

**TOWN OF ESSEX**  
**FINANCE COMMITTEE**  
**REPORT**  
**2018**



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

**MAY 7, 2018 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 7, 2017. The Finance committee has communicated with the Board of Selectmen, the Town Administrator, Town of 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 an efficient budget that balances the services residents expect from the Town of Essex within the limited resources at the Town's disposal.

We are pleased to present a balanced operational 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 budget override in over thirteen years. 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 \$21.3 million for FY2019 (\$17.9 million for operations and \$3.4 million for capital projects and special articles). The increase in operating expenditures is largely related to increased cost of group health insurance.

Article 14 requests \$2.4 million to purchase the property at 55 Main Street for the purposes of siting a new fire station; the source of these funds would be the sale of real estate fund (the money the Town received from the sale of property at Conomo Point). We will propose in Article 15 at least an additional \$700,000 from the sale of real estate fund and a \$3.5 million debt exclusion to construct the new fire station.

The proposed budgets for the Sewer and Water Enterprise Funds total approximately \$2.8 million for FY2019. 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 (\$350,284 in FY2019).

### General Budget

The total operating budget for the Town of Essex, excluding education, is approximately \$10.0 million for FY 2019. These expenses are split among the General Operating Budget (Article 6), at approximately \$6.9 million, the Sewer Enterprise (Article 8), at approximately \$2.1 million, and the Water Enterprise (Article 10) at just over \$768k.

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 the following Capital and other projects for FY2018:

Article 11 Purchase computer equipment and create new maps for Town cemetery: \$14,000

Article 14 Purchase property at 55 Main Street: \$2.4 million

Article 15 Plan and build a new fire station: at least \$4.2 million (best estimate at printing)

Article 16 Purchase a new police cruiser: \$48,000

Article 17 Acquire and maintain municipal street lighting facilities: \$7500k

Article 18 Create new stabilization fund for municipal street lighting maintainance: \$3000

Article 20 Develop a municial water system facilities plan: \$50,000

Article 21 Install sewer system hardware and alarm upgrades: \$22,300

Article 22 Purchase a new utility truck: \$47,126

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 an operational budget within the levy limit and a capital plan that efficiently meets the needs of the Town of Essex residents. We invite the voters to join us at the Annual Town Meeting and look forward to your input.

Respectfully Submitted

Michelle Dyer, Chair	2019
Benjamin Buttrick, Vice-Chair	2019
Robert Fitzgibbon	2019
Michael Flynn	2020
David Gabor	2017
Richard Ross	2017

## RESERVE FUND

The Town appropriated \$77,304.23 for the fiscal year July 1, 2017 to June 30, 2018 to be used by the Finance Committee for extraordinary or unforeseen expenditures, which arise during the fiscal year. As of March 29, 2018 the Finance Committee has voted the following transfers:

Starting Balance	Town Meeting Appropriations	\$70,000.00
Additional	Fall Town Meeting Appropriations	30,000.00
Police Department	Police Trailer Maintenance	-1,500.00
Council on Aging	Vehicle Maintenance	-1,500.00
Council on Aging	System Inspection Maintenance	-1,400.00
Town Accountant	Salary Expense	-16,566.00
Town Accountant	Travel	-700.00
Town Accountant	Seminar Fees	-645.00
Town Accountant	CH 41 Section 108P Stipend	-384.67
DPW	Snow and Ice	-15000.00
Transfer Station	Recycling Rate Increase	-4000.00
<b>Balance in Reserve Fund</b>		<b>\$58,304.33</b>

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

### (WITH RECOMMENDED USES)

Fund	Beginning Balance	FY18 Uses Recommended	FY19 Uses Recommended	Balance After Town Meeting
General Free Cash (7/1/17)	1,315,735.	410,642.	302,500.	602,593.
Water Free Cash (7/1/17)	157,453.		47,126.	110,327.
Sewer Free Cash (1 of 2) (7/1/17)	162,666.		89,300.	73,366.
Sewer Debt Reserve (2 of 2) (7/1/17)	1,799,021.			1,799,021.
Sale of Real Estate (7/1/17)	7,802,449.	160,699	3,100,000.	4,541,750.
C.P.A. (available 7/1/17)	232,864.	103,928.		128,936.
Stabilization (7/1/17)	711,030.			711,030.
Town Bldg Cap Imprv Stabilization 3/18	56,158.			56,158.
Recreation Cap Imprv Stabilization 3/18	56,158.			56,158.
Vehicles & Major Eq Stabilization 3/18	56,158.			56,158.
Town Technology Fund (3/31/18)	12,429.		12,000.	429.
O.P.E.B. Trust ( 3/31//18)	570,094.			570,094.
<b>Total Reserves</b>	<b>\$12,932,218.</b>	<b>\$675,269.</b>	<b>\$3,550,926.</b>	<b>\$8,706,020.</b>

# TAX RATE ESTIMATE FOR FISCAL YEAR ENDING JUNE 30, 2019

Town Meeting Articles:	
Article 6 Operating	6,860,944.00
Article 8 Sewer Enterprise	2,074,351.00
Article 10 Water Enterprise	768,058.00
Article 12 MERSD Assessment	7,836,479.00
Article 13 ENSA&TSD Assessment	323,548.00
Capital Articles "Attachment A"	3,217,426.00
All Other Articles - ATM	142,694.00
All Other Articles FTM	-
Community Preservation	257,237.00
<b>TOTAL ARTICLES</b>	<b>21,480,737.00</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	307,348.00
Estimated Local Receipts	1,736,000.00
Enterprise Revenue	2,492,125.00
Free Cash	302,500.00
Free Cash - Enterprise	116,426.00
Community Preservation	257,237.00
Other Available Funds	3,276,255.00
<b>TOTAL NON-TAX REVENUE</b>	<b>8,487,891.00</b>

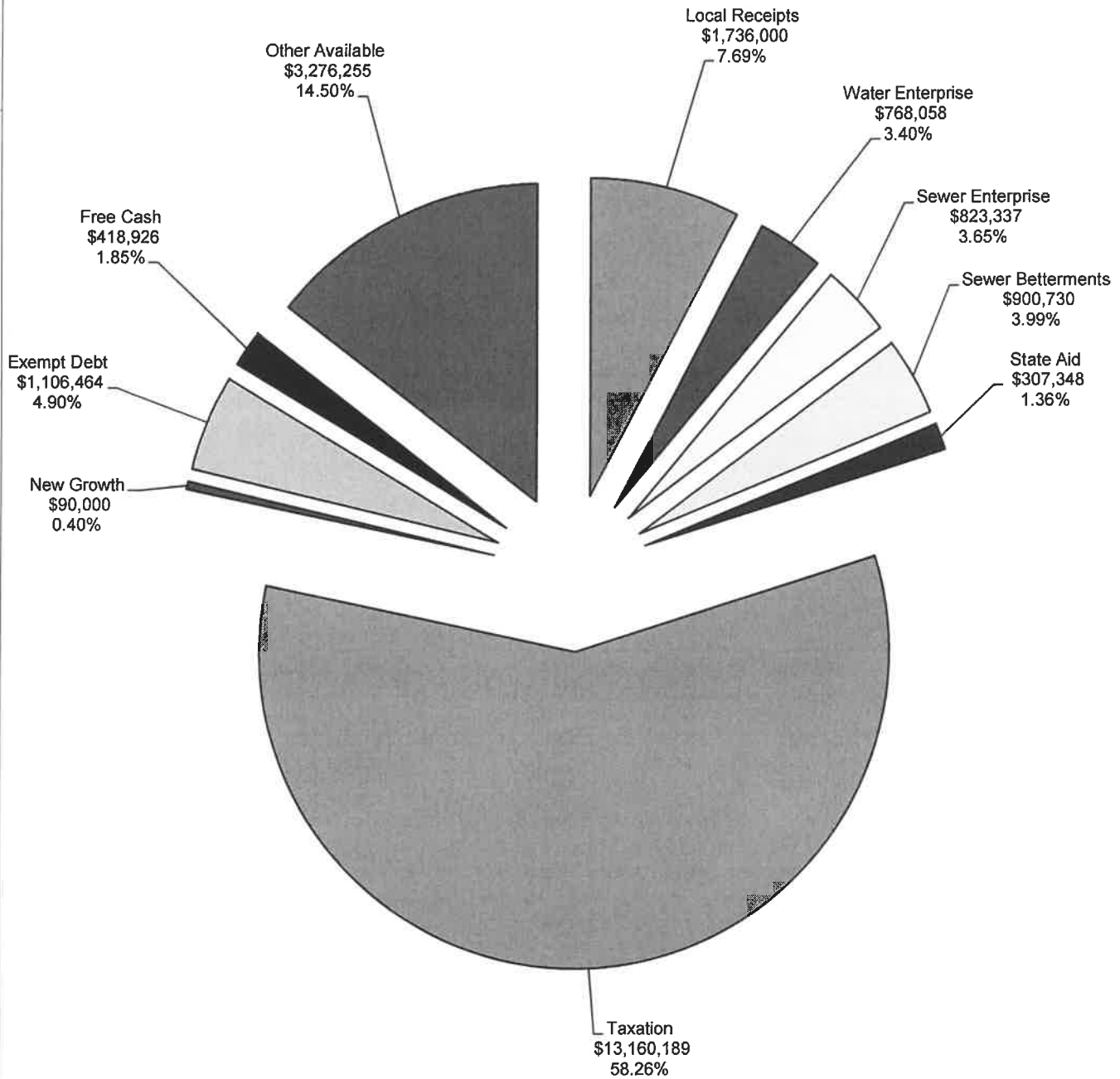
**NET AMOUNT - TAXATION** **13,160,189.00**

LEVY ALLOWED BY PROPOSITION 2 1/2	12,057,853.00
Certified New Growth	90,000.00
Debt Exclusions	1,106,464.00
<b>ALLOWED AMOUNT - TAXATION</b>	<b>13,254,317.00</b>

**(OVER) / UNDER PROPOSITION 2 1/2  
LIMIT** **94,128.00**

FY 2018 Value of Property	818,688,440
FY 2019 Est. Tax Rate per \$1,000 of Value	\$ 16.07

## Town of Essex FY19 Revenues



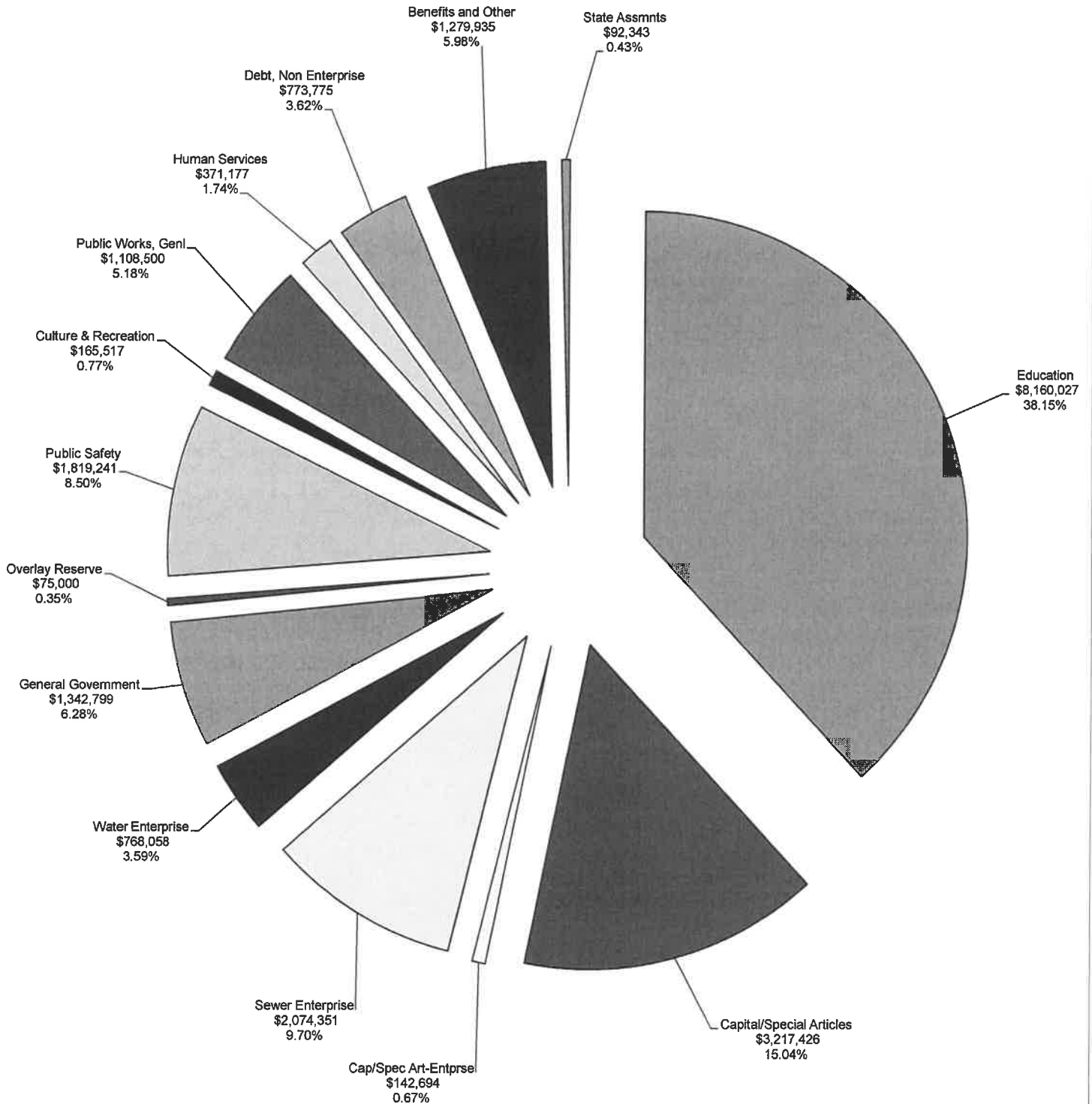
**Total Revenue \$19,291,617.**  
**Total Percentages 99.99%**

