

**TOWN OF ESSEX**

**FINANCE COMMITTEE**

**REPORT**

**2020**



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

**SATURDAY, June 13, 2020 at 10:00 A.M.  
Essex Elementary School Grounds**

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 June 15, 2020. 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 that 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 fifteen 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 \$20.5 million for FY2021 (\$19.9 million for operations and \$310,500 for new capital projects and special articles) representing an increase of \$600,000 thousand from FY2020. The increase in operating expenditures is largely related to a 2% cost of living allowance for our employees, pension costs, health insurance costs and increased enrollment in the Manchester Essex Regional School District.

The proposed budgets for the Sewer and Water Enterprise Funds total approximately \$3.0 million for FY2021. The Water budget is covered entirely by user fees, with no funds coming from taxation. The operating component of the Sewer budget is likewise funded entirely by user fees. The Sewer budget also includes a debt component related to the construction of the sewer system, which is funded mostly by individual betterments and twenty-eight percent by taxation (\$328,911 in FY2021).

### **General Budget**

The total operating budget for the Town of Essex, excluding education, is approximately \$11.4 million for FY2021. These expenses are split among the General Operating Budget (Article 6), at approximately \$8.4 million, the Sewer Enterprise (Article 8), at approximately \$2.1 million, and the Water Enterprise (Article 10) at just over \$800,000.

The major budgetary components of the General Operating Budget are General Government, Public Safety, Department of Public Works, Human Services, Culture and Recreation, Debt Service, and 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 FY2021:

Article 20: DPW dump truck, with snow plow and sander, source of funds - taxation.

Article 21: Purchase/Install Police Digital Radio System \$10,000, source of funds - free cash.

Article 26: Essex Senior Center Flooring \$21,000, source of funds - Town Buildings/Capital Improvement Stabilization Fund.

Article 27: New Ambulance \$250,000, source of funds - Ambulance Fund.

We would like to thank the many Town employees, school district employees, elected officials, and volunteers who prepared the budgets, appeared before us and provided information in response to our inquiries. We appreciate these efforts and the cooperation of all the department managers who have helped make some of the very difficult decisions to be able to present an operational budget within the levy limit and a capital plan that efficiently meets the needs of the Town of Essex residents. That said, given the abrupt affect that the COVID-19 crisis has exerted on the local, State, Federal, and global economies, it may be necessary to revise our budget recommendation found herein at the time of Town Meeting and/or to recommend cuts and spending freezes to the Selectmen as FY2021 unfolds. We invite the voters to join us at the Annual Town Meeting and look forward to your input.

Respectfully Submitted,

Michael Flynn, Vice-Chair	2020
Richard Ross	2020
Benjamin Buttrick, Chair	2021
Allison Williard	2021
Guy Bradford	2021
Robert Fitzgibbon	2022
Michael Antell	2022

### RESERVE FUND

The Town appropriated \$108,617 for the fiscal year July 1, 2019 to June 30, 2020 to be used by the Finance Committee for extraordinary or unforeseen expenditures, which arise during the fiscal year. As of December 31, 2019 the Finance Committee has voted the following transfers:

Starting Balance	Town Meeting Appropriations	\$70,000
Additional	Fall Town Meeting Appropriations	38,617
Council on Aging	Building Maintenance	-5,000
Police Finger Print Device	Police Supplies	-2764
Rebuild Docks	Harbormaster	-5000
Prior Year Adjustment	Accountant	-5648.50
<b>Balance in Reserve Fund</b>		<b>\$90,204.50</b>

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

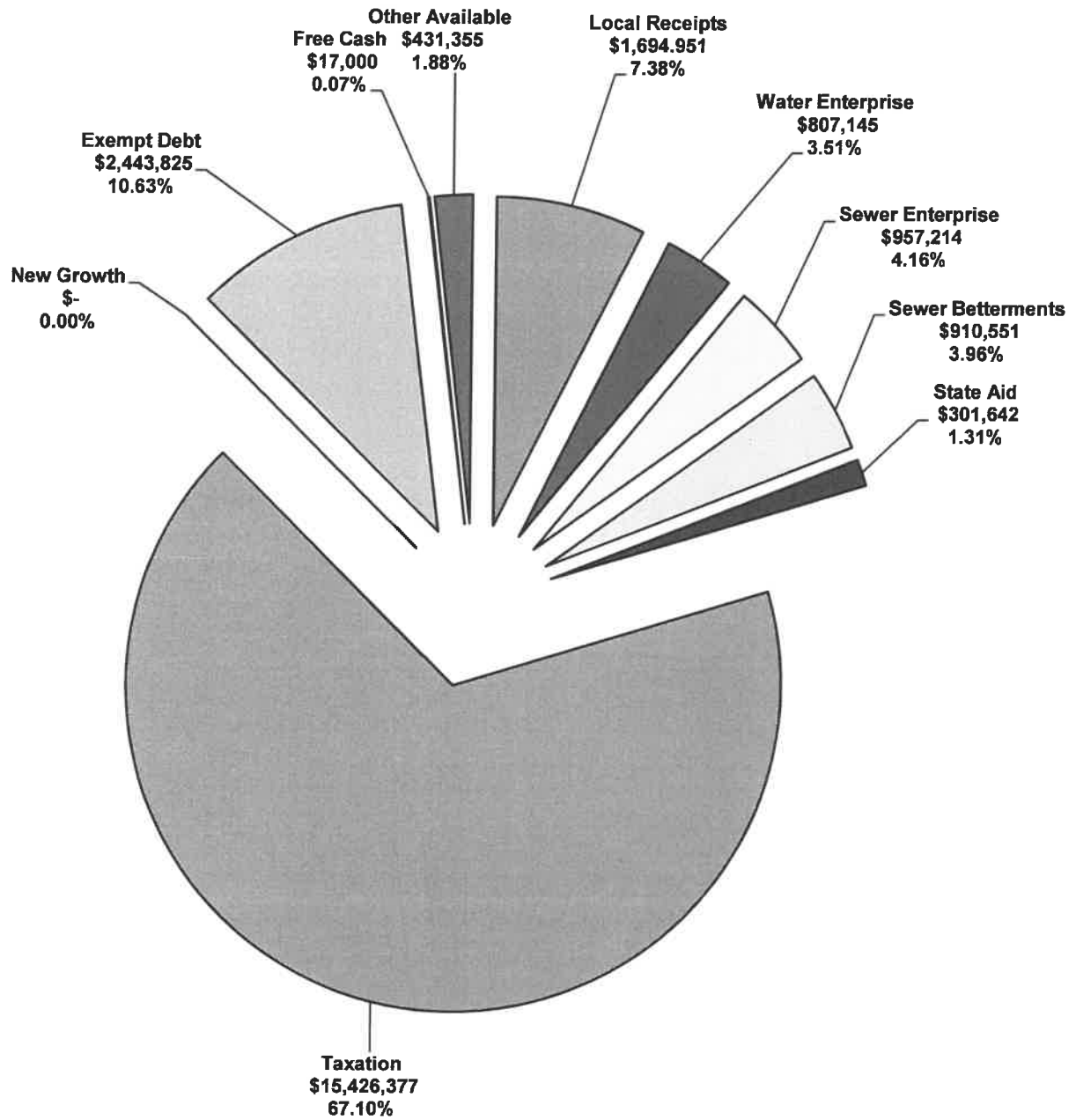
#### (WITH RECOMMENDED USES)

<b>Fund</b>	<b>Balance at 7/1/19</b>	<b>FY20 Uses Recommended</b>	<b>FY21 Uses Recommended</b>	<b>Balance After Town Meeting</b>
General Free Cash	\$2,024,857	\$1,568,323	\$17,000	\$449,534
Water Free Cash	\$167,322	\$60,000		\$107,322
Sewer Free Cash (1 of 2)	\$110,823			\$110,823
Sewer Debt Reserve (2 of 2)	\$1,739,475			\$1,739,475
Sale of Real Estate	\$2,996,863			\$2,996,863
Community Preservation Fund	\$623,464			\$623,464
Stabilization	\$931,651			\$931,651
Town Bldg Cap Imprv Stabilization	\$79,986		\$21,000	\$58,986
Recreation Cap Imprv Stabilization	\$87,009			\$87,009
Vehicles & Major Eq Stabilization	\$24,989			\$24,989
Town Technology Fund	\$27,266		\$5,500	\$21,766
Town Hall/Library Maintenance	\$50,432			\$50,432
O.P.E.B. Trust	\$940,206			\$940,206
Conomo Point Stabilization	\$110,853		\$22,500	\$88,353
Street Lights Stabilization	\$6,057		\$3,000	\$3,057
<b>Total Reserves</b>	<b>\$9,921,253</b>	<b>\$1,628,323</b>	<b>\$69,000</b>	<b>\$8,223,930</b>

# TAX RATE ESTIMATE FOR FISCAL YEAR ENDING JUNE 30, 2021

Town Meeting Articles:	
Article 5 Septic Debt - ATM	\$26,027
Article 6 General Budget Operating	\$8,390,439
Article 7 Sewer Enterprise - 2020	
Article 8 Sewer Enterprise - 2021	\$2,196,676
Article 9 Water Enterprise - 2020	
Article 10 Water Enterprise - 2021	\$807,145
Article 11 MERSD Assessment	\$8,365,271
Article 12 ENSA&TSD Assessment	\$237,681
Article 24 Water Enterprise Capital	
Article 24 Sewer Enterprise Capital	
Capital Articles "Attachment A"	\$281,000
Other Articles ATM (at time of printing)	\$29,500
Community Preservation	\$218,780
<b>TOTAL ARTICLES</b>	<b>\$20,552,519</b>
Other Amounts to be Raised:	
Snow and Ice Deficit	\$0
Community Preservation	\$0
State Assessments & Offsets	\$80,647
Assessors' Overlay	\$80,000
<b>TOTAL OTHER TO BE RAISED</b>	<b>\$160,647</b>
LESS:	
State Aid	\$295,802
Estimated Local Receipts	\$1,694,951
Enterprise Revenue	\$2,674,910
Free Cash	\$17,000
Free Cash - Enterprise	\$0
Community Preservation	\$218,780
Assessor's Overlay released	\$40,000
Other Available Funds	\$391,355
<b>TOTAL NON-TAX REVENUE</b>	<b>\$5,332,798</b>
<b>NET AMOUNT - TAXATION</b>	<b>\$15,380,368</b>
LEVY LIMIT	
Estimated FY21 New Growth	\$12,982,552
Debt Exclusions	\$0
	\$2,443,825
<b>ESTIMATED AMOUNT - TAXATION</b>	<b>\$15,426,377</b>
<b>(OVER) / UNDER PROPOSITION 2 1/2 LIMIT</b>	<b>\$46,009</b>

# **Town of Essex FY21 Revenues**



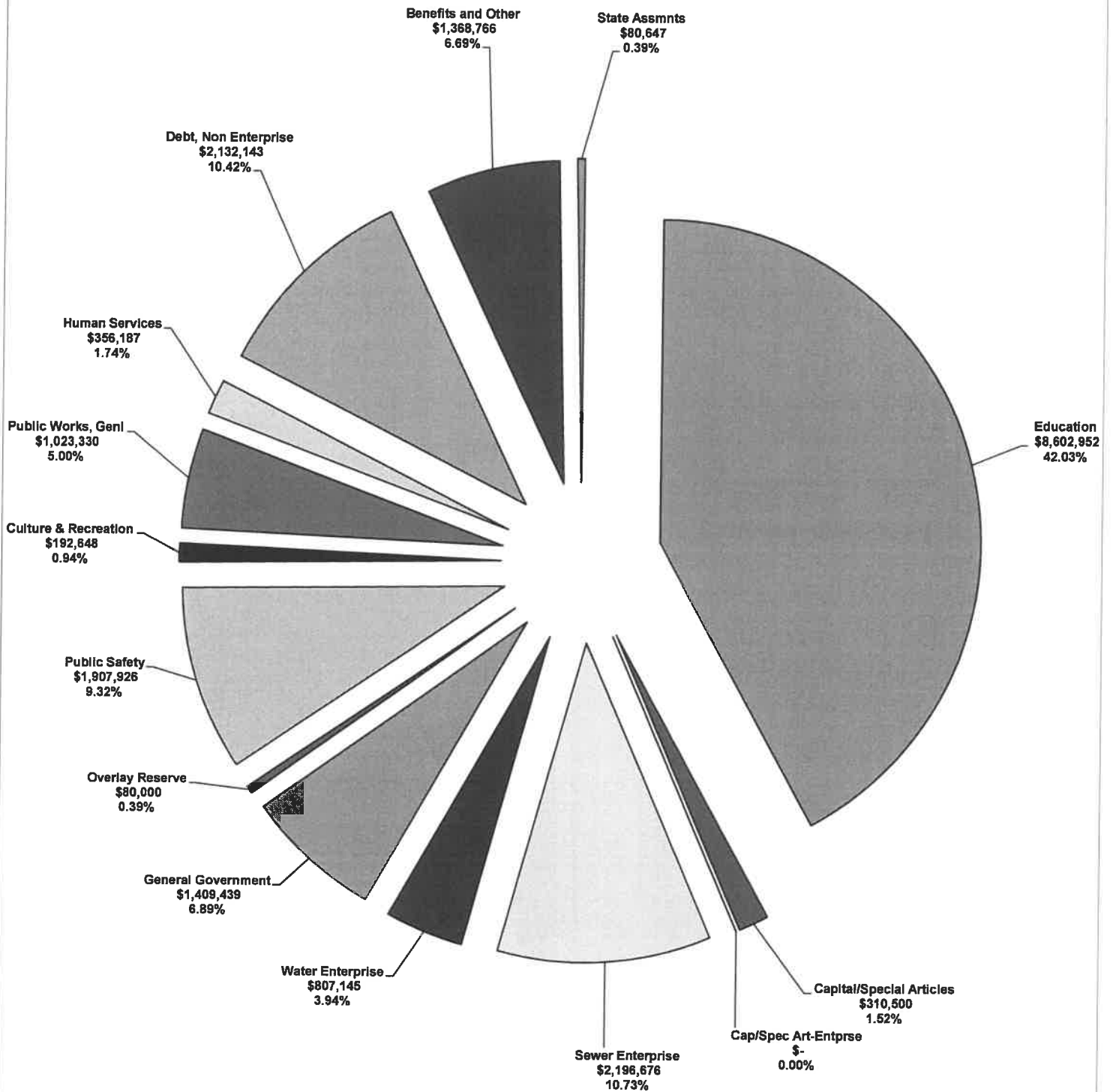
**Total Revenue \$22,991,060**  
**Total Percentages 99.00%**

*Percentage off due to rounding*

# Town of Essex FY21 Expenditures

Total Expenditures \$20,468,359  
Total Percentages 100.1%

Percentage off due to rounding



## **Capital Improvement Program (CIP)**

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 five years or more and a cost of \$20,000 or more.

