

TOWN OF ESSEX
FINANCE COMMITTEE
REPORT
2023



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

Monday, May 1, 2023 at 7:30 P.M.
Essex Elementary School

It contains the Warrant and the Proposed Departmental Budgets

Report of the Finance Committee

The Essex Finance Committee has reviewed the budgets and warrant articles that have been submitted for the Town Meeting expected to be held on May 1, 2023. 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 (ENSATS) 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.

Economic Overview

The strong post-Covid economic recovery has largely run its course and has now led to choppy and conflicting factors impacting the Town's finances. The headline issues have been inflation, higher interest rates, and a tight labor market. Inflation has certainly impacted our expense lines, and the tight labor market has created hiring challenges. This has been most notable in the Police Department where, in combination with new rules under Police Reform, retention and viability of the part-time staffing model is strained. There are some silver linings. Overall economic demand has been strong, leading to positive growth in local receipts. And despite higher rates, the Town has been fortunate in not having to tap the debt markets in a significant way thereby avoiding the higher cost of debt service. We have been able to use healthy free cash and other reserves to fund immediate capital needs.

Given some warning signs ahead in the overall economy, we continue to pursue a cautious approach to budget planning. The budget for the Town's general services falls well within the levy limit, but the Manchester Essex Regional School District's planned discontinuance of using reserves as a funding source for operations necessitates the need for an override. Furthermore, a jump in resident attendance at ENSATS necessitates an additional override. In addition, The Town's assessment from MERSD has also experienced a higher-than-expected increase due to shifts in the relative enrollment of Essex students. This is a continuation of a multi-year trend. These school-related factors are beyond our control and have offset an otherwise lean approach to managing the Town's finances.

Operating Budget Overview

The total operating budget for the Town is approximately \$22.5 million for Fiscal Year 2024 (FY2024), which is up roughly \$1,055,000 over the prior year. This represents an increase of 4.92% compared to the prior fiscal year. Below is a breakdown of the major components of the operating budget:

Budget	FY 2023	FY 2024	Change - \$	Change - %
Town General Budget	9,084,880	9,198,546	113,666	1.25%
Sewer Enterprise Fund	2,187,056	2,310,507	123,451	5.64%
Water Enterprise Fund	816,285	877,416	61,131	7.49%
Manchester Essex Regional School District	9,077,671	9,723,978	646,307	7.12%

Essex North Shore Agricultural & Technical School District	257,940	368,170	110,230	42.73%
Total Operating Budget	21,423,832	22,478,617	1,054,785	4.92%

Town General Budget

For FY2024, the Town's General Operating Budget has increased by 1.25%. The increase in operating expenditures is largely related to a 2% cost of living allowance for most employees, pension costs, health insurance costs, and rising energy costs. The biggest increase in the General Operating Budget was driven by new contracts for the Transfer Station. After ten years with a below-market contract, we will be seeing a jump of roughly \$106,000 with our new contracts. On a more positive note, our annual debt service payments will drop significantly this year as one of the bonds for the Middle/High School building project was paid off in FY2023. The Town's General Operating Budget is comprised of the following categories:

Budget	FY 2023	FY 2024	Change - \$	Change - %
General Government	1,464,403	1,477,846	13,443	0.92%
Public Safety	2,206,624	2,226,542	19,918	0.90%
Public Works	1,145,623	1,245,579	99,956	8.73%
Human Services	335,995	350,003	14,008	4.17%
Culture & Recreation	199,977	203,341	3,364	1.68%
Debt Service	2,255,292	2,126,631	-128,661	-5.70%
Pension & Benefits	1,476,965	1,568,604	91,639	6.20%
Total Operating Budget	9,084,879	9,198,546	113,667	1.25%

Sewer and Water Enterprise Funds

The proposed budgets for the Sewer and Water Enterprise Funds total approximately \$3.2 million for FY2024, which reflects an increase of roughly 6.15% over the prior fiscal year. These increases are largely driven by increased maintenance costs, additional debt service and a large increase in the Gloucester sewer rate. The Water budget is covered almost entirely by user fees, with only about \$7,500 coming from taxation for new debt service. The operating component of the Sewer budget is funded entirely by user fees. The Sewer budget also includes a large debt component related to the construction of the sewer system, which is funded mostly by individual betterments and 28% by taxation (\$328,911 in FY2024).

School Budgets

The Town's total cost for educating students in our two school districts (MERSD and ENSATS) is approximately \$10.1 million, which represents an increase of roughly \$750,000 over the prior fiscal year. In total, these costs are up 8.1% compared to FY2023. Each of these school districts faces all of the same budgetary pressures as the Town, but they also have additional challenges related to special education and transportation. As a result, most communities see a higher growth rate for education costs compared to non-school operating budgets.

Capital and Other Monetary Articles

In addition to the operating budgets described above, the Town has proposed the following one-time expenses for capital or special projects to be considered at Annual Town Meeting:

Article	Item	Amount	Source
Article 26	Easement Compensation	TBD	General Free Cash
Article 28	Town Hall Copy Machine	\$8,000	General Free Cash
Article 29	Historical Property Surveys	\$20,000	General Free Cash
Article 30	Bullet-Proof Vests	\$24,000	General Free Cash
Article 31	Fire Department Grant Match	\$50,000	General Free Cash
Article 32	Ambulance Laptops	\$8,500	Ambulance Fund
Article 33	Centennial Grove Grant Match	\$50,000	General Free Cash
Article 34	Cemetery Mapping Software	\$17,000	General Free Cash
Article 35	Town Beautification	\$20,000	General Free Cash
Article 36	Sewer Grinder Pumps	\$40,000	Sewer Enterprise Retained Earnings
Article 37	Water Meter Equipment	\$50,000	Water Enterprise Retained Earnings
Article 38	Green Crab Trapping	\$10,000	General Free Cash
Article 40	Pay-As-You-Throw Bag Order	\$11,000	General Free Cash
Article 42	Unpaid Bills	\$3,963	General Free Cash

We would like to offer a special thanks to 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 very difficult decisions to develop the operational budget and capital plan that most efficiently meets the needs of Town residents. Given the global economic challenges discussed earlier, it may be necessary to revise our budget recommendation found herein at the time of Town Meeting and/or to recommend adjustments to the Selectmen as FY2024 unfolds. We invite the voters to join us at the Annual Town Meeting and look forward to your input.

Respectfully Submitted,

Benjamin Buttrick, Chair	2024
Michael Flynn, Vice-Chair	2023
Nina McKinnon	2023
Mark Renzi	2023
Christopher Wolf	2024
Joshua Franklin	2025
Jodi Harris	2025

Reserve Fund

The Town appropriated \$112,550,000 for the fiscal year July 1, 2022 to June 30, 2023 to be used by the Finance committee for extraordinary or unforeseen expenditures, which arise during the fiscal year.

As of March 31, 2023 the Finance Committee has voted the following transfers:

Starting Balance	Town Meeting Appropriations		\$	112,550
Elevator Repairs	10/11/2022		\$	12,550.00
Fire Equipment/Repair (Wood Drive)	2/22/2023		\$	16,500.00
Fire Salaries (Wood Drive)	2/22/2023		\$	6,837.12
Balance in Reserve Fund			\$	76,663

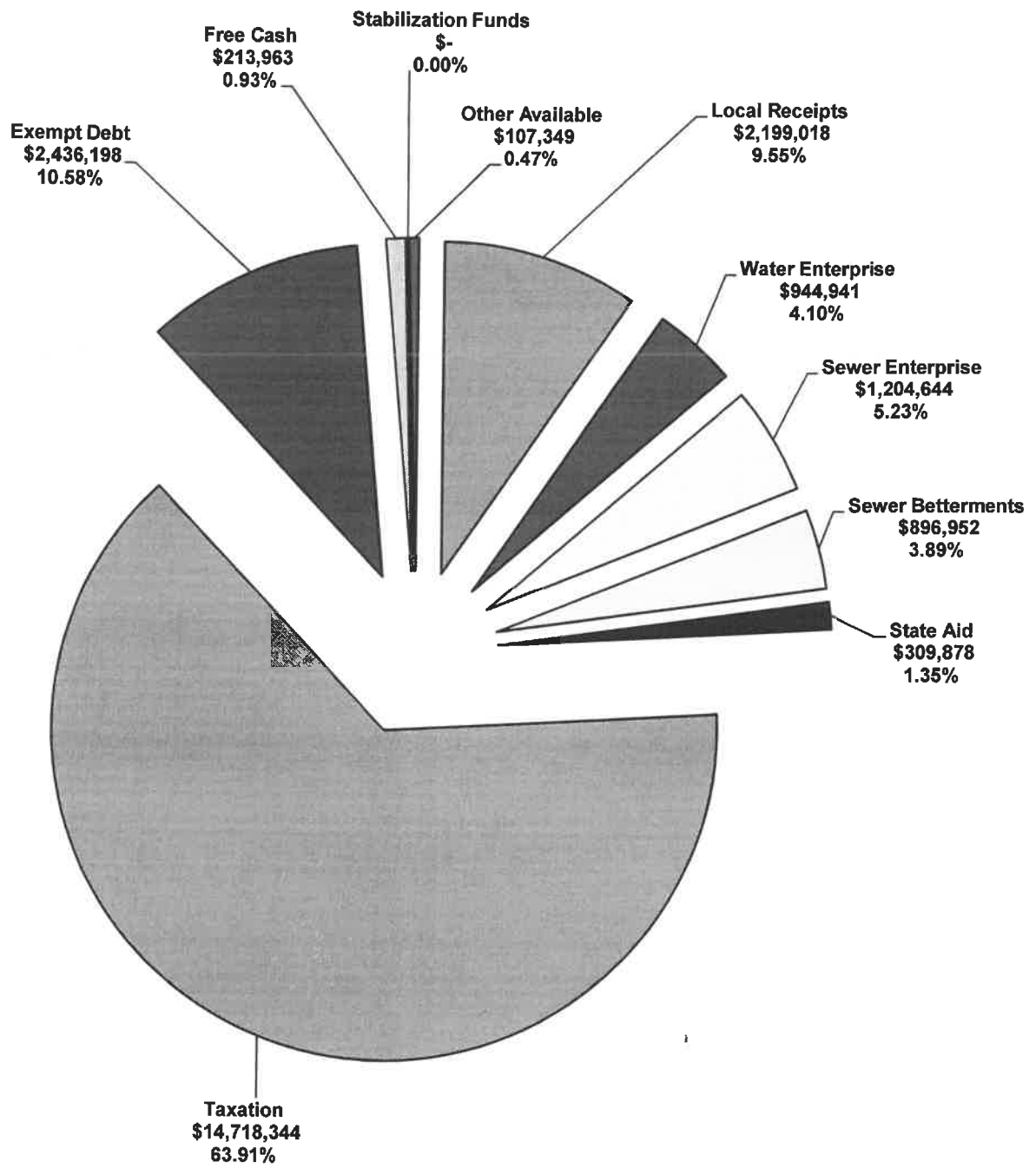
FREE CASH, SEWER RESERVES, COMMUNITY PRESERVATION AND STABILIZATION FUND BALANCES (WITH RECOMMENDED USES)