*Percentage off due to rounding*

# **Town of Essex FY19 Expenditures**

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

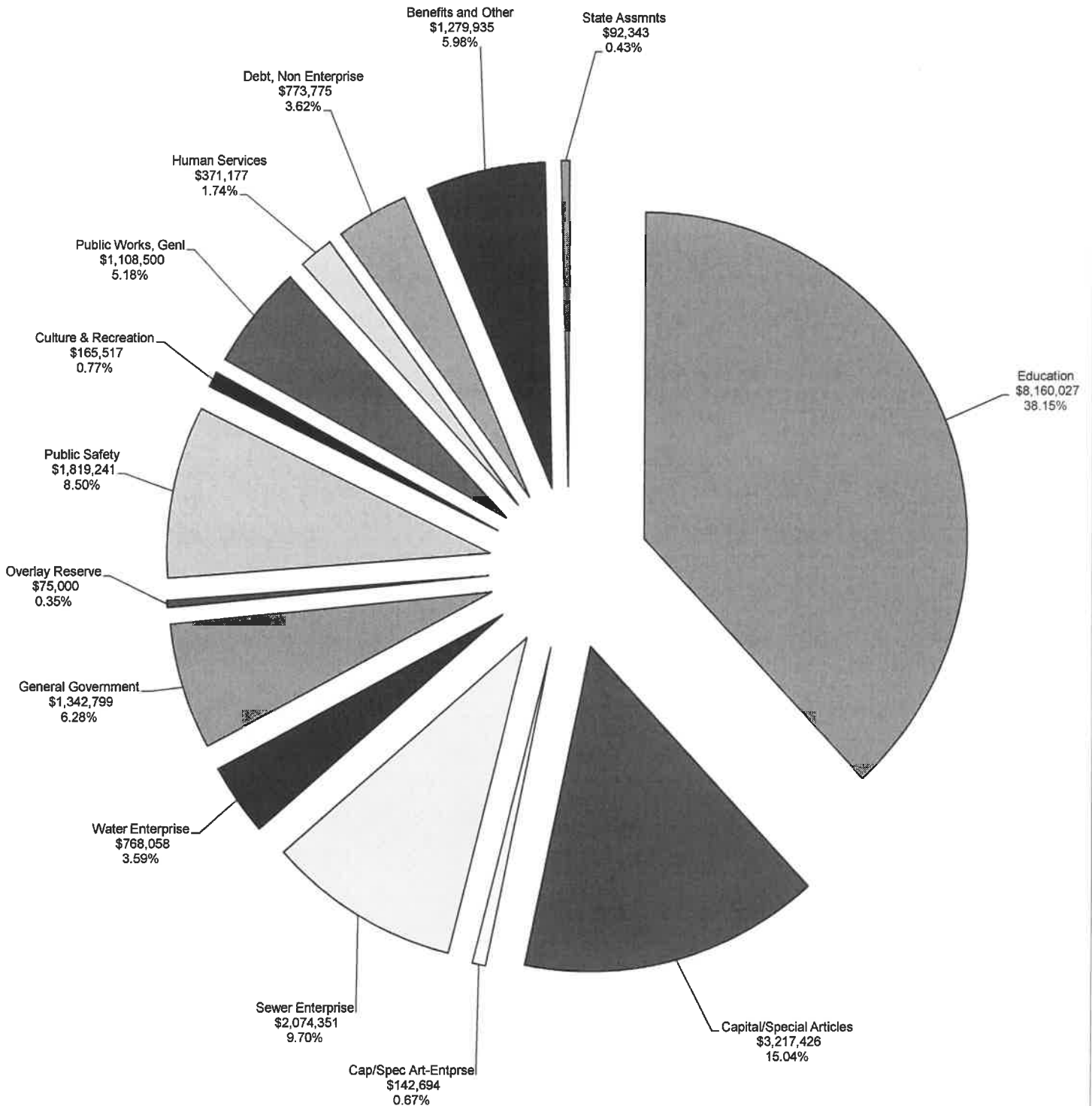
*Percentage off due to rounding*



# **Town of Essex FY19 Expenditures**

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

*Percentage off due to rounding*





## **Capital Improvement Plan**

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

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

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

Among the items properly classified as capital improvements are:

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

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

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

**Town of Essex  
Capital Projects by Department**

Department	Project	Fin Com Recommended for ATM	Priority	Requested				
				2019	2020	2021	2022	2023
<b>Selectmen</b>								
	C3-18 Stabilization Fund - Town Building Improvements		2	20,000	20,000	20,000	20,000	20,000
	C3-18 Stabilization Fund - Recreational Capital Imprvmt		2	20,000	20,000	20,000	20,000	20,000
	C3-18 Stabilization Fund - Vehicles and Equipment		2	20,000	20,000	20,000	20,000	20,000
	C3-18 Stabilization Fund - Town Hall/Library		2	20,000	20,000	20,000	20,000	20,000
	C1-24 Replace Town Hall Copier		1					\$8k - FY24
	C1-19S Fire Station: Design, Construction, Property Acquisition*	6,600,000	1	6,600,000	The portion to be borrowed to be spread out over 40 years			
	C1-20 Replace or Reconstruct Folsom Pavilion, Centennial Grove		1		500,000			
	C1-28 Replace Shellfish Constable Boat's Outboard Motor		1					\$6k - FY28
	C2-20 Installation of Decorative Lighting along Causeway		2		200,000			
	C3-20 Conomo Point -Public Access Improvements & Amenities		3		300,000	300,000	400,000	400,000
	C5-20 Renovation of Historic Grammar School - 28 Main Street		5		200,000			
	C1-19F Design & Reconstruct New Elementary School - Manchester		1		14,000,000	To be spread out over 30 years		
	C1-25 Design & Const. of Renovated or New Elem. Schl. - Essex**		1					\$11M - FY27+
	C1-23 Replacement of Server Infrastructure		1					15,000
	C1-24 Replace Town Hall Copier							
	C1-21 Renovation to Police/Fire Station for Police Use Only***		1			2,000,000	To be spread over several years.	
<b>Police</b>	Cruiser	48,000	1	48,000				
<b>Council on Aging</b>	Replace Wheelchair Accessible Van				39,000			
						68,000		
<b>Public Works</b>	Cemetery - Mapping and Software	14,000	1	14,000				
	Replace VAC-tron (Split with Ch 90, Highway, Wtr, Swr)		1		67,550			
	Replace Dump Truck (14 yrs old), purchase or lease		1			166,410		
<b>Water</b>	Water plant and/or water main upgrades		2					\$1-20M
	Master Plan for Water System Work	50,000	1	50,000				
	Purchase New Utility Truck	47,126	1	47,126				
<b>Sewer</b>	Computer Replacement	22,300	1	22,300				
<b>Total Projects</b>		<b>\$ 6,781,426</b>		<b>\$ 6,861,426</b>	<b>\$ 15,386,550</b>	<b>\$ 2,614,410</b>	<b>\$ 480,000</b>	<b>\$ 495,000</b>

## Funding Sources:

Free Cash	50,000
Stabilization	
Stabilization Town Building	
Stabilization Vehicle & Major Equip	48,000
Stabilization Recreation	
Sale of Real Estate Fund	3,100,000
Borrowing	
Enterprise Fund Free Cash	69,426
Cemetery Fund	14,000

Total **\$ 3,281,426**

\* \$6.6M represents the cost known at the time of printing and may increase - anticipated to be funded with a mix of available funds and borrowing.

\*\* Based upon a rough projection by the Town. Cost and timing are subject to change as the actual project date approaches.

\*\*\* To Address Renovation in phases over several years.

2018

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.  
One Board of Health member to fill a vacancy for one year.  
Two Constables for one year.  
One School Committee member for three years.  
One Board of Library Trustee for three years.  
Two Planning Board members for five years.  
One Housing Authority member for five years.

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

Shall the Town of Essex be allowed to exempt from the provisions of proposition two and one half, so called, the amounts required to pay for the bonds to be issued in order to construct a new fire station including planning, engineering, design, equipping, and furnishing costs, to include the costs of hiring a Project Manager and a Project Designer, and including all construction and/or renovation costs, including the costs of landscaping, site work and paving, moving, demolition and disposal of any existing structures and materials, assessment, containment and/or removal of any hazardous materials, and any and all other costs incidental or related to the project?

\_\_\_\_\_ Yes                      \_\_\_\_\_ No

AND, to do this by vote on one ballot. The polls will be open on Monday, May 14, 2018 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 7, 2018 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 2019 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 2019 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 2019 in accordance with the terms of repayment for Community Septic Management Program loan funds; or take any other action relating thereto.

#### ARTICLE 6

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 7

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 the remainder of fiscal year 2018; or take any other action relating thereto.

#### ARTICLE 8

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 2019; or take any other action relating thereto.

#### ARTICLE 9

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 the remainder of fiscal year 2018; or take any other action relating thereto.

#### ARTICLE 10

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Water Enterprise Fund for fiscal year 2019; 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 creating new maps for the Town's cemetery properties, for the purpose of purchasing a new computer and related equipment for the Cemetery Department and for purchasing and installing new computer software for the Cemetery Department, and all costs incidental and related thereto; or take any other action relating thereto.

#### ARTICLE 12

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 eighteen; or take any other action relating thereto.

### ARTICLE 13

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, 2018; or take any other action relating thereto.

### ARTICLE 14

To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, for general municipal purposes, which purposes may include a fire station, the fee simple or other interest in certain real property, and any buildings and improvements thereon and any related assets, located at 55 Main Street, being shown as Assessors' Map 128, Lot 166, and as described in the deed recorded in the Essex South Registry of Deeds in Book 15016, Page 125; and to transfer from available funds a sum of money for such acquisition; and further to authorize the Selectmen to grant or accept any temporary or permanent easements across or upon said property and/or any abutting property; and further, to authorize the Selectmen to execute any and all instruments necessary to effectuate the purposes of this vote; or take any other action relating thereto.

### ARTICLE 15

To see if the Town will vote to raise and appropriate, transfer from available funds, borrow or any combination thereof, a sum of money for the construction of a new fire station, including all planning, engineering, design, equipping, and furnishing costs, to include the costs of hiring a Project Manager and a Project Designer, and including all construction and/or renovation costs, including the costs of landscaping, site work and paving, moving, demolition and disposal of any existing structures and materials, assessment, containment and/or removal of any hazardous materials, and any and all other costs incidental or related to the project, and that to meet this appropriation the Treasurer, with the approval of the Board of Selectmen, be authorized to borrow said sum under M.G.L. Chapter 44, Section 7, as amended, or any other enabling authority, and to issue bonds or notes of the Town therefor; that any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with M.G.L. Chapter 44, Section 20, as amended, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount; and further, to authorize the Board of Selectmen, and any other appropriate officials of the Town, to apply for and accept any forms of financial assistance that may be available to the Town on account of this project including from the United States Department of Agriculture (USDA) and its Rural Development programs, and in connection therewith to enter into any necessary agreements with the USDA for a loan, and otherwise to contract with the USDA with respect to any such loan or loans; and further, to authorize the Board of Selectmen to take any action necessary to effectuate the purposes of this Article, including but not limited to entering into all agreements and executing on behalf of the Town any and all documents as may be necessary or convenient to effectuate the purposes of this Article; provided, however, that this vote shall not take effect until the Town votes to exempt from the limitation on total taxes imposed by G.L.

c.59, §21C (Proposition 2½) amounts required to pay the principal of and interest on the borrowing authorized by this vote; or to take any other action relating thereto.