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**

**Fin Com  
Recommended  
for ATM**

Department	Project	2021	Priority	2021	2022	2023	2024	2025
<b>Selectmen</b>								
	C1-21 Stabilization Fund - Town Building Improvements - Fall		1	20,000	20,000	20,000	20,000	20,000
	C1-21 Stabilization Fund - Recreational Capital Improv - Fall		1	20,000	20,000	20,000	20,000	20,000
	C1-21 Stabilization Fund - Vehicles and Equipment - Fall		1	20,000	20,000	20,000	20,000	20,000
	C1-21 Stabilization Fund - Town Hall/Library - Fall		1	20,000	20,000	20,000	20,000	20,000
	C1-21 Stabilization Fund - Conomo Point Maint & Improv - Fall		1	20,000	20,000	20,000	20,000	20,000
	C1-21 Stabilization Fund - Street Light Maintenance - Fall		1	3,000	3,000	3,000	3,000	3,000
	C1-21 Stabilization Fund - Public Safety Bldg Repair/Maint - Fall		1	20,000	20,000	20,000	20,000	20,000
	C1-21 Stabilization Fund - River Dredging Fund - Fall		1	20,000	20,000	20,000	20,000	20,000
	C1-21 Senior Center Flooring		1	21,000				
	C4-20 Renovation Historic Grammar School*		4	Private funding				
	C1-22 Installation of Pedestrian/street Lighting along Causeway		1		200,000			
	C1-22 Public Access Improvements & Amenities Conomo Point		2			600,000	600,000	600,000
	C1-23 Replacement of Server Infrastructure		1			15,000		
	C3-23 Replace or Reconstruct Folsom Pavilion, Centennial Grove*		3	Private funding				
	C1-24 Replace Town Hall Copier		1				8,000	
	C1-28 Replace Shellfish Constable Boat's Outboard Motor (2028)		1					
	C1-32 Design & Renovate or New Elem. Schl. - Essex (2034)**		1					
	Elementary School/Manchester - new project		1	801,791	818,483	883,204	862,991	842,779
	MERS Middle High School - remaining debt		1	650,142	597,858	497,545	418,499	404,421
	Town Hall/Library - remaining debt			60,000	60,000	60,000	60,000	60,000
	Public Safety Building			598,009	612,600	600,100	587,600	575,100
<b>Police</b>								
	Cruiser - Fall		1					
	Digital Radio Upgrade		1	9,906				
<b>Fire</b>								
	Ambulance		1	250,000				
<b>Public Works</b>								
	Purchase mini excavator and trailer, purchase or lease				63,700			
	Replace Dump Truck/Plow/Sander*****		1	29,392	29,392	29,392	29,392	29,392
	Purchase New F350 Truck		1			61,808		
	Purchase Wacker or replace		1		80,320		76,424	
<b>Water</b>								
	Water plant and/or water main upgrades Fall***			300,000				\$1-20M
	Water Treatment - remaining debt			20,000				
	Water Tank Refunding - remaining debt			10,000	10,000	10,000	10,000	9,000
<b>Sewer</b>								
	Grinder Pump pressure bellsFall****		1	400,000				
	Sewer System - Tax portion - remaining debt			353,192	355,133	355,333	353,693	181,608
<b>Total Projects</b>				<b>\$ -</b>	<b>\$ 3,646,432</b>	<b>\$ 2,970,486</b>	<b>\$ 3,255,382</b>	<b>\$ 3,149,599</b>
								<b>\$ 2,845,300</b>

## Funding Sources:

Free Cash	10,000
Stabilization	
Stabilization Town Building & Cap Improv	21,000
Stabilization Vehicle & Major Equip Cap Improv	
Stabilization Recreation Cap Improv	
Stabilization Town Hall Library Maintenance	
Stabilization Street Lights & Maintenance	3,000
Stabilization Conomo Point	22,500
Sale of Real Estate Fund	
Borrowing	
Enterprise Fund Free Cash - Debt Servie	
Ambulance Fund	250,000
Cemetery Fund	

Total \$ 306,500

\* TBD Based upon private funding or CPA funding; cost or funding project subject to change as date approaches.

\*\* Estimated start date 2034 based upon present understanding

\*\*\* Working with engineers to prioritize needed upgrades and repairs. Total cost of all improvements is \$4.5 Million

\*\*\*\* Grinder pump pressure bells estimate \$400,000 to 1.4 million

\*\*\*\*\* Funded by Chapter 90

2020

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, to meet in said Essex at the Essex Elementary School, 12 Story Street, on Monday, June 15, 2020 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 2021 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 2021 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 Clean Water Trust during fiscal year 2021 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 2020; 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 2021; 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 2020; 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 2021; or take any other action relating thereto.

## ARTICLE 11

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 twenty; or take any other action relating thereto.

#### ARTICLE 12

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, 2020; or take any other action relating thereto.

#### ARTICLE 13

To see if the Town will vote, pursuant to the provisions of G.L. c. 59, sec. 5, clause 41C, to decrease the eligibility age from 70 years of age to 65 years of age and increase the real property tax exemption for individuals who meet certain ownership, occupancy, income, and other requirements, to one thousand dollars (\$1,000) and further to increase the asset (whole estate, real and personal) eligibility limit from \$28,000 to \$40,000 for a single taxpayer and from \$30,000 to \$55,000 if married, and increase the yearly gross receipts eligibility requirement from \$13,000 to \$20,000 for a single taxpayer and from \$15,000 to \$30,000 if married, or take any other action relative thereto.

## ARTICLE 14

To see if the Town will vote to amend Chapter 6 by adding new section, 6-15 Essex Downtown Zoning District to the Town of Essex Zoning By-law.

### **6-15 Essex Downtown Zoning District.**

#### **6-15.1. Purpose:**

The purpose of the Essex Downtown Zoning District is to facilitate reduced dimensional requirements for the area designated and provide as matter of right the ability to have mixed use, Business and Residential, subject to the requirements below, while minimizing disruption to the existing building configurations.

#### **6-15.2. Establishment:**

Essex Downtown Zoning District is a zoning district shown in Section 6-15.8. The Essex Downtown Zoning District is subject to all provisions of Chapter VI of the Essex bylaws except as specifically defined below.

#### **6-15.3. Definitions:**

In addition to the definitions set forth in Section 6-2.2 of the Zoning By-Law, the following definitions shall apply only in the Essex Downtown Zoning District:

1. Mixed-Use – a single structure featuring non-residential on the first floor and one or more residential units on any other floor.
2. Impervious Surface Coverage – The percentage of the lot area covered by impervious surface.

#### **6-15.4. Permitted Principal Uses:**

1. Residential – Single and Two Family
2. Residential – Dwelling Units and Apartments (as a part of mixed-use)
3. Business--
4. Mixed-Use: Two or more permitted principal uses occupying the same land or building, each of which is independent of and unrelated to the other. (As of Right with Site Plan Review/Special Permit)
5. Motel and Hotel (with Special Permit)
6. Industrial – Class B
7. Municipal: Park and Recreational - Municipal uses, including but not limited to, parks, playgrounds, off-street parking facilities and public recreational areas, are permitted (As of Right with Site Plan Review/Special Permit).
8. Storage – Storage buildings or structures are permitted and are restricted to non-commercial storage uses of any type.

### 6-15.5 Table of Dimensional Requirements

Table 1:

<b>Principal Buildings</b>	<b>Residential Single and Two Family</b>	<b>Residential Multi-Family</b>	<b>Business</b>	<b>Motel and Hotel</b>	<b>Industrial, Class A</b>	<b>Industrial, Class B</b>	<b>Mixed-Use</b>
Minimum Lot Area (sq. ft.)	10000 sq ft	10000 sq ft	10000 sq ft	90,000 sq ft	Not permitted	10000 sq ft	10000 sq ft
Minimum Lot Frontage (feet)	75 ft	75 ft	75 ft	200 ft		75 ft	75 ft
Minimum Lot Depth (feet)	100 ft	100 ft	100 ft			100 ft	100 ft
Minimum Front Yard, All Buildings	0-25 ft Note #1	50 ft	0-25 ft Note #1	100 ft		50 ft (>10,000 sq ft)	0-25 ft Note #1
Minimum Lot Width (feet)	75 ft	75 ft	75 ft			75 ft	75 ft
Minimum Side Yard	6 ft Note #2	30 ft	6 ft Note #2	50 ft		30 ft	6 ft Note #2
Minimum Rear Yard	30 ft	30 ft	30 ft	100 ft		30 ft	30 ft
Maximum Building Height feet	35 ft Note #3	35 ft	35 ft Note #3			35 ft Note #3	35 ft Note #3
Maximum Lot Coverage; Structures	50 % Note #4, 5	50 % Note #4,5	50% Note #4,5	50% Note#4,5		50 % Note #4,5	50% Note #4,5
As of Right with Site Plan Review/ Special Permit	As of Right with Site Plan Review	3-4 units As of Right; 5 or more units with Special Permit	As of Right with Site Plan Review	Special Permit		As of Right with Site Plan Review	As of Right with Site Plan Review; 4 or more residential units with Special permit

<b>Accessory Buildings / Structures:</b>	
Residential and Mixed use only	
Prohibited in front yard	
Max number per Lot	2 (Two)
Max Height	15 feet
Minimum Side yard	5 feet
Minimum Rear Yard	5 feet

**Note #1:**

If the adjacent buildings are setback at a distance other than the minimum front yard requirement of 0-ft, but not more than 25 feet, infill buildings shall match the setback from the front lot line of the immediately adjacent buildings. If the setbacks do not match, the infill building may match one or the other, or an average of the two adjacent building setbacks, but in no instance shall any building have a front yard setback of more than 25 feet.

**Note #2**

If a side yard includes a driveway or parking space, the Minimum Side Yard dimension shall be increased from 6 ft. to 14 ft., consistent with 6-6 Off-Street Parking and Loading requirements.

**Note #3**

Maximum Building Height for new Mixed-Use development 40 ft., Approval of greater than 35 ft. subject to Special Permit.

**Note #4**

Lots larger than 60,000 sq. ft. will be required to maintain Maximum Lot Coverage of structures at the current standard of 25%.

**Note #5**

Max. Lot Coverage: Structures and impervious surfaces allowed to 75% of area, Lots larger than 60,000 sq. ft. allowed up to 50% of area.

**6-15-5. Parking Requirements:**

- A. Parking requirements will be subject to the requirements of 6-6, except for Mixed use residential which will require 1 parking spot for each bedroom and 6-6 required parking for the Business use created.

**6-15.6. Permitted Accessory Structures:**

- A. Accessory Buildings or Structures – Accessory Buildings or Structures are permitted as of right, subject to the following limitations:
  - a. a maximum of two Accessory Buildings and/or Structures per lot;
  - b. maximum permitted height of 15 feet.
  - c. minimum side or rear yard setback of 5 feet.
  - d. Allowed on Residential and Mixed-Use lots only
  - e. Prohibited from Front Yard

#### **6-15.7 Regulation of Nonconforming Lots, Structures:**

Reconstruction, alterations, extensions and/or additions to such nonconforming lots and structures are subject to the following:

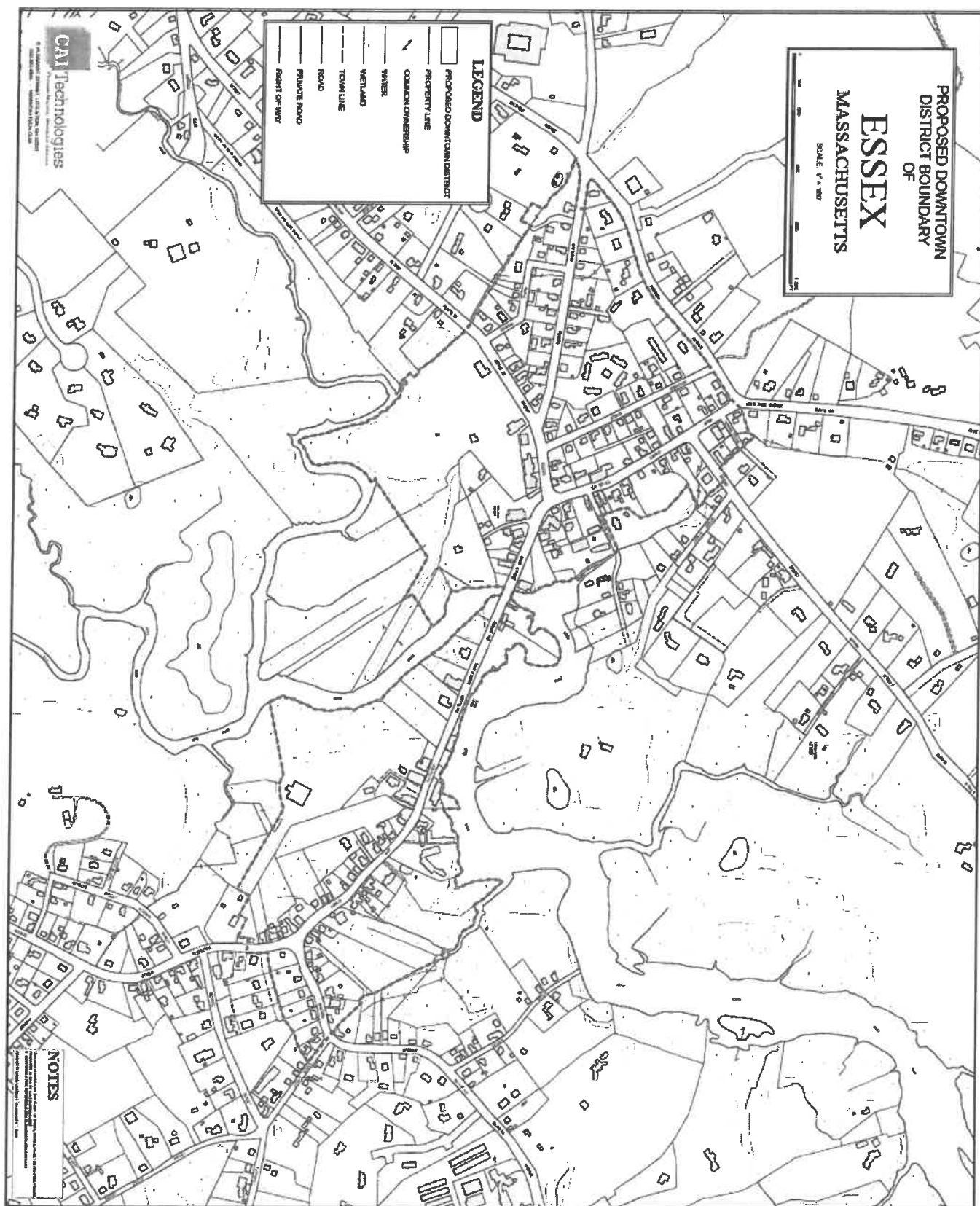
**A. Special Permit Changes:**

- i. Any reconstruction, alteration, extension or addition to an existing residential structure that increases or intensifies an existing nonconformity, but does not create a new nonconformity, may be allowed by the Planning Board by a Special Permit, provided that the Planning Board finds that such reconstruction, alteration, extension or addition is not substantially more detrimental to the neighborhood than the existing structure.
- ii. For an existing non-residential structure on a conforming lot, any reconstruction, alteration, extension or addition that complies with the dimensional requirements in Table 1 may be allowed by the Planning Board by a special permit, provided that the Planning Board finds that such reconstruction, alteration, extension or addition is not substantially more detrimental to the neighborhood than the existing structure.