Free Cash	Balance at 7/1/2022	FY23 Uses Recommended	FY24 Uses Recommended	Balance After Town Meeting
General Free Cash	\$ 2,277,035.00	\$ 1,045,848.00	\$ 97,000.00	\$ 1,134,187.00
Water Free Cash	\$ 268,051.00	\$ 75,000.00		\$ 193,051.00
Sewer Free Cash (1 of 2)	\$ 323,550.00	\$ 270,000.00		\$ 53,550.00
Sewer Debt Reserve (2 of 2)	\$ 1,749,985.00			\$ 1,749,985.00
Sale of Real Estate	\$ 3,395,313.81	\$ 2,050,000.00		\$ 1,345,313.81
Community Preservation	\$ 1,023,970.53			\$ 1,167,091.73
Stabilization	\$ 1,043,659.02			\$ 1,047,590.22
Conomo Point Stab	\$ 128,649.87			\$ 128,820.22
Town Bldg Cap Imprv Stab	\$ 99,203.75			\$ 99,339.22
Recreation Cap Imprv Stab	\$ 115,244.20			\$ 115,379.18
Vehicles & Major Eq Stab	\$ 245,076.41			\$ 445,494.21
Public Safety Bldg Stab	\$ 41,010.60			\$ 41,056.82
Essex River Bay Local Match	\$ 41,010.60			\$ 41,056.82
Street Lights Stab	\$ 6,082.26			\$ 3,099.25
Town History Celebration Stab	\$ 45,013.72			\$ 45,064.45
Town Hall/Library Maintenance	\$ 90,572.42			\$ 90,674.50
MERSD Apportionment Stabilization	\$ 50,003.56			\$ 50,075.01
Stabilization - Climate Change	\$ -			\$ 1,001.29
Stabilization - Placemaking	\$ -			\$ 5,005.02
Town Technology Fund	\$ 75,488.39		\$ 9,520.00	\$ 72,837.03
O.P.E.B. Trust	\$ 1,842,143.05			\$ 2,074,814.56
Total Reserves	\$ 12,861,063.19	\$ 3,440,848.00	\$ 106,520.00	\$ 9,904,486.34

**TAX RATE ESTIMATE FOR
FISCAL YEAR ENDING JUNE 30, 2024**

Town Meeting Articles:	
Article 9 Septic Debt	22,730
Article 10 General Budget Operating	9,198,546
Article 11 Sewer Enterprise - 2023	80,000
Article 12 Sewer Enterprise - 2024	2,310,507
Article 13 Water Enterprise - 2023	25,000
Article 14 Water Enterprise -2024	877,416
Article 4 MERSD Assessment	9,723,978
Article 6 ENSA&TSD Assessment	368,170
Capital Articles "Attachment A"	139,000
Other Articles ATM (at time of printing)	173,463
Community Preservation	385,441
TOTAL ARTICLES	23,304,251
Other Amounts to be Raised:	
Snow and Ice Deficit	-
Community Preservation	-
State Assessments & Offsets	32,477
Assessors' Overlay	80,000
TOTAL OTHER TO BE RAISED	112,477
LESS:	
State Aid	309,878
Estimated Local Receipts	2,199,018
Enterprise Revenue	2,851,536
Free Cash	213,963
Free Cash - Enterprise	195,000
Community Preservation	385,441
Assessor's Overlay released	
Other Available Funds	107,349
TOTAL NON-TAX REVENUE	6,262,186
NET AMOUNT - TAXATION	17,154,542
LEVY LIMIT	14,372,993
Estimated FY24 New Growth	-
Debt Exclusions	2,436,198
ESTIMATED AMOUNT - TAXATION	16,809,191
(OVER) / UNDER PROPOSITION 2 1/2 LIMIT	(345,351)

Town of Essex FY24 Revenues



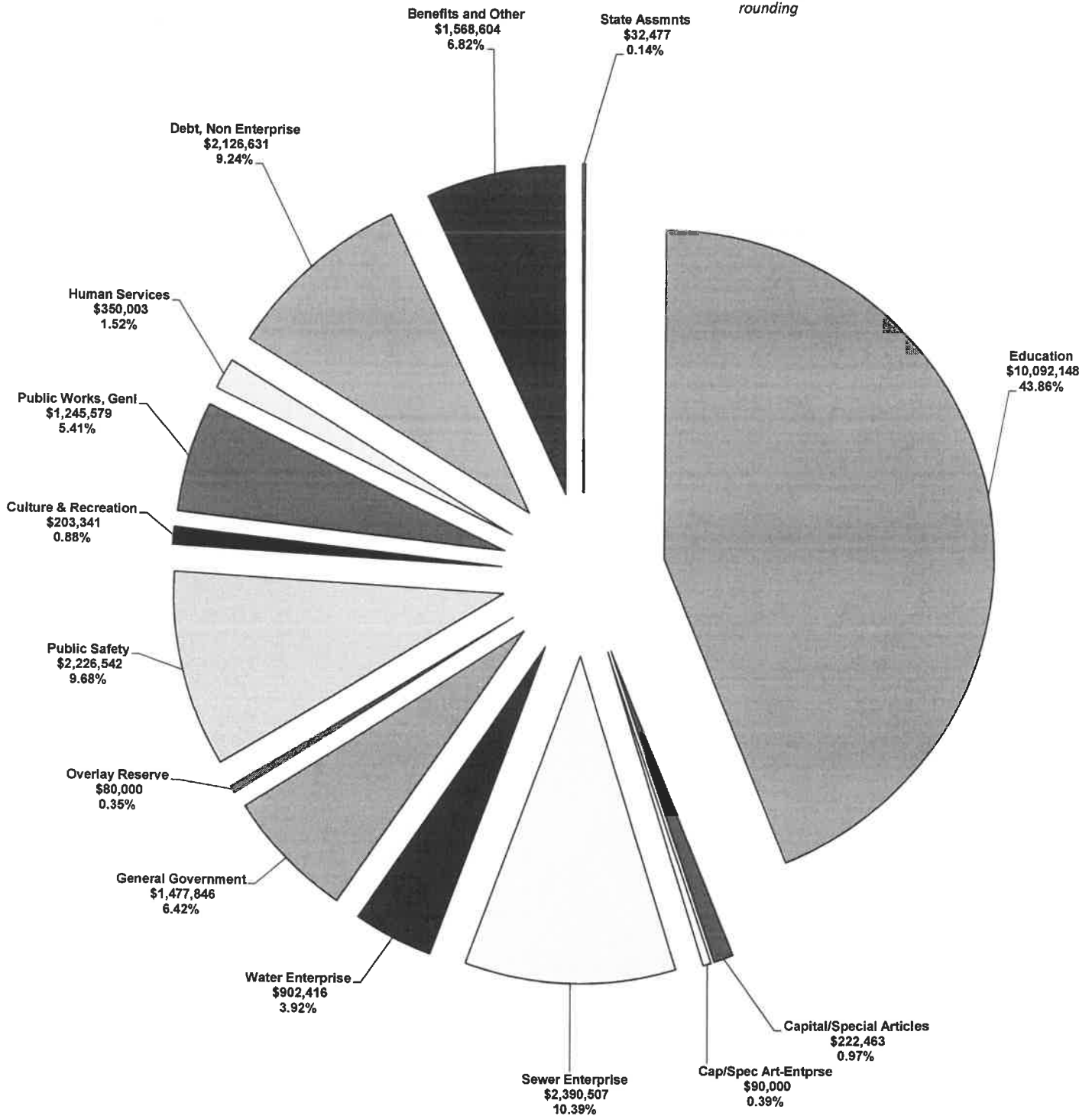
Total Revenue \$23,031,287
Total Percentages 100.00%