#### ARTICLE 16

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase and equip a police cruiser and to authorize the Board of Selectmen to dispose of the cruiser being replaced by the purchase by sale or trade; or take any other action relating thereto.

#### ARTICLE 17

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to add to the amount appropriated under Article 27 of the 2017 Annual Town Meeting for the acquisition 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; and further for the maintenance, repair and emergency management of such lighting facilities and all costs incidental and related thereto; or take any other action relating thereto.

#### ARTICLE 18

To see if the Town will vote, pursuant to Massachusetts General Laws, Chapter 40, Section 5B, to create a stabilization fund for the purpose of maintenance and emergency management of 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 to raise and appropriate or transfer from available funds a sum of money to add to said stabilization fund; or take any other action relating thereto.

## ARTICLE 19

To see if the Town will vote to amend Section 6-10.2.1 of the Town's Flood Plain Overlay District bylaw, by deleting the existing third unnumbered paragraph, which presently reads as follows:

The Flood Plain District includes only the Special Flood Hazard Areas (SFHAs) within the Town of Essex designated as Zone A, AE, and VE on the Essex County Flood Insurance Rate Maps (FIRM) issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The map panels of the Essex County FIRM that are wholly or partially within the Town of Essex are panel numbers 25009C0427F, dated July 3, 2012; and 25009C0289G, 25009C0291G, 25009C0292G, 25009C0293G, 25009C0294G, 25009C0311G, 25009C0313G, 25009C0431G, 25009C0432G, and 25009C0451G, dated July 16, 2014. The exact boundaries of the District are defined by the 100-year base flood elevations shown on the FIRM and further defined by the 100-year (1-percent-annual-chance flood plain boundary) flood elevations contained in the Essex County Flood Insurance Study (FIS) report dated July 16, 2014. The FIRM and FIS report are incorporated herein by reference and are on file with the Town Clerk, Planning Board and Building Inspector.

And by replacing it with the following:

The Flood Plain District includes only the Special Flood Hazard Areas (SFHAs) within the Town of Essex designated as Zone A, AE, and VE on the Essex County Flood Insurance Rate Maps (FIRM) issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The map panels of the Essex County FIRM that are wholly or partially within the Town of Essex are panel numbers 25009C0427F, dated July 3, 2012; 25009C0289G, 25009C0431G, 25009C0432G, and 25009C0451G, dated July 16, 2014; 25009C0291G, 25009C0293G, 25009C0294G, and 25009C0313G dated July 16, 2014 and revised by Letter of Map Revision dated April 10, 2017; and 25009C0292G and 25009C0311G, dated July 16, 2014 and revised by Letters of Map Revision dated April 10, 2017 and December 27, 2017. The exact boundaries of the District are defined by the 100-year base flood elevations shown on the FIRM and further defined by the 100-year (1-percent-annual-chance flood plain boundary) flood elevations contained in the Essex County Flood Insurance Study (FIS) report dated July 16, 2014 and revised by Letter of Map Revision dated April 10, 2017. The FIRM and FIS report are incorporated herein by reference and are on file with the Board of Selectmen and Building Inspector.

; or take any other action relating thereto.



## ARTICLE 20

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to retain the services of a consultant to develop a municipal water system facilities plan, including assistance with application for future loan funding; or take any other action relating thereto.

## ARTICLE 21

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase and install computer hardware and/or software and/or sewer system alarm upgrades and anything incidental and related thereto, for the Sewer Department; or take any other action relating thereto.

## ARTICLE 22

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase and equip a new utility truck for the Water Department; or take any other action relating thereto.

## ARTICLE 23

To see if the Town will vote to appropriate or reserve from the Community Preservation Fund, including fiscal year 2019 estimated annual revenues, a sum or sums of money for Community Preservation projects or purposes, including, but not limited to, acquisitions of interests in land, all as recommended by the Community Preservation Committee; or take any other action relating thereto.

## ARTICLE 24

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 25

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 2018; or take any other action relating thereto.

## ARTICLE 26

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 2018; or take any other action relating thereto.

## ARTICLE 27

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

## ARTICLE 28

To see if the Town will vote, pursuant to the provisions of Massachusetts General Laws, Chapter 44, Section 53E½ as most recently amended, to establish the annual spending limits set forth below for the revolving funds listed in Town of Essex General Bylaws, Chapter II, Section 2-26, entitled, "Revolving Funds", which funds may be expended without further appropriation for the purposes defined therein, with such expenditure limits to be applicable for each fiscal year until such time as Town Meeting votes, prior to July 1 for the ensuing fiscal year, to increase the same; provided, however, that in accordance with state law, the Board of Selectmen, with the approval of the Finance Committee, may increase the limit for that fiscal year only:

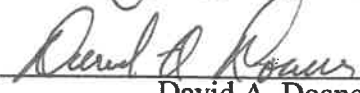
Revolving Fund	Spending Limit
Animal Control Officer	\$10,000
Board of Health – Youth Triathlon	\$12,000
Board of Health – Health, Safety and Emergency	\$10,000
Board of Health – Public Health Nurse	\$12,000

; or act in relation thereto.

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 5<sup>th</sup> day of April, two thousand eighteen.