**B. Variance Changes:**

- i. Any reconstruction, alteration, extension or addition to an existing residential structure that creates a new nonconformity shall require a variance from the Board of Appeals.
- ii. Any reconstruction, alteration, extension or addition to an existing non-residential structure on a non-conforming lot, and any such reconstruction, alteration, extension or addition to an existing non-residential structure on a conforming lot that does not comply with the dimensional requirements in Table 1, shall require a variance from the Board of Appeals.

## 6-15.8 Map of Essex Downtown Zoning District



*Town of Essex Annual Town Meeting Warrant, June 15, 2020*

## ARTICLE 15

To see if the Town will vote to add a new section 4-17 to the Town bylaws requiring licensing for all marijuana-related commercial activity in Essex, as follows:

**4-17.1 Marijuana License Required.** No person shall carry on the business operating an Adult Use Marijuana Establishment as defined in G.L. c.94G and 935 CMR 500, including the cultivation, processing, packaging, delivering, manufacturing, branding, selling or otherwise transferring or testing marijuana or marijuana products within the Town unless first duly licensed thereof by the Board of Selectmen, which license shall be renewed by said Marijuana Establishment annually.

**4-17.2 Host Community Agreement Required.** Any Marijuana Establishment operating within the Town shall at all times have a valid Host Community Agreement and operate in accordance with the terms and provisions thereof.

**4-17.3 Regulations.** The Board of Selectmen may adopt rules and regulations related to the issuance of such licenses, including the fees to be paid therefore and the conditions to be satisfied by any applicant for such a license.

**4-17.4 Applications.** Applicants for a license shall file an application on a form provided by the Board of Selectmen, signed under the penalties of perjury by the applicant, containing such information as the Board of Selectmen may reasonably require from time to time. Each applicant shall pay an application fee as may be reasonably determined from time to time by the Board of Selectmen.

**4-17.5 Hearing.** The Board of Selectmen must act upon the application within 65 days of a public hearing with due written notice provided to the applicant of the time, date and location where such application will be heard.

**4-17.6 Enforcement.** The Board of Selectmen may issue orders as appropriate to aid in the enforcement of this regulation and may enforce these provisions in equity, including the request for injunctive relief, in a court of competent jurisdiction. Any failure to comply with any order issued hereunder shall result in the issuance of a formal warning. Any failure to comply with such a warning shall result in a fine of \$100.00. Any failure to comply after the issuance of said final fine may be punishable by a subsequent fine of \$300.00. Each day of a continued non-compliance shall constitute a separate violation. Further, the Board of Selectmen may hold a hearing, with notice to the licensee, to determine if such license should be modified, suspended or revoked.

; or take any other action relating thereto.

## ARTICLE 16

To see if the Town will vote to amend the Bylaw, Section 4-17 MARIJUANA LICENSING to add a limitation on the number of Adult Use Marijuana Retailer Establishments licensed within the Town as follows:

**4-17.7 Limitation on Adult Use Marijuana Retailers.** The number of Adult Use Marijuana Establishments, as defined in G.L. c.94G, §1 and 935 CMR 500.002, licensed to be located in the Town shall be limited as follows:

Type of Marijuana Establishment	Number Permitted
Marijuana Retailer	1 *
Marijuana Cultivator	1
Marijuana Product Manufacturer	1
Marijuana Microbusiness	1
Independent Testing Laboratory	1
Marijuana Research Facility	1
Marijuana Transporter	1
Delivery-Only Licensee	1

\* this number is equal twenty percent (20%) of the number of licenses issued within the Town for the retail sale of alcoholic beverages not to be drunk on the premises where sold pursuant to MGL c.138 §15 as of March 23, 2020.

; or take any other action relating thereto.

## ARTICLE 17

To see if the Town will vote to amend the Town's Zoning By-law by:

Adding the following definition to Chapter VI, section 6-2.2., after the definition of Lot Measurements:

### MARIJUANA ESTABLISHMENT

An adult use Marijuana Cultivator (Indoor or Outdoor), Craft Marijuana Cooperative, Marijuana Product Manufacturer, Marijuana Microbusiness, Independent Testing Laboratory, Marijuana Retailer, Marijuana Transporter, Delivery-only Licensee, Marijuana Research Facility, or any other type of licensed Marijuana-related business, except a Medical Marijuana Treatment Center, as defined in 935 CMR 500.002: Adult Use of Marijuana.

Amending the following definition in Chapter VI, Section 6-2.2, with deletions shown in ~~striketrough~~ and additions shown in **bold**:

### MEDICAL MARIJUANA TREATMENT CENTER OR REGISTERED MARIJUANA DISPENSARY

~~A not for profit entity registered under 105 CMR 725.~~ **An entity licensed under 935 CMR 501.101: Application Requirements for Medical Marijuana Treatment Centers**, that acquires, cultivates, possesses, processes (including development of related products such as edible marijuana-infused products (“MIPs”), tinctures, aerosols, oils, or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to registered qualifying patients or their personal caregivers **for medical use**. Unless otherwise specified, Medical Marijuana Treatment Center or Registered Marijuana Dispensary refers to the site(s) of dispensing, cultivation, and preparation of marijuana **for medical use**.

And by amending Chapter VI, section 6-3.4.2.m. as follows with additions shown in **bold** and deletions shown in ~~striketrough~~:

m. Medical Marijuana Treatment Center/Registered Marijuana Dispensary **and Marijuana Establishment**, subject to the following requirements:

1. In addition to the Dimensional Requirements set forth in the Table of Requirements, no portion of a Medical Marijuana Treatment Center/Registered Marijuana Dispensary **or Marijuana Establishment** shall be located (a) within 2500 feet of any **of the following existing uses:** school **providing education in grades K-12**, pre-school, **family** day care center, **child care facility**, playground or athletic field or (b) within ~~1500~~ **400** feet of any ~~residential dwelling property on which the principal existing use is residential.~~ **The distances under this Section shall be measured in a straight line from the nearest point of the property line in question to the nearest point of the property line where the Marijuana Establishment or Medical Marijuana Treatment Center/Registered Marijuana Dispensary is or will be located. The buffer requirements stated herein shall not apply to qualifying uses which are proposed after a building permit has issued for the Marijuana Establishment or Medical Marijuana Treatment Center/Registered Marijuana Dispensary.**
2. **For purposes of this Bylaw, all Marijuana Establishments and Medical Marijuana Treatment Center/Registered Marijuana Dispensaries shall be designated a “Business” use.**

; or take any other action relating thereto.

## ARTICLE 18

To see if the Town will vote to amend the Town’s Zoning By-law by:

Adding the following definition to Chapter VI, section 6-2.2., after the definition of Lot Measurements:

Marijuana Establishment: A marijuana cultivator, independent testing laboratory, marijuana product manufacturer, marijuana retailer, or any other type of licensed marijuana-related

business for the non-medical, including recreational, use of marijuana, as set forth in M.G.L. Ch. 94G, and any regulations promulgated thereunder.

And by amending Chapter VI, section 6-3.4.2.m. by adding the words underlined in the following paragraph:

m. Medical Marijuana Treatment Center/Registered Marijuana Dispensary and Marijuana Establishment, subject to the following requirements:

1. In addition to the Dimensional Requirements set forth in the Table of Requirements, no portion of a Medical Marijuana Treatment Center/Registered Marijuana Dispensary shall be located (a) within 2500 feet of any school, pre-school, day care center, playground or athletic field or (b) within 1500 feet of any residential dwelling.
2. In addition to the Dimensional Requirements set forth in the Table of Requirements, no portion of a Marijuana Establishment shall be located (a) within 2500 feet of any school, pre- school, day care center, playground or athletic field or (b) within 500 feet of any residential dwelling.

#### ARTICLE 19

To see if the Town will vote to authorize the Village Restaurant at 55 Main Street to purchase additional gallons of sewer capacity in accordance with Section 7-7.5 of the Town of Essex Bylaws; 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 for a fully equipped a dump truck, with snowplow and sander, for use by the Department of Public Works, and to meet this appropriation authorize the Board of Public Works and/or the Board of Selectmen to enter into an agreement to lease/purchase and equip said truck pursuant to the provisions of G.L. c.44, §21C for a period in excess of three years and to raise and appropriate or transfer from available funds the sum of money to make the first payment on said truck; and to authorize the Board of Public Works and/or the Board of Selectmen to dispose of the vehicle replaced by the new dump truck by sale or trade and to take other action as necessary to effectuate the purposes of this vote; 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 new, digital radio systems for police department vehicles; 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 design a system of street and/or pedestrian lighting for the downtown Essex portion of Route 133 (Main Street), and to provide consulting and engineering services to assist with the preparation of cost estimates and alternatives, the preparation of bidding and permitting documents and oversight of any project to install said system; provided, however, that any purchase and/or installation of such lighting shall be subject to appropriation; or take any other action relating thereto.

## ARTICLE 23

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to retain the services of design and engineering professionals to conduct a feasibility study concerning the prospect of re-using the building, and/or foundation, and/or footprint, and/or property that is now occupied by the Essex Police and Fire Departments at 24 Martin Street for a new Senior Center, or some other use; 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 design, engineer and construct repairs, upgrades, improvements and/or replacements to any aspect of the municipal water system, and anything incidental or related thereto; or take any other action relating thereto.

## ARTICLE 25

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to design, engineer and construct repairs, upgrades, improvements and/or replacements to any aspect of the municipal sewer system and anything incidental or related thereto; or take any other action relating thereto.

## ARTICLE 26

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purchase and installation of new flooring for the Essex Senior Center, including but not limited to the main stairwell, and for removal and disposal of existing flooring material, and any costs related thereto; or take another 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 purchase of a new, equipped ambulance, and to authorize the Board of

Selectmen to dispose of any old ambulance, by sale or trade, and to take any action necessary to effectuate the purpose of this vote; or take any other action relating thereto.

#### ARTICLE 28

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to be used as a match to a State grant program for the design and/or construction of renovations and improvements to the Conomo Point seawall system, or anything incidental or related thereto; or take any other action relating thereto.

#### ARTICLE 29

To see if the Town will vote to renew its membership and to participate in the Northeast Massachusetts Mosquito Control and Wetlands Management District for a minimum of three years, pursuant to Chapter 258 of the Acts of 1958, as amended by Chapter 410 of the Acts of 1996, G.L. c. 252, ss. 5 and 5A, and other applicable laws, subject to an assessment through a reduction in Cherry Sheet revenue in an amount to be determined annually by the District Commissioners, and to authorize the Board of Selectmen and the Board of Health to enter into all agreements and to execute any and all instruments as may be necessary to affect this vote; or take any other action relating thereto.

#### ARTICLE 30

To see if the Town will vote to appropriate or reserve from the Community Preservation Fund, including fiscal year 2021 estimated annual revenues, a sum or sums of money for Community Preservation projects or purposes, including, acquisition, creation and preservation of open space; acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use; acquisition, preservation, rehabilitation, and restoration of historic resources; acquisition, creation, preservation and support of community housing; and for the rehabilitation and restoration of open space or community housing acquired under the Community Preservation Act, all as may be recommended by the Community Preservation Committee; or take any other action relating thereto.

#### ARTICLE 31

To see if the Town will vote, pursuant to Massachusetts General Laws, Chapter 40, Section 5B, to create a stabilization fund for the care, maintenance, and renovation of the Town's public safety facility at 11 John Wise Avenue, 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 32

To see if the Town will vote, pursuant to Massachusetts General Laws, Chapter 40, Section 5B, to create a stabilization fund to serve as a local match to future Essex River and Essex Bay dredging and related initiatives, 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 33

To see if the Town will vote, pursuant to Massachusetts General Laws, Chapter 40, Section 5B, to create a stabilization fund to defray the costs of future celebrations of the Town's history, culture, and the like. Said celebrations may include, but are not limited to parades, fireworks displays, historical exhibitions, dances, picnics, and gatherings; 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 34

To see if the Town will vote to take the following action to establish an Other Post-Employment Benefits Liability Trust Fund:

1. accept the provisions of G.L. c. 32B, §20, as amended by Chapter 218, Section 15 of the Acts of 2016 (the "Act"), so that the Town may established an Other Post-Employment Benefits Liability Trust Fund (the "OPEB Fund"), for which the Treasurer serves as Custodian ("Custodian");
2. designate the Treasurer/Custodian as the Trustee of the OPEB Fund, with all the powers and responsibilities identified under the Act and this vote;
3. authorize the Treasurer/Custodian, as Trustee, to employ investment consultant(s), as well as outside custodial service(s) to hold the monies in the Fund, and to pay for those services from the OPEB Fund;
4. authorize the investment of the OPEB Fund under the prudent investor rule established under G.L. c. 203C;
5. authorize the Treasurer/Custodian, as Trustee, to execute any and all documents necessary to utilize outside custodial service(s) and/or investment consultant(s), including but not limited to trust agreements, participation agreements, investment agreements, and administrative services agreements;
6. designate the Treasurer/Custodian as the "Plan Administrator", as may be necessary to utilize outside custodial service(s) and authorize the Treasurer/Custodian acting as Plan Administrator to take any other actions permitted or required by law; and
7. raise and appropriate or transfer from available funds a sum of money for the OPEB Fund established pursuant to Massachusetts General Laws, Chapter 32B, Section 20;

or take any other action relating thereto.

### ARTICLE 35

To see if the Town will vote to transfer from available funds a sum of money to be used to defray operational expenses of the various Town departments for the remainder of fiscal year 2020; or take any other action relating thereto.

### ARTICLE 36


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 2020; or take any other action relating thereto.

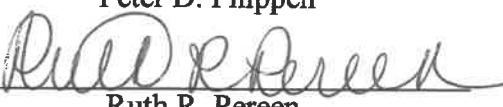
### ARTICLE 37

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

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

Given under our hand this 23<sup>rd</sup> day of March, two thousand twenty.