Percentages may be off due to rounding

Town of Essex FY24 Expenditures

Total Expenditures \$23,008,557
Total Percentages 99.99%

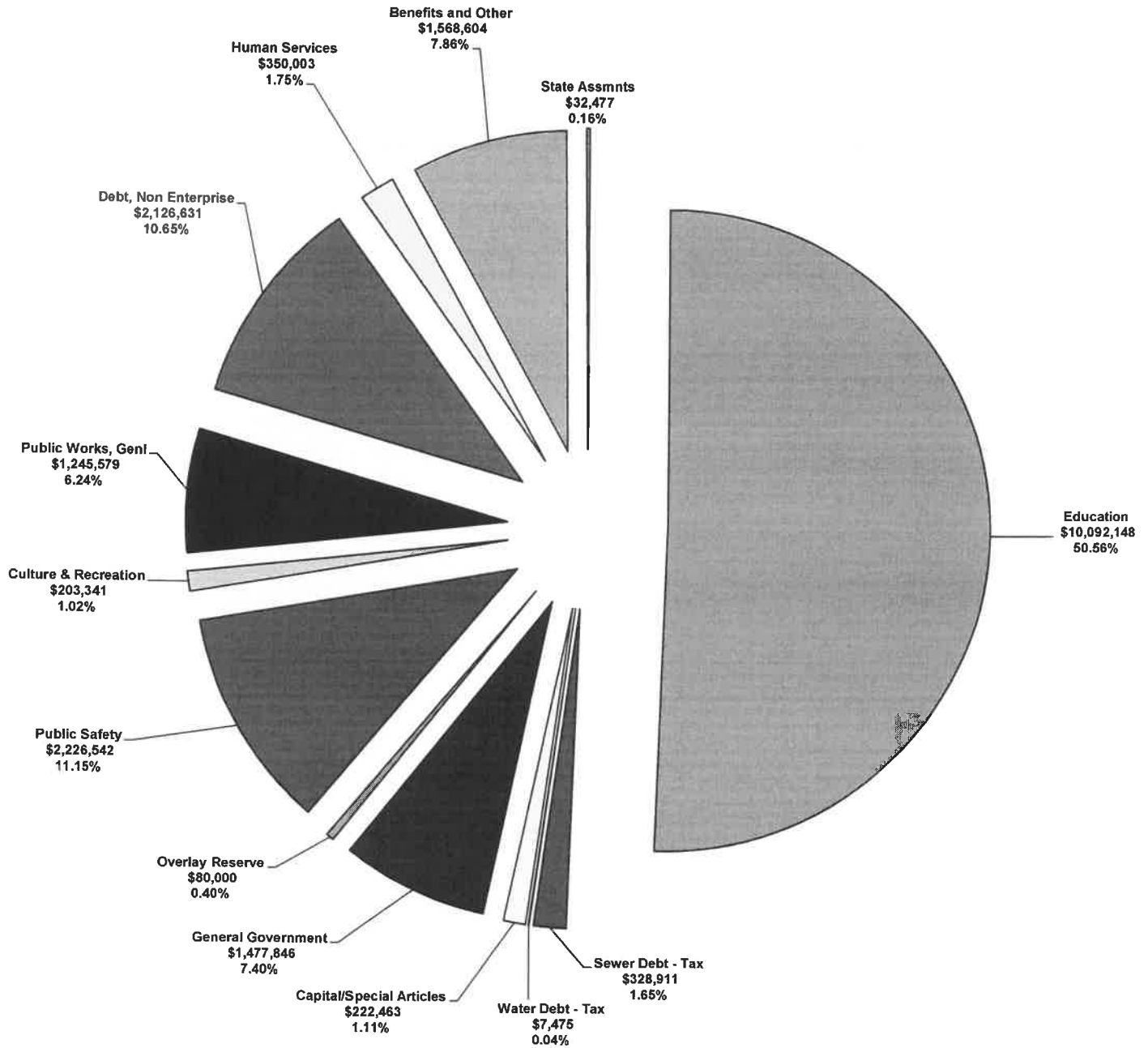
Percentages may be off due to rounding



**Town of Essex FY24 Expenditures
(Excluding Enterprise Funds)**

Total Expenditures \$19,962,020
Total Percentages 99.9%

Percentages may be 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**

				Requested				
Dept.	Project	Fincom Recommended for ATM	Priority	2024	2025	2026	2027	2028
Selectmen								
C2-24	Stabilization Fund - Town Building Improvements - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilization Fund - Recreational Capital Improv - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilization Fund - Vehicles and Equipment - Fall		2	250,000	250,000	20,000	20,000	20,000
C2-24	Stabilization Fund - Town Hall/Library - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilization Fund - Public Safety Bldg Repair/Maint - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilization Fund - Conomo Point Maint & Improv - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilization Fund - River Dredging Fund - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilizatoin Fund - Town Celebrations - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilizatoin Fund - MERSD Apportionment - Fall		2					
C2-24	Stabilization Fund - Street Light Maintenance - Fall		2	3,000	3,000	3,000	3,000	3,000
C2-24	Stabilization Fund - Climate Change - Fall		2	20,000	20,000	20,000	20,000	20,000
C2-24	Stabilization Fund - Placemaking - Fall		2	20,000	20,000	20,000	20,000	20,000
C1-24	Replace Town Hall Copier	8,000	1	8,000				
C1-28	Public Access Improvements & Amenities Conomo Point		2					TBD
C1-28	Replace Shellfish Constable Boat's Outboard Motor (2028)		1					6,000
C1-30	Design & Renovate or New Elem. Schl. - Essex (2030) *		1					
	Elementary School/Manchester - new project		1	852,695	832,093	848,060	827,457	783,857
	MERS Middle High School - remaining debt		1	521,835	505,212	488,589	471,967	453,700
	Town Hall/Library - remaining debt			62,700	60,900			
	Public Safety Building			674,400	703,900	684,400	664,900	645,400
Police								
	Purchase New Cruiser		1	53,778	53,778	53,778	53,778	53,778
	Bullet-Proof Vests	24,000	1	24,000				
Fire								
	Ambulance FY2032		1					
	Ladder Truck		1		1,150,000			
	Pumper Truck		1			300,000		
Public Works								
	Engineering - Bridge Repair		1		132,000			
	Cemetery - Mapping Software	17,000	1	17,000				
Water	Water Infrastructure Upgrades **		1		1,500,000			
	Water Meter Upgrades	50,000	1	50,000				
	Replace 2015 Water Pickup Truck		1			60,605		
	Replace 2016 Water Pickup Truck		1				60,605	
	Water Tank Refunding - remaining debt			10,000	9,000			
Sewer								
	Grinder Pumps ***	40,000	1	250,000				
	Replace 2015 Sewer Pickup with Crane		1		57,298			
	Sewer System - Tax portion - remaining debt			353,693	181,608			
	Sewer Refunding Debt			70,000	71,000			
Total Projects		\$ 139,000	\$	3,381,101	\$ 5,689,789	\$ 2,638,432	\$ 2,281,707	\$ 2,145,735

* Estimated start date 2030 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

2023

Commonwealth of Massachusetts
Town of Essex

Warrant for Annual Town Meeting

Essex, ss:

To either of the Constables of the Town of Essex;

GREETINGS:

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

One Board of Assessors member for three years
One Moderator for three years
One Board of Selectmen member for three years
One Board of Health member for three years
Two Constables for three years
One Regional School Committee member for three years
One Board of Library Trustee for three years
One Housing Authority member for five years
Two Planning Board members for one year (unexpired term)
Two Planning Board members for five years

And to bring to ballot the following question:

Shall the Town of Essex be allowed to assess an additional \$289,165 in real estate and personal property taxes for the purpose of supplementing the Manchester Essex Regional School District assessment for the fiscal year beginning July first, two thousand twenty-three?

Yes _____ No _____

Shall the Town of Essex be allowed to assess an additional \$56,186 in real estate and personal property taxes for the purpose of supplementing the Essex North Shore Agricultural and Technical School District assessment for the fiscal year beginning July first, two thousand twenty-three?

Yes _____ No _____

AND, to do this by vote on one ballot. The polls will be open on Monday, May 8, 2023 at 7:00 o'clock A.M. and will close at 8:00 o'clock P.M. at the Essex Public Safety Facility, 11 John Wise Avenue, Essex.

AND, you are hereby directed to notify and warn the inhabitants of the Town of Essex, qualified to vote as the laws direct, to meet in said Essex at the Essex Elementary School, 12 Story Street, on Monday, May 1, 2023 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 vote to raise and appropriate, transfer from available funds or borrow the sum of \$289,165 for the purpose of supplementing the Manchester Essex Regional School District's fiscal year 2024 assessment, provided that the amount authorized herein, if to be raised and appropriated, shall be contingent upon the vote at the Town election to assess additional real estate and personal property taxes in accordance with the provisions of Proposition 2 ½, so called; or take any other action relating thereto.

ARTICLE 4

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-three; or take any other action relating thereto.

ARTICLE 5

To see if the Town will vote to raise and appropriate, transfer from available funds or borrow the sum of \$56,186 for the purpose of supplementing the Essex North Shore Agricultural and Technical School District's fiscal year 2024 assessment, provided that the amount authorized herein, if to be raised and appropriated, shall be contingent upon the vote at the Town election to

assess additional real estate and personal property taxes in accordance with the provisions of Proposition 2 ½, so called; or take any other action relating thereto.

ARTICLE 6

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, 2023; or take any other action relating thereto.

ARTICLE 7

To see if the Town will amend or revise the Wage and Salary scale for fiscal year 2024 in accordance with the recommendations of the Personnel Board Report, a copy of which is on file in the Town Clerk's office and on the Town's website at <https://www.essexma.org>, and is incorporated herein by reference; or take any other action relating thereto.

ARTICLE 8

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 2024 in accordance with the recommendations of the Personnel Board Report, a copy of which is on file in the Town Clerk's office and on the Town's website at <https://www.essexma.org>, and is incorporated herein by reference; or take any other action relating thereto.

ARTICLE 9

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 2024 in accordance with the terms of repayment for Community Septic Management Program loan funds; or take any other action relating thereto.

ARTICLE 10

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

ARTICLE 11

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Sewer Enterprise Fund for the remainder of fiscal year 2023; or take any other action relating thereto.

ARTICLE 12

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Sewer Enterprise Fund for fiscal year 2024, 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 13

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Water Enterprise Fund for the remainder of fiscal year 2023; or take any other action relating thereto.