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

  
\_\_\_\_\_  
David A. Doane

  
\_\_\_\_\_  
Andrew C. Spinney

BOARD OF SELECTMEN  
TOWN OF ESSEX

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
<b>100 General Government</b>					
114 Moderator					
Stipend	100	100	100	100	100
Expense	20	20	20	20	20
	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>
122 Selectmen					
Admin Assistant Salary	56,971	58,127	60,475	61,686	61,686
Sick Leave Buyback		1,700	-	1,200	1,200
Town Planner, Part time	15,347	17,616	17,830	18,187	18,187
Selectmen Stipend	3,000	3,000	3,000	3,000	3,000
Temporary Salary		1,087	1,109	1,200	1,200
Sick/Vac Pay, Retirees	5,500	5,500	5,500	5,500	5,500
Town Meeting Audio/Visual	2,075	3,500	3,500	3,500	3,500
Town Events, Incidental Expenses	1,748	5,000	5,000	5,000	5,000
Procurement/Advertising	1,142	1,200	1,200	1,200	1,200
Office Supplies	900	900	900	900	900
Advertise Town Resources	20,000	20,000	23,500	23,500	23,500
Dues and Meetings	1,127	2,000	2,000	2,000	2,000
	<u>107,810</u>	<u>119,630</u>	<u>124,014</u>	<u>126,873</u>	<u>126,873</u>
129 Town Administrator					
Town Administrator Salary	125,500	131,515	133,143	137,138	137,138
Sick Leave Buyback	3,218	3,315	3,414	3,516	3,516
Seminar Fees	455	750	750	750	750
Expenses	885	1,000	1,000	1,000	1,000
Travel	1,992	2,000	2,250	2,250	2,250
Dues and Memberships	672	800	1,050	1,050	1,050
	<u>132,722</u>	<u>139,380</u>	<u>141,607</u>	<u>145,704</u>	<u>145,704</u>
131 Finance Committee					
Expenses	308	410	410	410	410
Reserve Fund (transfers)	62,608	70,000	70,000	70,000	70,000
	<u>62,916</u>	<u>70,410</u>	<u>70,410</u>	<u>70,410</u>	<u>70,410</u>
135 Town Accountant					
Town Accountant Salary	41,208	42,444	43,717	83,000	83,000
Town Accountant's Assistant	5,377	5,747	8,243	8,243	8,243
Stipend Ch 41S, Section 108P				1,000	1,000
Seminars	625	300	500	1,000	1,000
Contracted Services	36,000	43,500	38,000	47,000	47,000
Software Support	10,735	11,500	11,800	12,000	12,000
Telephone	395	425	-	-	-
Office Supplies	932	1,000	1,500	2,000	2,000
Travel	56	300	300	1,000	1,000
Dues and Memberships	85	100	100	150	150
	<u>95,413</u>	<u>105,316</u>	<u>104,160</u>	<u>155,393</u>	<u>155,393</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
<b>141 Assessors</b>					
Senior Clerk	43,086	43,063	44,463	45,355	45,355
Assessors Stipend	15,311	15,617	15,929	16,248	16,248
Junior Clerk, part time	1,743	5,673	3,060	3,122	3,122
Assessment Aids		13,000	-	-	-
Mapping	9,239	15,000	15,000	15,000	15,000
Bookbinding	-	500	200	200	200
Consulting Services	26,500	30,000	43,000	43,000	43,000
Software Support	5,800	6,000	6,000	6,000	6,000
Legal Expense	66	1,500	1,500	1,500	1,500
Telephone	404	525	-	-	-
Office Supplies	1,950	2,000	2,100	2,100	2,100
Expenses	94	500	400	400	400
Dues and Memberships	270	300	300	300	300
	<u>104,463</u>	<u>133,678</u>	<u>131,952</u>	<u>133,225</u>	<u>133,225</u>
<b>145 Treasurer/Collector</b>					
Treasurer/Collector Salary	73,084	75,000	78,750	67,320	67,320
Treasurer/Collector Certification	1,000	1,000	1,000		
Treasurer/Collector's Assistant		25,688	26,103	14,014	14,014
Clerical, full time	44,330	44,293	45,733	46,651	46,651
Sick Leave Buyback	299	992	992	992	992
Copy Machine Expense	55	250	-	-	-
Seminars	533	800	800	800	800
Payroll Processing ADP	7,050	8,600	8,858	9,125	9,125
Contracted Services - Payroll	10,632	-	-	-	-
Financial Advisor	2,000	2,575	4,000	4,000	4,000
Collector Legal Expense	2,969	5,500	5,500	5,000	5,000
Tax Title Expense	4,869	6,500	6,500	6,500	6,500
Interest due on Abatements	122	1,000	1,000	1,000	1,000
Bank Fees	-	1,600	250		
Telephone	814	850	-	-	-
Postage	8,606	10,000	10,000	10,000	10,000
Office Supplies/Equipment	4,948	8,000	9,000	7,000	7,000
Travel	657	1,000	1,000	1,000	1,000
Dues and Memberships	200	240	240	240	240
	<u>162,168</u>	<u>193,888</u>	<u>199,726</u>	<u>173,642</u>	<u>173,642</u>
<b>151 Legal Expense</b>	69,128	60,000	60,000	60,000	60,000
Conomo Point Legal	38,546	150,000	50,000	10,000	10,000
	<u>107,674</u>	<u>210,000</u>	<u>110,000</u>	<u>70,000</u>	<u>70,000</u>
<b>152 Personnel Board</b>					
Personnel Officer Salary	13,945	14,613	14,794	15,237	15,237
Expenses	500	500	500	500	500
	<u>14,445</u>	<u>15,113</u>	<u>15,294</u>	<u>15,737</u>	<u>15,737</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
<b>153 Internet/Network</b>					
IT Hosting	2,749	7,500	7,500	8,000	8,000
Fiber Optic Municipal Area Network				12,000	12,000
Network/User Testing & Diagnostics				6,600	6,600
Notification System Support	4,510	5,000	5,000	-	-
Regional Dispatch Connectivity			8,000	8,000	8,000
Town Website Support/Maint	4,320	4,500	4,800	11,100	11,100
Internet Service				7,500	7,500
Network Eq & Maintenance	4,000	4,000	5,000	4,000	4,000
	<u>15,579</u>	<u>21,000</u>	<u>30,300</u>	<u>57,200</u>	<u>57,200</u>
<b>161 Town Clerk</b>					
Town Clerk Salary	63,584	59,982	61,181	57,000	57,000
Town Clerk Certification	1,000	1,000	1,000	1,000	1,000
Town Clerk's Assistant	8,832	13,826	11,000	11,212	11,212
Town Clerk Training & Travel	1,057	1,025	1,225	1,225	1,225
Archival Management		200	200	200	200
Copy Machine Expense	669	800	500	500	500
Office Supplies	764	725	725	725	725
Parking Tickets	1,079	1,750	1,750	1,750	1,750
Dog Licenses	471	525	525	525	525
Dues and Memberships	230	270	290	290	290
	<u>77,686</u>	<u>80,103</u>	<u>78,396</u>	<u>74,427</u>	<u>74,427</u>
<b>162 Elections</b>					
Election Wages	2,128	6,936	5,700	7,020	7,020
Ballots	364	700	700	1,100	1,100
Voting Lists	-	100	100	100	100
Town Meeting Expenses	-	274	274	274	274
Election Expenses	5,186	5,000	4,500	4,500	4,500
	<u>7,678</u>	<u>13,010</u>	<u>11,274</u>	<u>12,994</u>	<u>12,994</u>
<b>163 Registrars</b>					
Registrars Stipends	923	1,350	1,350	1,350	1,350
Printing	575	500	500	500	500
Supplies	1,800	2,000	2,000	2,500	2,500
	<u>3,298</u>	<u>3,850</u>	<u>3,850</u>	<u>4,350</u>	<u>4,350</u>
<b>165 Licensing Board</b>					
Clerical Stipend	2,644	2,697	2,806	2,862	2,862
Expenses	175	175	175	175	175
	<u>2,819</u>	<u>2,872</u>	<u>2,981</u>	<u>3,037</u>	<u>3,037</u>
<b>171 Conservation Commission</b>					
Conservation Agent	2,199	8,200	8,750	8,925	8,925
Clerical Wages	11,561	17,083	17,363	17,714	17,714
Software Maintenance	-	500	500	500	500
Telephone	647	650	-	200	200
Expenses	1,014	1,200	1,200	1,350	1,350
Dues and Memberships	-	-	650	650	650
	<u>15,421</u>	<u>27,633</u>	<u>28,463</u>	<u>29,339</u>	<u>29,339</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
175 Planning Board					
Clerical Wages	10,481	12,838	13,090	13,352	13,352
Telephone	403	403	-	-	-
Notices	1,581	1,500	1,500	1,500	1,500
Technology	331	350	350	350	350
Expenses	271	500	500	500	500
	<u>13,067</u>	<u>15,591</u>	<u>15,440</u>	<u>15,702</u>	<u>15,702</u>
176 Appeals Board					
Clerical Wages	706	1,391	1,425	1,454	1,454
Expenses	1,060	1,500	2,500	2,500	2,500
	<u>1,766</u>	<u>2,891</u>	<u>3,925</u>	<u>3,954</u>	<u>3,954</u>
179 Conomo Point					
Clerical Stipend	2,644	2,697	2,806	2,862	2,862
Conomo Pt Property Mgmt				10,000	10,000
Conomo Point Stipend	150	150	150	150	150
	<u>2,794</u>	<u>2,847</u>	<u>2,956</u>	<u>13,012</u>	<u>13,012</u>
181 Open Space Committee					
Expenses	-	-	-	-	-
193 Town Property					
Town Property Custodian	19,622	19,939	20,254	20,660	20,660
Town Hall/Library Custodian				20,660	20,660
Town Hall Electricity	11,481	10,787	10,787	10,787	10,787
Town Hall Heating Fuel/Natural Gas	3,743	18,000	18,000	18,000	18,000
Town Hall Water Usage	450	850	850	850	850
Town Hall Sewer Usage	568	1,700	1,700	1,700	1,700
Town Hall Fire Alarm Monitor/Test		900	900	900	900
Town Hall Generator Maintenance	554	600	600	1,100	1,100
Town Hall Generator Fuel		600	600	600	600
Town Hall Panic Alarm Monitoring			500	500	500
Town Hall Elevator Phone Monitoring			400	400	400
Town Hall Elevator Inspection/Maint			3,600	3,600	3,600
Town Hall HVAC Maintenance			1,000	1,000	1,000
Town Hall Sprinkler System Maint			500	500	500
Town Hall Clock Maintenance				250	250
Greenhead Fly Program	3,568	3,600	3,600	3,750	3,750
Town Hall Office Machines	3,000	3,000	3,000	3,000	3,000
G.I.S. Mapping Services	1,000	1,000	1,000	1,000	1,000
Sr Center Systems Inspection		-	-	-	-
Selectmen's Telephone-copper line	2,441	2,768	1,680	1,680	1,680
Town Department Telephones (VOIP)			7,510	8,500	8,500
Town Hall Office Supplies	3,369	3,500	3,500	3,500	3,500
Town Hall - Quarterly Cleaning			4,000	-	-
Town Property Expenses	17,202	10,300	10,300	10,300	10,300
Blanket Liability Insurance	79,388	110,104	114,508	120,443	120,443
	<u>146,386</u>	<u>187,648</u>	<u>208,789</u>	<u>233,680</u>	<u>233,680</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
195 Town Report Printing	3,173	4,000	4,000	4,000	4,000
<b>GENERAL GOVERNMENT SUMMARY</b>					
<b>Labor</b>	<b>575,493</b>	<b>644,179</b>	<b>654,230</b>	<b>699,430</b>	<b>699,430</b>
<b>Operating Expense</b>	<b>501,905</b>	<b>704,801</b>	<b>633,427</b>	<b>643,369</b>	<b>643,369</b>
	<b>1,077,398</b>	<b>1,348,980</b>	<b>1,287,657</b>	<b>1,342,799</b>	<b>1,342,799</b>
<b>200 Public Safety</b>					
210 Police Department					
Police Chief Salary	100,909	104,334	107,464	109,643	109,643
Police Officer Salaries	495,841	531,569	557,756	554,217	554,217
Police Chief Clerical Wages	37,084	36,714	38,140	38,880	38,880
Part time Police Salaries	94,204	91,710	96,753	115,736	115,736
Community Policing		6,000	6,000	6,000	6,000
Overtime, Extra Investigation	4,896	10,850	11,067	11,067	11,067
Overtime, Shift Coverage	44,042	46,400	47,040	56,000	56,000
Overtime, Incidental	21,097	19,347	19,000	20,000	20,000
Overtime, Prisoner Callout	4,481	6,400	7,560	7,560	7,560
Overtime, Holiday	25,100	30,474	31,834	31,834	31,834
Overtime, Court Detail	8,010	7,300	7,446	8,500	8,500
Night Differential	29,962	31,798	33,989	35,403	35,403
Sick Leave Buyback	6,727	8,190	6,911	12,689	12,689
Inservice Training	20,070	20,500	19,500	19,500	19,500
Educational Stipend	106,882	116,800	116,466	116,106	116,106
Police Ambulance Training	1,874	1,050	1,900	1,900	1,900
Firearms Training	12,194	11,482	11,482	12,382	12,382
Ambulance Training Expense	497	750	750	750	750
Inservice Training Expense	4,018	1,500	2,000	2,000	2,000
Trailer Maintenance	6,100	25	1,000	2,500	2,500
Vehicle Maintenance	8,607	9,000	9,000	9,000	9,000
Seminar Fees		750	750	750	750
National Crime Information		580	-	-	-
Drug and Alcohol Testing	800	4,000	4,000	4,000	4,000
Telephone	3,866	5,300	5,300	5,300	5,300
Beeper/Radio Repairs	4,318	4,675	4,500	4,500	4,500
Bapern	1,000	1,056	1,900	1,900	1,900
Prisoner Lock-up		-	-	-	-
Office Supplies	3,353	3,450	3,450	4,450	4,450
Vehicle Fuel	13,549	21,790	21,790	21,790	21,790
Supplies	9,355	7,500	7,500	8,500	8,500
Uniform Allowance	12,809	16,000	16,000	16,000	16,000
Travel	1,306	1,900	1,900	1,900	1,900
Dues and Memeberships	2,824	2,800	2,800	2,800	2,800
	<b>1,085,775</b>	<b>1,161,994</b>	<b>1,202,948</b>	<b>1,243,557</b>	<b>1,243,557</b>
211 ECO Department					
Salaries and Wages	-	1,000	1,000	500	500
Office Expense	2,539	2,500	2,500	2,500	2,500
	<b>2,539</b>	<b>3,500</b>	<b>3,500</b>	<b>3,000</b>	<b>3,000</b>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
<b>220 Fire Department</b>					
Fire Chief Salary	7,200	7,344	7,491	7,641	7,641
Clerical Wages	9,883	9,806	10,163	10,367	10,367
Firefighter Salaries	94,619	127,493	137,536	140,288	140,288
Fire Engineers Stipends	2,800	2,856	2,914	2,972	2,972
Fire Inspection Salaries	733	6,954	-	-	-
Fire Training Salaries	14,161	18,966	19,350	19,737	19,737
Fire Training Expense	53	1,000	1,000	1,100	1,100
Electricity	15,085	18,600	18,600	18,600	18,600
Heating Oil/Natural Gas	3,635	8,000	6,000	6,200	6,200
Water Usage	635	800	800	800	800
Sewer Usage	1,092	800	1,000	1,300	1,300
Station Repair and Maintenance	8,731	7,500	7,500	7,500	7,500
Equipment Repair and Maint.	13,970	10,600	11,000	11,000	11,000
Ladder/Pump Testing	1,120	1,500	2,500	2,500	2,500
Forest Fire Equipment	3,587	3,700	3,700	3,700	3,700
Equipment Lease-Pumper	38,652	-	-	-	-
Telephone	3,700	3,500	3,700	3,700	3,700
Pagers	4,400	4,400	4,400	4,400	4,400
Propane Gas	365	550	550	550	550
Office Supplies	820	1,300	1,400	1,400	1,400
Vehicle Fuel	5,644	6,600	6,600	6,600	6,600
Other Expenses	12,799	10,000	10,000	10,000	10,000
Fire Prevention	1,487	1,750	1,750	1,750	1,750
Uniforms	11,681	12,500	12,500	12,500	12,500
Dues and Memberships	2,301	2,200	2,500	2,500	2,500
	<u>259,153</u>	<u>268,719</u>	<u>272,954</u>	<u>277,105</u>	<u>277,105</u>
<b>231 Ambulance Department</b>					
Ambulance Salaries	19,907	35,824	63,908	65,187	65,187
Ambulance Training Salaries	12,892	20,021	20,416	20,827	20,827
Training Expenses	4,992	5,800	6,000	6,000	6,000
Contracted Billing Services	9,567	8,400	8,600	9,600	9,600
Vehicle Repair and Maintenance	1,718	2,000	2,000	2,000	2,000
Supplies	9,014	8,000	8,000	8,000	8,000
Affiliation & License Fees	2,600	3,200	3,200	3,200	3,200
	<u>60,690</u>	<u>83,245</u>	<u>112,124</u>	<u>114,814</u>	<u>114,814</u>
<b>241 Building Inspector Dept.</b>					
Building Inspector Salary	13,308	13,574	13,845	14,122	14,122
Asst. Building Inspector Salary	4,659	8,886	9,064	9,245	9,245
Clerical, part time wages	4,000	5,048	5,150	5,253	5,253
Training Expenses	600	500	950	950	950
Telephone	394	400	-	-	-
Expenses	851	800	800	800	800
	<u>23,812</u>	<u>29,208</u>	<u>29,809</u>	<u>30,370</u>	<u>30,370</u>



Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
243 Plumbing Inspector Dept.					
Plumbing Inspector Salary	5,844	5,961	6,080	6,202	6,202
Expenses	181	200	200	200	200
	<u>6,025</u>	<u>6,161</u>	<u>6,280</u>	<u>6,402</u>	<u>6,402</u>
245 Electrical Inspector Dept.					
Electrical Inspector Salary	5,844	5,961	6,080	6,202	6,202
Expenses	150	150	150	150	150
	<u>5,994</u>	<u>6,111</u>	<u>6,230</u>	<u>6,352</u>	<u>6,352</u>
291 Emergency Management Dept					
Director Stipend	300	300	300	300	300
Expenses	1,229	1,300	1,300	1,300	1,300
Dues and Memberships	-	150	150	150	150
	<u>1,529</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>
292 Animal Inspector Dept.					
Animal Inspector Stipend	5,665	5,778	5,894	6,012	6,012
293 Animal Control Officer					
Animal Control Officer Stipend	12,000	13,158	13,421	13,689	13,689
Assistant Dog Officer/ACO			1,611	1,643	1,643
Expenses	1,121	1,400	1,400	1,400	1,400
	<u>13,121</u>	<u>14,558</u>	<u>16,432</u>	<u>16,732</u>	<u>16,732</u>
295 Harbormaster Department					
Harbormaster Deputy Salary	3,750	9,028	7,170	6,293	6,293
Asst Harbormaster Salary	6,008	9,354	11,765	13,020	13,020
Town Landing Ramp Attendant	3,531	3,247	3,672	4,080	4,080
Training Expense	-	800	1,200	1,200	1,200
Boat Repairs	8,305	8,400	8,400	8,400	8,400
Pier and Float Maintenance	1,534	2,000	2,000	2,000	2,000
Drug and Alcohol Testing	1,183	2,000	2,000	1,000	1,000
Mooring Permit Expense	2,188	3,400	3,400	4,000	4,000
Fuel and Oil	2,008	5,600	4,600	4,600	4,600
Buoys	2,474	3,000	3,500	3,800	3,800
Uniforms	1,523	1,700	2,000	2,500	2,500
Incidental Expenses	2,223	1,200	1,700	2,300	2,300
	<u>34,727</u>	<u>49,729</u>	<u>51,407</u>	<u>53,193</u>	<u>53,193</u>
299 Shellfish Department					
Shellfish Constable Salary	42,118	42,960	43,819	44,695	44,695
Shellfish Deputy Salary	8,322	7,743	7,898	9,009	9,009
Boat Repairs	548	2,000	2,000	2,000	2,000
Telephone	358	450	-	-	-
Vehicle Fuel	615	2,000	2,000	2,000	2,000
Vehicle Maintenance		1,500	1,500	1,500	1,500
Expenses	224	425	425	425	425
Uniforms	113	125	125	125	125
Dues and Memberships		200	200	200	200
	<u>52,298</u>	<u>57,403</u>	<u>57,967</u>	<u>59,954</u>	<u>59,954</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	FY 2016 Expended	FY17 BUDGET Expended	FY18 Fin Com Adopted	FY19 Fin Com Requested	FY19 Fin Com Recommended
<b>PUBLIC SAFETY SUMMARY</b>					
<b>Labor</b>	<b>1,290,917</b>	<b>1,442,180</b>	<b>1,518,855</b>	<b>1,564,701</b>	<b>1,564,701</b>
<b>Operating Expense</b>	<b>260,411</b>	<b>245,976</b>	<b>248,440</b>	<b>254,540</b>	<b>254,540</b>
	<b>1,551,328</b>	<b>1,688,156</b>	<b>1,767,295</b>	<b>1,819,241</b>	<b>1,819,241</b>

