>60,690</u>	<u>83,245</u>	<u>112,124</u>	<u>112,124</u>
<b>241 Building Inspector Dept.</b>					
Building Inspector Salary	12,920	13,308	13,574	13,845	13,845
Asst. Building Inspector Salary	4,523	4,659	8,886	9,064	9,064
Clerical, part time wages	2,119	4,000	5,048	5,150	5,150
Training Expenses	-	600	500	950	950
Telephone	410	394	400	-	-
Expenses	219	851	800	800	800
	<u>20,191</u>	<u>23,812</u>	<u>29,208</u>	<u>29,809</u>	<u>29,809</u>
<b>243 Plumbing Inspector Dept.</b>					
Plumbing Inspector Salary	5,674	5,844	5,961	6,080	6,080
Expenses	200	181	200	200	200
	<u>5,874</u>	<u>6,025</u>	<u>6,161</u>	<u>6,280</u>	<u>6,280</u>
<b>245 Electrical Inspector Dept.</b>					
Electrical Inspector Salary	5,674	5,844	5,961	6,080	6,080
Expenses	150	150	150	150	150
	<u>5,824</u>	<u>5,994</u>	<u>6,111</u>	<u>6,230</u>	<u>6,230</u>
<b>291 Emergency Management Dept</b>					
Director Stipend	300	300	300	300	300
Expenses	1,255	1,229	1,300	1,300	1,300
Dues and Memberships	-	-	150	150	150
	<u>1,555</u>	<u>1,529</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>
<b>292 Animal Inspector Dept.</b>					
Animal Inspector Stipend	5,500	5,665	5,778	5,894	5,894
<b>293 Animal Control Officer</b>					
Animal Control Officer Stipend	8,000	12,000	13,158	13,421	13,421
Assistant Dog Officer/ACO				1,611	1,611
Expenses	1,125	1,121	1,400	1,400	1,400
	<u>9,125</u>	<u>13,121</u>	<u>14,558</u>	<u>16,432</u>	<u>16,432</u>

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
<b>295 Harbormaster Department</b>					
Harbormaster Deputy Salary	3,649	3,750	9,028	7,170	7,170
Asst Harbormaster Salary	5,999	6,008	9,354	11,765	11,765
Town Landing Ramp Attendant		3,531	3,247	3,672	3,672
Training Expense		-	800	1,200	1,200
Boat Repairs	3,582	8,305	8,400	8,400	8,400
Pier and Float Maintenance	1,329	1,534	2,000	2,000	2,000
Drug and Alcohol Testing	400	1,183	2,000	2,000	2,000
Mooring Permit Expense	2,528	2,188	3,400	3,400	3,400
Fuel and Oil	809	2,008	5,600	4,600	4,600
Buoys	2,795	2,474	3,000	3,500	3,500
Uniforms	1,384	1,523	1,700	2,000	2,000
Incidental Expenses	1,785	2,223	1,200	1,700	1,700
	<u>24,260</u>	<u>34,727</u>	<u>49,729</u>	<u>51,407</u>	<u>51,407</u>
<b>299 Shellfish Department</b>					
Shellfish Constable Salary	40,891	42,118	42,960	43,819	43,819
Shellfish Deputy Salary	7,645	8,322	7,743	7,898	7,898
Boat Repairs	200	548	2,000	2,000	2,000
Telephone	366	358	450	-	-
Vehicle Fuel	853	615	2,000	2,000	2,000
Vehicle Maintenance	-		1,500	1,500	1,500
Expenses	161	224	425	425	425
Uniforms	80	113	125	125	125
Dues and Memberships	-		200	200	200
	<u>50,196</u>	<u>52,298</u>	<u>57,403</u>	<u>57,967</u>	<u>57,967</u>
<b>PUBLIC SAFETY SUMMARY</b>					
<b>Labor</b>	<b>1,273,138</b>	<b>1,290,917</b>	<b>1,442,180</b>	<b>1,518,855</b>	<b>1,518,855</b>
<b>Operating Expense</b>	<b>255,694</b>	<b>260,411</b>	<b>245,976</b>	<b>248,440</b>	<b>248,440</b>
	<u><b>1,528,832</b></u>	<u><b>1,551,328</b></u>	<u><b>1,688,156</b></u>	<u><b>1,767,295</b></u>	<u><b>1,767,295</b></u>
<b>300 Education</b>					
MERSD Assessment				see Article 15	
MERSD Debt Assessment				see Department #700	
Essex No Shore Ag&Tech Assessmt				see Article 16	
Essex No Sh Ag&Tech. Debt Assessmt				see Article 16	
<b>400 Department of Public Works</b>					
<b>420 Highway Department</b>					
Superintendent Salary	78,084	86,426	85,859	87,577	87,577
Assistant Superintendent Salary	27,069	27,881	28,438	29,008	29,008
Clerical Wages	25,861	26,228	27,805	29,250	29,250
Foreman Wages	59,174	60,512	60,512	62,317	62,317
Operator Wages	114,266	123,197	129,704	131,259	131,259
Laborer	-	17,850	19,251	19,947	19,947
Stormwater Compliance Wages	756	94	1,500	2,000	2,000
Grounds Maintenance Wages	17,344	14,736	17,827	18,184	18,184
Overtime	4,741	4,346	6,700	6,834	6,834
Sick Leave Buyback	2,750	2,808	2,808	3,219	3,219
Electricity	2,215	2,549	6,000	6,000	6,000
Water Usage	1,294	1,056	1,350	1,400	1,400
Small Equipment Repair	1,861	1,908	2,300	2,300	2,300