ARTICLE 14

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Water Enterprise Fund for fiscal year 2024, and to authorize the Finance Committee to permit budget line item transfers within a department from salary lines to salary lines and from expense lines to expense lines; or take any other action relating thereto.

ARTICLE 15

To see if the Town will vote to amend Chapter I of the Town of Essex Bylaws by adding the following Section 1-5, pertaining to the Town Clerk's maintenance of the numbering and formatting of the Town of Essex Bylaws:

1-5 MAINTENANCE OF THE TOWN BYLAWS

The Town Clerk is authorized, only after consultation with the Board of Selectmen for the purposes of clarity, to assign appropriate numbers or letters to bylaw sections, subsections, paragraphs, sub-paragraphs and table of contents, and also to make non-substantive editorial revisions to the bylaws and table of contents for the purpose of ensuring consistent, appropriate sequencing and numbering, provided that such editorial revisions shall be identified by a footnote or other convention without Town Meeting Approval.

; or take any other action relating thereto.

ARTICLE 16

To see if the Town will vote to amend Town of Essex bylaws Section 2-10, providing for a total of seven (7) Conservation Commission members, which currently reads:

The town hereby adopts the provisions of the General Laws, Chapter 40, Section 8C, as amended, and establishes the conservation commission for the purposes and with the rights and duties provided by law, to be composed of seven residents of the town appointed by the selectmen for the terms of three years except that the initial appointments shall be two for one year, two for two years and one for three years, and that there be established a conservation fund as authorized by law.

by reducing the total number of Conservation Commission members to five (5) by replacing the word “seven” with the word “five”; or take any other action relating thereto.

ARTICLE 17

To see if the Town will vote to amend the Town’s General Bylaws by adding a new section titled “Essex Conservation Bylaw”, to establish criteria and requirements for activities within the wetland resource areas of the Town in a manner that provides a greater degree of environmental protection than is available under state law, as set forth on the document titled “*Essex Conservation Commission, Essex Conservation Bylaw*”, a copy of which is available at the office of the Town Clerk and on the Town’s website at www.essexma.org, and to authorize the Town Clerk to assign such numbering as is appropriate to bring said bylaw into conformance with the existing codification; or take any other action relating thereto.

ARTICLE 18

To see if the Town will vote to renumber and revise the Essex Zoning Bylaw of the Town from its original numbering and arrangement, as amended through May 2, 2022, to the numbering, codification, arrangement, sequence, and captions, including updating section references in the text of the bylaw where applicable and as shown, all as set forth on the document titled “*Reorganized Essex Zoning Bylaw*”, a copy of which is available at the office of the Town Clerk and on the Town’s website at www.essexma.org; or take any other action relating thereto.

ARTICLE 19

To see if the Town will vote make the following changes to the Essex Zoning Bylaw, either as revised by Article 18 or as existing:

1. Amend Existing Section 6-15.8.A-2 Regulation of Nonconforming Lots, Structures (New Section 6-3.3.3.8.A.2 – Nonconforming Lots and Structures), to correct a typographical error, as shown, with additions in **bold** and deletions in ~~strikethrough~~:
 - A. Special Permit Changes:
 1. Any 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 alteration, extension or addition is not substantially more detrimental to the neighborhood than the existing structure.
 2. For an existing non-residential structure on a **nonconforming** ~~conforming~~ lot, any 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 alteration, extension or addition is not substantially more detrimental to the neighborhood than the existing structure.

and

2. Change the word “principle” to “principal” everywhere it appears in Existing Section 6-2.2 (new Section 6-2.2), Definitions of Principle Officer; Street; Use-Accessory; Yard, Front; Yard, Rear; in the title of Existing Section 6-5.5 (New Section 6-7.1) and in the label for Existing Section 6-5.5 (New Section 6-7.1) in the Table of Contents so that they read “Erection of More than One Principal Structure on a Lot”.

; or take any other action relating thereto.

ARTICLE 20

To see if the Town will vote to rescind the vote of Article 33 of the Annual Town Meeting of May 4, 2015 by which the Town adopted the “Stretch Energy Code” and to delete Section 2-24 Stretch Energy Code from the Town’s Bylaws.

ARTICLE 21

To see if the Town will vote pursuant to G.L. c. 64G, §3A to increase local excise upon the transfer of occupancy of a room in a bed and breakfast establishment, hotel, lodging house, short-term rental or motel located within the Town from 4% to 6%; or take any other action relating thereto.

ARTICLE 22

To see if the Town will vote to accept the provisions of Section 3D(a) of Chapter 64G of the General Laws allowing the Town to impose a community impact fee of not more than three percent (3%) of the total amount of rent upon each transfer of occupancy of a professionally managed short-term rental unit, which shall be assessed upon the transfer of 1 of 2 or more short-term rental units that are located in the same city or town, operated by the same operator and are not located within a single-family, two-family or three-family dwelling that includes the operator's primary residence, and which surcharge shall be in addition to other state and local excise taxes assessed upon the transfer of short-term rental units; or take any other action relating thereto.

ARTICLE 23

To see if the Town will vote to accept the provisions of Section 3D(b) of Chapter 64G of the General Laws allowing the Town to impose the community impact fee upon each transfer of occupancy of a short-term rental unit that is located within a two-family or three-family dwelling that includes the operator's primary residence, and which impact fee shall be at that same rate as the rate charged for professionally managed short-term rental units and shall be in addition to other state and local excises taxes upon the transfer of short-term rental units; or take any other action relating thereto.

ARTICLE 24

To see if the Town will vote to authorize the Board of Selectmen to enter into a contract or contracts for solid waste hauling services, recycling collection and/or hauling services, transfer station management services, solid waste disposal services, or anything incidental or related thereto for a term or terms of up to ten years; or take any other action relating thereto.

ARTICLE 25

To see if the Town will vote to revise the fee for a transfer station sticker from \$250 to some other amount for those under the age of 65, from \$125 to some other amount for those 65 years of age and older, and/or from \$0 to some other amount for a second sticker within a given household; and further, to establish a fee for the purchase of a "small" trash bag (15-gallon) and a fee for the purchase of a "large" trash bag (33-gallon) to be accepted as part of the Town's new pay-as-you-throw solid waste disposal program; said fees to be effective for stickers and bags purchased for the period beginning July 1, 2023; or take any other action relating thereto.

ARTICLE 26

To see if the Town will vote to authorize the Board of Selectmen to acquire by gift, purchase, eminent domain, or otherwise, for general municipal purposes, which purposes may include public roads, wetland replication, drainage, slopes, grading, erosion control, and other related uses, all associated with the Apple Street Roadbed Elevation and Culvert Replacement Project,

the fee simple or other interests, such as easements, in certain real property, located at 128, 129, 131, and 135 Apple Street, 1 Andrews Street, and 0 Southern Avenue being shown as Assessors' Map 149, Lots 20, 17, 16, 15, 14, and 21, respectively, and as described in the deeds recorded in the Southern Essex District Registry of Deeds as follows:

128 Apple Street	Map 149, Lot 20	Deed Book 35366, Page 223 Plan Book 189, Plan 87
129 Apple Street	Map 149, Lot 17	Deed Book 38172, Page 305 Plan Book 307, Plan 58 Lot 2
131 Apple Street	Map 149, Lot 16	Deed Book 35177, Page 434 Plan Book 307, Plan 58 Lot 3
135 Apple Street	Map 149, Lot 15	Deed Book 8636, Page 501 Deed Book 8223, Page 201 Plan Book 92, Plan 65
1 Andrews Street	Map 149, Lot 14	Deed Book 31563, Page 65 Plan Book 335, Plan 42 Parcel G
0 Southern Avenue	Map 149, Lot 21	Deed Book 30190, Page 558 Plan Book 335, Plan 42 Parcel F,

said property interests to be acquired shown more particularly on plans entitled "Essex, MA Apple Street Improvements Property Easement Plan," consisting of 6 sheets, said plans on file with the Town Clerk, as said plans may be amended; and to raise and appropriate, transfer from available funds, or borrow a sum of money for such acquisitions; and further, to authorize the Selectmen to petition the Legislature for special legislation that may be required to comply with the requirements of Article 97 of the Amendments to the Massachusetts Constitution or any other applicable law and/or for any other purpose related to the project, and to execute any and all instruments necessary to effectuate the purposes of this vote; or take any other action relating thereto.

ARTICLE 27

To see if the Town will vote to authorize the Board of Selectmen to enter into a contract for up to five years for the provision of youth summer camp services, youth and adult enrichment services, or anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 28

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

ARTICLE 29

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to retain the services of a consultant or consultants to perform historical property surveys, to perform research data collection for said surveys, and to perform historical planning work; all to inform and advise the Essex Historical Commission; or take any other action relating thereto.

ARTICLE 30

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase bullet-proof vests for the Police Department; or take any other action relating thereto.

ARTICLE 31

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to be used as a match to a Federal or State grant for the purchase of new Fire Department radios, to purchase and equip a new tanker truck, and to purchase and equip a new air pack filling station, or anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 32

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow the sum of \$8,500 for the purpose of purchasing two laptop computers and accessories for the Fire Department's Ambulances, or anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 33

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to be used as a match to a State grant for the improvement of the Centennial Grove or anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 34

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of the money for cemetery mapping software, or anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 35

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to improve, maintain, and beautify certain areas under the Town's ownership or control, including the purchase of supplies, any necessary design services, and any necessary site work, or anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 36

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to design, and/or engineer and/or 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 37

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to design, and/or engineer and/or 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 38

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to hire duly-licensed private parties to trap green crabs within Essex and dispose of said green crabs and anything incidental and related thereto; said appropriation being in addition to any grant or gift funds that may be received in connection with this activity; or take any other action relating thereto.