**300 Education**

MERSD Assessment

See Article #12

Essex No Shore Ag&Tech Assessmt

See Article #13

**400 Department of Public Works**

**420 Highway Department**

Superintendent Salary	86,426	85,859	87,577	89,329	89,329
Assistant Superintendent Salary	27,881	28,438	29,008	29,588	29,588
Clerical Wages	26,228	27,805	29,250	30,881	30,881
Foreman Wages	60,512	60,512	62,317	63,461	63,461
Operator Wages	123,197	129,704	131,259	132,403	132,403
Laborer	17,850	19,251	19,947	20,353	20,353
Stormwater Compliance Wages	94	1,500	2,000	1,000	1,000
Grounds Maintenance Wages	14,736	17,827	18,184	17,000	17,000
Overtime	4,346	6,700	6,834	6,834	6,834
Sick Leave Buyback	2,808	2,808	3,219	3,284	3,284
Electricity	2,549	6,000	6,000	5,500	5,500
Water Usage	1,056	1,350	1,400	1,400	1,400
Small Equipment Repair	1,908	2,300	2,300	2,300	2,300
Bridge Inspection and Repair	1,394	3,500	3,500	3,000	3,000
Equipment Lease	23,153	55,892	32,740	32,740	32,740
Seminar Fees	371	500	800	800	800
Monitoring Wells	5,200	5,500	5,500	5,500	5,500
Drug and Alcohol Testing	395	700	700	700	700
Tree Removal	9,982	11,000	12,000	12,000	12,000
Telephone	2,331	2,400	2,800	2,800	2,800
Fuel	4,097	7,000	7,000	6,500	6,500
Office Supplies	2,099	2,500	2,500	2,500	2,500
Grounds Maintenance Expense	9,095	10,000	10,000	9,500	9,500
Stormwater Compliance Expense	6,541	7,000	20,000	20,000	20,000
Playground Maintenance	8,859	9,000	9,000	8,500	8,500
Truck Fuel	11,243	17,000	17,000	17,000	17,000
Truck Maintenance	15,961	14,000	14,000	15,000	15,000
Highway Maintenance	80,952	81,000	81,000	81,000	81,000
Tools and Supplies	3,125	3,100	3,100	3,100	3,100
Other Maintenance	7,053	7,100	7,100	7,100	7,100
Clothing Allowance	1,760	2,200	2,375	2,500	2,500
Dues and Memberships	695	700	700	700	700
	563,897	630,146	631,110	634,273	634,273

**423 Snow and Ice**

Snow Removal OT	10,694	15,800	16,438	16,767	16,767
Snow Removal Contractors	5,555	10,734	11,270	11,608	11,608
Snow Removal Expenses	46,044	57,085	58,226	58,226	58,226
	62,293	83,619	85,934	86,601	86,601

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
424 Street Lighting	15,299	18,070	18,070	18,070	18,070
430 Transfer Station/Recycling Dept					
Recycling Coordinator Wages	14,774	15,709	16,277	16,961	16,961
Electricity	2,388	3,500	3,500	3,000	3,000
Trash Contract	160,295	170,000	170,000	171,500	171,500
Recycling Contract	22,546	18,500	25,000	39,500	39,500
Hazardous Waste Disposal	4,984	5,000	5,100	5,000	5,000
Inspection Services	825	2,000	2,000	4,000	4,000
Telephone	401	420	420	420	420
Sticker Printing	566	700	700	700	700
Maintenance	2,046	2,000	9,500	9,500	9,500
	<u>208,825</u>	<u>217,829</u>	<u>232,497</u>	<u>250,581</u>	<u>250,581</u>
449 Non Enterprise Wastewater					
WWLegal Expense	1,638	16,500	66,500	56,500	56,500
	<u>1,638</u>	<u>16,500</u>	<u>66,500</u>	<u>56,500</u>	<u>56,500</u>
491 Cemetery Department					
Wages	27,088	29,501	29,252	31,059	31,059
Clerical Wages	3,592	3,692	3,811	3,888	3,888
Part-time Wages	13,187	15,000	15,300	14,800	14,800
Overtime	1,266	2,782	2,838	2,838	2,838
Electricity	163	390	390	390	390
Gas and Fuel	2,497	2,500	2,500	2,500	2,500
Small Equipment	1,912	2,000	2,000	2,000	2,000
Repair and Maintenance	2,735	3,000	3,000	3,000	3,000
Materials	1,882	2,000	2,000	2,000	2,000
	<u>54,322</u>	<u>60,865</u>	<u>61,091</u>	<u>62,475</u>	<u>62,475</u>
6150 Water Enterprise Fund			see Article 10		
6250 Sewer Enterprise Fund			see article 8		
<b>PUBLIC WORKS SUMMARY</b>					
Labor	<b>434,679</b>	<b>462,888</b>	<b>473,511</b>	<b>449,490</b>	<b>449,490</b>
Operating Expense	<b>471,595</b>	<b>564,141</b>	<b>621,691</b>	<b>659,010</b>	<b>659,010</b>
	<u><b>906,274</b></u>	<u><b>1,027,029</b></u>	<u><b>1,095,202</b></u>	<u><b>1,108,500</b></u>	<u><b>1,108,500</b></u>
<b>500 Human Services</b>					
512 Board of Health					
Sanitarian Salary	80,094	68,000	69,360	70,747	70,747
Clerical, full time	45,170	45,965	47,469	48,422	48,422
Nurse Wages	8,434	10,061	10,742	10,958	10,958
Seminar Fees	205	950	950	950	950
Advertising	300	550	550	550	550
Contracted Services	4,364	5,800	6,000	6,000	6,000
Water Testing	235	700	700	700	700
Telephone	827	900	-	-	-
Postage	475	450	500	500	500

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
Office Supplies	1,063	1,800	1,800	1,650	1,650
Expenses	778	1,400	1,400	1,150	1,150
Travel	1,506	1,800	1,800	1,800	1,800
Dues and Memberships	351	550	550	550	550
	<u>143,802</u>	<u>138,926</u>	<u>141,821</u>	<u>143,977</u>	<u>143,977</u>
520 Social Service Agencies	2,500	2,500	2,500	2,500	2,500
541 Council on Aging					
Director, part time	26,273	30,251	30,856	31,473	31,473
Outreach Co-ordinator			17,132	17,475	17,475
Van Driver Wages	7,144	14,708	15,002	15,302	15,302
Electricity	2,265	2,650	2,650	2,765	2,765
Heating - Natural Gas	805	1,200	1,200	1,300	1,300
Water/Sewer Utility	504	625	625	625	625
System Inspection/Maintenance	5,000	5,400	6,900	8,200	8,200
Building Maintenance				4,000	4,000
Telephone	1,956	2,040	2,040	1,600	1,600
Technology			2,280	2,280	2,280
Van Driver Expenses	744	1,050	1,150	1,225	1,225
Vehicle Maintenance	129	600	1,500	2,200	2,200
Vehicle Fuel	1,396	2,500	2,500	2,500	2,500
Expenses	9,816	5,500	6,200	15,080	15,080
	<u>56,032</u>	<u>66,524</u>	<u>90,035</u>	<u>106,025</u>	<u>106,025</u>
542 Youth Department					
Coordinator/Director Wages			34,580	35,272	35,272
Program Expense			5,000	5,000	5,000
Office Expense			2,000	2,000	2,000
	<u>-</u>	<u>-</u>	<u>41,580</u>	<u>42,272</u>	<u>42,272</u>
543 Veterans Services					
Regional Assessment	12,496	15,703	15,703	15,703	15,703
Ordinary Benefits	33,228	55,000	55,000	55,000	55,000
	<u>45,724</u>	<u>70,703</u>	<u>70,703</u>	<u>70,703</u>	<u>70,703</u>
546 Centennial Grove					
Sanitation Facilities	2,080	3,500	3,500	3,500	3,500
Maintenance	2,200	2,200	2,200	2,200	2,200
	<u>4,280</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
<b>HUMAN SERVICES SUMMARY</b>					
Labor	<b>167,115</b>	<b>168,985</b>	<b>225,141</b>	<b>229,649</b>	<b>229,649</b>
Operating Expense	<b>85,223</b>	<b>115,368</b>	<b>127,198</b>	<b>141,528</b>	<b>141,528</b>
	<u><b>252,338</b></u>	<u><b>284,353</b></u>	<u><b>352,339</b></u>	<u><b>371,177</b></u>	<u><b>371,177</b></u>
<b>600 Culture and Recreation</b>					
610 Library					
Director Salary	50,032	51,041	53,181	54,255	54,255

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
Staff Wages	36,739	39,586	46,203	47,127	47,127
Copier Expense	2,590	395	395	395	395
Telephone	797	840	850	850	850
Office Supplies	1,209	1,400	1,600	1,800	1,800
Technology	999	1,000	2,000	2,400	2,400
Library Materials	23,977	34,000	36,000	40,000	40,000
Library Programming			1,600	2,000	2,000
Travel	138	250	350	350	350
MVLC Membership	13,048	13,850	13,850	13,940	13,940
	<u>129,529</u>	<u>142,362</u>	<u>156,029</u>	<u>163,117</u>	<u>163,117</u>
<b>691 Historical Commission</b>					
Administrative	-	1,000	1,000	1,000	1,000
Printing	500	500	500	500	500
	<u>500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
<b>692 Memorial Day</b>	899	900	900	900	900
<b>SUMMARY CULTURE AND RECREATION</b>					
<b>Labor</b>	<b>86,771</b>	<b>90,627</b>	<b>99,384</b>	<b>101,382</b>	<b>101,382</b>
<b>Operating Expense</b>	<b>44,157</b>	<b>54,135</b>	<b>59,045</b>	<b>64,135</b>	<b>64,135</b>
	<u><b>130,928</b></u>	<u><b>144,762</b></u>	<u><b>158,429</b></u>	<u><b>165,517</b></u>	<u><b>165,517</b></u>
<b>700 Debt Service</b>					
<b>General Fund</b>					
<b>710 Maturing Debt Principal</b>	95,000	72,700	60,000	60,000	60,000
<b>750 Maturing Debt Interest</b>	14,679	12,394	10,800	9,600	9,600
<b>751 B.A.N. Principal and Interest</b>					
Short Term Interest	-	15,000	15,000	15,000	15,000
	<u>14,679</u>	<u>27,394</u>	<u>25,800</u>	<u>24,600</u>	<u>24,600</u>
District Debt Assessments:					
Manchester Essex Regl Schl	779,106	723,584	708,982	689,175	689,175
ENSA&TSD IN Article # \$33657				See Article #13	
Water Enterprise Debt				See Article #10	
Sewer Enterprise Debt				See Article #8	
<b>SUMMARY DEBT SERVICE</b>					
<b>Operating Expenses</b>	<b>888,785</b>	<b>823,678</b>	<b>794,782</b>	<b>773,775</b>	<b>773,775</b>
<b>900 Penions, Benefits and Other</b>					
<b>911 Retirement Asmnt, apportioned</b>	395,111	439,138	476,250	497,666	497,666
<b>912 Employee Benefits</b>					
Worker's Comp Insurance	7,775	28,553	29,695	30,586	30,586