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
Bridge Inspection and Repair	2,000	1,394	3,500	3,500	3,500
Equipment Lease		23,153	55,892	32,740	32,740
Seminar Fees	1,388	371	500	800	800
Monitoring Wells	5,200	5,200	5,500	5,500	5,500
Drug and Alcohol Testing	655	395	700	700	700
Tree Removal	8,693	9,982	11,000	12,000	12,000
Telephone	2,341	2,331	2,400	2,800	2,800
Fuel	7,026	4,097	7,000	7,000	7,000
Office Supplies	1,254	2,099	2,500	2,500	2,500
Grounds Maintenance Expense	9,177	9,095	10,000	10,000	10,000
Stormwater Compliance Expense	4,831	6,541	7,000	20,000	20,000
Playground Maintenance	7,533	8,859	9,000	9,000	9,000
Truck Fuel	30,945	11,243	17,000	17,000	17,000
Truck Maintenance		15,961	14,000	14,000	14,000
Highway Maintenance	74,877	80,952	81,000	81,000	81,000
Tools and Supplies	2,786	3,125	3,100	3,100	3,100
Other Maintenance	6,483	7,053	7,100	7,100	7,100
Clothing Allowance	1,760	1,760	2,200	2,375	2,375
Dues and Memberships	683	695	700	700	700
	<b>503,047</b>	<b>563,897</b>	<b>630,146</b>	<b>631,110</b>	<b>631,110</b>
<b>423 Snow and Ice</b>					
Snow Removal OT	36,446	10,694	15,800	16,438	16,438
Snow Removal Contractors	19,739	5,555	10,734	11,270	11,270
Snow Removal Expenses	133,830	46,044	57,085	58,226	58,226
	<b>190,015</b>	<b>62,293</b>	<b>83,619</b>	<b>85,934</b>	<b>85,934</b>
<b>424 Street Lighting</b>	<b>14,037</b>	<b>15,299</b>	<b>18,070</b>	<b>18,070</b>	<b>18,070</b>
<b>430 Transfer Station/Recycling Dept</b>					
Recycling Coordinator Wages	9,228	14,774	15,709	16,277	16,277
Electricity	2,160	2,388	3,500	3,500	3,500
Trash Contract	159,539	160,295	170,000	170,000	170,000
Recycling Contract	15,432	22,546	18,500	25,000	25,000
Hazardous Waste Disposal	3,967	4,984	5,000	5,100	5,100
Inspection Services	500	825	2,000	2,000	2,000
Telephone	413	401	420	420	420
Sticker Printing	564	566	700	700	700
Maintenance	1,214	2,046	2,000	9,500	9,500
	<b>193,017</b>	<b>208,825</b>	<b>217,829</b>	<b>232,497</b>	<b>232,497</b>
<b>449 Non Enterprise Wastewater</b>					
WWLegal Expense	-	1,638	16,500	66,500	66,500
	<b>-</b>	<b>1,638</b>	<b>16,500</b>	<b>66,500</b>	<b>66,500</b>
<b>491 Cemetery Department</b>					
Wages	22,818	27,088	29,501	29,252	29,252
Clerical Wages	3,522	3,592	3,692	3,811	3,811
Part-time Wages	12,751	13,187	15,000	15,300	15,300
Overtime	1,554	1,266	2,782	2,838	2,838
Electricity	174	163	390	390	390
Gas and Fuel	1,816	2,497	2,500	2,500	2,500
Small Equipment	1,866	1,912	2,000	2,000	2,000

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
Repair and Maintenance	2,927	2,735	3,000	3,000	3,000
Materials	2,239	1,882	2,000	2,000	2,000
	49,667	54,322	60,865	61,091	61,091
6150 Water Enterprise Fund				see Article 13	
6250 Sewer Enterprise Fund				see Article 11	
<b>PUBLIC WORKS SUMMARY</b>					
<b>Labor</b>	<b>416,364</b>	<b>434,679</b>	<b>462,888</b>	<b>473,511</b>	<b>473,511</b>
<b>Operating Expense</b>	<b>533,419</b>	<b>471,595</b>	<b>564,141</b>	<b>621,691</b>	<b>621,691</b>
	<b>949,783</b>	<b>906,274</b>	<b>1,027,029</b>	<b>1,095,202</b>	<b>1,095,202</b>
<b>500 Human Services</b>					
512 Board of Health					
Sanitarian Salary	74,019	80,094	68,000	69,360	69,360
Clerical, full time	44,999	45,170	45,965	47,469	47,469
Nurse Wages	8,065	8,434	10,061	10,742	10,742
Seminar Fees	110	205	950	950	950
Advertising	317	300	550	550	550
Contracted Services	3,409	4,364	5,800	6,000	6,000
Water Testing	400	235	700	700	700
Telephone	843	827	900	-	-
Postage	384	475	450	500	500
Office Supplies	1,622	1,063	1,800	1,800	1,800
Expenses	1,400	778	1,400	1,400	1,400
Travel	891	1,506	1,800	1,800	1,800
Dues and Memberships	391	351	550	550	550
	136,850	143,802	138,926	141,821	141,821
520 Social Service Agencies	2,500	2,500	2,500	2,500	2,500
541 Council on Aging					
Director, part time	11,206	26,273	30,251	30,856	30,856
Outreach Co-ordinator				17,132	17,132
Van Driver Wages	6,515	7,144	14,708	15,002	15,002
Electricity	in Dept #193	2,265	2,650	2,650	2,650
Heating - Natural Gas	in Dept #193	805	1,200	1,200	1,200
Water/Sewer Utility	in Dept #193	504	625	625	625
System Inspection/Maintenance	in Dept #193	5,000	5,400	6,900	6,900
Telephone	in Dept #193	1,956	2,040	2,040	2,040
Technology				2,280	2,280
Van Driver Expenses	170	744	1,050	1,150	1,150
Vehicle Maintenance		129	600	1,500	1,500
Vehicle Fuel	3,083	1,396	2,500	2,500	2,500
Expenses	6,916	9,816	5,500	6,200	6,200
	27,890	56,032	66,524	90,035	90,035
542 Youth Department					
Coordinator/Director Wages				34,580	34,580
Program Expense				5,000	5,000
Office Expense				2,000	2,000
	-	-	-	41,580	41,580

Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
543 Veterans Services					
Regional Assessment	12,509	12,496	15,703	15,703	15,703
Ordinary Benefits	28,308	33,228	55,000	55,000	55,000
	<u>40,817</u>	<u>45,724</u>	<u>70,703</u>	<u>70,703</u>	<u>70,703</u>
546 Centennial Grove					
Sanitation Facilities	2,300	2,080	3,500	3,500	3,500
Maintenance	1,444	2,200	2,200	2,200	2,200
	<u>3,744</u>	<u>4,280</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
<b>HUMAN SERVICES SUMMARY</b>					
Labor	<b>144,804</b>	<b>167,115</b>	<b>168,985</b>	<b>225,141</b>	<b>225,141</b>
Operating Expense	<b>67,462</b>	<b>85,223</b>	<b>115,368</b>	<b>127,198</b>	<b>127,198</b>
	<u><b>212,266</b></u>	<u><b>252,338</b></u>	<u><b>284,353</b></u>	<u><b>352,339</b></u>	<u><b>352,339</b></u>
<b>600 Culture and Recreation</b>					
610 Library					
Director Salary	48,397	50,032	51,041	53,181	53,181
Staff Wages	27,987	36,739	39,586	46,203	46,203
Copier Expense	465	2,590	395	395	395
Telephone	828	797	840	850	850
Office Supplies	1,313	1,209	1,400	1,600	1,600
Technology	1,000	999	1,000	2,000	2,000
Library Materials	21,508	23,977	34,000	36,000	36,000
Library Programming				1,600	1,600
Travel	147	138	250	350	350
MVLC Membership	13,459	13,048	13,850	13,850	13,850
	<u>115,104</u>	<u>129,529</u>	<u>142,362</u>	<u>156,029</u>	<u>156,029</u>
691 Historical Commission					
Administrative	-	-	1,000	1,000	1,000
Printing	-	500	500	500	500
	<u>-</u>	<u>500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
692 Memorial Day	837	899	900	900	900
<b>SUMMARY CULTURE AND RECREATION</b>					
Labor	<b>76,384</b>	<b>86,771</b>	<b>90,627</b>	<b>99,384</b>	<b>99,384</b>
Operating Expense	<b>39,557</b>	<b>44,157</b>	<b>54,135</b>	<b>59,045</b>	<b>59,045</b>
	<u><b>115,941</b></u>	<u><b>130,928</b></u>	<u><b>144,762</b></u>	<u><b>158,429</b></u>	<u><b>158,429</b></u>
<b>700 Debt Service</b>					
General Fund					
710 Maturing Debt Principal	100,000	95,000	72,700	60,000	60,000
750 Maturing Debt Interest	3,864	14,679	12,394	10,800	10,800
751 B.A.N. Principal and Interest	23,600				
Short Term Interest	-	-	15,000	15,000	15,000
	<u>27,464</u>	<u>14,679</u>	<u>27,394</u>	<u>25,800</u>	<u>25,800</u>



Town of Essex  
Article 10 Operating Budget  
Fiscal Year 2018 General Fund

	<b>FY 2015 Expended</b>	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Adopted</b>	<b>FY 2018 Requested</b>	<b>FY18 Fin Com Recommended</b>
District Debt Assessments:					
Manchester Essex Regl Schl	795,385	779,106	723,584	708,982	708,982
Essex No. Shore Agr & Tech Schl				see Article 16	
Water Enterprise Debt				see Article 13	
Sewer Enterprise Debt				see Article 11	
<b>SUMMARY DEBT SERVICE</b>					
<b>Operating Expenses</b>	<b>922,849</b>	<b>888,785</b>	<b>823,678</b>	<b>794,782</b>	<b>794,782</b>
 <b>900 Penions, Benefits and Other</b>					
911 Retirement Asmnt, apportioned	364,427	395,111	439,138	476,250	476,250
912 Employee Benefits					
Worker's Comp Insurance	7,070	7,775	28,553	29,695	29,695
Unemployment Claims	-	8	1,000	1,000	1,000
	<u>7,070</u>	<u>7,783</u>	<u>29,553</u>	<u>30,695</u>	<u>30,695</u>
914 Health Insurance, apportioned	417,206	420,760	622,872	647,787	647,787
945 FICA/Medicare Tax, Town Share	62,678	69,990	67,450	63,490	63,490
 <b>SUMMARY PENSIONS, BENEFITS AND OTHER</b>					
<b>Operating Expenses</b>	<b>851,381</b>	<b>893,644</b>	<b>1,159,013</b>	<b>1,218,222</b>	<b>1,218,222</b>
 <b>LABOR</b>	<b>2,452,923</b>	<b>2,554,825</b>	<b>2,808,709</b>	<b>2,970,971</b>	<b>2,970,971</b>
<b>OPERATING EXPENSE</b>	<b>3,270,840</b>	<b>3,149,333</b>	<b>3,673,562</b>	<b>3,709,255</b>	<b>3,709,255</b>
<b>GRAND TOTAL ARTICLE 10</b>	<b>5,723,763</b>	<b>5,704,158</b>	<b>6,482,271</b>	<b>6,680,226</b>	<b>6,680,226</b>
					Article 13 - Sewer Enterprise 2,070,513
					Article 16 - Water Enterprise 767,450
					Article 18 - Manchester Essex Regl Schl Dis 7,593,144
					Article 19 - Essex No Sh Agr & Tech Schl D 360,777
					<u>Total Operating Budgets 17,472,110</u>

## 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, 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.

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 sources and dollar values for the coming fiscal year along with figures associated with other articles.*

Town of Essex  
Article 13 Water Enterprise  
Fiscal Year 2018

	FY 2015 Expended	FY 2016 Expended	FY 2017 Budget	FY 2018 Requested	FY18 FIN COM Recommended
<b>6150 Water Enterprise</b>					
Superintendent Salary	13,014	14,404	14,310	14,596	14,596
Asst. Superintendent Salary	54,138	55,762	56,878	58,015	58,015
Clerical Wages	18,903	20,127	21,057	21,596	21,596
Part time Wages	5,144	8,049	8,160	8,568	8,568
Operator/Tech Salaries	36,154	36,733	37,756	38,220	38,220
Operator Salaries	137,331	140,608	143,433	139,183	139,183
Overtime	22,079	17,195	19,441	19,441	19,441
Sick Leave Buy-back	3,351	3,595	4,775	4,130	4,130
Health Insurance	39,451	40,634	46,729	46,729	46,729
Workers' Comp	7,774	9,377	13,000	13,000	13,000
Retirement Assessment	42,874	46,484	51,663	56,846	56,846
FICA/Medicare Tax	3,612	3,974	4,536	4,536	4,536
Electricity	40,731	46,185	64,000	64,000	64,000
Sludge Removal	10,922	9,373	11,500	14,000	14,000
Seminar Fees	1,305	2,000	1,500	2,000	2,000
Drug and Alcohol Testing	190	190	300	300	300
Well Cleaning	17,500	9,200	20,000	11,000	11,000
EPA & State Mand. Testing	4,742	4,288	4,700	4,700	4,700
Contracted Services	6,817	4,194	7,000	7,000	7,000
Backflow Testing	1,810	2,100	2,100	2,200	2,200
Telephone	3,087	3,057	3,000	3,200	3,200
Fuel	7,240	5,692	7,000	7,000	7,000
Office Supplies	5,754	5,288	6,000	6,500	6,500
Vehicle Fuel	8,147	4,085	7,000	7,000	7,000
Vehicle Maintenance	-	3,316	2,500	2,500	2,500
Tools & Supplies	3,892	3,700	4,000	4,000	4,000
Chemicals	83,974	79,951	85,000	85,000	85,000
Lab Supplies	3,327	3,445	3,500	3,800	3,800
Other Maintenance	58,382	67,951	26,000	35,000	35,000
Materials	3,458	3,545	3,500	3,500	3,500
Meter Reading Units	1,360	1,238	1,500	1,500	1,500
Pipe Fittings and Meters	9,702	8,736	9,000	9,000	9,000
Uniform Allowance	1,320	1,320	1,320	1,425	1,425
Dues and Memberships	2,223	2,498	2,500	2,500	2,500
Liability Insurance	12,748	10,366	17,500	17,500	17,500
Bond Principal	30,000	33,000	32,000	32,000	32,000
Bond Interest	8,312	4,500	3,850	3,210	3,210
Short Term Principal & Interest	12,798	12,620	12,653	12,755	12,755
	<u>723,566</u>	<u>728,780</u>	<u>760,661</u>	<u>767,450</u>	<u>767,450</u>
<b>SUMMARY WATER ENTERPRISE</b>					
Labor	290,114	296,473	305,810	303,749	303,749
Operating Expense	433,452	432,307	454,851	463,701	463,701
	<u>723,566</u>	<u>728,780</u>	<u>760,661</u>	<u>767,450</u>	<u>767,450</u>