ARTICLE 39

To see if the Town will vote to appropriate or reserve from the Community Preservation Fund, including fiscal year 2024 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 (including a possible appropriation or transfer to the Essex Affordable Housing Trust); 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 40

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 2023; or take any other action relating thereto.

ARTICLE 41

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 2023; or take any other action relating thereto.

ARTICLE 42

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 5th day of April, two thousand twenty-three.

Ruth R. Perea, Chairman

Peter D. Phippen

Guy D. Bradford

BOARD OF SELECTMEN
TOWN OF ESSEX

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
100 General Government					
114 Moderator					
Stipend	100	100	100	100	100
Expense	-	-	20	20	20
	<u>100</u>	<u>100</u>	<u>120</u>	<u>120</u>	<u>120</u>
122 Selectmen					
Admin Assistant Salary	64,179	65,462	66,771	68,106	68,106
Sick Leave Buyback	-	-	1,438	1,718	1,718
Town Planner, Part time	15,918	23,155	37,049	34,691	34,691
Selectmen Stipend	3,000	3,000	3,000	3,000	3,000
Temporary Salary	-	-	1,200	1,200	1,200
Sick/Vac Pay, Retirees	-	-	5,500	5,500	5,500
Town Meeting Audio/Visual	3,040	4,085	5,000	5,000	5,000
Town Events, Incidental Expenses	-	-	5,000	5,000	5,000
Procurement/Advertising	358	688	1,200	1,200	1,200
Office Supplies	708	888	900	900	900
Advertise Town Resources	-	-	500	-	-
Dues and Meetings	822	838	2,000	2,000	2,000
	<u>88,025</u>	<u>98,116</u>	<u>129,558</u>	<u>128,315</u>	<u>128,315</u>
129 Town Administrator					
Town Administrator Salary	145,490	149,854	154,349	158,980	158,980
Sick Leave Buyback	3,730	3,842	3,842	4,077	4,077
Seminar Fees	185	160	750	750	750
Expenses	433	451	1,000	1,000	1,000
Travel	-	501	2,250	2,250	2,250
Dues and Memberships	527	1,045	1,050	1,050	1,050
	<u>150,365</u>	<u>155,853</u>	<u>163,241</u>	<u>168,107</u>	<u>168,107</u>
131 Finance Committee					
Expenses	160	-	410	410	410
Reserve Fund (transfers)	-	-	76,663	85,000	110,500
	<u>160</u>	<u>-</u>	<u>77,073</u>	<u>85,410</u>	<u>110,910</u>
135 Town Accountant					
Town Accountant Salary	88,910	105,403	89,760	91,555	91,555
Sick Leave Buyback	862	-	-	-	-
Town Accountant Assistant	8,552	5,746	9,078	9,260	9,260
Stipend Ch 41S, Section 108P	1,000	1,000	-	-	-
Seminars	115	-	2,000	1,000	1,000
Contracted Services	54,775	47,649	78,000	49,000	49,000
Software Support	14,535	15,390	15,750	16,600	16,600
Office Supplies	758	811	1,500	1,500	1,500
Travel	-	-	900	900	900
Dues and Memberships	110	110	110	150	150
	<u>169,617</u>	<u>176,109</u>	<u>197,098</u>	<u>169,965</u>	<u>169,965</u>

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
141 Assessors					
Senior Clerk	47,375	48,955	48,824	51,045	51,045
Assessors Stipend	16,376	17,244	17,589	17,943	17,943
Assessor Part Time Salaries	4,675	4,556	10,593	8,491	8,491
Mapping	5,500	6,483	14,799	14,799	14,799
Bookbinding	-	-	200	200	200
Consulting Services	33,700	22,539	35,734	35,734	35,734
Software Support	6,700	6,911	6,911	6,950	6,950
Legal Expense	-	-	1,500	1,500	1,500
Office Supplies	2,491	2,054	2,100	2,100	2,100
Expenses	-	-	400	400	400
Dues and Memberships	200	125	200	375	375
	<u>117,017</u>	<u>108,867</u>	<u>138,850</u>	<u>139,537</u>	<u>139,537</u>
145 Treasurer/Collector					
Treasurer/Collector Salary	73,000	71,030	71,400	73,542	73,542
Treasurer/Collector Certification	-	-	-	-	-
Treasurer/Collector's Assistant	749	1,051	5,972	6,103	6,103
Clerical, full time	48,978	50,226	51,301	52,515	52,515
Sick Leave Buyback	-	-	1,270	1,270	1,270
Seminars	-	-	700	700	700
Payroll Processing	6,231	8,101	8,500	9,000	9,000
Software Suport	6,000	6,000	8,500	9,000	9,000
Financial Advisor	2,550	2,550	4,000	4,000	4,000
Collector Legal Expense	5,000	1,800	5,000	5,000	5,000
Tax Title Expense	5,170	-	6,500	6,500	6,500
Interest due on Abatements	-	-	1,000	1,000	1,000
Bank Fees	-	-	-	-	-
Postage	8,086	8,857	10,300	10,500	10,500
Office Supplies/Equipment	4,710	5,702	7,000	7,000	7,000
Travel	-	249	800	800	800
Dues & Memberships	50	80	350	250	250
	<u>160,524</u>	<u>155,646</u>	<u>182,593</u>	<u>187,180</u>	<u>187,180</u>
151 Legal Expense	40,386	50,504	55,000	55,000	55,000
Conomo Point Legal	1,824	4,775	-	-	-
VVW Legal	-	880	-	-	-
	<u>42,210</u>	<u>56,159</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
152 Personnel Board					
Personnel Officer Salary	16,165	16,650	17,150	17,664	17,664
Expenses	175	459	500	500	500
	<u>16,340</u>	<u>17,109</u>	<u>17,650</u>	<u>18,164</u>	<u>18,164</u>
153 Internet/Network					
IT Hosting	7,253	10,155	24,083	23,221	23,221
Fiber Optic Municipal Area Network	3,850	3,850	5,500	5,500	5,500
Network/User Testing & Diagnostics	6,650	6,650	7,650	-	-
Notification System Support	-	-	-	-	-
Regional Dispatch Connectivity	7,218	-	-	-	-
Town Website Support/Maint	4,129	4,272	5,500	5,500	5,500
Internet and e-mail Service	4,099	7,514	8,000	15,650	15,650
Network Eq & Maintenance	2,025	3,513	4,000	4,000	4,000
	<u>35,224</u>	<u>35,954</u>	<u>54,733</u>	<u>53,871</u>	<u>53,871</u>

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
161 Town Clerk					
Town Clerk Salary	59,303	60,396	61,699	66,000	66,000
Town Clerk Certification	-	1,000	1,000	1,000	1,000
Town Clerk's Assistant	4,954	11,856	12,183	11,318	11,318
Town Clerk Training & Travel	25	1,700	1,000	1,500	1,500
Archival Management	-	152	200	200	200
Copy Machine Expense	-	79	500	500	500
Office Supplies	663	848	725	725	725
Parking Tickets	2,460	711	1,750	1,750	1,750
Dog Licenses	438	256	525	760	760
Dues and Memberships	87	122	200	250	250
	<u>67,930</u>	<u>77,120</u>	<u>79,782</u>	<u>84,003</u>	<u>84,003</u>
162 Elections					
Election Wages	3,549	537	4,366	3,000	3,000
Ballots	1,959	1,290	2,000	2,000	2,000
Voting Lists	-	-	-	-	-
Town Meeting Expenses	192	-	274	275	275
Election Expenses	4,230	5,471	5,800	8,550	8,550
	<u>9,930</u>	<u>7,298</u>	<u>12,440</u>	<u>13,825</u>	<u>13,825</u>
163 Registrars					
Registrars Stipends	1,332	1,332	1,377	1,350	1,350
Printing	375	475	600	600	600
Supplies	1,736	2,499	2,500	3,100	3,100
	<u>3,443</u>	<u>4,306</u>	<u>4,477</u>	<u>5,050</u>	<u>5,050</u>
165 Licensing Board					
Clerical Stipend	2,978	3,037	3,098	3,160	3,160
Expenses	175	175	175	175	175
	<u>3,153</u>	<u>3,212</u>	<u>3,273</u>	<u>3,335</u>	<u>3,335</u>
171 Conservation Commission					
Conservation Agent	8,961	4,984	9,339	8,630	8,630
Clerical Wages	18,494	19,224	18,901	19,280	18,349
Software Maintenance	-	150	500	500	250
Telephone	300	150	300	300	-
Expenses	1,404	1,466	1,500	1,500	1,100
Dues and Memberships	328	323	750	750	750
	<u>29,487</u>	<u>26,297</u>	<u>31,290</u>	<u>30,960</u>	<u>29,079</u>
175 Planning Board					
Clerical Wages	11,716	12,310	14,453	14,745	14,745
Notices	1,299	1,166	1,500	1,500	1,500
Technology	-	250	350	350	350
Expenses	59	211	500	500	500
	<u>13,074</u>	<u>13,937</u>	<u>16,803</u>	<u>17,095</u>	<u>17,095</u>
176 Appeals Board					
Clerical Wages	685	2,809	1,603	1,636	1,636
Expenses	1,352	1,609	2,500	2,500	2,500
	<u>2,037</u>	<u>4,418</u>	<u>4,103</u>	<u>4,136</u>	<u>4,136</u>