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2019 General Fund

	<b>FY 2016 Expended</b>	<b>FY17 BUDGET Expended</b>	<b>FY18 Fin Com Adopted</b>	<b>FY19 Fin Com Requested</b>	<b>FY19 Fin Com Recommended</b>
Unemployment Claims	8	1,000	1,000	1,000	1,000
	<u>7,783</u>	<u>29,553</u>	<u>30,695</u>	<u>31,586</u>	<u>31,586</u>
914 Health Insurance, apportioned	420,760	622,872	647,787	684,970	684,970
945 FICA/Medicare Tax, Town Share	69,990	67,450	63,490	65,713	65,713
<b>SUMMARY PENSIONS, BENEFITS AND OTHER</b>					
Operating Expenses	<b>893,644</b>	<b>1,159,013</b>	<b>1,218,222</b>	<b>1,279,935</b>	<b>1,279,935</b>
<b>LABOR</b>	<b>2,554,975</b>	<b>2,808,859</b>	<b>2,971,121</b>	<b>3,044,652</b>	<b>3,044,652</b>
<b>OPERATING EXPENSE</b>	<b>3,145,720</b>	<b>3,667,112</b>	<b>3,702,805</b>	<b>3,816,292</b>	<b>3,816,292</b>
<b>GRAND TOTAL ARTICLE 6</b>	<b>5,700,695</b>	<b>6,475,971</b>	<b>6,673,926</b>	<b>6,860,944</b>	<b>6,860,944</b>
Article 8 - Sewer Enterprise			2,034,051	2,074,351	2,074,351
Article 10 - Water Enterprise			760,661	768,058	768,058
Article 12 - Manchester Esse			7,842,913	7,836,479	7,836,479
Article 13 - Essex No Sh Agr			326,470	323,548	323,548
Total Operating Budgets			<b>17,638,021</b>	<b>17,863,380</b>	<b>17,863,380</b>

## DESCRIPTION OF GENERAL FUND APPROPRIATION ARTICLE

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

To hear and act upon the Report of the Finance Committee and to vote to raise and appropriate or transfer from available funds a sum of money for the Town charges and expenditures for the ensuing year, 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 10 Water Enterprise  
Fiscal Year 2019

	FY 2016 Expended	FY 2017 Expended	FY18 FIN COM Adopted	FY19 FIN COM Requested	FY19 FIN COM Recommended
<b>6150 Water Enterprise</b>					
Superintendent Salary	14,404	14,310	14,596	14,888	14,888
Asst. Superintendent Salary	55,762	56,878	58,015	59,175	59,175
Clerical Wages	20,127	21,057	21,596	21,677	21,677
Part time Wages	8,049	8,160	8,568	8,000	8,000
Operator/Tech Salaries	36,733	37,756	38,220	38,979	38,979
Operator Salaries	140,608	143,433	139,183	143,902	143,902
Overtime	17,195	19,441	19,441	19,830	19,830
Sick Leave Buy-back	3,595	4,775	4,130	4,213	4,213
Health Insurance	40,634	46,729	46,729	49,393	49,393
Workers' Comp	9,377	13,000	13,000	4,046	4,046
Retirement Assessment	46,484	51,663	56,846	58,549	58,549
FICA/Medicare Tax	3,974	4,536	4,536	4,627	4,627
Electricity	46,185	64,000	64,000	62,000	62,000
Sludge Removal	9,373	11,500	14,000	12,500	12,500
Seminar Fees	2,000	1,500	2,000	1,500	1,500
Drug and Alcohol Testing	190	300	300	300	300
Well Cleaning	9,200	20,000	11,000	20,000	20,000
EPA & State Mand. Testing	4,288	4,700	4,700	4,700	4,700
Contracted Services	4,194	7,000	7,000	7,000	7,000
Backflow Testing	2,100	2,100	2,200	2,200	2,200
Telephone	3,057	3,000	3,200	3,200	3,200
Fuel	5,692	7,000	7,000	7,000	7,000
Office Supplies	5,288	6,000	6,500	6,500	6,500
Vehicle Fuel	4,085	7,000	7,000	6,500	6,500
Vehicle Maintenance	3,316	2,500	2,500	2,500	2,500
Tools & Supplies	3,700	4,000	4,000	4,000	4,000
Chemicals	79,951	85,000	85,000	80,000	80,000
Lab Supplies	3,445	3,500	3,800	3,800	3,800
Other Maintenance	67,951	26,000	35,000	35,000	35,000
Materials	3,545	3,500	3,500	3,500	3,500
Meter Reading Units	1,238	1,500	1,500	1,500	1,500
Pipe Fittings and Meters	8,736	9,000	9,000	9,000	9,000
Uniform Allowance	1,320	1,320	1,425	1,500	1,500
Dues and Memberships	2,498	2,500	2,500	2,500	2,500
Liability Insurance	10,366	17,500	17,500	17,500	17,500
Bond Principal	33,000	32,000	32,000	31,000	31,000
Bond Interest	4,500	3,850	3,210	2,580	2,580
Short Term Principal & Interest	12,620	12,653	12,755	12,999	12,999
	728,780	760,661	767,450	768,058	768,058
<b>SUMMARY WATER ENTERPRISE</b>					
Labor	296,473	305,810	303,749	310,664	310,664
Operating Expense	432,307	454,851	463,701	457,394	457,394
	728,780	760,661	767,450	768,058	768,058



Town of Essex  
Article 8 Sewer Enterprise  
Fiscal Year 2019

	<b>FY 2016 Expended</b>	<b>FY 2017 Expended</b>	<b>FY18 FIN COM Adopted</b>	<b>FY19 FIN COM Requested</b>	<b>FY19 FIN COM Recommended</b>
<b>6250 Sewer Enterprise</b>					
Superintendent Salary	14,404	14,310	14,596	14,888	14,888
Asst. Superintendent Salary	9,294	9,480	9,669	9,862	9,862
Clerical Wages	18,536	19,959	20,455	20,514	20,514
System II/Wastewater Tech	36,733	37,756	38,220	38,979	38,979
Operator/Tech Wages	36,370	36,652	35,828	37,453	37,453
Overtime	12,848	16,126	16,126	16,449	16,449
Workers Comp	-	1,365	1,365	1,406	1,406
Sick Leave Buy-back	1,188	1,248	1,764	1,799	1,799
Health Insurance	28,524	32,800	37,774	34,000	34,000
Retirement Assessment	23,242	25,832	28,424	29,275	29,275
FICA/Medicare Tax	2,027	2,037	2,450	2,524	2,524
Electricity	27,440	40,000	40,000	38,000	38,000
Seminar Fees	400	400	400	400	400
Drug & Alcohol Testing	80	240	240	240	240
Contract - City of Gloucester	441,058	450,000	485,000	500,000	500,000
Backflow Testing	400	800	700	800	800
Telephone	1,757	2,000	2,100	2,000	2,000
Fuel	2,447	4,000	4,000	3,500	3,500
Office Supplies/SCADA Sftwre	6,763	8,200	8,200	8,200	8,200
Vehicle Fuel	3,364	4,000	4,000	3,500	3,500
Vehicle Maintenance	1,380	1,500	1,800	1,800	1,800
Tools & Supplies	4,200	7,500	7,500	7,500	7,500
Chemicals	6,187	6,200	6,200	6,200	6,200
Maintenance	72,914	40,000	40,000	40,000	40,000
Materials	334	1,500	1,500	1,500	1,500
Clothing Allowance	440	440	475	500	500
Dues and Memberships	397	200	200	200	200
Liability Insurance	2,153	4,300	4,300	1,849	1,849
MWPAT Admin & Orig Fees	18,652	16,808	14,933	13,025	13,025
Bond Principal	1,161,162	1,171,177	1,177,438	1,185,649	1,185,649
Bond Interest	89,458	77,221	64,856	52,339	52,339
	<u>2,024,152</u>	<u>2,034,051</u>	<u>2,070,513</u>	<u>2,074,351</u>	<u>2,074,351</u>
<b>SUMMARY SEWER ENTERPRISE</b>					
Labor	128,185	134,283	134,894	138,145	138,145
Operating Expense	1,895,967	1,899,768	1,935,619	1,936,206	1,936,206
	<u>2,024,152</u>	<u>2,034,051</u>	<u>2,070,513</u>	<u>2,074,351</u>	<u>2,074,351</u>

TOWN OF ESSEX  
DEBT SCHEDULE - FISCAL YEAR 2019

	FY19 Totals	Balance 6/30/2018	Payments Scheduled FY19	Balance 6/30/19
<b>General Fund</b>	<b>\$ 1,100,245</b>			
Town Hall Renovations (BAN)(Ex)		420,000	60,000	360,000
Interest			9,600	
Other General:				
MERSD Assessment Pr		7,847,255	479,343	7,367,912
MERSD Assessment Int			209,832	
ENSA&TSD Debt in Article 20 \$33,657.			326,470	
Short Term Interest			15,000	
<b>Septic Loan Fund</b>	<b>\$ 26,194</b>			
MWPAT #1 97-1187		10,668	5,334	5,334
MWPAT #2 97-1187-1		9,902	1,962	7,940
MWPAT #3 97-1187-2		80,000	10,000	70,000
MWPAT #4 97-1187-3C		88,993	8,898	80,095
<b>Water Enterprise</b>	<b>\$ 46,579</b>			
Water Treatment Facility		60,000	20,000	40,000
Interest			1,000	
Water Tank Refunding		70,000	11,000	59,000
Interest			1,580	
Other Water (BAN) (B):				
Pond/Harlow Principal		77,000	12,000	65,000
Interest			999	
<b>Sewer Enterprise (B/E)</b>	<b>\$ 1,251,013</b>			
Sewer Bond 12/04		525,000	84,000	441,000
Interest			11,770	
MWPAT CW-00-52		2,110,521	233,798	1,876,723
Interest			17,973	
Admin Fee			2,817	
MWPAT CW-00-52A		1,706,202	189,210	1,516,992
Interest			14,538	
Admin Fee			2,277	
MWPAT CW-01-02A		948,887	103,591	845,296
Interest			8,058	
Admin Fee			1,267	
MWPAT CW-01-02B		3,859,896	482,487	3,377,409
Interest			-	
Admin Fee			5,428	
MWPAT CW-01-02C		501,932	55,771	446,161
Interest			-	
Admin Fee			711	
MWPAT CW-01-02D		367,913	36,792	331,121
Interest			-	
Admin Fee			525	
<b>GRAND TOTALS</b>	<b>\$ 2,424,031</b>		<b>2,424,031</b>	
<b>Maturing Debt Principal</b>		<b>18,684,169</b>	<b>1,794,186</b>	<b>16,889,983</b>