Town of Essex  
Article 11 Sewer Enterprise  
Fiscal Year 2018

	FY 2015 Expended	FY 2016 Expended	FY 2017 Budget	FY 2018 Requested	FY18 FIN COM Recommended
<b>6250 Sewer Enterprise</b>					
Superintendent Salary	13,014	14,404	14,310	14,596	14,596
Asst. Superintendent Salary	9,023	9,294	9,480	9,669	9,669
Clerical Wages	18,728	18,536	19,959	20,455	20,455
System II/Wastewater Tech	36,154	36,733	37,756	38,220	38,220
Operator/Tech Wages	35,460	36,370	36,652	35,828	35,828
Overtime	16,004	12,848	16,126	16,126	16,126
Workers Comp	-	-	1,365	1,365	1,365
Sick Leave Buy-back	1,224	1,188	1,248	1,764	1,764
Health Insurance	27,693	28,524	32,800	37,774	37,774
Retirement Assessment	21,437	23,242	25,832	28,424	28,424
FICA/Medicare Tax	1,921	2,027	2,037	2,450	2,450
Electricity	25,866	27,440	40,000	40,000	40,000
Seminar Fees	250	400	400	400	400
Drug & Alcohol Testing	-	80	240	240	240
Contract - City of Gloucester	394,846	441,058	450,000	485,000	485,000
Backflow Testing	580	400	800	700	700
Telephone	1,753	1,757	2,000	2,100	2,100
Fuel	2,884	2,447	4,000	4,000	4,000
Office Supplies/SCADA Sftwre	7,981	6,763	8,200	8,200	8,200
Vehicle Fuel	3,998	3,364	4,000	4,000	4,000
Vehicle Maintenance		1,380	1,500	1,800	1,800
Tools & Supplies	7,438	4,200	7,500	7,500	7,500
Chemicals	6,086	6,187	6,200	6,200	6,200
Maintenance	73,864	72,914	40,000	40,000	40,000
Materials	1,271	334	1,500	1,500	1,500
Clothing Allowance	440	440	440	475	475
Dues and Memberships	-	397	200	200	200
Liability Insurance	3,409	2,153	4,300	4,300	4,300
MWPAT Admin & Orig Fees	20,464	18,652	16,808	14,933	14,933
Bond Principal	1,139,720	1,161,162	1,171,177	1,177,438	1,177,438
Bond Interest	112,865	89,458	77,221	64,856	64,856
	<u>1,984,373</u>	<u>2,024,152</u>	<u>2,034,051</u>	<u>2,070,513</u>	<u>2,070,513</u>
<b>SUMMARY SEWER ENTERPRISE</b>					
Labor	128,383	128,185	134,283	134,894	134,894
Operating Expense	1,855,990	1,895,967	1,899,768	1,935,619	1,935,619
	<u>1,984,373</u>	<u>2,024,152</u>	<u>2,034,051</u>	<u>2,070,513</u>	<u>2,070,513</u>

TOWN OF ESSEX  
DEBT SCHEDULE - FISCAL YEAR 2018

	FY18 Totals	Balance 6/30/2017	Payments Scheduled FY18	Balance 6/30/18
<b>General Fund</b>	<b>\$ 794,782</b>			
Town Hall Renovations (BAN)(Ex)		480,000	60,000	420,000
Interest			10,800	
Other General:				
MERSD Assessment Pr		8,330,592	483,337	7,847,255
MERSD Assessment Int			225,645	
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		16,002	5,334	10,668
MWPAT #2 97-1187-1		11,864	1,962	9,902
MWPAT #3 97-1187-2		90,000	10,000	80,000
MWPAT #4 97-1187-3C		97,891	8,898	88,993
<b>Water Enterprise</b>	<b>\$ 47,965</b>			
Water Treatment Facility		81,000	21,000	60,000
Interest			1,410	
Water Tank Refunding		81,000	11,000	70,000
Interest			1,800	
Other Water (BAN) (B):				
Pond/Harlow Principal		90,000	12,000	78,000
Interest			755	
<b>Sewer Enterprise (B/E)</b>	<b>\$1,257,232</b>			
Sewer Bond 12/04		613,000	88,000	525,000
Interest			13,490	
MWPAT CW-00-52		2,340,000	229,479	2,110,521
Interest			22,764	
Admin Fee			3,282	
MWPAT CW-00-52A		1,890,000	183,798	1,706,202
Interest			18,416	
Admin Fee			2,652	
MWPAT CW-01-02A		1,050,000	101,113	948,887
Interest			10,188	
Admin Fee			1,474	
MWPAT CW-01-02B		4,342,382	482,486	3,859,896
Interest			-	
Admin Fee			6,152	
MWPAT CW-01-02C		557,703	55,771	501,932
Interest			-	
Admin Fee			795	
MWPAT CW-01-02D		404,705	36,792	367,913
Interest			-	
Admin Fee			580	
<b>GRAND TOTALS</b>	<b>\$2,126,173</b>		<b>2,126,173</b>	
<b>Maturing Debt Principal</b>		<b>20,476,139</b>	<b>1,790,970</b>	<b>18,685,169</b>