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
179 Conomo Point					
Clerical Stipend	2,978	3,037	3,098	3,160	3,160
Conomo Pt Expenses	3,080	10,000	10,000	10,000	10,000
Conomo Point Stipend	150	150	150	150	150
	<u>6,208</u>	<u>13,187</u>	<u>13,248</u>	<u>13,310</u>	<u>13,310</u>
193 Town Property					
Town Property Custodian	21,251	22,058	22,501	22,945	22,945
Town Property Public Safety Building	1,902	-	-	-	-
Town Hall/Library Custodian	10,171	21,383	22,501	22,945	22,945
Town Hall Electricity	15,729	15,247	18,787	18,787	18,787
Town Hall Heating Fuel/Natural Gas	3,211	4,200	6,213	6,213	6,213
Town Hall Water Usage	430	556	850	850	850
Town Hall Sewer Usage	494	785	1,700	1,700	1,700
Town Hall Fire Alarm Monitor/Test	900	834	900	900	900
Town Hall Generator Maintenance	1,100	288	1,100	1,100	1,100
Town Hall Generator Fuel	-	-	600	600	600
Town Hall Panic Alarm Monitoring	-	554	610	610	610
Town Hall Elevator Phone Monitoring	400	-	400	400	400
Town Hall Elevator Inspection/Maint	4,684	1,090	6,000	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
Town Hall Clock Maintenance	-	250	500	500	500
Greenhead Fly Program	3,120	3,280	3,750	3,750	3,750
Town Hall Office Machines	423	1,035	3,000	3,000	3,000
G.I.S. Mapping Services	1,125	-	1,000	1,000	1,000
Selectmen's Telephone-copper lines	3,627	2,900	4,250	4,250	4,250
Town Department Telephones (VOIP)	14,556	7,197	7,200	7,200	7,200
Town Hall Office Supplies	2,938	3,487	3,500	3,500	3,500
Town Hall - Quarterly Cleaning	-	-	-	-	-
Town Property Expenses	23,466	29,035	32,850	20,300	20,300
Repairs to Police/Fire Station	-	-	-	-	-
Blanket Liability Insurance	114,175	111,575	139,359	144,794	144,794
	<u>224,702</u>	<u>226,754</u>	<u>279,071</u>	<u>272,844</u>	<u>272,844</u>
195 Town Report Printing	3,028	2,912	4,000	4,000	4,000
	<u>3,028</u>	<u>2,912</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
GENERAL GOVERNMENT SUMMARY					
Labor	687,483	731,387	772,455	786,079	785,148
Operating Expense	455,091	451,967	691,948	668,148	692,698
	<u>1,142,574</u>	<u>1,183,354</u>	<u>1,464,403</u>	<u>1,454,227</u>	<u>1,477,846</u>

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY25 Fin Com Recommended
200 Public Safety					
210 Police Department					
Police Chief Salary	110,770	111,899	116,353	116,420	116,420
Police Officer Salaries	529,939	586,105	632,429	704,498	704,498
Police Chief Clerical Wages	41,180	41,687	42,748	43,748	43,748
Part time Police Salaries	153,900	125,968	108,448	57,230	57,230
Community Policing	5,818	1,652	6,240	6,240	6,240
Overtime, Extra Investigation	3,495	6,926	11,440	11,440	11,440
Overtime, Shift Coverage	43,178	48,906	63,820	66,840	66,840
Overtime, Incidental	21,755	45,467	60,800	45,000	45,000
Overtime, Prisoner Callout	6,887	7,313	8,320	8,320	8,320
Overtime, Holiday	21,162	25,301	38,250	43,680	43,680
Overtime, Court Detail	4,295	5,665	9,360	9,360	9,360
Night Differential	26,330	29,961	34,789	37,250	37,250
Sick Leave Buyback	9,386	8,484	13,353	13,572	13,572
Inservice Training	23,684	25,179	25,015	25,015	25,015
Educational Stipend	95,456	100,774	121,951	141,673	141,673
Police Ambulance Training	-	2,588	3,420	3,674	3,674
Firearms Training	12,590	11,415	13,782	13,782	13,782
Ambulance Training Expense	1,000	774	2,000	2,000	2,000
Inservice Training Expense	4,930	2,104	5,000	5,000	5,000
Trailer Maintenance	134	-	-	-	-
Vehicle Maintenance	14,601	9,023	11,000	11,000	11,000
Seminar Fees	1,000	40	1,000	1,000	1,000
Drug and Alcohol Testing	5,005	2,770	6,000	6,000	6,000
Telephone	491	-	-	-	-
Police IPAD, Body & Cruiser Cameras	-	-	1,800	1,800	1,800
Technology Pay	-	-	6,750	6,750	6,750
Beeper/Radio Repairs	2,895	2,490	3,100	3,100	3,100
Bapern	1,900	1,900	1,900	1,900	1,900
Office Supplies	3,503	3,797	5,000	5,000	5,000
Vehicle Fuel	19,142	27,613	28,500	32,000	32,000
Supplies	7,138	8,251	9,500	9,500	9,500
Uniform Allowance	15,631	9,237	18,975	18,975	18,975
Travel	87	1,048	2,200	2,200	2,200
Dues and Memeberships	2,759	2,814	3,000	3,000	3,000
	1,190,041	1,257,151	1,416,243	1,456,967	1,456,967
211 ECO Department					
Salaries and Wages	-	-	-	-	-
Office Expense	2,098	1,350	2,000	2,000	2,000
	2,098	1,350	2,000	2,000	2,000
215 Public Safety Building					
Custodian		21,592	22,501	22,951	22,951
Electricity		34,773	40,000	40,000	37,500
Natural Gas		11,469	13,000	13,000	13,000
Generator (Diesel) Fuel		-	1,000	1,500	1,500
Water Usage		1,292	2,000	2,000	2,000
Sewer Usage		2,901	4,800	4,800	4,800
Elevator Phone Monitoring		300	400	400	400
Elevator Inspection/Maintenance		2,510	6,000	4,000	4,000
HVAC Mainatenance		-	1,000	1,000	1,000
Sprinkler System Maintenance		-	500	2,000	2,000
Telephone VOIP and copper Lines		11,395	14,000	14,000	14,000
Regional Dispatch Connectivity		9,709	12,400	12,400	9,900
Repair and Mainatenance		6,138	7,500	7,500	7,500
Fire Alarm Monitor/Testing		586	900	2,000	2,000
Trash Removal		-	-	-	-
Landscaping		-	-	-	-
Snow Removal		-	-	-	-
Generator Maintenance		570	4,000	6,000	6,000
	-	103,235	130,001	133,551	128,551

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
220 Fire Department					
Fire Chief Salary	7,950	8,109	8,271	15,592	15,592
Clerical Wages	10,828	11,128	11,288	11,515	11,515
Firefighter Salaries	126,479	170,046	163,465	164,628	164,628
Fire Engineers Stipends	3,092	3,154	3,217	3,282	3,282
Fire Training Salaries	11,838	9,308	23,735	24,210	24,210
Fire Training Expense	737	4,274	4,794	4,800	4,800
Electricity	20,692	-	-	-	-
Heating Oil/Natural Gas	5,584	-	-	-	-
Water Usage	840	-	-	-	-
Sewer Usage	1,685	-	-	-	-
Station Repair and Maintenance	4,744	-	-	-	-
Equipment Repair and Maint.	13,481	10,663	11,000	11,000	11,000
Ladder/Pump Testing	4,569	5,413	6,500	7,500	7,500
Forest Fire Equipment	2,235	-	3,700	3,700	3,700
Telephone	2,108	311	2,000	1,000	1,000
Pagers	2,595	307	4,400	4,400	4,400
Propane Gas	727	-	-	-	-
Office Supplies	445	1,468	1,500	1,500	1,500
Vehicle Fuel	5,193	7,613	7,600	7,600	7,600
Other Expenses	8,618	8,799	26,500	10,000	10,000
Fire Prevention	573	1,602	1,750	1,750	1,750
Uniforms	15,300	18,946	15,000	15,000	15,000
Dues and Memberships	2,775	2,585	2,800	2,800	2,800
	<u>253,088</u>	<u>263,726</u>	<u>297,520</u>	<u>290,277</u>	<u>290,277</u>
231 Ambulance Department					
Ambulance Salaries	17,380	57,245	66,844	60,913	60,913
Ambulance Training Salaries	30,196	6,771	20,560	20,991	20,991
Training Expenses	5,471	11,703	11,689	16,200	16,200
Contracted Billing Services	10,587	11,930	12,500	13,000	13,000
Ambulance Repair and Maintenance	2,251	1,310	3,000	3,000	3,000
Supplies	6,785	8,067	5,811	5,811	5,811
Affiliation & License Fees	2,131	1,312	1,500	3,000	3,000
	<u>74,801</u>	<u>98,338</u>	<u>121,904</u>	<u>122,915</u>	<u>122,915</u>
241 Building Inspector Dept.					
Building Inspector Salary	14,693	14,986	15,286	15,592	15,592
Asst. Building Inspector Salary	10,421	9,811	10,007	10,207	10,207
Clerical, part time wages	1,920	1,958	11,807	12,043	8,000
Field Inspector	-	-	-	1,000	1,000
Training Expenses	-	-	950	950	950
Expenses	722	1,186	1,300	2,145	2,145
Permitting Software	-	23,990	16,643	16,643	16,643
	<u>27,756</u>	<u>51,931</u>	<u>55,993</u>	<u>58,580</u>	<u>54,537</u>
243 Plumbing Inspector Dept.					
Plumbing Inspector Salary	6,453	6,582	6,714	10,000	10,000
Asst. Plumbing Inspector	-	-	-	1,000	1,000
Expenses	-	2,340	1,800	1,800	1,800
	<u>6,453</u>	<u>8,922</u>	<u>8,514</u>	<u>12,800</u>	<u>12,800</u>
245 Electrical Inspector Dept.					
Electrical Inspector Salary	6,453	6,582	6,714	10,000	10,000
Asst. Electrical Inspector	-	-	-	1,000	1,000
Expenses	-	-	150	600	600
	<u>6,453</u>	<u>6,582</u>	<u>6,864</u>	<u>11,600</u>	<u>11,600</u>