(BAN)=Bond Anticipation Note

(E)= Exempt Debt

(B)=Debt paid by Betterments



# **Manchester Essex Regional School District** **FY 2019 Operating Budget**

Revenue	2014-2015 Actual	2015 - 2016 Actual	% Increase	2016-2017 Budget	2016-2017 Actual	% Increase	2017-2018 Budget	% Inc. vs. Prior Budget	2018-2019 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,813,718	\$2,850,168	1.3%	\$2,850,168	\$2,926,988	2.7%	\$2,926,988	2.7%	\$2,970,741	\$43,903	1.50%
Regional School Transportation	\$126,305	\$154,108	22.0%	\$96,000	\$141,729	-8.0%	\$125,000	30.2%	\$130,000	\$5,000	4.00%
(Less: School Choice Sending)	(\$58,402)	(\$67,361)	15.3%	(\$60,000)	(\$51,738)	-23.2%	(\$60,000)	0.0%	(\$55,000)	\$5,000	-8.33%
<b>Total State Aid</b>	<b>\$2,881,921</b>	<b>\$2,936,915</b>	<b>1.9%</b>	<b>\$2,886,168</b>	<b>\$3,016,979</b>	<b>2.7%</b>	<b>\$2,991,838</b>	<b>3.7%</b>	<b>\$3,045,741</b>	<b>\$53,903</b>	<b>1.80%</b>
Medicaid Reimbursement	\$39,435	\$46,902	18.9%	\$20,000	\$57,057	21.7%	\$35,000	75.0%	\$50,000	\$15,000	42.86%
Earnings on Investments	\$6,795	\$13,491	96.5%	\$5,000	\$15,309	13.5%	\$5,000	0.0%	\$12,000	\$7,000	140.00%
Other Miscellaneous	\$36,955	\$29,963	-18.9%	\$28,000	\$27,393	-8.6%	\$28,000	0.0%	\$25,000	(\$3,000)	-10.71%
<b>Total Miscellaneous Income</b>	<b>\$83,184</b>	<b>\$90,356</b>	<b>8.6%</b>	<b>\$53,000</b>	<b>\$99,759</b>	<b>10.4%</b>	<b>\$68,000</b>	<b>28.3%</b>	<b>\$87,000</b>	<b>\$19,000</b>	<b>27.94%</b>
Excess & Deficiency Funds	\$200,000		-100.0%	\$0	\$0		\$0		\$0	\$0	0.00%
<b>Total Revenue Before Assessments</b>	<b>\$3,164,805</b>	<b>\$3,027,271</b>	<b>-4.3%</b>	<b>\$2,939,168</b>	<b>\$3,116,738</b>	<b>3.0%</b>	<b>\$3,059,838</b>	<b>4.1%</b>	<b>\$3,132,741</b>	<b>\$72,903</b>	<b>2.38%</b>
Manchester (Operating Budget)	\$11,758,951	\$12,849,743	9.29%	\$13,320,239	\$13,320,239	3.66%	\$13,813,861	3.71%	\$14,274,688	\$460,826	3.34%
Essex (Operating Budget)	\$6,665,060	\$7,228,425	8.45%	\$7,423,549	\$7,423,549	2.70%	\$7,593,144	2.28%	\$7,836,479	\$243,334	3.20%
<b>Town Assessments</b>	<b>\$18,422,011</b>	<b>\$20,078,169</b>	<b>8.99%</b>	<b>\$20,743,788</b>	<b>\$20,743,788</b>	<b>3.32%</b>	<b>\$21,407,006</b>	<b>3.20%</b>	<b>\$22,111,166</b>	<b>\$704,161</b>	<b>3.29%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$21,586,916</b>	<b>\$23,105,440</b>	<b>7.03%</b>	<b>\$23,682,956</b>	<b>\$23,860,526</b>	<b>3.27%</b>	<b>\$24,466,844</b>	<b>3.31%</b>	<b>\$25,243,907</b>	<b>\$777,063</b>	<b>3.18%</b>
(Less: Contribution to Stabilization Fund)	\$0	\$0		\$0	\$0		\$0		\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$30,305)	(\$56,108)		\$0	(\$45,729)		\$0		\$0	\$0	NM
(Less: Contribution to Memorial Feasibility)	\$0	(\$200,000)		\$0	\$0		\$0		\$0	\$0	NM
<b>Available General Fund Resources</b>	<b>\$21,556,511</b>	<b>\$22,847,332</b>	<b>5.99%</b>	<b>\$23,682,956</b>	<b>\$23,814,797</b>	<b>4.23%</b>	<b>\$24,466,844</b>	<b>3.31%</b>	<b>\$25,243,907</b>	<b>\$777,063</b>	<b>3.18%</b>
<b>Total Operating Budget (Historical Format)</b>	<b>\$21,648,478</b>	<b>\$22,822,815</b>	<b>5.42%</b>	<b>\$24,013,410</b>	<b>\$23,705,926</b>	<b>3.87%</b>	<b>\$24,896,727</b>	<b>3.68%</b>	<b>\$25,618,907</b>	<b>\$722,180</b>	<b>2.90%</b>
(Less: School Choice)	(\$150,000)	(\$340,946)		(\$325,000)	(\$325,000)		(\$430,000)		(\$375,000)	\$55,000	-12.79%
<b>General Fund Operating Budget (Restated)**</b>	<b>\$21,498,478</b>	<b>\$22,481,869</b>	<b>4.57%</b>	<b>\$23,688,410</b>	<b>\$23,380,926</b>	<b>4.00%</b>	<b>\$24,466,727</b>	<b>3.29%</b>	<b>\$25,243,907</b>	<b>\$777,180</b>	<b>3.18%</b>

\*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

District Reserves at the Close of Fiscal Year 2017 & Budgeted Uses			
Reserve Fund Type	FY-17 Closing Balance	FY-18* Budgeted Use	FY-19 Budget Available
General Fund: Unassigned Fund Balance	\$1,017,593	\$0	\$1,017,593
School Choice Reserves	\$1,727,535	\$0	\$1,680,300
Stabilization Fund	\$151,948	\$0	\$0
<b>Total Reserves</b>	<b>\$2,897,076</b>	<b>(\$199,183)</b>	<b>\$2,697,893</b>
<b>% of FY-19 Budget</b>	<b>11.31%</b>	<b>% of FY-19 Budget</b>	<b>10.53%</b>

\*FY18 Budgeted Uses of School Choice & Stabilization (\$199K) are not to fund the General Fund budget as a revenue source. Instead, they have been appropriated for a one-time facilities capital project (Essex Elementary Fire Alarm Upgrade) completed in the summer of 2017.



# Manchester Essex Regional School District FY 2019 Operating Budget

DOE Account Code	Budget Summary	Expended 2014-2015	2015-2016 Staffing Level	Expended 2015-2016	2016-2017 Staffing Level	2016-2017 Budget	2016-2017 Expended	2017-2018 Staffing Level	2017 - 2018 Budget	2018-2019 Staffing Level	2018-2019 Budget	% Increase vs. Prior Budget
<b>SALARIES - STAFF</b>												
1210	Superintendent's Office	\$208,359	1.5	\$212,345	1.5	\$225,214	\$218,643	1.5	\$231,515	1.5	\$230,946	-0.2%
1410	Business Office	\$325,854	4.2	\$334,531	4.2	\$345,310	\$335,335	4.2	\$353,943	4.2	\$380,103	7.4%
1450	District Technology	\$196,820	2.2	\$201,138	2.2	\$202,688	\$205,688	2.2	\$207,748	2.2	\$211,897	2.0%
2110	Student Services Office	\$215,026	2.5	\$218,791	2.5	\$224,187	\$224,223	2.5	\$229,792	2.5	\$234,358	2.0%
2110	Curriculum Director	\$96,807	0.8	\$101,090	0.8	\$102,000	\$102,000	0.8	\$104,520	0.8	\$106,586	2.0%
2210	Principals/Asst. Principals	\$554,363	5.0	\$563,781	4.5	\$538,235	\$540,323	5.1	\$608,117	5.1	\$620,159	2.0%
2210	School Secretaries	\$242,405	5.0	\$245,479	5.0	\$250,571	\$251,102	5.0	\$256,772	5.0	\$261,857	2.0%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$101,258		\$103,405		\$116,036	\$118,511		\$118,647		\$120,426	1.5%
2300	Classroom Teachers	\$7,224,069	101.7	\$7,652,663	101.9	\$7,980,867	\$7,762,820	100.0	\$8,039,769	101.7	\$8,417,008	4.7%
2310	Special Ed Teachers*	\$1,733,456	23.9	\$1,771,448	25.3	\$1,887,673	\$1,926,390	27.9	\$2,186,125	30.6	\$2,476,327	13.3%
2315	Special Ed Team Chairs	\$175,129	2.0	\$189,038	2.0	\$184,126	\$184,126	2.0	\$188,269	2.0	\$191,093	1.5%
2325	Substitute Teachers	\$172,223		\$179,747		\$180,000	\$266,588		\$161,000		\$161,000	0.0%
2330	Teaching Assistants*	\$832,098	30.5	\$769,751	34.8	\$884,670	\$908,781	31.9	\$830,863	24.1	\$650,071	-21.8%
2340	Library/Media Coordinators	\$205,361	2.4	\$202,568	2.4	\$210,339	\$189,612	2.0	\$181,340	1.5	\$138,887	-23.4%
2440	SPED, LEP, H&H Tutors	\$88,204		\$129,940		\$135,446	\$161,843		\$168,846		\$205,082	21.5%
2710	Guidance/Adj. Counselors	\$468,242	6.2	\$512,971	7.4	\$636,378	\$633,647	7.8	\$674,567	7.8	\$693,789	2.8%
2800	Psychologists	\$226,839	2.0	\$234,658	2.0	\$245,783	\$245,783	2.0	\$254,117	2.0	\$265,380	4.4%
3200	Nurses	\$250,801	3.0	\$263,531	3.0	\$258,041	\$260,147	3.0	\$270,712	3.0	\$271,578	0.3%
3300	Transportation/Traffic/Emergency/Title IX	\$6,700		\$5,000		\$9,677	\$5,000		\$9,500		\$5,000	-47.4%
3400	Cafeteria/Recess Aides	\$53,203		\$45,059		\$47,609	\$66,027		\$48,800		\$54,549	11.8%
3510	Athletics (Office & Coaching Stipends)	\$316,216	1.5	\$261,598	1.5	\$321,352	\$309,307	1.5	\$324,861	1.5	\$323,918	-0.3%
3520	Student Activity Stipends	\$116,147		\$120,810		\$118,551	\$128,656		\$121,218		\$123,036	1.5%
4110	Custodians	\$282,112	3.5	\$197,901	3.5	\$229,551	\$220,670	2.5	\$194,404	2.5	\$167,139	-14.0%
4220	Facilities Department	\$73,824	2.0	\$141,638	2.0	\$159,119	\$159,119	2.0	\$163,097	2.0	\$165,594	1.5%
	Negotiations, Longevity, Expanded Effort**	\$103,212		\$111,904		\$120,000	\$112,264		\$125,500		(\$181,239)	-244.4%
	<b>Subtotal SALARIES</b>	<b>\$14,268,727</b>	<b>199.9</b>	<b>\$14,770,807</b>	<b>206.5</b>	<b>\$15,613,424</b>	<b>\$15,596,607</b>	<b>203.9</b>	<b>\$16,054,042</b>	<b>200.0</b>	<b>\$16,294,545</b>	<b>1.5%</b>

\*Assumes 2.6 Special Ed Teachers moved from IDEA grant to Budget to save fringe. Offset by 7.8 TA moving from Budget to grant. Total savings = \$17,500

\*\*FY19 reduction of \$181K in Expanded Effort line includes individual cuts that have yet-to-be finalized by School Committee

Adopted by MERSD School Committee 2/6/18. Amended 3/6/18.