(BAN)=Bond Anticipation Note

(E)= Exempt Debt

(B)=Debt paid by Betterments



# Manchester Essex Regional School District FY 2018 Operating Budget

Revenue	2013-2014 Actual	2014-2015 Actual	% Increase	2015 - 2016 Budget	2015 - 2016 Actual	% Increase	2016-2017 Budget	% Inc. vs. Prior Budget	2017-2018 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,776,693	\$2,813,718	1.3%	\$2,789,036	\$2,850,168	1.3%	\$2,850,168	2.2%	\$2,926,838	\$76,670	2.7%
Regional School Transportation	\$103,648	\$126,305	21.9%	\$96,000	\$154,108	22.0%	\$96,000	0.0%	\$125,000	\$29,000	30.2%
(Less: School Choice Sending)	\$2,873,041	\$2,881,621	0.3%	\$2,840,036	\$2,936,915	1.9%	\$2,840,036	3.3%	\$2,991,838	\$51,802	1.8%
Total State Aid											
Medicaid Reimbursement	\$10,964	\$39,435	259.7%	\$10,000	\$46,902	18.9%	\$10,000	100.0%	\$35,000	\$25,000	250.0%
Earnings on Investments	\$6,817	\$6,795	-0.3%	\$5,000	\$13,491	98.5%	\$5,000	0.0%	\$5,000	\$0	0.0%
Other Miscellaneous	\$11,441	\$36,955	223.0%	\$28,000	\$29,963	7.1%	\$28,000	0.0%	\$28,000	\$0	0.0%
Total Miscellaneous Income	\$29,222	\$83,184	184.7%	\$43,000	\$90,356	8.6%	\$43,000	23.3%	\$68,000	\$25,000	58.1%
Excess & Deficiency Funds	\$200,000	\$200,000	0.0%	\$0	\$0	-100.0%	\$0	NM	\$0	\$0	0.0%
Total Revenue Before Assessments	\$3,052,263	\$3,164,805	3.7%	\$2,883,036	\$3,027,271	4.3%	\$2,939,168	1.9%	\$3,059,838	\$120,670	4.1%
Manchester (Operating Budget)	\$11,317,664	\$11,758,951	3.88%	\$12,849,743	\$12,849,743	0.0%	\$13,320,239	3.66%	\$13,813,861	\$493,622	3.71%
Essex (Operating Budget)	\$6,481,083	\$6,665,060	2.84%	\$7,228,425	\$7,228,425	0.0%	\$7,423,549	2.70%	\$7,593,144	\$169,595	2.28%
Town Assessments	\$17,798,747	\$18,422,011	3.50%	\$20,078,169	\$20,078,169	0.0%	\$20,743,788	3.32%	\$21,407,006	\$663,218	3.20%
TOTAL GENERAL FUND REVENUE	\$20,851,010	\$21,586,816	3.53%	\$22,961,205	\$23,105,440	0.6%	\$23,682,956	3.14%	\$24,466,844	\$783,888	3.31%
(Less: Reserve for Interest Expense)	\$0	\$0		\$0	\$0		\$0		\$0	\$0	NM
(Less: Contribution to Stabilization Fund)	\$0	\$0		\$0	\$0		\$0		\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	\$0	(\$30,305)		\$0	(\$58,108)		\$0		\$0	\$0	NM
(Less: Contribution to Memorial Feasibility)	\$0	\$0		\$0	(\$200,000)		\$0		\$0	\$0	NM
Available General Fund Resources	\$20,851,010	\$21,556,511	3.38%	\$22,961,205	\$22,847,332	0.5%	\$23,682,956	3.14%	\$24,466,844	\$783,888	3.31%
Total Operating Budget (Historical Format)	\$21,399,234	\$21,648,478	1.16%	\$23,357,026	\$22,822,815	2.3%	\$24,008,457	2.75%	\$24,791,844	\$783,387	3.26%
(Less: Budgeted School Choice & Stimulus)	(\$570,000)	(\$150,000)		(\$400,000)	(\$340,946)		(\$325,000)		(\$325,000)	\$0	
General Fund Operating Budget (Restated)**	\$20,829,234	\$21,498,478	3.21%	\$22,957,026	\$22,481,869	2.1%	\$23,683,457	3.16%	\$24,466,844	\$783,387	3.31%

\*Per DESE guidelines, Transportation Aid in excess of budget may be held in reserve for one year only, and must be spent in the subsequent fiscal year.  
\*\*MERSD Budget reformatted (including prior periods) to show School Choice activity separately from General Fund, in accordance with DESE guidelines

Total Operating Expenditures	\$21,399,234	\$21,648,478		\$23,357,026	\$22,822,815		\$24,008,457		\$24,791,844	
Plus: Transfer to close Food Service Deficit					\$64,639					
(Less: Choice/Stimulus Used for Operating)		(\$150,000)		(\$400,000)	(\$340,946)		(\$325,000)		(\$325,000)	
General Fund Expenditures	\$20,829,234	\$21,498,478		\$22,957,026	\$22,546,508		\$23,683,457		\$24,466,844	
General Fund Surplus/(Deficit)**	\$21,776	\$58,033		\$4,179	\$300,823		(\$501)			

\*\*Surplus = Available Resources less Actual Expenditures

District Reserves at the Close of Fiscal Year 2016 & Budgeted Uses				
Reserve Fund Type	FY-16 Closing Balance	FY-17 Budgeted Use	FY-18 Budgeted Use	FY-19 Available
General Fund: Unassigned Fund Balance	\$695,771	\$0	\$0	\$695,771
School Choice Reserves	\$1,621,389	\$0	\$0	\$1,621,389
Stabilization Fund	\$161,448	\$0	\$0	\$161,448
Total Reserves	\$2,478,608	\$0	\$0	\$2,478,608
% of FY-18 Budget	10.13%	% of FY-18 Budget		10.13%