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
291 Emergency Management Dept					
Director Stipend	300	300	300	300	300
Expenses	-	1,295	1,300	1,300	1,300
Dues and Memberships	-	-	150	150	150
	<u>300</u>	<u>1,595</u>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>
292 Animal Inspector Dept.					
Animal Inspector Stipend	6,255	6,380	6,508	6,638	6,638
	<u>6,255</u>	<u>6,380</u>	<u>6,508</u>	<u>6,638</u>	<u>6,638</u>
293 Animal Control Officer					
Animal Control Officer Stipend	14,243	14,527	14,818	15,114	15,114
Assistant Dog Officer/ACO	1,710	1,744	1,779	1,815	1,815
Expenses	460	150	1,400	1,400	1,400
	<u>16,413</u>	<u>16,421</u>	<u>17,997</u>	<u>18,329</u>	<u>18,329</u>
295 Harbormaster Department					
Harbormaster Salary	5,875	5,764	26,010	9,100	9,100
Asst Harbormaster Salary	7,562	6,883	14,093	10,200	10,200
Town Landing Ramp Attendant	1,054	-	4,416	2,000	2,000
Training Expense	814	80	1,530	1,500	1,500
Boat Repairs	4,149	6,329	6,000	6,000	6,000
Pier and Float Maintenance	259	664	2,000	2,000	2,000
Drug and Alcohol Testing	-	-	1,000	800	800
Mooring Permit Expense	2,709	3,599	5,000	5,000	5,000
Fuel and Oil	1,690	1,358	3,500	3,500	3,500
Buoys	3,989	2,785	4,000	4,000	4,000
Uniforms	1,617	1,384	2,800	2,800	2,800
Incidental Expenses	3,667	2,927	3,600	3,600	3,600
	<u>33,385</u>	<u>31,773</u>	<u>73,949</u>	<u>50,500</u>	<u>50,500</u>
299 Shellfish Department					
Shellfish Constable Salary	46,501	48,525	48,380	49,348	49,348
Shellfish Deputy Salary	8,784	8,503	9,751	9,947	9,947
Shellfish Sick Leave Buyback	-	-	-	1,133	1,133
Boat Repairs	229	-	789	789	789
Vehicle Fuel	904	1,992	5,000	5,000	5,000
Vehicle Maintenance	368	1,051	2,711	2,711	2,711
Expenses	220	129	425	425	425
Uniforms	73	115	125	125	125
Dues and Memberships	-	50	200	200	200
	<u>57,079</u>	<u>60,365</u>	<u>67,381</u>	<u>69,678</u>	<u>69,678</u>
PUBLIC SAFETY SUMMARY					
Labor	1,438,036	1,593,853	1,794,730	1,821,846	1,817,803
Operating Expense	236,086	313,916	411,894	413,739	408,739
	<u>1,674,122</u>	<u>1,907,769</u>	<u>2,206,624</u>	<u>2,235,585</u>	<u>2,226,542</u>
300 Education					
MERSD Assessment					See Article #4
Essex No Shore Ag&Tech Assessmt					See Article #6

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
400 Department of Public Works					
420 Highway Department					
Superintendent Salary	92,313	94,796	96,692	98,627	98,627
Clerical Wages	30,319	30,989	34,047	34,954	34,954
Foreman Wages	65,620	59,544	67,488	64,350	64,350
Operator Wages	137,188	131,780	145,913	140,155	140,155
Laborer	39,319	43,745	45,197	46,536	46,536
Grounds Maintenance Wages	812	4,220	14,000	11,000	5,500
Overtime	6,571	8,959	6,834	9,000	9,000
Sick Leave Buyback	1,500	1,500	1,500	1,500	1,500
Electricity	2,683	3,219	4,300	4,300	4,300
Water Usage	1,138	1,064	1,500	1,500	1,500
Small Equipment Repair	722	2,094	2,300	2,300	2,300
Bridge Inspection and Repair	-	-	3,000	12,000	12,000
Seminar Fees	223	364	1,000	1,000	1,000
Monitoring Wells	3,900	5,465	5,500	5,500	5,500
Drug and Alcohol Testing	465	665	700	700	700
Tree Removal	16,450	18,450	18,500	22,000	22,000
Telephone	2,296	2,424	2,500	2,500	2,500
Building Fuel	6,027	9,106	6,500	10,000	7,000
Office Supplies	2,050	2,419	2,500	2,500	2,500
Grounds Maintenance Expense	8,785	9,110	14,000	14,000	14,000
Stormwater Compliance Expense	48,300	7,160	40,000	40,000	40,000
Playground Maintenance	7,229	7,901	9,500	9,500	9,500
Truck Fuel	12,141	15,498	17,000	17,000	17,000
Truck Maintenance	14,961	17,676	15,000	17,000	17,000
Highway Maintenance	74,988	76,118	90,000	100,000	100,000
Tools and Supplies	3,133	3,100	3,100	3,100	3,100
Other Maintenance	7,065	7,392	7,100	7,500	7,500
Clothing Allowance	3,000	3,000	3,500	4,200	4,200
Dues and Memberships	246	759	800	800	800
Public Safety Grounds Maintenance	-	5,162	10,000	10,000	-
	589,444	573,679	669,971	693,522	675,022
423 Snow and Ice					
Snow Removal OT	15,396	21,491	16,767	16,767	23,543
Snow Removal Public Safety Bldg	-	13,178	35,000	35,000	-
Snow Removal Contractors	17,285	25,536	11,608	11,608	16,299
Snow Removal Expenses	52,672	59,823	58,226	58,226	81,759
	85,353	120,028	121,601	121,601	121,601
424 Street Lighting					
Street Lighting Maintenance & Repair	9,158	9,737	12,000	9,000	9,000
	1,968		3,000	3,000	3,000
	11,126	9,737	15,000	12,000	12,000
430 Transfer Station/Recycling Dept					
Recycling Coordinator Wages	24,223	26,348	27,579	28,694	28,694
Electricity	1,337	1,576	2,700	3,200	3,200
Trash Contract	107,146	95,704	165,000	-	-
Trash Contract - Disposal				103,428	103,428
Trash Contract - Hauling				67,990	67,990
Trash Contract - Management				75,835	75,835
Recycling Contract	44,409	46,654	45,000	55,985	55,985
Hazardous Waste Disposal	5,500	4,500	6,000	6,000	6,000
Inspection Services	850	-	3,500	3,500	3,500
Telephone	371	414	420	420	420
Sticker Printing	725	725	800	5,000	5,000
Maintenance	3,261	3,219	12,500	20,000	20,000
	187,822	179,140	263,499	370,052	370,052

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
491 Cemetery Department					
Wages	42,462	45,539	46,536	44,796	44,796
Clerical Wages	4,045	4,126	4,226	4,318	4,318
Part-time Wages	10,646	3,657	13,000	13,000	7,000
Overtime	1,549	1,097	2,500	2,500	2,500
Electricity	129	139	390	390	390
Gas and Fuel	-	1,124	2,200	2,200	1,200
Small Equipment	1,568	1,985	2,000	2,000	2,000
Repair and Maintenance	2,700	2,664	2,700	2,700	2,700
Materials	2,473	2,000	2,000	2,000	2,000
	65,572	62,331	75,552	73,904	66,904
6150 Water Enterprise Fund			see Article # 14		
6250 Sewer Enterprise Fund			see Article # 12		
PUBLIC WORKS SUMMARY					
Labor	471,963	477,791	522,279	516,197	511,473
Operating Expense	467,354	467,124	623,344	754,882	734,106
	939,317	944,915	1,145,623	1,271,079	1,245,579
500 Human Services					
512 Board of Health					
Sanitarian Salary	73,605	75,077	76,579	78,111	78,111
Clerical, full time	50,587	46,112	53,226	52,009	52,009
Nurse Wages	8,531	9,677	11,629	13,083	13,083
OSHA Coordinator Stipend	7,217	7,361	7,508	7,659	7,659
OSHA Training	-	449	2,500	2,000	2,000
OSHA General Expense	-	1,463	3,000	2,500	2,500
OSHA Drug and Medical Screening	-	85	1,000	350	350
Seminar Fees	-	880	850	850	850
Advertising	404	75	450	300	300
Contracted Services	3,409	5,678	6,650	6,783	6,783
Water Testing	527	527	700	700	700
Postage	511	428	550	550	550
Office Supplies	376	1,211	1,475	1,100	1,100
Expenses	1,098	1,142	1,150	950	950
Travel	204	568	1,900	1,900	1,900
Dues and Memberships	368	413	500	500	500
Software				5,975	5,975
Software Implemenation				3,000	3,000
	146,837	151,146	169,667	178,320	178,320
520 Social Service Agencies	2,500	2,500	2,500	2,500	2,500
	2,500	2,500	2,500	2,500	2,500
541 Council on Aging					
Director, part time	31,364	34,008	34,695	35,386	35,386
Outreach Coordinator	17,168	19,989	20,400	22,051	22,051
Clerical part time	75	6,799	12,003	12,482	12,482
Electricity/Utilities	4,853	6,731	7,500	7,725	7,725
Buildings Repair and Maintenance	11,917	22,223	17,000	17,250	17,250
COA Transportation	28,500	3,665	6,000	5,750	5,750
COA Expenses	9,357	8,195	8,000	8,250	8,250
	103,234	101,610	105,598	108,894	108,894
543 Veterans Services					
Regional Assessment	17,416	17,911	17,230	19,289	19,289
Ordinary Benefits	13,832	15,171	35,000	35,000	35,000
	31,248	33,082	52,230	54,289	54,289
546 Centennial Grove					
Sanitation Facilities	2,180	2,610	3,500	3,500	3,500
Maintenance	2,200	3,577	2,500	2,500	2,500
	4,380	6,187	6,000	6,000	6,000