  
\_\_\_\_\_  
Andrew C. Spinney, Chairman

Peter D. Phippen  
  
\_\_\_\_\_  
Ruth R. Phippen

BOARD OF SELECTMEN  
TOWN OF ESSEX

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	<b>FY18 BUDGET Expended</b>	<b>FY19 Fin Com Expended</b>	<b>FY20 Fin Com Adopted</b>	<b>FY21 Fin Com Requested</b>	<b>FY21 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	60,475	61,686	62,920	64,179	64,179
Sick Leave Buyback	-	1,200	-	-	-
Town Planner, Part time	17,830	18,187	18,621	18,994	18,994
Selectmen Stipend	3,000	3,000	3,000	3,000	3,000
Temporary Salary	1,109	9,200	-	1,200	1,200
Sick/Vac Pay, Retirees	5,500	5,500	-	5,500	5,500
Town Meeting Audio/Visual	3,500	6,700	3,500	5,000	5,000
Town Events, Incidental Expenses	5,000	5,000	-	5,000	5,000
Procurement/Advertising	1,200	1,200	1,200	1,200	1,200
Office Supplies	900	900	900	900	900
Advertise Town Resources	23,500	29,375	-	500	500
Dues and Meetings	2,000	2,000	2,000	2,000	2,000
	<u>124,014</u>	<u>143,948</u>	<u>92,141</u>	<u>107,473</u>	<u>107,473</u>
129 Town Administrator					
Town Administrator Salary	133,143	137,138	141,251	145,490	145,490
Sick Leave Buyback	3,414	3,516	3,621	3,621	3,621
Seminar Fees	750	750	750	750	750
Expenses	1,000	1,000	1,000	1,000	1,000
Travel	2,250	2,250	2,250	2,250	2,250
Dues and Memberships	1,050	1,050	1,050	1,050	1,050
	<u>141,607</u>	<u>145,704</u>	<u>149,922</u>	<u>154,161</u>	<u>154,161</u>
131 Finance Committee					
Expenses	410	410	410	410	410
Reserve Fund (transfers)	70,000	103,617	70,000	70,000	70,000
	<u>70,410</u>	<u>104,027</u>	<u>70,410</u>	<u>70,410</u>	<u>70,410</u>
135 Town Accountant					
Town Accountant Salary	43,717	83,000	86,320	88,910	88,910
Town Accountant Assistant	8,243	8,243	11,480	11,710	11,710
Stipend Ch 41S, Section 108P		1,000	1,000	1,000	1,000
Seminars	500	1,000	1,000	1,100	1,100
Contracted Services	38,000	47,000	66,110	67,350	67,350
Software Support	11,800	13,312	14,139	15,000	15,000
Office Supplies	1,500	1,909	2,000	2,000	2,000
Travel	300	1,000	1,000	1,000	1,000
Dues and Memberships	100	112	150	175	175
	<u>104,160</u>	<u>156,576</u>	<u>183,199</u>	<u>188,245</u>	<u>188,245</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	FY18 BUDGET Expended	FY19 Fin Com Expended	FY20 Fin Com Adopted	FY21 Fin Com Requested	FY21 Fin Com Recommended
<b>141 Assessors</b>					
Senior Clerk	44,463	45,355	46,442	47,375	47,375
Assessors Stipend	15,929	16,248	16,573	16,906	16,906
Assessor Part Time Salaries	3,060	3,122	10,000	10,200	10,200
Mapping	15,000	15,000	15,000	15,000	15,000
Bookbinding	200	-	200	200	200
Consulting Services	43,000	43,000	35,734	35,734	35,734
Software Support	6,000	6,200	6,450	6,710	6,710
Legal Expense	1,500	1,500	1,500	1,500	1,500
Office Supplies	2,100	2,100	2,100	2,100	2,100
Expenses	400	400	400	400	400
Dues and Memberships	300	300	300	300	300
	<u>131,952</u>	<u>133,225</u>	<u>134,699</u>	<u>136,425</u>	<u>136,425</u>
<b>145 Treasurer/Collector</b>					
Treasurer/Collector Salary	78,750	67,320	70,013	73,000	73,000
Treasurer/Collector Certification	1,000	-	-	-	-
Treasurer/Collector's Assistant	26,103	14,014	14,295	14,581	14,581
Clerical, full time	45,733	46,651	47,769	48,978	48,978
Sick Leave Buyback	992	992	1,220	1,245	1,245
Seminars	800	800	700	700	700
Payroll Processing	8,858	12,225	9,125	9,125	9,125
Software Suport	-	-	6,000	6,000	6,000
Financial Advisor	4,000	4,000	4,000	4,000	4,000
Collector Legal Expense	5,500	5,000	5,000	5,000	5,000
Tax Title Expense	6,500	6,500	6,500	6,500	6,500
Interest due on Abatements	1,000	249	1,000	1,000	1,000
Bank Fees	250	-	-	-	-
Postage	10,000	6,928	10,000	10,000	10,000
Office Supplies/Equipment	9,000	7,000	7,000	7,000	7,000
Travel	1,000	1,000	800	800	800
Dues & Memberships	240	240	300	300	300
	<u>199,726</u>	<u>172,919</u>	<u>183,722</u>	<u>188,229</u>	<u>188,229</u>
<b>151 Legal Expense</b>					
Conomo Point Legal	60,000	60,000	60,000	60,000	60,000
WW Legal	50,000	10,000	5,000	5,000	5,000
	<u>-</u>	<u>-</u>	<u>61,500</u>	<u>5,000</u>	<u>5,000</u>
	<u>110,000</u>	<u>70,000</u>	<u>126,500</u>	<u>70,000</u>	<u>70,000</u>
<b>152 Personnel Board</b>					
Personnel Officer Salary	14,794	15,237	15,695	16,165	16,165
Expenses	500	500	500	500	500
	<u>15,294</u>	<u>15,737</u>	<u>16,195</u>	<u>16,665</u>	<u>16,665</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	FY18 BUDGET Expended	FY19 Fin Com Expended	FY20 Fin Com Adopted	FY21 Fin Com Requested	FY21 Fin Com Recommended
<b>153 Internet/Network</b>					
IT Hosting	7,500	8,000	6,200	8,200	8,200
Fiber Optic Municipal Area Network		12,000	5,500	5,500	5,500
Network/User Testing & Diagnostics		6,600	6,650	6,650	6,650
Notification System Support	5,000	-	-	-	-
Regional Dispatch Connectivity	8,000	8,000	8,000	8,000	8,000
Town Website Support/Maint	4,800	11,100	5,500	5,500	5,500
Internet and e-mail Service		7,500	5,500	5,500	5,500
Network Eq & Maintenance	5,000	4,000	4,000	4,000	4,000
	<u>30,300</u>	<u>57,200</u>	<u>41,350</u>	<u>43,350</u>	<u>43,350</u>
<b>161 Town Clerk</b>					
Town Clerk Salary	61,181	57,000	58,140	59,303	59,303
Town Clerk Certification	1,000	1,000	-	-	-
Town Clerk's Assistant	11,000	11,212	11,436	11,710	11,710
Town Clerk Training & Travel	1,225	1,225	1,000	1,000	1,000
Archival Management	200	200	200	200	200
Copy Machine Expense	500	500	500	500	500
Office Supplies	725	725	725	725	725
Parking Tickets	1,750	1,750	1,750	1,750	1,750
Dog Licenses	525	525	525	525	525
Dues and Memberships	290	290	200	200	200
	<u>78,396</u>	<u>74,427</u>	<u>74,476</u>	<u>75,913</u>	<u>75,913</u>
<b>162 Elections</b>					
Election Wages	5,700	7,120	7,160	7,303	7,303
Ballots	700	1,100	600	2,000	2,000
Voting Lists	100	-	-	-	-
Town Meeting Expenses	274	216	274	274	274
Election Expenses	4,500	4,558	3,200	5,500	5,500
	<u>11,274</u>	<u>12,994</u>	<u>11,234</u>	<u>15,077</u>	<u>15,077</u>
<b>163 Registrars</b>					
Registrars Stipends	1,350	1,350	1,350	1,350	1,350
Printing	500	500	500	600	600
Supplies	2,000	2,500	2,500	2,500	2,500
	<u>3,850</u>	<u>4,350</u>	<u>4,350</u>	<u>4,450</u>	<u>4,450</u>
<b>165 Licensing Board</b>					
Clerical Stipend	2,806	2,862	2,919	2,978	2,978
Expenses	175	175	175	175	175
	<u>2,981</u>	<u>3,037</u>	<u>3,094</u>	<u>3,153</u>	<u>3,153</u>
<b>171 Conservation Commission</b>					
Conservation Agent	8,750	8,425	9,139	9,322	9,322
Clerical Wages	17,363	18,214	18,134	18,495	18,495
Software Maintenance	500	500	500	500	500
Telephone	-	170	300	300	300
Expenses	1,200	1,630	1,500	1,500	1,500
Dues and Memberships	650	400	750	750	750
	<u>28,463</u>	<u>29,339</u>	<u>30,323</u>	<u>30,867</u>	<u>30,867</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	<b>FY18 BUDGET Expended</b>	<b>FY19 Fin Com Expended</b>	<b>FY20 Fin Com Adopted</b>	<b>FY21 Fin Com Requested</b>	<b>FY21 Fin Com Recommended</b>
<b>175 Planning Board</b>					
Clerical Wages	13,090	13,352	13,619	13,892	13,892
Notices	1,500	1,500	1,500	1,500	1,500
Technology	350	350	350	350	350
Expenses	500	500	500	500	500
	<u>15,440</u>	<u>15,702</u>	<u>15,969</u>	<u>16,242</u>	<u>16,242</u>
<b>176 Appeals Board</b>					
Clerical Wages	1,425	1,454	1,483	1,513	1,513
Expenses	2,500	2,500	2,500	2,500	2,500
	<u>3,925</u>	<u>3,954</u>	<u>3,983</u>	<u>4,013</u>	<u>4,013</u>
<b>179 Conomo Point</b>					
Clerical Stipend	2,806	2,862	2,919	2,978	2,978
Conomo Pt Expenses		10,000	10,000	10,000	10,000
Conomo Point Stipend	150	150	150	150	150
	<u>2,956</u>	<u>13,012</u>	<u>13,069</u>	<u>13,128</u>	<u>13,128</u>
<b>193 Town Property</b>					
Town Property Custodian	20,254	20,660	21,155	21,579	21,579
Town Hall/Library Custodian		20,660	21,155	21,579	21,579
Town Hall Electricity	10,787	23,787	18,787	18,787	18,787
Town Hall Heating Fuel/Natural Gas	18,000	5,000	6,213	6,213	6,213
Town Hall Water Usage	850	850	850	850	850
Town Hall Sewer Usage	1,700	1,700	1,700	1,700	1,700
Town Hall Fire Alarm Monitor/Test	900	900	900	900	900
Town Hall Generator Maintenance	600	1,100	1,100	1,100	1,100
Town Hall Generator Fuel	600	600	600	600	600
Town Hall Panic Alarm Monitoring	500	500	500	610	610
Town Hall Elevator Phone Monitoring	400	400	400	400	400
Town Hall Elevator Inspection/Maint	3,600	7,150	5,000	6,000	6,000
Town Hall HVAC Maintenance	1,000	1,000	1,000	1,000	1,000
Town Hall Sprinkler System Maint	500	500	500	500	500
Town Hall Clock Maintenance		250	250	500	500
Greenhead Fly Program	3,600	3,750	3,750	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
Selectmen's Telephone-copper lines	1,680	1,680	4,250	4,250	4,250
Town Department Telephones (VOIP)	7,510	8,500	12,200	14,100	14,100
Town Hall Office Supplies	3,500	3,500	3,500	3,500	3,500
Town Hall - Quarterly Cleaning	4,000	-	-	-	-
Town Property Expenses	10,300	10,300	10,300	20,300	20,300
Repairs to Police/Fire Station	-	7,000	-	-	-
Blanket Liability Insurance	114,508	112,693	123,000	135,300	135,300
	<u>208,789</u>	<u>236,480</u>	<u>241,110</u>	<u>267,518</u>	<u>267,518</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	<b>FY18 BUDGET Expended</b>	<b>FY19 Fin Com Expended</b>	<b>FY20 Fin Com Adopted</b>	<b>FY21 Fin Com Requested</b>	<b>FY21 Fin Com Recommended</b>
195 Town Report Printing	4,000	4,000	4,000	4,000	4,000
	4,000	4,000	4,000	4,000	4,000
<b>GENERAL GOVERNMENT SUMMARY</b>					
Labor	654,230	706,880	719,079	744,306	744,306
Operating Expense	633,427	695,371	680,787	665,133	665,133
	1,287,657	1,402,251	1,399,866	1,409,439	1,409,439
<b>200 Public Safety</b>					
<b>210 Police Department</b>					
Police Chief Salary	107,464	109,643	116,695	110,770	110,770
Police Officer Salaries	557,756	516,517	573,081	590,133	590,133
Police Chief Clerical Wages	38,140	38,880	39,810	40,808	40,808
Part time Police Salaries	96,753	135,436	114,557	110,025	110,025
Community Policing	6,000	6,350	6,144	6,240	6,240
Overtime, Extra Investigation	11,067	10,717	11,332	11,440	11,440
Overtime, Shift Coverage	47,040	43,000	57,340	57,344	57,344
Overtime, Incidental	19,000	38,000	20,478	20,800	20,800
Overtime, Prisoner Callout	7,560	7,560	7,741	8,320	8,320
Overtime, Holiday	31,834	25,334	32,596	33,280	33,280
Overtime, Court Detail	7,446	10,000	8,703	9,360	9,360
Night Differential	33,989	35,403	31,540	28,647	28,647
Sick Leave Buyback	6,911	17,689	35,401	10,182	10,182
Inservice Training/Regional Dispatch	19,500	32,500	19,967	20,800	20,800
Educational Stipend	116,466	116,106	115,014	98,564	98,564
Police Ambulance Training	1,900	1,900	1,945	1,560	1,560
Firearms Training	11,482	9,512	12,382	12,882	12,882
Ambulance Training Expense	750	800	750	1,000	1,000
Inservice Training Expense	2,000	3,000	2,000	5,000	5,000
Trailer Maintenance	1,000	2,500	2,500	2,500	2,500
Vehicle Maintenance	9,000	8,733	9,000	10,000	10,000
Seminar Fees	750	750	750	1,000	1,000
Drug and Alcohol Testing	4,000	4,000	4,000	6,000	6,000
Telephone	5,300	5,300	5,300	2,300	2,300
Beeper/Radio Repairs	4,500	4,500	4,500	4,500	4,500
Bapern	1,900	1,900	1,900	1,900	1,900
Office Supplies	3,450	4,950	4,450	5,000	5,000
Vehicle Fuel	21,790	22,110	21,790	21,790	21,790
Supplies	7,500	9,500	8,500	9,500	9,500
Uniform Allowance	16,000	16,000	16,000	18,000	18,000
Travel	1,900	2,167	1,900	2,200	2,200
Dues and Memeberships	2,800	2,800	2,800	3,000	3,000
	1,202,948	1,243,557	1,290,866	1,264,845	1,264,845
<b>211 ECO Department</b>					
Salaries and Wages	1,000	500	500	500	500
Office Expense	2,500	2,500	2,500	2,500	2,500
	3,500	3,000	3,000	3,000	3,000