# Manchester Essex Regional School District

## FY 2018 Operating Budget

DOE Account Code	Budget Summary	Expended 2013 - 2014	2014-2015 Staffing Level	Expended 2014-2015	2015-2016 Staffing Level	2015-2016 Budget	Expended 2015-2016	2016-2017 Staffing Level	2016-2017 Budget	2017-2018 Staffing Level	2017 - 2018 Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>												
1210	Superintendent's Office	\$205,506	1.5	\$208,359	1.5	\$219,091	\$212,345	1.5	\$224,318	1.5	\$230,593	2.8%
1410	Business Office	\$318,453	4.2	\$325,854	4.2	\$334,531	\$334,531	4.2	\$345,310	4.2	\$353,943	2.5%
1450	District Technology	\$193,702	2.2	\$196,820	2.2	\$200,532	\$201,138	2.2	\$201,824	2.2	\$207,756	2.9%
2110	Student Services Office	\$210,370	2.5	\$215,026	2.5	\$218,791	\$218,791	2.5	\$222,725	2.5	\$228,292	2.5%
2110	Curriculum Director	\$95,377	0.8	\$96,807	0.8	\$98,440	\$101,090	0.8	\$102,000	0.8	\$104,550	2.5%
2210	Principals/Asst. Principals	\$553,170	5.0	\$554,363	5.0	\$563,781	\$563,781	4.5	\$536,735	4.5	\$551,543	2.8%
2210	School Secretaries	\$235,885	5.0	\$242,405	5.0	\$246,254	\$245,479	5.0	\$250,571	5.0	\$256,772	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$101,108		\$101,258		\$113,761	\$103,405		\$116,036		\$118,647	2.3%
2305	Classroom Teachers	\$7,151,311	98.6	\$7,224,069	101.7	\$7,711,745	\$7,652,663	101.9	\$7,980,867	101.6	\$8,190,564	2.6%
2310	Special Ed Teachers	\$1,664,298	24.1	\$1,733,456	23.9	\$1,775,390	\$1,771,448	25.3	\$1,887,673	25.6	\$2,002,245	6.1%
2315	Special Ed Team Chairs	\$173,476	2.0	\$175,129	2.0	\$189,039	\$189,038	2.0	\$184,126	2.0	\$188,269	2.3%
2325	Substitute Teachers	\$211,444		\$172,223		\$210,000	\$179,747		\$180,000		\$161,000	-10.6%
2330	Teaching Assistants	\$796,624	31.4	\$832,098	30.5	\$778,209	\$769,751	34.8	\$884,670	34.8	\$916,362	3.6%
2340	Library/Media Coordinators	\$243,667	3.0	\$205,361	2.4	\$202,568	\$202,568	2.4	\$210,339	2.4	\$205,851	-2.1%
2440	SPED, LEP, H&H Tutors	\$88,436		\$88,204		\$123,076	\$129,940		\$135,446		\$168,846	24.7%
2710	Guidance/Adj. Counselors	\$471,659	6.0	\$468,242	6.2	\$510,873	\$512,971	7.4	\$636,378	7.4	\$646,936	1.7%
2800	Psychologists	\$155,847	2.0	\$226,839	2.0	\$234,658	\$234,658	2.0	\$245,783	2.0	\$254,117	3.4%
3200	Nurses	\$243,993	3.0	\$250,801	3.0	\$264,367	\$263,531	3.0	\$258,041	3.0	\$270,712	4.9%
3300	Transportation/Traffic/Emergency/Title IX	\$8,759		\$6,700		\$9,575	\$5,000		\$9,677		\$9,500	-1.8%
3400	Cafeteria/Recess Aides	\$38,504		\$53,203		\$43,924	\$45,059		\$47,609		\$48,800	2.5%
3510	Athletics (Office & Coaching Stipends)	\$310,607	2.0	\$316,216	1.5	\$319,088	\$261,598	1.5	\$321,352	1.5	\$324,861	1.1%
3520	Student Activity Stipends	\$115,439		\$116,147		\$114,435	\$120,810		\$118,551		\$121,218	2.2%
4110	Custodians	\$437,062	5.0	\$282,112	3.5	\$198,717	\$197,901	3.5	\$229,551	3.5	\$225,668	-1.7%
4220	Facilities Department	\$106,312	1.5	\$73,824	2.0	\$141,638	\$141,638	2.0	\$158,888	2.0	\$163,097	2.6%
	Negotiations, Longevity & SLBB	\$99,815		\$103,212		\$111,622	\$111,904		\$120,000		\$125,500	4.6%
	<b>Subtotal SALARIES</b>	<b>\$14,230,824</b>	<b>199.8</b>	<b>\$14,268,727</b>	<b>199.9</b>	<b>\$14,934,105</b>	<b>\$14,770,807</b>	<b>206.5</b>	<b>\$15,608,471</b>	<b>206.5</b>	<b>\$16,075,642</b>	<b>3.0%</b>



# Manchester Essex Regional School District

## FY 2018 Operating Budget

DOE Account Code	Budget Summary	Expended 2013 - 2014	% Increase	Expended 2014-2015	% Increase	2015-2016 Budget	Expended 2015-2016	% Increase	2016-2017 Budget	% Increase vs. Prior Budget	2017 - 2018 Budget	% Increase vs. Prior Budget
<b>OPERATING EXPENSES</b>												
1000	District Admin. Expenses	\$260,560	4.5%	\$190,383	-26.9%	\$309,287	\$236,160	24.0%	\$255,583	-17.4%	\$280,083	9.6%
2000	Bldg. Instr. Supplies/Equip	\$298,047	4.3%	\$300,842	0.9%	\$328,888	\$329,304	9.5%	\$345,855	5.2%	\$373,353	8.0%
2100	SPED Admin. Expenses	\$46,368	62.5%	\$20,345	-56.1%	\$37,800	\$20,073	-1.3%	\$28,500	-24.6%	\$28,000	-1.8%
2210	Bldg. Admin. Expenses	\$49,061	7.0%	\$38,412	-21.7%	\$45,650	\$39,156	1.9%	\$45,600	-0.1%	\$52,331	14.8%
2300	SPED Contracted Services	\$183,984	11.9%	\$189,456	3.0%	\$298,000	\$310,584	63.9%	\$230,000	-22.8%	\$260,000	13.0%
2350	Professional Development	\$51,043	6.7%	\$49,074	-3.9%	\$46,772	\$51,686	5.3%	\$50,500	8.0%	\$50,500	0.0%
2400	New Curriculum Materials	\$84,592	-8.4%	\$32,008	-62.2%	\$65,978	\$85,268	166.4%	\$61,000	-7.5%	\$61,000	0.0%
2451	Instructional Technology**	\$119,336	3.5%	\$219,496	83.9%	\$224,879	\$203,621	-7.2%	\$236,267	5.1%	\$236,267	0.0%
3200	Health Expenses	\$7,263	-27.2%	\$7,515	3.5%	\$8,800	\$7,511	-0.1%	\$7,800	-11.4%	\$7,800	0.0%
3300	Transportation/Traffic	\$323,534	4.1%	\$321,833	-0.5%	\$350,800	\$300,106	-6.8%	\$367,000	4.6%	\$372,500	1.5%
3300	SPED Transportation	\$290,264	19.8%	\$284,440	-2.0%	\$252,599	\$246,579	-13.3%	\$300,000	18.8%	\$290,000	-3.3%
3500	Athletics/Student Activities	\$77,463	46.6%	\$77,052	-0.5%	\$90,328	\$75,819	-1.6%	\$86,500	-4.2%	\$104,000	20.2%
4100	Utilities	\$452,453	3.0%	\$482,819	6.7%	\$485,738	\$456,717	-5.4%	\$541,500	11.5%	\$541,500	0.0%
4110	Custodial Supplies	\$69,570	12.4%	\$45,977	-33.9%	\$52,980	\$47,720	-3.8%	\$55,977	5.7%	\$57,720	3.1%
4200	Maintenance	\$444,137	-3.0%	\$677,013	52.4%	\$576,066	\$511,967	-24.4%	\$592,600	2.9%	\$592,600	0.0%
5000	Insurance & Other Benefits	\$3,520,983	6.2%	\$3,557,321	1.0%	\$4,226,866	\$3,812,589	-7.2%	\$4,304,321	1.8%	\$4,430,000	2.9%
7000	Facility Capital Expense	\$139,930	-32.8%	\$59,531	-57.5%	\$114,187	\$396,476	566.0%	\$104,000	-8.9%	\$105,000	1.0%
9100	SPED Tuition-Out/Summer	\$749,820	-6.0%	\$826,235	10.2%	\$907,305	\$920,693	11.4%	\$786,983	-13.3%	\$873,547	11.0%
	<b>Subtotal OPERATIONS</b>	<b>\$7,168,410</b>	<b>3.5%</b>	<b>\$7,379,750</b>	<b>2.9%</b>	<b>\$8,422,922</b>	<b>\$8,052,009</b>	<b>9.1%</b>	<b>\$8,399,986</b>	<b>-0.3%</b>	<b>\$8,716,202</b>	<b>3.8%</b>
	<b>TOTAL</b>	<b>\$21,399,234</b>		<b>\$21,648,478</b>	<b>1.2%</b>	<b>\$23,357,026</b>	<b>\$22,822,815</b>	<b>5.4%</b>	<b>\$24,008,457</b>	<b>2.8%</b>	<b>\$24,791,844</b>	<b>3.3%</b>
	(Less: Funded Outside of General Fund)	(\$570,000)		(\$150,000)	-73.7%	(\$400,000)	(\$340,946)	127.3%	(\$325,000)		(\$325,000)	
	Plus: General Fund Transfer to close Food Service Deficit						\$64,639					
	<b>General Fund Operating Spending</b>	<b>\$20,829,234</b>		<b>\$21,498,478</b>	<b>3.2%</b>	<b>\$22,957,026</b>	<b>\$22,546,508</b>	<b>4.9%</b>	<b>\$23,683,457</b>	<b>3.2%</b>	<b>\$24,466,844</b>	<b>3.3%</b>
	Contribution to fund Memorial Feasibility	\$0		\$0		\$0	\$200,000		\$0		\$0	
	Contribution to Stabilization Fund	\$0		\$0		\$0	\$0		\$0		\$0	
	<b>Total Budgetary Use of Funds</b>	<b>\$20,829,234</b>		<b>\$21,498,478</b>	<b>3.2%</b>	<b>\$22,957,026</b>	<b>\$22,746,508</b>	<b>5.8%</b>	<b>\$23,683,457</b>	<b>3.2%</b>	<b>\$24,466,844</b>	<b>3.3%</b>