# Manchester Essex Regional School District

## FY 2019 Operating Budget

DOE Account Code	Budget Summary	Expended 2014-2015	% Increase	Expended 2015-2016	% Increase	2016-2017 Budget	2016-2017 Expended	% Increase vs. Prior Budget	2017 - 2018 Budget	% Increase vs. Prior Budget	2018-2019 Budget	% Increase vs. Prior Budget
<b>OPERATING EXPENSES</b>												
1000	District Admin. Expenses	\$190,383	-26.9%	\$236,160	24.0%	\$255,583	\$251,923	-17.4%	\$277,191	8.5%	\$266,533	-3.8%
2000	Bldg. Instr. Supplies/Equip	\$300,842	0.9%	\$329,304	9.5%	\$345,855	\$306,253	5.2%	\$324,529	-6.2%	\$329,929	1.7%
2100	SPED Admin. Expenses	\$20,345	-56.1%	\$20,073	-1.3%	\$28,500	\$58,405	-24.6%	\$28,000	-1.8%	\$31,000	10.7%
2210	Bldg. Admin. Expenses	\$38,412	-21.7%	\$39,156	1.9%	\$45,600	\$45,968	-0.1%	\$42,405	-7.0%	\$42,405	0.0%
2300	SPED Contracted Services	\$189,456	3.0%	\$310,584	63.9%	\$230,000	\$217,034	-22.8%	\$260,000	13.0%	\$300,000	15.4%
2350	Professional Development	\$49,074	-3.9%	\$51,666	5.3%	\$50,500	\$100,608	8.0%	\$50,500	0.0%	\$46,500	-7.9%
2400	New Curriculum Materials	\$32,008	-62.2%	\$85,268	166.4%	\$61,000	\$15,133	-7.5%	\$41,000	-32.8%	\$41,000	0.0%
2451	Instructional Technology**	\$219,496	83.9%	\$203,621	-7.2%	\$236,267	\$273,912	5.1%	\$236,267	0.0%	\$236,267	0.0%
3200	Health Expenses	\$7,515	3.5%	\$7,511	-0.1%	\$7,800	\$6,798	-11.4%	\$6,550	-16.0%	\$6,550	0.0%
3300	Transportation/Traffic	\$321,833	-0.5%	\$300,106	-6.8%	\$367,000	\$269,409	4.6%	\$320,056	-12.8%	\$360,264	12.6%
3300	SPED Transportation	\$284,440	-2.0%	\$246,579	-13.3%	\$300,000	\$224,013	18.8%	\$290,000	-3.3%	\$436,800	50.6%
3500	Athletics/Student Activities	\$77,052	-0.5%	\$75,819	-1.6%	\$86,500	\$72,553	-4.2%	\$104,000	20.2%	\$86,000	-17.3%
4100	Utilities	\$482,819	6.7%	\$456,717	-5.4%	\$541,500	\$489,905	11.5%	\$526,500	-2.8%	\$516,500	-1.9%
4110	Custodial Supplies	\$45,977	-33.9%	\$47,720	3.8%	\$55,977	\$80,274	5.7%	\$50,000	-10.7%	\$57,500	15.0%
4200	Maintenance	\$677,013	52.4%	\$511,967	-24.4%	\$592,600	\$528,798	2.9%	\$623,863	5.3%	\$594,000	-4.8%
5000	Insurance & Other Benefits	\$3,557,321	1.0%	\$3,812,589	7.2%	\$4,304,321	\$4,130,838	1.8%	\$4,873,276	13.2%	\$5,279,409	8.3%
7000	Facility Capital Expense	\$59,531	-57.5%	\$396,476	566.0%	\$104,000	\$162,258	-8.9%	\$65,000	-37.5%	\$65,000	0.0%
9100	SPED Tuition-Out/Summer	\$826,235	10.2%	\$920,693	11.4%	\$786,983	\$875,237	-13.3%	\$723,547	-8.1%	\$628,704	-13.1%
	<b>Subtotal OPERATIONS</b>	<b>\$7,379,750</b>	<b>2.9%</b>	<b>\$8,052,009</b>	<b>9.1%</b>	<b>\$8,399,986</b>	<b>\$8,109,319</b>	<b>-0.3%</b>	<b>\$8,842,685</b>	<b>5.3%</b>	<b>\$9,324,362</b>	<b>5.4%</b>
	<b>TOTAL</b>	<b>\$21,648,478</b>	<b>1.2%</b>	<b>\$22,822,815</b>	<b>5.4%</b>	<b>\$24,013,410</b>	<b>\$23,705,926</b>	<b>2.8%</b>	<b>\$24,896,727</b>	<b>3.7%</b>	<b>\$25,618,907</b>	<b>2.9%</b>
	(Less: Funded Outside of General Fund)	(\$150,000)	-73.7%	(\$340,946)	127.3%	(\$325,000)	(\$325,000)		(\$430,000)		(\$375,000)	
	<b>Plus: General Fund Transfer to close Food Service Deficit</b>											
	<b>General Fund Operating Spending</b>	<b>\$21,498,478</b>	<b>3.2%</b>	<b>\$22,546,508</b>	<b>4.9%</b>	<b>\$23,688,410</b>	<b>\$23,380,926</b>	<b>3.2%</b>	<b>\$24,466,727</b>	<b>3.3%</b>	<b>\$25,243,907</b>	<b>3.2%</b>
	Contribution to fund Memorial Feasibility	\$0		\$200,000		\$0	\$0		\$0		\$0	
	Contribution to Stabilization Fund	\$0		\$0		\$0	\$0		\$0		\$0	
	<b>Total Budgetary Use of Funds</b>	<b>\$21,498,478</b>	<b>3.2%</b>	<b>\$22,746,508</b>	<b>5.8%</b>	<b>\$23,688,410</b>	<b>\$23,380,926</b>	<b>3.2%</b>	<b>\$24,466,727</b>	<b>3.3%</b>	<b>\$25,243,907</b>	<b>3.2%</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 and Technical School District  
FY 2019 Adopted Budget Summary**

<b><u>FOUNDATION BUDGET</u></b>	<b>\$24,400,001</b>
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Chapter 70 Aid	4,100,186
Local Receipts	6,115,828
Foundation Budget Assessment	14,183,987

<b><u>TRANSPORTATION BUDGET</u></b>	<b>1,804,836</b>
-------------------------------------	------------------

Regional Transportation Reimbursement	968,642
Local Receipts	553,800
Transportation Assessment	282,394

<b><u>DEBT SERVICE</u></b>	<b>1,829,192</b>
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Local Receipts	0
Debt Service Assessment	1,829,192

<b><u>CAPITAL IMPROVEMENTS</u></b>	<b>295,593</b>
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Local Receipts	0
Capital Improvements Assessment	295,593

<b>GROSS BUDGET</b>	<b><u>\$28,329,622</u></b>
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Total Estimated State Aid	5,068,828
Total Assessment to Communities	16,591,166
Local Receipts	6,669,628
Gross Budget	<u><u>28,329,622</u></u>

Essex North Shore Agricultural and Technical School District  
Budget Revenue Summary

	<u>FY 2019</u>	<u>FY 2018</u>
<b><u>Revenues:</u></b>		
<b><u>State Aid</u></b>		
Chapter 70	\$4,100,186	\$3,785,820
Transportation Reimbursement	<u>\$968,642</u>	<u>\$964,984</u>
<b>Total State Aid</b>	<u>\$5,068,828</u>	<u>\$4,750,804</u>
<b><u>Local Revenue Source</u></b>		
Ch 74 Tuition (non resident students)	\$4,575,000	\$4,993,800
Medicaid	\$50,000	\$70,000
Interest	\$45,000	\$37,000
E & D	\$1,000,000	\$900,000
Sports Complex Rent	\$111,000	\$110,000
Parking fees	\$45,540	\$20,000
Athletic fees	\$80,000	\$20,000
Facilities rental revolving fund	\$184,288	\$184,288
Tuition revolving fund	\$0	\$50,000
Adult Education revolving fund	\$25,000	\$25,000
<b>Foundation budget local receipts</b>	<u>\$6,115,828</u>	<u>\$6,410,088</u>
 Out of District Transportation	 \$553,800	 \$518,700
<b>Transportation Budget Local Receipts</b>	<u>\$553,800</u>	<u>\$518,700</u>
 Bond/BAN Premium	 \$0	 \$0
<b>Debt Service Budget Local Receipts</b>	<u>\$0</u>	<u>\$0</u>
<b>Total Local Receipts</b>	<u>\$6,669,628</u>	<u>\$6,928,788</u>
 <b>Grand Total Revenues</b>	 <u><u>\$11,738,456</u></u>	 <u><u>\$11,679,592</u></u>

Essex North Shore Agricultural and Technical School District  
FY 2019 Preliminary Assessments - Updated 3/15/2018

Community	Enrollment 1-Oct-17	Enrollment Participation Percentage	----- Foundation -----/-----				Debt Service Assessment	Capital Improvement Assessment	FY 2019 Preliminary Assessment
			Required Minimum Contribution	Above Minimum Assessment	Transportation Assessment				
Beverly	127	11.684%	1,703,732	82,083	32,995	213,723	34,537	2,067,070	
Boxford	18	1.656%	241,918	11,634	4,676	30,291	4,895	293,414	
Danvers	147	13.523%	1,963,264	95,002	38,188	247,362	39,973	2,383,789	
Essex	20	1.840%	266,330	12,926	5,196	33,657	5,439	323,548	
Gloucester	107	9.844%	1,459,584	69,156	27,799	180,066	29,098	1,765,703	
Hamilton	13	1.196%	173,866	8,402	3,377	21,877	3,535	211,057	
Lynnfield	23	2.116%	307,199	14,865	5,975	38,706	6,255	373,000	
Manchester	6	0.552%	80,522	3,878	1,559	10,097	1,632	97,688	
Marblehead	28	2.576%	375,151	18,097	7,274	47,120	7,614	455,256	
Middleton	51	4.692%	685,477	32,962	13,250	85,826	13,869	831,384	
Nahant	10	0.920%	145,690	6,463	2,598	16,829	2,719	174,299	
Peabody	284	26.127%	3,291,335	183,548	73,781	477,913	77,230	4,103,807	
Rockport	23	2.116%	336,418	14,865	5,975	38,706	6,255	402,219	
Salem	183	16.834%	1,825,618	118,264	47,540	307,924	49,761	2,349,107	
Swampscott	21	1.932%	281,059	13,573	5,456	35,340	5,711	341,139	
Topsfield	16	1.472%	214,326	10,341	4,157	26,926	4,351	260,101	
Wenham	10	0.920%	129,976	6,463	2,598	16,829	2,719	158,585	
Total	1,087	100.000%	13,481,465	702,522	282,394	1,829,192	295,593	16,591,166	



# FISCAL YEAR 2019 TOWN OF ESSEX WAGE & SALARY SCALE

Personnel Board Report  
July 1, 2018 to June 30, 2019

## ADMINISTRATIVE RATES:

	Minimum	Maximum
Selectmen's Assistant	\$41,648	\$61,686 /yr.
Conomo Pt. Commiss. Clerk	\$1,907	\$2,862 /yr.
Licensing Board Clerk	\$1,907	\$2,862 /yr.

## FIRE DEPARTMENT

Chief		\$7,641 /yr.
Engineers		\$1,486 /yr.
Firefighters		\$21.92 /hr.
Ambulance	day	\$21.92 /hr.
	night	\$32.90 /hr.
	nighttime on-call stipend	\$25.50 /night

## POLICE DEPARTMENT

Part-time Patrolman	\$21.92 /hr.
Special Police Officer*	\$21.92 /hr.
(* wage for non-volunteer duty, if applicable)	

## LIBRARY

	Minimum	Maximum
Librarian	\$28.12	\$29.81 /hr.
Asst. Librarian	\$19.81	\$24.20 /hr.

## BOARD OF HEALTH

Sanitarian/Administrator	\$59,427	\$80,906 /yr.
Public Health Nurse	\$28.56	\$34.03 /hr.

## MISCELLANEOUS PART-TIME RATES

	Minimum	Maximum
Part-time DPW Laborer	\$12.64	\$17.50 /hr.
Part-time DPW Specialist	\$18.13	\$22.82 /hr.
Part-time Senior Van Driver	\$12.70	\$15.00 /hr.
Part-time Assessor	\$23.08	\$34.63 /hr.
Town Property Custodian	\$17.43	\$20.91 /hr.
Town Hall/Library Custodian	\$17.43	\$20.91 /hr.
Planning Bd. Administrative Aide	\$18.02	\$22.71 /hr.
Board of Appeals Clerk	\$18.02	\$22.71 /hr.
Part-time Public Safety Clerk	\$18.02	\$22.71 /hr.
Conservation Commission Clerk	\$18.02	\$22.71 /hr.
Conservation Agent	\$22.98	\$32.80 /hr.
Part-time Town Planner	\$30.61	\$43.72 /hr.
Backup Assessors' Clerk	\$18.02	\$22.71 /hr.

Building Inspector's Clerk	\$18.02	\$22.71 /hr.
Town Accountant's Assistant	\$24.00	\$26.95 /hr.
Town Clerk's Assistant	\$24.00	\$26.95 /hr.
Treasurer-Collector Assistant	\$24.00	\$26.95 /hr.
Council on Aging Director	\$24.59	\$32.25 /hr.
Council on Aging Outreach Coord.	\$15.30	\$17.34 /hr.
Youth Director	\$28.56	\$35.70 /hr.
Recycling Center Attendant	\$15.27	\$17.07 /hr.
Poll Workers	\$10.93	\$10.93 /hr.
Election Clerk	\$12.24	\$14.28 /hr.
Election Warden	\$13.12	\$16.40 /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)	\$6,768 /yr.
Assessor (2) - Each	\$4,740 /yr.
Moderator	\$100 /yr.
Library Trustees	None

#### APPOINTED OFFICIALS:

	Minimum	Maximum
DPW Superintendent	\$98,626	\$119,104 /yr.
Chief Operator/Asst. DPW Super.	\$83,451	\$98,626 /yr.
Town Clerk	\$50,130	\$62,405 /yr.
Town Clerk Registrar Stipend	\$50/yr. per 1,000 regist. voters	
Plumbing & Gas Inspector		\$6,202 /yr.
Electrical Inspector		\$6,202 /yr.
Building Inspector		\$14,122 /yr.
Assistant Building Inspector		\$9,245 /yr.
Finance Committee		None
Board of Registrars (each)		\$400 /yr.
Emergency Management Director		\$300 /yr.
Personnel Board		None
Inspector of Animals		\$6,012 /yr.
Animal Control Officer Stipend		\$13,689 /yr.
dog impoundment wage		\$65 /day, plus expenses
Asst. Animal Cont. Ofcr. Stipend		\$1,643 /yr.
Shellfish Constable		\$44,695 /yr.
Deputy Shellfish Constables		\$15.35 /hr.
Deputy Harbormaster		\$17.81 /hr.
Assistant Harbormasters		\$15.35 /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 6, 8, 10, 12, 13**

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 three Enterprise Funds; Sewer, Water and Youth.

### **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 \$86,688,440 in FY19, 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.