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	<b>FY18 BUDGET Expended</b>	<b>FY19 Fin Com Expended</b>	<b>FY20 Fin Com Adopted</b>	<b>FY21 Fin Com Requested</b>	<b>FY21 Fin Com Recommended</b>
<b>220 Fire Department</b>					
Fire Chief Salary	7,491	7,641	7,794	7,950	7,950
Clerical Wages	10,163	10,367	10,615	10,828	10,828
Firefighter Salaries	137,536	137,360	143,104	150,527	150,527
Fire Engineers Stipends	2,914	2,972	3,032	3,093	3,093
Fire Training Salaries	19,350	22,665	20,132	22,807	22,807
Fire Training Expense	1,000	1,100	4,700	4,700	4,700
Electricity	18,600	19,019	19,000	28,500	28,500
Heating Oil/Natural Gas	6,000	6,712	6,500	6,500	6,500
Water Usage	800	800	800	1,200	1,200
Sewer Usage	1,000	1,300	1,300	2,000	2,000
Station Repair and Maintenance	7,500	5,005	7,500	7,500	7,500
Equipment Repair and Maint.	11,000	11,000	11,000	11,000	11,000
Ladder/Pump Testing	2,500	2,500	2,500	6,000	6,000
Forest Fire Equipment	3,700	3,700	3,700	3,700	3,700
Telephone	3,700	3,700	2,000	2,000	2,000
Pagers	4,400	4,400	4,400	4,400	4,400
Propane Gas	550	507	550	550	550
Office Supplies	1,400	1,400	1,400	1,400	1,400
Vehicle Fuel	6,600	5,687	6,600	6,600	6,600
Other Expenses	10,000	14,220	10,000	10,000	10,000
Fire Prevention	1,750	50	1,750	1,750	1,750
Uniforms	12,500	12,500	12,500	12,500	12,500
Dues and Memberships	2,500	2,500	2,500	2,700	2,700
	<b>272,954</b>	<b>277,105</b>	<b>283,377</b>	<b>308,205</b>	<b>308,205</b>
<b>231 Ambulance Department</b>					
Ambulance Salaries	63,908	65,187	66,495	66,149	66,149
Ambulance Training Salaries	20,416	20,827	21,244	21,670	21,670
Training Expenses	6,000	6,000	6,000	6,000	6,000
Contracted Billing Services	8,600	10,310	9,600	11,600	11,600
Ambulance Repair and Maintenance	2,000	4,741	2,000	2,000	2,000
Supplies	8,000	6,500	8,000	8,000	8,000
Affiliation & License Fees	3,200	1,249	3,000	3,000	3,000
	<b>112,124</b>	<b>114,814</b>	<b>116,339</b>	<b>118,419</b>	<b>118,419</b>
<b>241 Building Inspector Dept.</b>					
Building Inspector Salary	13,845	14,122	14,404	14,693	14,693
Asst. Building Inspector Salary	9,064	9,245	9,430	9,619	9,619
Clerical, part time wages	5,150	5,253	5,358	5,466	5,466
Training Expenses	950	950	950	950	950
Expenses	800	800	1,300	1,300	1,300
	<b>29,809</b>	<b>30,370</b>	<b>31,442</b>	<b>32,028</b>	<b>32,028</b>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	FY18 BUDGET Expended	FY19 Fin Com Expended	FY20 Fin Com Adopted	FY21 Fin Com Requested	FY21 Fin Com Recommended
243 Plumbing Inspector Dept.					
Plumbing Inspector Salary	6,080	6,202	6,326	6,453	6,453
Expenses	200	200	200	200	200
	<u>6,280</u>	<u>6,402</u>	<u>6,526</u>	<u>6,653</u>	<u>6,653</u>
245 Electrical Inspector Dept.					
Electrical Inspector Salary	6,080	6,202	6,326	6,453	6,453
Expenses	150	150	150	150	150
	<u>6,230</u>	<u>6,352</u>	<u>6,476</u>	<u>6,603</u>	<u>6,603</u>
291 Emergency Management Dept					
Director Stipend	300	300	300	300	300
Expenses	1,300	1,399	1,300	1,300	1,300
Dues and Memberships	150	51	150	150	150
	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>
292 Animal Inspector Dept.					
Animal Inspector Stipend	5,894	6,012	6,132	6,255	6,255
	<u>5,894</u>	<u>6,012</u>	<u>6,132</u>	<u>6,255</u>	<u>6,255</u>
293 Animal Control Officer					
Animal Control Officer Stipend	13,421	13,689	13,963	14,243	14,243
Assistant Dog Officer/ACO	1,611	1,643	1,676	1,710	1,710
Expenses	1,400	1,400	1,400	1,400	1,400
	<u>16,432</u>	<u>16,732</u>	<u>17,039</u>	<u>17,353</u>	<u>17,353</u>
295 Harbormaster Department					
Harbormaster Deputy Salary	7,170	6,293	8,352	-	-
Harbormaster Salary			-	25,000	25,000
Asst Harbormaster Salary	11,765	12,240	13,280	13,546	13,546
Town Landing Ramp Attendant	3,672	4,080	4,162	4,245	4,245
Training Expense	1,200	1,980	1,200	1,500	1,500
Boat Repairs	8,400	8,400	8,400	9,000	9,000
Pier and Float Maintenance	2,000	2,000	2,000	2,000	2,000
Drug and Alcohol Testing	2,000	1,000	1,000	1,000	1,000
Mooring Permit Expense	3,400	4,000	4,000	6,000	6,000
Fuel and Oil	4,600	4,100	4,600	4,600	4,600
Buoys	3,500	3,800	3,800	4,000	4,000
Uniforms	2,000	3,000	2,500	2,800	2,800
Incidental Expenses	1,700	2,300	2,300	4,000	4,000
	<u>51,407</u>	<u>53,193</u>	<u>55,594</u>	<u>77,691</u>	<u>77,691</u>
299 Shellfish Department					
Shellfish Constable Salary	43,819	44,695	45,589	46,501	46,501
Shellfish Deputy Salary	7,898	9,009	9,191	9,373	9,373
Boat Repairs	2,000	500	2,000	2,000	2,000
Vehicle Fuel	2,000	3,500	5,000	5,000	5,000
Vehicle Maintenance	1,500	1,500	1,500	1,500	1,500
Expenses	425	425	425	425	425
Uniforms	125	125	125	125	125
Dues and Memberships	200	200	200	200	200
	<u>57,967</u>	<u>59,954</u>	<u>64,030</u>	<u>65,124</u>	<u>65,124</u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	FY18 BUDGET Expended	FY19 Fin Com Expended	FY20 Fin Com Adopted	FY21 Fin Com Requested	FY21 Fin Com Recommended
<b>PUBLIC SAFETY SUMMARY</b>					
Labor	1,518,855	1,507,373	1,622,131	1,607,154	1,607,154
Operating Expense	248,440	258,190	260,440	300,772	300,772
	1,767,295	1,765,563	1,882,571	1,907,926	1,907,926
<b>300 Education</b>					
MERSD Assessment			See Article #11		
Essex No Shore Ag&Tech Assessmt			See Article #12		
<b>400 Department of Public Works</b>					
<b>420 Highway Department</b>					
Superintendent Salary	87,577	100,652	91,115	92,937	92,937
Assistant Superintendent Salary	29,008	18,265	30,180	-	-
Clerical Wages	29,250	30,549	32,086	32,928	32,928
Foreman Wages	62,317	63,461	64,980	66,127	66,127
Operator Wages	131,259	132,403	137,960	139,197	139,197
Laborer	19,947	20,685	21,981	43,765	43,765
Stormwater Compliance Wages	2,000	1,000	500	100	100
Grounds Maintenance Wages	18,184	17,000	17,000	17,000	17,000
Overtime	6,834	6,834	6,834	6,834	6,834
Sick Leave Buyback	3,219	3,284	2,000	1,500	1,500
Electricity	6,000	5,500	5,500	4,800	4,800
Water Usage	1,400	1,400	1,400	1,500	1,500
Small Equipment Repair	2,300	2,100	2,300	2,300	2,300
Bridge Inspection and Repair	3,500	100	3,000	3,000	3,000
Equipment Lease	32,740	32,740	32,740	-	-
Seminar Fees	800	800	800	1,000	1,000
Monitoring Wells	5,500	5,500	5,500	5,500	5,500
Drug and Alcohol Testing	700	700	700	700	700
Tree Removal	12,000	12,000	16,000	16,000	16,000
Telephone	2,800	2,800	2,900	2,500	2,500
Building Fuel	7,000	6,500	7,000	6,500	6,500
Office Supplies	2,500	2,500	2,500	2,500	2,500
Grounds Maintenance Expense	10,000	9,500	9,500	9,500	9,500
Stormwater Compliance Expense	20,000	20,000	20,000	50,000	50,000
Playground Maintenance	9,000	8,500	8,500	8,000	8,000
Truck Fuel	17,000	17,000	17,000	17,000	17,000
Truck Maintenance	14,000	15,000	15,000	15,000	15,000
Highway Maintenance	81,000	83,900	81,000	85,000	85,000
Tools and Supplies	3,100	3,100	3,100	3,100	3,100
Other Maintenance	7,100	7,100	7,100	7,100	7,100
Clothing Allowance	2,375	2,700	2,500	3,500	3,500
Dues and Memberships	700	700	700	800	800
	631,110	634,273	649,376	645,688	645,688
<b>423 Snow and Ice</b>					
Snow Removal OT	16,438	22,367	16,767	16,767	16,767
Snow Removal Contractors	11,270	14,008	11,608	11,608	11,608
Snow Removal Expenses	58,226	65,226	58,226	58,226	58,226
	85,934	101,601	86,601	86,601	86,601

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	FY18 BUDGET Expended	FY19 Fin Com Expended	FY20 Fin Com Adopted	FY21 Fin Com Requested	FY21 Fin Com Recommended
424 Street Lighting	18,070	19,070	12,000	12,000	12,000
Street Lighting Maintenance & Repair	-	-	3,000	3,000	3,000
		19,070	15,000	15,000	15,000
430 Transfer Station/Recycling Dept					
Recycling Coordinator Wages	16,277	16,961	17,585	27,259	27,259
Electricity	3,500	3,450	3,000	3,200	3,200
Trash Contract	170,000	173,360	175,000	110,000	110,000
Recycling Contract	25,000	37,640	41,000	42,000	42,000
Hazardous Waste Disposal	5,100	5,212	5,000	5,500	5,500
Inspection Services	2,000	3,557	4,000	4,000	4,000
Telephone	420	420	420	420	420
Sticker Printing	700	700	700	725	725
Maintenance	9,500	9,281	8,000	8,000	8,000
	232,497	250,581	254,705	201,104	201,104
449 Non Enterprise Wastewater					
WW Legal Expense	66,500	56,500	56,500	-	-
	66,500	56,500	56,500	-	-
491 Cemetery Department					
Wages	29,252	31,712	31,988	44,286	44,286
Clerical Wages	3,811	3,888	3,981	4,061	4,061
Part-time Wages	15,300	14,147	14,800	14,800	14,800
Overtime	2,838	2,838	2,838	2,500	2,500
Electricity	390	390	390	390	390
Gas and Fuel	2,500	2,500	2,500	2,200	2,200
Small Equipment	2,000	2,000	2,000	2,000	2,000
Repair and Maintenance	3,000	3,000	3,000	2,700	2,700
Cemetery Mapping		-	-	-	-
Materials	2,000	2,000	2,000	2,000	2,000
	61,091	62,475	63,497	74,937	74,937
6150 Water Enterprise Fund				see Article # 11	see Article # 11
6250 Sewer Enterprise Fund				see Article # 8	see Article # 8
<b>PUBLIC WORKS SUMMARY</b>					
Labor	473,511	486,046	492,595	510,061	510,061
Operating Expense	621,691	604,321	576,584	513,269	513,269
	1,095,202	1,090,367	1,069,179	1,023,330	1,023,330
<b>500 Human Services</b>					
512 Board of Health					
Sanitarian Salary	69,360	70,747	72,162	73,605	73,605
Clerical, full time	47,469	48,422	49,577	50,822	50,822
Nurse Wages	10,742	10,958	11,177	11,401	11,401
OSHA Coordinator Stipend	-	-	7,075	7,217	7,217
OSHA Training	-	-	2,500	2,500	2,500
OSHA General Expense	-	-	3,000	3,000	3,000
OSHA Drug and Medical Screening			1,000	1,000	1,000
Seminar Fees	950	950	950	850	850
Advertising	550	550	550	450	450
Contracted Services	6,000	6,000	6,200	6,650	6,650
Water Testing	700	700	700	700	700