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



**Essex North Shore Agricultural Technical School District  
Budget Summary**

	<u>FY 2018</u>	<u>FY 2017</u>
<b><u>FOUNDATION BUDGET</u></b>	<b>\$23,318,201</b>	<b>\$22,301,229</b>
Chapter 70 Aid	3,775,169	3,340,264
Local Receipts	6,410,088	6,378,480
Foundation Budget Assessment	13,132,944	12,582,485
<b><u>TRANSPORTATION BUDGET</u></b>	<b>1,743,301</b>	<b>1,746,230</b>
Regional Transportation Reimbursement	964,984	836,418
Local Receipts	518,700	870,872
Transportation Assessment	259,617	38,940
<b><u>DEBT SERVICE</u></b>	<b>1,831,192</b>	<b>1,864,990</b>
MSBA/DCAM Reimbursement	0	0
Local Receipts	0	329,154
Debt Service Assessment	1,831,192	1,535,836
<b><u>CAPITAL IMPROVEMENTS</u></b>	<b>286,436</b>	<b>349,054</b>
Local Receipts	0	0
Capital Improvements Assessment	286,436	349,054
<b>GROSS BUDGET</b>	<b><u>\$27,179,130</u></b>	<b><u>\$26,261,503</u></b>
Total Estimated State Aid	4,740,153	4,176,682
Total Assessment to Communities	15,510,189	14,506,315
Local Receipts	6,928,788	7,578,506
Gross Budget	<u>27,179,130</u>	<u>26,261,503</u>

**Essex North Shore Agricultural Technical School District  
Revenue Summary**

	<u>FY 2018</u>	<u>FY 2017</u>
<b><u>Revenues:</u></b>		
<b><u>State Aid</u></b>		
Chapter 70	\$3,775,169	\$3,340,264
Transportation Reimbursement	964,984	836,418
<b>Total State Aid</b>	<u>\$4,740,153</u>	<u>\$4,176,682</u>
<b><u>Local Revenue Source</u></b>		
Ch 74 Tuition in ( 300 x \$16,646)	\$4,993,800	\$5,268,480
Medicaid	70,000	25,000
Interest	37,000	60,000
E & D	900,000	600,000
Sports Complex Rent	110,000	110,000
Parking fees	20,000	20,000
Athletic fees	20,000	20,000
Facilities rental revolving fund	184,288	50,000
Tuition revolving fund	50,000	100,000
Career (shop) Revolving fund	0	100,000
Athletic gate receipts revolving fund	0	25,000
Adult Education revolving fund	25,000	0
<b>Foundation budget local receipts</b>	<u>\$6,410,088</u>	<u>\$6,378,480</u>
 Out of District Transportation	 518,700	 581,760
Regional Transportation Reimbursement Fund	0	289,112
<b>Transportation Budget Local Receipts</b>	<u>\$518,700</u>	<u>\$870,872</u>
 BAN Premium	 \$0	 \$31,195
Bond Premium	0	297,959
<b>Debt Service Budget Local Receipts</b>	<u>0</u>	<u>329,154</u>
 <b>Total Local Receipts</b>	 <u>\$6,928,788</u>	 <u>\$7,578,506</u>
 <b>Grand Total Revenues</b>	 <u><u>\$11,668,941</u></u>	 <u><u>\$11,755,188</u></u>

Essex North Shore Agricultural and Technical School District  
FY 2018 Preliminary Assessments