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	<b>FY18 BUDGET Expended</b>	<b>FY19 Fin Com Expended</b>	<b>FY20 Fin Com Adopted</b>	<b>FY21 Fin Com Requested</b>	<b>FY21 Fin Com Recommended</b>
Postage	500	530	550	550	550
Office Supplies	1,800	1,619	1,650	1,475	1,475
Expenses	1,400	1,151	1,150	1,150	1,150
Travel	1,800	1,800	1,900	1,900	1,900
Dues and Memberships	550	550	550	500	500
	<u>141,821</u>	<u>143,977</u>	<u>160,691</u>	<u>163,770</u>	<u>163,770</u>
520 Social Service Agencies	2,500	2,500	2,500	2,500	2,500
	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
541 Council on Aging					
Director, part time	30,856	31,473	30,954	31,573	31,573
Outreach Coordinator	17,132	17,475	16,513	16,843	16,843
Clerical part time	-	-	-	6,240	6,240
Van Driver Wages	15,002	3,702	2,300	1,300	1,300
Electricity/Utilities	2,650	3,476	6,125	6,325	6,325
Heating - Natural Gas	1,200	1,300	-	-	-
Water/Sewer Utility	625	625	-	-	-
System Inspection Maintenance	6,900	17,200	-	-	-
Buildings Repair and Maintenance		6,200	14,000	14,000	14,000
COA Transportation	-	-	25,000	28,500	28,500
Vehicle Maintenance	1,500		-	-	-
Vehicle Fuel	2,500	2,500	-	-	-
Van Driver Expenses	1,150	19,824	-	-	-
Telephone	2,040	1,600	-	-	-
Technology	2,280	2,280	-	-	-
COA Expenses	6,200	16,900	7,500	7,500	7,500
	<u>90,035</u>	<u>124,555</u>	<u>102,392</u>	<u>112,281</u>	<u>112,281</u>
542 Youth Department					
Coordinator/Director Wages	34,580	35,272	31,966		
Program Expense	5,000	5,440	5,000		
Office Expense	2,000	2,000	2,000		
	<u>41,580</u>	<u>42,712</u>	<u>38,966</u>	<u>-</u>	<u>-</u>
543 Veterans Services					
Regional Assessment	15,703	15,703	16,936	16,936	16,936
Ordinary Benefits	55,000	55,000	55,000	55,000	55,000
	<u>70,703</u>	<u>70,703</u>	<u>71,936</u>	<u>71,936</u>	<u>71,936</u>
546 Centennial Grove					
Sanitation Facilities	3,500	3,500	3,500	3,500	3,500
Maintenance	2,200	2,200	2,200	2,200	2,200
	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>	<u>5,700</u>
<b>HUMAN SERVICES SUMMARY</b>					
Labor	<b>225,141</b>	<b>218,049</b>	<b>221,724</b>	<b>199,001</b>	<b>199,001</b>
Operating Expense	<b>127,198</b>	<b>172,098</b>	<b>160,461</b>	<b>157,186</b>	<b>157,186</b>
	<u><b>352,339</b></u>	<u><b>390,147</b></u>	<u><b>382,185</b></u>	<u><b>356,187</b></u>	<u><b>356,187</b></u>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	<b>FY18 BUDGET Expended</b>	<b>FY19 Fin Com Expended</b>	<b>FY20 Fin Com Adopted</b>	<b>FY21 Fin Com Requested</b>	<b>FY21 Fin Com Recommended</b>
<b>600 Culture and Recreation</b>					
610 Library					
Director Salary	53,181	54,255	55,559	58,336	58,336
Staff Wages	46,203	47,127	48,070	59,301	59,301
Copier Expense	395	395	395	850	850
Telephone	850	850	850	850	850
Office Supplies	1,600	1,800	1,800	1,800	1,800
Technology	2,000	2,400	2,400	2,400	2,400
Library Materials	36,000	40,000	40,000	50,000	50,000
Library Programming	1,600	2,000	2,000	2,500	2,500
Travel	350	350	350	350	350
MVLC Membership	13,850	13,940	13,940	13,861	13,861
	<u>156,029</u>	<u>163,117</u>	<u>165,364</u>	<u>190,248</u>	<u>190,248</u>
691 Historical Commission					
Administrative	1,000	1,000	1,000	1,000	1,000
Printing	500	500	500	500	500
	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
692 Memorial Day	900	900	900	900	900
	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>
<b>SUMMARY CULTURE AND RECREATION</b>					
Labor	<b>99,384</b>	<b>101,382</b>	<b>103,629</b>	<b>117,637</b>	<b>117,637</b>
Operating Expense	<b>59,045</b>	<b>64,135</b>	<b>64,135</b>	<b>75,011</b>	<b>75,011</b>
	<u><b>158,429</b></u>	<u><b>165,517</b></u>	<u><b>167,764</b></u>	<u><b>192,648</b></u>	<u><b>192,648</b></u>
<b>700 Debt Service General Fund</b>					
710 Maturing Debt Principal-Town Hall	60,000	60,000	60,000	60,000	60,000
Maturing Debt Principal Public Safety				250,000	250,000
750 Maturing Debt Interest	10,800	9,600	8,400	7,200	7,200
Maturing Debt Interest Public Safety				348,010	348,010
751 B.A.N. Principal and Interest					
Short Term Interest	15,000	15,000	15,000	15,000	15,000
	<u>25,800</u>	<u>24,600</u>	<u>23,400</u>	<u>680,210</u>	<u>680,210</u>
District Debt Assessments:					
Manchester Essex Regl Schl	708,982	689,175	1,474,238	1,451,933	1,451,933
ENSA&TSD IN Article #12 \$22,066.				See Article #12	
Water Enterprise Debt				See Article #10	
Sewer Enterprise Debt				See Article #8	
<b>SUMMARY DEBT SERVICE</b>					
Operating Expenses	<b>794,782</b>	<b>773,775</b>	<b>1,557,638</b>	<b>2,132,143</b>	<b>2,132,143</b>

Town of Essex  
Article 6 Operating Budget  
Fiscal Year 2021 General Fund

	<b>FY18 BUDGET Expended</b>	<b>FY19 Fin Com Expended</b>	<b>FY20 Fin Com Adopted</b>	<b>FY21 Fin Com Requested</b>	<b>FY21 Fin Com Recommended</b>
<b>900 Penions, Benefits and Other</b>					
911 Retirement Asmnt, apportioned	476,250	488,207	540,714	557,417	557,417
912 Employee Benefits					
Worker's Comp Insurance	29,695	30,586	31,504	32,449	32,449
Unemployment Claims	1,000	1,000	1,000	1,000	1,000
	<u>30,695</u>	<u>31,586</u>	<u>32,504</u>	<u>33,449</u>	<u>33,449</u>
914 Health Insurance, apportioned	647,787	684,970	682,162	695,000	695,000
945 FICA/Medicare Tax, Town Share	63,490	81,095	81,300	82,900	82,900
<b>SUMMARY PENSIONS, BENEFITS AND OTHER</b>					
<b>Operating Expenses</b>	<b>1,218,222</b>	<b>1,285,858</b>	<b>1,336,680</b>	<b>1,368,766</b>	<b>1,368,766</b>
<b>LABOR</b>	<b>2,971,121</b>	<b>3,019,730</b>	<b>3,159,158</b>	<b>3,178,159</b>	<b>3,178,159</b>
<b>OPERATING EXPENSE</b>	<b>3,702,805</b>	<b>3,853,748</b>	<b>4,636,725</b>	<b>5,212,280</b>	<b>5,212,280</b>
<b>GRAND TOTAL ARTICLE 6</b>	<b>6,673,926</b>	<b>6,873,478</b>	<b>7,795,883</b>	<b>8,390,439</b>	<b>8,390,439</b>
Article 8 - Sewer Enterprise		2,119,351	2,143,723	2,196,676	2,196,676
Article 10 - Water Enterprise		781,058	786,013	807,145	807,145
Article 11 - Man/Essex Reg		7,836,479	8,073,441	8,365,271	8,365,271
Article 12 - Essex No Shore		323,548	282,795	237,681	237,681
Total Operating Budgets		<u>17,933,914</u>	<u>19,081,855</u>	<u>19,997,212</u>	<u>19,997,212</u>

## DESCRIPTION OF GENERAL FUND APPROPRIATION ARTICLE

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

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

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

I, \_\_\_\_\_, move that the Town a) raise and appropriate the sum of \$A for debt repayment, principal and interest, b) transfer from the Cemetery Perpetual Care, Sale of Lots, and Lot Care Funds the sum of \$B to the Department of Public Works, c) transfer from the Waterways Improvement Fund the sum of \$C to the Harbormaster Department, d) transfer from free cash the sum of \$D, transfer from the PEG Access and Cable Related Fund the sum of \$E, transfer from the Board of Assessors' Overlay Account the sum of \$F, and raise and appropriate the sum of \$G 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 \$H 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 part 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.
- H – A sum of money that is transferred from fees and surcharges collected by Comcast as part of the Franchise Agreement between the Town and this cable provider.

*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 8 Sewer Enterprise  
Fiscal Year 2021

	<b>FY 2018 Expended</b>	<b>FY19 FIN COM Expended</b>	<b>FY20 FIN COM Adopted</b>	<b>FY21 FIN COM Requested</b>	<b>FY21 FIN COM Recommended</b>
<b>6250 Sewer Enterprise</b>					
Superintendent Salary	14,596	16,199	15,186	15,490	15,490
Sewer Chief Operator	9,669	8,551	10,060	36,600	36,600
Clerical Wages	20,455	20,514	20,784	21,202	21,202
System II/Wastewater Tech	38,220	38,979	39,759	40,101	40,101
Operator/Tech Wages	35,828	37,453	38,328	39,100	39,100
Overtime	16,126	16,449	16,449	16,449	16,449
Workers Comp	1,365	2,776	2,800	2,884	2,884
Sick Leave Buy-back	1,764	1,799	1,650	1,650	1,650
Health Insurance	37,774	34,000	33,953	34,578	34,578
Retirement Assessment	28,424	29,275	31,807	32,790	32,790
FICA/Medicare Tax	2,450	2,524	2,524	2,600	2,600
Electricity	40,000	40,200	38,000	41,000	41,000
Seminar Fees	400	400	400	800	800
Drug & Alcohol Testing	240	240	240	240	240
Contract - City of Gloucester	485,000	487,155	500,000	500,000	500,000
I/I Requirements				30,000	30,000
Backflow Testing	700	800	800	800	800
Telephone	2,100	2,000	2,100	1,800	1,800
Fuel	4,000	3,500	3,500	3,500	3,500
Office Supplies/SCADA Sftwre	8,200	8,200	8,200	8,200	8,200
Vehicle Fuel	4,000	3,500	3,500	3,500	3,500
Vehicle Maintenance	1,800	1,800	1,800	1,800	1,800
Tools & Supplies	7,500	7,500	7,500	8,500	8,500
Chemicals	6,200	6,200	6,200	6,000	6,000
Maintenance	40,000	94,000	100,000	100,000	100,000
Materials	1,500	1,500	1,500	2,500	2,500
Clothing Allowance	475	500	500	500	500
Dues and Memberships	200	200	200	200	200
Liability Insurance	4,300	2,123	4,300	4,430	4,430
MWPAT Admin & Orig Fees	14,933	13,025	11,083	9,105	9,105
Bond Principal	1,177,438	1,185,649	1,192,813	1,202,530	1,202,530
Bond Interest	64,856	52,339	47,787	27,827	27,827
	<u>2,070,513</u>	<u>2,119,351</u>	<u>2,143,723</u>	<u>2,196,676</u>	<u>2,196,676</u>

**SUMMARY SEWER ENTERPRISE**

<b>Labor</b>	<b>134,894</b>	<b>138,145</b>	<b>140,566</b>	<b>168,942</b>	<b>168,942</b>
<b>Operating Expense</b>	<b>1,935,619</b>	<b>1,981,206</b>	<b>2,003,157</b>	<b>2,027,734</b>	<b>2,027,734</b>
	<u><b>2,070,513</b></u>	<u><b>2,119,351</b></u>	<u><b>2,143,723</b></u>	<u><b>2,196,676</b></u>	<u><b>2,196,676</b></u>

Town of Essex  
Article 10 Water Enterprise  
Fiscal Year 2021

	<b>FY 2018 Expended</b>	<b>FY19 FIN COM Expended</b>	<b>FY20 FIN COM Adopted</b>	<b>FY21 FIN COM Requested</b>	<b>FY21 FIN COM Recommended</b>
<b>6150 Water Enterprise</b>					
Superintendent Salary	14,310	16,199	15,186	15,490	15,490
Asst. Superintendent Salary	56,878	54,572	60,360	54,900	54,900
Clerical Wages	21,057	21,677	21,999	22,442	22,442
Part time Wages	8,160	8,292	8,000	8,000	8,000
Operator/Tech Salaries	37,756	38,979	39,759	40,101	40,101
Operator Salaries	143,433	143,902	147,927	147,344	147,344
Overtime	19,441	19,830	19,830	19,830	19,830
Sick Leave Buy-back	4,775	4,213	4,000	4,000	4,000
Health Insurance	46,729	49,393	49,324	50,232	50,232
Workers' Comp	13,000	5,343	5,700	5,871	5,871
Retirement Assessment	51,663	58,549	63,613	65,579	65,579
FICA/Medicare Tax	4,536	4,627	4,627	4,900	4,900
Electricity	64,000	61,947	64,000	64,000	64,000
Sludge Removal	11,500	12,553	14,000	14,500	14,500
Seminar Fees	1,500	1,500	1,700	3,000	3,000
Drug and Alcohol Testing	300	300	300	300	300
Well Cleaning	20,000	23,488	20,000	25,000	25,000
EPA & State Mand. Testing	4,700	4,700	4,700	4,800	4,800
Contracted Services	7,000	7,000	7,000	7,000	7,000
Backflow Testing	2,100	2,200	2,200	2,200	2,200
Telephone	3,000	3,200	3,300	3,000	3,000
Fuel	7,000	9,100	7,000	7,000	7,000
Office Supplies	6,000	6,749	6,500	6,500	6,500
Vehicle Fuel	7,000	6,251	6,500	6,500	6,500
Vehicle Maintenance	2,500	2,500	2,000	2,000	2,000
Tools & Supplies	4,000	4,000	4,000	4,500	4,500
Chemicals	85,000	76,115	80,000	80,000	80,000
Lab Supplies	3,500	3,800	3,800	4,000	4,000
Other Maintenance	26,000	48,000	35,000	42,000	42,000
Clear Well Cleaning				5,000	5,000
Leak Detection				3,000	3,000
Materials	3,500	3,500	3,500	3,800	3,800
Meter Reading Units	1,500	1,500	1,500	1,500	1,500
Pipe Fittings and Meters	9,000	9,000	9,000	9,200	9,200
Clothing/Uniform Allowance	1,320	1,500	1,500	1,500	1,500
Dues and Memberships	2,500	2,635	2,500	3,000	3,000
Liability Insurance	17,500	17,365	20,000	20,600	20,600
Bond Principal	32,000	31,000	30,000	30,000	30,000
Bond Interest	3,850	2,580	1,970	1,370	1,370
Short Term Principal & Interest	12,653	12,998	13,718	13,186	13,186
	<b>760,661</b>	<b>781,058</b>	<b>786,013</b>	<b>807,145</b>	<b>807,145</b>
<b>SUMMARY WATER ENTERPRISE</b>					
Labor	<b>305,810</b>	<b>307,664</b>	<b>317,061</b>	<b>312,107</b>	<b>312,107</b>
Operating Expense	<b>454,851</b>	<b>473,394</b>	<b>468,952</b>	<b>495,038</b>	<b>495,038</b>
	<b>760,661</b>	<b>781,058</b>	<b>786,013</b>	<b>807,145</b>	<b>807,145</b>

**TOWN OF ESSEX  
DEBT SCHEDULE - FISCAL YEAR 2021**

	<b>FY21 Totals</b>	<b>Balance 6/30/2020</b>	<b>Payments Scheduled FY21</b>	<b>Balance 6/30/21</b>
<b>General Fund</b>	<b>\$ 2,130,942</b>			
Town Hall Renovations (BAN)(Ex)		300,000	60,000	240,000
Interest			6,000	
Other General:				
MERSD Assessment Pr Elem School		15,501,668	650,142	14,851,526
MERSD Assessment Pr- High School		19,826,491	801,791	19,024,700
<b>ENSA&amp;TSD Debt in Article 20 \$28175</b>				
Short Term Interest			15,000	
Public Safety Building Principal (Ex)		12,500,000	250,000	12,250,000
Interest			348,009	
<b>Septic Loan Fund</b>	<b>\$ 26,027</b>			
MWPAT #1 97-1187		-	-	-
MWPAT #2 97-1187-1		5,978	1,962	4,016
MWPAT #3 97-1187-2		60,000	10,000	50,000
MWPAT #4 97-1187-3C		71,197	8,898	62,299
CWT-17-31*			-	
Interest			2,667	
Adm Fee			300	
Origination Fee			2,200	
<b>Water Enterprise</b>	<b>\$ 45,163</b>			
Water Treatment Facility		20,000	20,000	-
Interest			600	
Water Tank Refunding		49,000	10,000	39,000
Interest			1,370	
Other Water (BAN) (B):				
Pond/Harlow Principal		53,000	12,000	41,000
Interest			1,193	
<b>Sewer Enterprise (B/E)</b>	<b>\$ 1,237,465</b>			
Sewer Bond 12/04		361,000	75,000	286,000
Interest			8,580	
MWPAT CW-00-52		1,636,856	245,299	1,391,557
Interest			8,500	
Admin Fee			1,842	
MWPAT CW-00-52A		1,325,935	197,385	1,128,550
Interest			6,927	
Admin Fee			1,493	
MWPAT CW-01-02A		738,457	107,797	630,660
Interest			3,821	
Admin Fee			833	
MWPAT CW-01-02B		2,894,922	482,487	2,412,435
Interest			-	
Admin Fee			3,981	
MWPAT CW-01-02C		390,390	55,770	334,620
Interest			-	
Admin Fee			544	
MWPAT CW-01-02D		294,329	36,792	257,537
Interest			-	
Admin Fee			414	
<b>GRAND TOTALS</b>	<b>\$ 3,439,597</b>		<b>3,439,597</b>	
<b>Maturing Debt Principal</b>		<b>56,029,223</b>	<b>3,025,323</b>	<b>53,003,900</b>

(BAN)=Bond Anticipation Note

(E)= Exempt Debt

(B)=Debt paid by Betterments

\*CWT-17-31 We have drawn down \$248,000 of the \$400,000 available but have not closed on the loan to date.