Community	Enrollment 1-Oct-15	Enrollment 1-Oct-16	Enrollment Participation Percentage	Foundation		Transportation Assessment	Debt Service Assessment	Capital Improvement Assessment	FY 2018 Preliminary Assessment	Infracted from FY 2017 Assessment
				Required Minimum Contribution	Above Minimum Assessment					
Beverly	111	123	12.375%	1,617,015	112,293	31,998	225,694	35,303	2,022,303	132,961
Roxford	20	16	1.603%	237,062	14,605	4,162	29,354	4,592	285,775	(79,997)
Danvers	109	130	13.026%	1,737,793	118,680	33,818	238,531	37,311	2,166,133	264,216
Essex	18	21	2.104%	291,590	19,170	5,452	38,528	6,027	350,777	37,836
Gloucester	89	98	9.820%	1,289,221	89,470	25,494	179,823	28,128	1,612,136	82,226
Hamilton	14	14	1.403%	185,150	12,783	3,542	25,692	4,019	231,286	(22,671)
Lynnfield	19	19	1.904%	275,715	17,347	4,943	34,866	5,454	338,335	(2,260)
Manchester	5	5	0.501%	52,808	4,565	1,301	9,174	1,435	69,283	(16,521)
Marblehead	16	20	2.004%	263,289	18,258	5,203	36,697	5,740	329,187	55,033
Middleton	36	38	3.808%	505,638	34,695	9,885	69,732	10,907	630,858	12,252
Nahant	5	6	0.601%	78,859	5,476	1,560	11,005	1,721	98,621	25,503
Peabody	222	269	26.954%	3,080,959	245,578	69,977	493,579	77,206	3,977,299	531,704
Rockport	15	14	1.403%	198,461	12,783	3,642	25,692	4,019	244,597	(65,785)
Salem	168	181	18.125%	1,818,330	165,227	47,083	332,087	51,945	2,414,672	121,579
Swampscott	25	20	2.004%	263,854	18,258	5,203	36,697	5,740	329,752	(99,029)
Topsfield	11	14	1.403%	184,806	12,783	3,642	25,692	4,019	230,942	41,865
Wareham	10	10	1.002%	131,294	9,129	2,601	18,349	2,870	164,243	(5,038)
<b>Total</b>	<b>893</b>	<b>998</b>	<b>100.000%</b>	<b>12,221,844</b>	<b>911,100</b>	<b>259,617</b>	<b>1,831,192</b>	<b>286,436</b>	<b>15,510,189</b>	<b>1,003,674</b>

FISCAL YEAR 2018 TOWN OF ESSEX WAGE & SALARY SCALE  
Personnel Board Report  
July 1, 2017 to June 30, 2018

ADMINISTRATIVE RATES:

	Minimum	Maximum
Selectmen's Assistant	\$40,831	\$60,475 /yr.
Conomo Pt. Commiss. Clerk	\$1,870	\$2,806 /yr.
Licensing Board Clerk	\$1,870	\$2,806 /yr.

FIRE DEPARTMENT

Chief		\$7,491 /yr.
Engineers		\$1,457 /yr.
Firefighters		\$21.49 /hr.
Ambulance	day	\$21.49 /hr.
	night	\$32.25 /hr.
	nighttime on-call stipend	\$25.00 /night

POLICE DEPARTMENT

Part-time Patrolman	\$21.49 /hr.
Special Police Officer*	\$21.49 /hr.
(* wage for non-volunteer duty, if applicable)	

LIBRARY

	Minimum	Maximum
Librarian	\$27.57	\$29.22 /hr.
Asst. Librarian	\$19.42	\$23.73 /hr.

BOARD OF HEALTH

Sanitarian/Administrator	\$58,262	\$79,320 /yr.
Public Health Nurse	\$28.00	\$33.36 /hr.

MISCELLANEOUS PART-TIME RATES

	Minimum	Maximum
Part-time DPW Laborer	\$12.39	\$17.16 /hr.
Part-time DPW Specialist	\$17.77	\$22.37 /hr.
Part-time Senior Van Driver	\$12.45	\$14.71 /hr.
Part-time Assessor	\$22.63	\$33.95 /hr.
Town Property Custodian	\$17.09	\$20.50 /hr.
Planning Bd. Administrative Aide	\$17.67	\$22.26 /hr.
Board of Appeals Clerk	\$17.67	\$22.26 /hr.
Part-time Public Safety Clerk	\$17.67	\$22.26 /hr.
Conservation Commission Clerk	\$17.67	\$22.26 /hr.
Conservation Agent	\$22.53	\$32.16 /hr.
Part-time Town Planner	\$30.01	\$42.86 /hr.
Backup Assessors' Clerk	\$17.67	\$22.26 /hr.
Building Inspector's Clerk	\$17.67	\$22.26 /hr.
Town Accountant's Assistant	\$23.53	\$26.42 /hr.

Town Clerk's Assistant	\$23.53	\$26.42 /hr.
Treasurer-Collector Assistant	\$23.53	\$26.42 /hr.
Council on Aging Director	\$24.11	\$31.62 /hr.
Council on Aging Outreach Coord.	\$15.00	\$17.00 /hr.
Youth Svcs. Director/Pgm. Coord.	\$28.00	\$35.00 /hr.
Recycling Center Attendant	\$14.97	\$16.74 /hr.
Poll Workers	\$10.72	\$10.72 /hr.
Election Clerk	\$12.00	\$14.00 /hr.
Election Warden	\$12.86	\$16.08 /hr.
Town Clerk Temporary Help	minimum wage	
Election Set Up / Take Down	\$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)	\$6,635 /yr.
Assessor (2) - Each	\$4,647 /yr.
Moderator	\$100 /yr.
Library Trustees	None

#### APPOINTED OFFICIALS:

	Minimum	Maximum
DPW Superintendent	\$96,692	\$116,769 /yr.
Chief Operator/Asst. DPW Super.	\$81,815	\$96,692 /yr.
Treasurer	\$36,942	\$39,375 /yr.
Collector	\$36,942	\$39,375 /yr.
Town Clerk	\$49,147	\$61,181 /yr.
Town Clerk Registrar Stipend	\$50/yr. per 1,000 regist. voters	
Plumbing & Gas Inspector		\$6,080 /yr.
Electrical Inspector		\$6,080 /yr.
Building Inspector		\$13,845 /yr.
Assistant Building Inspector		\$9,064 /yr.
Finance Committee		None
Board of Registrars (each)		\$400 /yr.
Emergency Management Director		\$300 /yr.
Personnel Board		None
Inspector of Animals		\$5,894 /yr.
Animal Control Officer Stipend		\$13,421 /yr.
dog impoundment wage		\$65 /day, plus expenses
Asst. Animal Cont. Ofcr. Stipend		\$1,611 /yr.
Shellfish Constable		\$43,819 /yr.
Deputy Shellfish Constables		\$15.05 /hr.
Deputy Harbormaster		\$17.46 /hr.
Assistant Harbormasters		\$15.05 /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 10, 11, 13, 15, 16**

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

### **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 Commonwealth.

### **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 \$818,312,102. in FY17, 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.