# Manchester Essex Regional School District FY 2021 Operating Budget

Revenue	2016-2017 Actual	% Increase	2017-2018 Actual	% Increase	2018-2019 Budget	2018-2019 Actual	% Inc.	2019-2020 Budget	% Inc. vs. Prior Budget	2020-2021 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$2,926,988	2.7%	\$2,967,388	1.4%	\$2,970,741	\$3,007,748	1.36%	\$3,033,748	2.12%	\$3,082,013	\$48,265	1.59%
Regional School Transportation (Less: School Choice Sending)	\$141,729	-8.0%	\$156,480	10.4%	\$130,000	\$214,527	37.11%	\$140,000	7.69%	\$230,000	\$90,000	64.29%
Total State Aid	\$3,068,717	-23.2%	\$3,123,868	13.5%	\$3,100,741	\$3,222,275	57.77%	\$3,173,748	0.00%	\$3,312,013	\$138,265	54.55%
Medicaid Reimbursement	\$57,057	21.7%	\$89,488	56.8%	\$50,000	\$39,180	-56.22%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$15,309	13.5%	\$37,319	143.8%	\$12,000	\$411,366	1002.31%	\$25,000	108.33%	\$40,000	\$15,000	60.00%
Other Miscellaneous	\$27,393	-8.6%	\$42,995	57.0%	\$25,000	\$46,155	7.35%	\$25,000	18.00%	\$29,500	\$4,500	0.00%
Total Miscellaneous Income	\$99,759	10.4%	\$189,802	70.2%	\$87,000	\$496,701	192.52%	\$104,500	20.11%	\$119,500	\$15,000	14.35%
Excess & Deficiency Funds (to Support Operating Budget)			\$0		\$0	\$0	NM	\$100,000	NM	\$250,000	\$150,000	150.00%
Total Revenue Before Assessments	\$3,116,738	3.0%	\$3,234,923	3.8%	\$3,132,741	\$3,626,352	12.10%	\$3,323,248	6.08%	\$3,596,513	\$273,265	8.22%
Manchester (Operating Budget)	\$13,320,239	3.66%	\$13,813,861	3.71%	\$14,274,688	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,530	\$431,273	2.94%
Essex (Operating Budget)	\$7,423,549	2.70%	\$7,593,144	2.28%	\$7,836,479	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,365,271	\$291,830	3.61%
Town Assessments	\$20,743,788	3.32%	\$21,407,008	3.20%	\$22,111,166	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$723,103	3.18%
GENERAL FUND REVENUE - OPERATING	\$23,860,526	3.27%	\$24,641,929	3.27%	\$25,243,907	\$25,737,518	4.46%	\$26,064,946	3.25%	\$27,061,314	\$996,368	3.82%
Excess & Deficiency Funds (Transfer to Stabilization)***								\$481,109	NM	\$0	(\$481,109)	-100.0%
TOTAL GENERAL FUND REVENUE	\$23,860,526	3.27%	\$24,641,929	3.27%	\$25,243,907	\$25,737,518	4.46%	\$26,546,055	5.16%	\$27,061,314	\$515,259	1.94%
(Less: Contribution to Stabilization Fund)	\$0		\$0		\$0	\$0	NM	(\$481,109)	NM	\$0	\$481,109	NM
(Less: Contribution to Transportation Stabilization*)	(\$45,729)		(\$31,460)		\$0	(\$74,629)	NM	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$23,814,797	4.23%	\$24,610,469	3.34%	\$25,243,907	\$25,662,889	4.28%	\$26,064,946	3.25%	\$27,061,314	\$996,368	3.82%
Total Operating Budget (Historical Format)	\$23,706,926	3.87%	\$24,746,837	4.39%	\$25,619,308	\$25,259,667	2.08%	\$26,389,947	3.01%	\$27,386,314	\$996,367	3.78%
(Less: School Choice)	(\$325,000)		(\$300,000)		(\$375,000)	(\$325,000)	8.33%	(\$325,000)	-13.33%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$23,380,926	4.00%	\$24,446,837	4.56%	\$25,244,308	\$24,934,667	2.00%	\$26,064,947	3.25%	\$27,061,314	\$996,367	3.82%

\*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.

\*\*\*FY20 Budget amended March 2020 to transfer \$418,109 fr. Excess & Deficiency to Stabilization. Funds originated from interest income on Memorial School construction bond proceeds & insurance settlement for Lincoln St footbridge

District Reserves at the Close of Fiscal Year 2019 & Budgeted Uses				
Reserve Fund Type	FY-19 Closing Balance	FY-20*** Budgeted Use	FY-21 Budgeted Use	FY-22 Available
General Fund: Unassigned Fund Balance	\$1,860,446	(\$581,109)	(\$250,000)	\$1,029,337
School Choice Reserves	\$1,489,177	\$0	\$0	\$1,489,177
Stabilization Fund*	\$0	\$481,109	\$0	\$481,109
Total Reserves	\$3,349,623	(\$100,000)	(\$250,000)	\$2,999,623
% of FY-21 Budget	12.38%	% of FY-21 Budget		
				11.08%



# Manchester Essex Regional School District FY 2021 Operating Budget

DOE Account Code	Budget Summary	2016-2017 Expended	2017-2018 Staffing Level	2017 - 2018 Expended	2018-2019 Staffing Level	2018-2019 Budget	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Budget	2020-2021 Staffing Level	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>SALARIES - STAFF</b>												
1210	Superintendent's Office	\$218,643	1.5	\$225,715	1.5	\$231,895	\$230,782	1.5	\$237,568	1.5	\$243,381	\$5,813	2.4%
1410	Business Office	\$335,335	4.2	\$336,383	4.2	\$380,103	\$383,107	4.2	\$395,685	4.2	\$402,140	\$6,455	1.6%
1450	District Technology	\$205,688	2.2	\$208,058	2.2	\$211,897	\$212,649	2.2	\$217,187	2.2	\$222,616	\$5,429	2.5%
2110	Student Services Office	\$224,223	2.5	\$229,793	2.5	\$234,358	\$234,358	2.5	\$240,179	2.5	\$246,177	\$5,998	2.5%
2110	Curriculum Director	\$102,000	0.8	\$105,750	0.8	\$106,586	\$106,586	0.8	\$109,221	0.8	\$111,952	\$2,731	2.5%
2210	Principals/Asst. Principals	\$540,323	5.1	\$608,116	5.5	\$658,406	\$669,838	6.0	\$727,909	6.0	\$745,916	\$18,007	2.5%
2210	School Secretaries	\$251,102	5.0	\$260,570	5.0	\$256,857	\$255,394	5.0	\$265,392	5.0	\$271,964	\$6,572	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$116,687		\$102,934		\$120,426	\$108,373		\$123,437		\$128,512	\$5,075	4.1%
2300	Classroom Teachers	\$7,761,747	100.0	\$8,035,592	100.1	\$8,296,681	\$8,259,337	99.2	\$8,564,214	99.2	\$8,956,102	\$391,888	4.6%
2310	Special Ed Teachers*	\$1,926,390	27.9	\$2,203,338	30.3	\$2,431,253	\$2,351,987	32.6	\$2,594,405	32.6	\$2,727,361	\$132,956	5.1%
2315	Special Ed Team Chairs	\$184,126	2.0	\$188,269	2.0	\$191,093	\$191,093	2.0	\$187,694	2.0	\$192,385	\$4,691	2.5%
2325	Substitute Teachers	\$326,588		\$131,743		\$161,000	\$255,895		\$139,000		\$139,000	\$0	0.0%
2330	Teaching Assistants*	\$908,781	31.9	\$888,216	22.6	\$637,951	\$632,061	24.5	\$694,243	24.5	\$700,328	\$6,086	0.9%
2340	Library/Media Coordinators	\$189,612	2.0	\$180,125	1.5	\$138,887	\$137,449	1.5	\$145,040	1.5	\$152,130	\$7,091	4.9%
2440	SPED, LEP, H&H Tutors	\$161,843	1.5	\$183,651	3.0	\$245,082	\$246,177	1.0	\$175,687	1.0	\$166,639	(\$9,048)	-5.2%
2710	Guidance/Adj. Counselors	\$633,647	7.8	\$647,068	6.8	\$546,629	\$543,277	6.8	\$528,285	6.8	\$609,569	\$81,284	15.4%
2800	Psychologists	\$245,783	2.0	\$275,180	2.0	\$280,184	\$279,143	2.0	\$288,692	3.0	\$298,545	\$9,853	3.4%
3200	Nurses	\$260,147	3.0	\$270,454	3.0	\$276,078	\$269,747	3.0	\$282,744	3.0	\$289,487	\$6,743	2.4%
3300	Transportation/Traffic/Emergency/Title IX	\$5,000		\$8,000		\$8,000	\$8,000		\$8,000		\$9,500	\$1,500	18.8%
3400	Cafeteria/Recess Aides	\$66,027		\$67,432		\$54,549	\$54,420		\$63,411		\$64,235	\$824	1.3%
3510	Athletics (Office & Coaching Stipends)	\$308,307	1.5	\$305,596	1.5	\$323,918	\$308,833	1.6	\$338,608	1.6	\$346,474	\$7,866	2.3%
3520	Student Activity Stipends	\$131,553		\$133,094		\$133,036	\$136,942		\$126,112		\$129,265	\$3,153	2.5%
4110	Custodians	\$220,670	2.5	\$190,716	1.5	\$115,139	\$122,944	1.0	\$86,631	1.0	\$87,195	\$564	0.7%
4220	Facilities Department	\$159,119	2.0	\$162,394	2.0	\$165,594	\$169,352	2.0	\$169,130	2.0	\$173,358	\$4,228	2.5%
	Negotiations, Longevity, Expanded Effort**	\$113,264		\$114,077		\$146,500	\$140,244		\$151,250		\$91,250	(\$60,000)	-39.7%
	<b>Subtotal SALARIES</b>	<b>\$15,596,607</b>	<b>205.4</b>	<b>\$16,062,264</b>	<b>198.0</b>	<b>\$16,352,103</b>	<b>\$16,307,986</b>	<b>199.4</b>	<b>\$16,869,721</b>	<b>200.4</b>	<b>\$17,605,480</b>	<b>\$645,759</b>	<b>3.83%</b>

\*2.6 Special Ed Teachers moved from IDEA grant to Budget in FY19 to save fringe. Offset by 7.8 TA moved fr Budget to grant. Net savings = \$17,500. 1.0 FTE added FY20 funded by 2.0 reduction of special ed tutors.

\*\*FY21 reduction of \$60K in Expanded Effort line (net of \$150K longevity, sick buy back expense) includes retirement savings estimates that have yet-to-be formalized



# Manchester Essex Regional School District FY 2020 Operating Budget

DOE Account Code	Budget Summary	2016-2017 Expended	% Increase	2017 - 2018 Expended	% Increase	2018-2019 Budget	2018-2019 Expended	% Increase vs. Prior Budget	2019-2020 Budget	% Increase vs. Prior Budget	2020-2021 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	<b>OPERATING EXPENSES</b>												
1000	District Admin. Expenses	\$251,923	6.7%	\$242,417	-3.8%	\$286,533	\$232,610	12.4%	\$281,733	5.7%	\$270,432	(\$11,301)	-4.0%
2000	Bldg. Instr. Supplies/Equip	\$306,253	-7.0%	\$274,748	-10.3%	\$328,887	\$266,220	15.8%	\$327,219	-0.5%	\$327,172	(\$47)	0.0%
2100	SPED Admin. Expenses	\$58,405	191.0%	\$86,768	48.6%	\$31,000	\$66,744	-57.5%	\$31,750	2.4%	\$32,300	\$550	1.7%
2210	Bldg. Admin. Expenses	\$45,988	17.4%	\$34,355	-25.3%	\$43,447	\$35,068	21.0%	\$43,705	0.6%	\$43,615	(\$90)	-0.2%
2300	SPED Contracted Services	\$217,034	-30.1%	\$217,773	0.3%	\$300,000	\$187,672	33.3%	\$250,000	-16.7%	\$240,000	(\$10,000)	-4.0%
2350	Professional Development	\$100,608	94.7%	\$66,671	-33.7%	\$46,500	\$35,660	23.1%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$15,133	-82.3%	\$2,759	-81.8%	\$41,000	\$8,614	28.1%	\$41,000	0.0%	\$41,000	\$0	0.0%
2450	Instructional Technology**	\$273,912	34.5%	\$257,876	-5.9%	\$237,254	\$226,753	-3.3%	\$253,653	6.9%	\$284,900	\$31,247	12.3%
3200	Health Expenses	\$6,798	-9.5%	\$6,834	-14.2%	\$6,550	\$3,187	0.0%	\$6,650	1.5%	\$7,300	\$650	9.8%
3300	Transportation/Traffic	\$269,409	-10.2%	\$318,870	18.4%	\$377,284	\$348,439	17.9%	\$401,480	6.4%	\$415,874	\$14,394	3.6%
3300	SPED Transportation	\$224,013	-9.2%	\$364,455	62.7%	\$436,800	\$386,504	23.0%	\$366,375	-16.1%	\$320,000	(\$46,375)	-12.7%
3500	Athletics/Student Activities	\$72,553	-4.3%	\$97,598	34.5%	\$94,213	\$94,464	-19.0%	\$91,213	8.3%	\$92,500	\$1,287	1.4%
4100	Utilities	\$489,905	7.3%	\$532,643	8.7%	\$516,500	\$530,999	-2.4%	\$579,901	12.3%	\$579,901	\$0	0.0%
4110	Custodial Supplies	\$80,274	68.2%	\$47,550	-40.8%	\$57,500	\$59,393	18.6%	\$57,500	0.0%	\$60,000	\$2,500	4.3%
4200	Maintenance	\$528,798	3.3%	\$597,643	13.0%	\$634,500	\$629,499	3.9%	\$677,824	6.8%	\$701,875	\$24,051	3.5%
5000	Insurance & Other Benefits	\$4,130,838	8.3%	\$4,756,110	15.1%	\$5,165,553	\$4,931,328	6.2%	\$5,123,859	-0.8%	\$5,457,988	\$334,129	6.5%
7000	Facility Capital Expense	\$162,258	-59.1%	\$90,285	-44.4%	\$65,000	\$58,854	-28.6%	\$65,000	0.0%	\$64,000	(\$1,000)	-1.5%
9100	SPED Tuition-Out/Summer	\$875,237	-4.9%	\$689,218	-21.3%	\$628,704	\$849,673	-5.3%	\$884,863	40.7%	\$895,477	\$10,614	1.2%
	<b>Subtotal OPERATIONS</b>	<b>\$8,109,319</b>	<b>0.7%</b>	<b>\$8,683,573</b>	<b>7.1%</b>	<b>\$9,287,206</b>	<b>\$8,951,681</b>	<b>5.6%</b>	<b>\$9,530,225</b>	<b>2.8%</b>	<b>\$9,880,834</b>	<b>\$350,608</b>	<b>3.68%</b>
	<b>TOTAL</b>	<b>\$23,705,926</b>	<b>3.9%</b>	<b>\$24,745,837</b>	<b>4.4%</b>	<b>\$25,619,308</b>	<b>\$25,259,667</b>	<b>2.9%</b>	<b>\$26,389,947</b>	<b>3.0%</b>	<b>\$27,386,314</b>	<b>\$996,367</b>	<b>3.78%</b>
	(Less: Funded Outside of General Fund)	(\$325,000)		(\$300,000)		(\$375,000)	(\$325,000)		(\$325,000)		(\$325,000)	\$0	
	Plus: General Fund Transfer to close FY17/FY18 Food Service Deficit						\$177,202						
	Plus: General Fund Transfer to close Athletics Deficit						\$18,314						
	<b>General Fund Operating Spending</b>	<b>\$23,380,926</b>	<b>3.7%</b>	<b>\$24,445,837</b>	<b>4.6%</b>	<b>\$25,244,308</b>	<b>\$25,130,183</b>	<b>3.2%</b>	<b>\$26,064,947</b>	<b>3.3%</b>	<b>\$27,061,314</b>	<b>\$996,367</b>	<b>3.82%</b>
	Contribution to Stabilization Fund	\$0		\$0		\$0	\$0		\$481,109		\$0	\$0	
	<b>Total Budgetary Use of Funds</b>	<b>\$23,380,926</b>	<b>2.8%</b>	<b>\$24,445,837</b>	<b>4.6%</b>	<b>\$25,244,308</b>	<b>\$25,130,183</b>	<b>3.2%</b>	<b>\$26,546,056</b>	<b>5.2%</b>	<b>\$27,061,314</b>	<b>\$515,258</b>	<b>1.94%</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 2021 Proposed Budget Summary**

<u>Description</u>	<u>Amount</u>	<u>\$ Incr(Decr) from FY 20</u>	<u>% Incr(Decr) from FY 20</u>
<b><u>FOUNDATION BUDGET</u></b>	<b>\$26,794,527</b>	<b>\$1,291,909</b>	<b>5.07%</b>
Chapter 70 Aid	5,351,357	\$649,654	13.82%
Local Receipts	5,784,583	(\$252,407)	-4.18%
Foundation Budget Assessment	15,658,587	\$894,662	6.06%
<b><u>TRANSPORTATION BUDGET</u></b>	<b>1,892,478</b>	<b>\$40,559</b>	<b>2.19%</b>
Regional Transportation Reimbursement	1,136,071	\$40,185	3.67%
Local Receipts	544,000	\$17,000	3.23%
Transportation Assessment	212,407	(\$16,626)	-7.26%
<b><u>DEBT SERVICE</u></b>	<b>1,823,642</b>	<b>(\$2,350)</b>	<b>-0.13%</b>
Local Receipts	0		
Debt Service Assessment	1,823,642	(\$2,350)	-0.13%
<b><u>CAPITAL IMPROVEMENTS</u></b>	<b>568,201</b>	<b>\$104,781</b>	<b>22.61%</b>
Local Receipts	0		
Capital Improvements Assessment	568,201	\$104,781	22.61%
<b><u>GROSS BUDGET</u></b>	<b><u>\$31,078,848</u></b>	<b><u>\$1,434,899</u></b>	<b>4.84%</b>
Total Estimated State Aid	6,487,428	\$689,839	11.90%
Total Assessment to Communities	18,262,837	\$980,467	5.67%
Local Receipts	6,328,583	(\$235,407)	-3.59%
Gross Budget	<u>31,078,848</u>	<u>\$1,434,899</u>	4.84%

**Essex North Shore Agricultural and Technical School District  
FY 2021 Proposed Budget Summary**

<u>Description</u>	<u>Amount</u>	<u>\$ Incr(Decr) from FY 20</u>	<u>% Incr(Decr) from FY 20</u>
<b>Revenues:</b>			
<b>State Aid</b>			
Chapter 70	\$5,351,357	\$649,654	13.82%
Transportation Reimbursement	1,136,071	\$40,185	3.67%
<b>Total State Aid</b>	<b>\$6,487,428</b>	<b>\$689,839</b>	<b>11.90%</b>
<b>Local Revenue Source</b>			
Ch 74 Tuition	\$5,213,331	\$533,881	11.41%
Ch 74 partnership	\$107,712	\$107,712	
Special Education Increment Charge	\$150,000	\$0	0.00%
Medicaid	0	\$0	
Interest	40,000	(\$5,000)	-11.11%
E & D *	0	(\$800,000)	-100.00%
Sports Complex Rent	113,000	\$1,000	0.89%
Parking fees	45,540	\$0	0.00%
Athletic fees	65,000	\$0	0.00%
Facilities rental revolving fund	50,000	(\$90,000)	-64.29%
Adult Education revolving fund	0	\$0	
<b>Foundation budget local receipts</b>	<b>\$5,784,583</b>	<b>(\$252,407)</b>	<b>-4.18%</b>
Out of District Transportation	544,000	\$17,000	3.23%
Regional Transportation Reimbursement Fu	0	\$0	
<b>Transportation Budget Local Receipts</b>	<b>\$544,000</b>	<b>\$17,000</b>	<b>3.23%</b>
BAN Premium	\$0	\$0	
Bond Premium	0	\$0	
<b>Debt Service Budget Local Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Local Receipts</b>	<b>\$6,328,583</b>	<b>(\$235,407)</b>	<b>-3.59%</b>
<b>Total State Aid and Local Receipts</b>	<b>\$12,816,011</b>	<b>\$454,432</b>	<b>3.68%</b>

# Essex North Shore Agricultural and Technical School District FY 2021 Preliminary Assessments

Community	Enrollment 1-Oct-18	Enrollment 1-Oct-19	Enrollment % Incr(decr)	Enrollment Participation Percentage	per pupil cost base on min local cont.	Foundation -----/-----		
						Required Minimum Contribution	Above Minimum Assessment	Transportation Assessment
Beverly	115	119	3.48%	10.285%	14,742	1,754,281	0	21,846
Boxford	18	16	-11.11%	1.383%	14,878	238,053	0	2,938
Danvers	150	182	21.33%	15.730%	14,701	2,675,619	0	33,412
Essex	17	14	-17.65%	1.210%	14,726	206,170	0	2,570
Gloucester	99	97	-2.02%	8.384%	14,843	1,439,723	0	17,808
Hamilton	12	15	25.00%	1.296%	14,366	215,490	0	2,753
Lynnfield	29	37	27.59%	3.198%	14,660	542,415	0	6,793
Manchester	9	9	0.00%	0.778%	16,531	148,783	0	1,653
Marblehead	43	46	6.98%	3.976%	14,878	684,401	0	8,445
Middleton	47	42	-10.64%	3.630%	14,878	624,888	0	7,710
Nahant	9	11	22.22%	0.951%	14,878	163,661	0	2,020
Peabody	289	297	2.77%	25.670%	12,575	3,734,676	0	54,525
Rockport	28	24	-14.29%	2.074%	14,878	357,079	0	4,405
Salem	177	184	3.95%	15.904%	10,616	1,953,274	0	33,780
Swampscott	30	33	10.00%	2.852%	14,472	477,586	0	6,058
Topsfield	18	22	22.22%	1.901%	14,318	314,991	0	4,038
Wenham	11	9	-18.18%	0.778%	14,166	127,497	0	1,653
Total	1,101	1,157		100.000%		15,658,587	0	212,407

Community	Debt Service Assessment	Capital Improvement Assessment	FY 2021 Preliminary Assessment	\$ Incr(decr) from FY 2020 Assessment	% Incr(decr) from FY 2020 Assessment	FY 21 Per Pupil Cost	FY 20 Per Pupil Cost	Per Pupil Cost % Increase
Beverly	187,562	58,439	2,022,128	69,554	3.56%	16,993	16,979	0.1%
Boxford	25,221	7,858	274,070	(30,416)	-9.99%	17,129	16,916	1.3%
Danvers	286,859	89,378	3,085,268	582,537	23.28%	16,952	16,685	1.6%
Essex	22,066	6,875	237,681	(44,322)	-15.72%	16,977	16,588	2.3%
Gloucester	152,894	47,638	1,658,063	(17,358)	-1.04%	17,093	16,923	1.0%
Hamilton	23,634	7,364	249,241	45,876	22.56%	16,616	16,947	-2.0%
Lynnfield	58,320	18,171	625,699	125,249	25.03%	16,911	17,257	-2.0%
Manchester	14,188	4,421	169,045	16,538	10.84%	18,783	16,945	10.8%
Marblehead	72,508	22,592	787,946	64,025	8.84%	17,129	16,835	1.7%
Middleton	66,198	20,626	719,422	(76,496)	-9.61%	17,129	16,934	1.1%
Nahant	17,343	5,404	188,428	35,921	23.55%	17,130	16,945	1.1%
Peabody	468,129	145,857	4,403,187	94,290	2.13%	14,826	14,910	-0.6%
Rockport	37,822	11,784	411,090	(69,882)	-14.53%	17,129	17,178	-0.3%
Salem	290,033	90,366	2,367,453	105,004	4.64%	12,867	12,782	0.7%
Swampscott	52,010	16,205	551,859	51,604	10.32%	16,723	16,675	0.3%
Topsfield	34,667	10,802	364,498	62,903	20.86%	16,568	16,755	-1.1%
Wenham	14,188	4,421	147,759	(34,560)	-18.96%	16,418	16,574	-0.9%
Total	1,823,642	568,201	18,262,837	980,467		16,669	16,519	0.9%

# FISCAL YEAR 2021 TOWN OF ESSEX WAGE & SALARY SCALE

Personnel Board Report  
July 1, 2020 to June 30, 2021

## ADMINISTRATIVE RATES:

	Minimum	Maximum
Selectmen's Assistant	\$43,331	\$64,178 /yr.
Conomo Pt. Commiss. Clerk	\$1,984	\$2,977 /yr.
Licensing Board Clerk	\$1,984	\$2,977 /yr.

## FIRE DEPARTMENT

Chief		\$7,950 /yr.
Engineers		\$1,546 /yr.
Firefighters		\$22.81 /hr.
Ambulance	day	\$22.81 /hr.
	night	\$34.23 /hr.
	nighttime on-call stipend	\$26.53 /night

## POLICE DEPARTMENT

Part-time Patrolman	\$22.81 /hr.
Special Police Officer*	\$22.81 /hr.
(* wage for non-volunteer duty, if applicable)	

## LIBRARY

	Minimum	Maximum
Librarian	\$29.25	\$31.93 /hr.
Assistant Librarians	\$20.61	\$25.17 /hr.

## BOARD OF HEALTH

Sanitarian/Administrator	\$61,828	\$84,174 /yr.
OSHA Coordinator Stipend		\$7,217 /yr.
Public Health Nurse	\$29.71	\$35.40 /hr.

## MISCELLANEOUS PART-TIME RATES

	Minimum	Maximum
Part-time DPW Laborer	\$13.15	\$18.21 /hr.
Part-time DPW Specialist	\$18.86	\$23.75 /hr.
Part-time Senior Van Driver	\$13.21	\$15.61 /hr.
Part-time Assessor	\$24.01	\$36.03 /hr.
Town Property Custodian	\$18.14	\$21.76 /hr.
Town Hall/Library Custodian	\$18.14	\$21.76 /hr.
Planning Bd. Administrative Aide	\$18.75	\$23.62 /hr.
Board of Appeals Clerk	\$18.75	\$23.62 /hr.
Part-time Public Safety Clerk	\$18.75	\$23.62 /hr.
Conservation Commission Clerk	\$18.75	\$23.62 /hr.
Conservation Agent	\$23.91	\$34.13 /hr.
Part-time Town Planner	\$31.84	\$45.48 /hr.
Backup Assessors' Clerk	\$18.75	\$23.62 /hr.
Building Inspector's Clerk	\$18.75	\$23.62 /hr.

Town Accountant's Assistant	\$24.97	\$28.04 /hr.
Town Clerk's Assistant	\$24.97	\$28.04 /hr.
Treasurer-Collector Assistant	\$24.97	\$28.04 /hr.
Council on Aging (COA) Director	\$25.58	\$33.56 /hr.
COA Outreach Coordinator	\$15.92	\$18.04 /hr.
COA Clerk	\$13.00	\$15.00 /hr.
Youth Director	\$29.71	\$37.14 /hr.
Recycling Center Attendant	\$15.89	\$17.76 /hr.
Poll Workers	\$11.37	\$11.37 /hr.
Election Clerk	\$12.73	\$14.86 /hr.
Election Warden	\$13.65	\$17.06 /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)	\$7,041 /yr.
Assessor (2) - Each	\$4,932 /yr.
Moderator	\$100 /yr.
Library Trustees	None

#### APPOINTED OFFICIALS:

	Minimum	Maximum
DPW Superintendent	\$102,611	\$123,916 /yr.
Chief Operator/Asst. DPW Super.	\$86,822	\$102,611 /yr.
Chief Operator	\$83,130	\$93,330 /yr.
Town Clerk	\$52,156	\$64,926 /yr.
Town Clerk Registrar Stipend	\$50/yr. per 1,000 regist. voters	
Plumbing & Gas Inspector		\$6,453 /yr.
Electrical Inspector		\$6,453 /yr.
Building Inspector		\$14,692 /yr.
Assistant Building Inspector		\$9,619 /yr.
Finance Committee		None
Board of Registrars (each)		\$400 /yr.
Emergency Management Director		\$300 /yr.
Personnel Board		None
Inspector of Animals		\$6,255 /yr.
Animal Control Officer Stipend		\$14,242 /yr.
dog impoundment wage		\$65 /day, plus expenses
Asst. Animal Cont. Ofcr. Stipend		\$1,710 /yr.
Shellfish Constable		\$46,501 /yr.
Deputy Shellfish Constables		\$15.97 /hr.
Harbormaster		\$20.40 /hr.
Assistant Harbormasters		\$15.97 /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.