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
HUMAN SERVICES SUMMARY					
Labor	188,547	199,023	216,040	220,781	220,781
Operating Expense	99,652	95,502	119,955	129,222	129,222
	288,199	294,525	335,995	350,003	350,003
600 Culture and Recreation					
610 Library					
Director Salary	58,235	59,503	60,693	67,143	61,907
Staff Wages	34,381	53,609	61,743	63,467	63,467
Copier Expense	295	295	850	850	850
Telephone	750	837	850	850	850
Office Supplies	953	1,918	1,800	1,800	1,800
Technology	1,492	1,770	2,400	2,000	2,000
Library Materials	31,699	43,428	50,000	50,000	50,000
Library Programming	2,442	2,413	2,500	2,500	2,500
Travel	229	17	350	100	100
MVLC Membership	13,770	13,830	16,391	17,467	17,467
	144,246	177,620	197,577	206,177	200,941
691 Historical Commission					
Administrative	93	-	1,000	1,000	1,000
Printing	-	-	500	500	500
	93	-	1,500	1,500	1,500
692 Memorial Day	671	711	900	900	900
	671	711	900	900	900
SUMMARY CULTURE AND RECREATION					
Labor	92,616	113,112	122,436	130,610	125,374
Operating Expense	52,394	65,219	77,541	77,967	77,967
	145,010	178,331	199,977	208,577	203,341
700 Debt Service					
General Fund					
710 Maturing Debt Principal-Town Hall	60,000	60,000	60,000	60,000	60,000
Maturing Debt Principal Public Safety	350,000	350,000	350,000	350,000	350,000
750 Maturing Debt Interest	7,200	6,000	4,500	2,700	2,700
Maturing Debt Interest Public Safety	258,595	359,400	341,900	324,400	324,400
751 B.A.N. Principal and Interest					
Short Term Interest	-	-	15,000	15,000	15,000
	675,795	775,400	771,400	752,100	752,100
District Debt Assessments:					
Manchester Essex Regl Schl	1,442,096	1,405,292	1,483,892	1,374,531	1,374,531
ENSA&TSD included in Article #6 - \$28,232			See Article #6		
Water Enterprise Debt			See Article #14		
Sewer Enterprise Debt			See Article #12		
SUMMARY DEBT SERVICE					
Operating Expenses	2,117,891	2,180,692	2,255,292	2,126,631	2,126,631

Town of Essex
Article 10 Operating Budget
Fiscal Year 2024 General Fund

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY2 Fin Com Recommended
900 Penions, Benefits and Other					
911 Retirement Asmnt, apportioned	547,429	597,946	642,209	667,534	667,534
912 Employee Benefits					
Worker's Comp Insurance	15,506	15,677	33,260	34,558	34,558
Unemployment Claims	-	649	1,000	1,000	1,000
	15,506	16,326	34,260	35,558	35,558
914 Health Insurance, apportioned	574,251	644,265	720,267	777,601	777,601
945 FICA/Medicare Tax, Town Share	76,266	78,656	80,229	87,911	87,911
SUMMARY PENSIONS, BENEFITS AND OTHER					
Operating Expenses	1,213,452	1,337,193	1,476,965	1,568,604	1,568,604
LABOR	2,878,645	3,115,166	3,427,940	3,475,513	3,460,579
OPERATING EXPENSE	4,641,920	4,911,613	5,656,939	5,739,193	5,737,967
GRAND TOTAL ARTICLE 10	7,520,565	8,026,779	9,084,880	9,214,706	9,198,546
Article 12 - Sewer Enterprise	2,096,589	2,135,140	2,187,056	2,311,507	2,310,507
Article 14 - Water Enterprise	724,804	771,980	816,285	901,916	877,416
Article 4 - Man/Essex Reg	8,364,966	8,695,830	9,077,671	9,723,978	9,723,978
Article 6 - Essex No Shore	235,527	218,080	257,940	368,170	368,170
Total Operating Budgets	18,942,451	19,847,809	21,423,832	22,520,277	22,478,617

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 14 Water Enterprise
Fiscal Year 2024

	FY21 Budget Expended	FY22 Budget Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY24 Fin Com Recommended
6150 Water Enterprise					
Superintendent Salary	15,300	15,800	16,116	16,438	16,438
Asst Supervisor/Chief Operator	53,946	56,000	57,120	58,262	58,262
Clerical Wages	22,827	22,770	22,891	24,000	24,000
Part time Wages	2,627	3,045	8,000	8,000	4,500
Operator/Tech Salaries	40,116	41,530	41,610	43,294	43,294
Operator Salaries	146,959	152,639	154,956	161,216	161,216
Overtime	25,159	22,876	19,830	25,000	25,000
Sick Leave Buy-back	2,972	3,962	4,000	4,000	4,000
Health Insurance	31,811	34,192	52,058	56,202	56,202
Workers' Comp	6,511	4,563	6,018	4,151	4,151
Retirement Assessment	64,403	69,118	85,112	88,468	88,468
FICA/Medicare Tax	4,877	5,039	5,377	5,377	5,377
Electricity	41,679	47,911	58,000	58,000	45,000
Sludge Removal	13,749	9,255	14,500	14,500	14,500
Seminar Fees	-	374	3,000	3,000	3,000
Drug and Alcohol Testing	258	190	300	300	300
Well Cleaning	27,783	11,744	25,000	25,000	25,000
EPA & State Mand. Testing	4,293	4,847	4,800	5,500	5,500
Contracted Services	7,032	7,000	8,000	10,000	10,000
Backflow Testing	1,520	3,095	3,500	4,000	4,000
Telephone	2,657	2,832	3,000	3,000	3,000
Fuel	6,515	14,550	8,000	15,000	7,000
Office Supplies	6,489	5,535	6,500	7,000	7,000
Vehicle Fuel	5,668	8,968	6,500	7,000	7,000
Vehicle Maintenance	2,000	1,572	2,000	2,000	2,000
Tools & Supplies	4,527	4,500	4,500	4,500	4,500
Chemicals	66,023	67,389	75,000	75,000	75,000
Lab Supplies	4,000	4,000	4,500	8,000	8,000
Other Maintenance	21,841	86,055	45,000	60,000	60,000
Clear Well Cleaning	5,000	-	5,000	5,000	5,000
Leak Detection	-	-	3,000	3,000	3,000
Materials	3,660	3,769	3,800	3,800	3,800
Meter Reading Units	1,463	-	1,500	1,500	1,500
Pipe Fittings and Meters	8,818	7,561	9,200	12,000	12,000
Clothing/Uniform Allowance	1,500	1,500	1,500	2,100	2,100
Dues and Memberships	2,711	2,553	3,000	3,300	3,300
Liability Insurance	23,554	21,912	21,218	22,034	22,034
Bond Principal	30,000	10,000	10,000	10,000	10,000
Bond Interest	1,370	970	720	420	420
Short Term Principal & Interest	13,186	12,364	12,159	17,636	17,636
SRF Loan - DW-22-32 - Principal				-	-
SRF Loan - DW-22-32 - Interest				8,667	8,667
SRF Loan - DW-22-32 - Fees				16,250	16,250
	724,804	771,980	816,285	901,916	877,416
SUMMARY WATER ENTERPRISE					
Labor	309,906	318,622	324,523	340,211	336,711
Operating Expense	414,898	453,358	491,762	561,705	540,705
	724,804	771,980	816,285	901,916	877,416

Town of Essex
Article 12 Sewer Enterprise
Fiscal Year 2024

	FY21 Budget Expended	FY22 Fin Com Expended	FY23 Fin Com Adopted	FY24 Fin Com Requested	FY24 Fin Com Recommended
6250 Sewer Enterprise					
Superintendent Salary	15,300	15,800	16,116	16,438	16,438
Sewer Chief Operator	35,458	37,332	38,079	38,841	38,841
Clerical Wages	21,188	20,463	21,626	22,169	22,169
System II/Wastewater Tech	40,108	41,530	41,610	43,294	43,294
Operator/Tech Wages	38,623	39,443	40,899	42,516	42,516
Overtime	12,111	13,166	13,500	12,000	12,000
Workers Comp	1,316	2,469	2,956	2,245	2,245
Sick Leave Buy-back	1,603	1,800	1,800	1,800	1,800
Health Insurance	26,965	24,796	35,835	38,688	38,688
Retirement Assessment	32,202	34,559	46,425	48,255	48,255
FICA/Medicare Tax	2,436	2,674	2,501	2,501	2,501
Electricity	34,201	33,515	38,000	38,000	38,000
Seminar Fees	-	111	800	800	800
Drug & Alcohol Testing	103	25	240	200	200
Contract - City of Gloucester	420,729	497,432	480,000	600,000	600,000
I/I Requirements	30,000	13,988	30,000	30,000	30,000
Backflow Testing	-	-	1,500	1,500	1,500
Telephone	1,702	1,980	1,800	1,800	1,800
Fuel	4,000	4,570	4,000	5,000	5,000
Office Supplies/SCADA Sftwre	5,259	7,670	8,200	9,000	9,000
Vehicle Fuel	2,128	2,263	3,500	3,500	2,500
Vehicle Maintenance	1,800	1,385	2,000	3,000	3,000
Tools & Supplies	7,765	7,202	9,000	10,000	10,000
Chemicals	6,000	5,379	6,000	6,000	6,000
Maintenance	110,064	82,133	100,000	100,000	100,000
Materials	2,441	-	3,000	3,000	3,000
Clothing Allowance	500	500	500	700	700
Dues and Memberships	90	93	200	200	200
Liability Insurance	3,037	3,243	4,563	4,197	4,197
MWPAT Admin & Orig Fees	9,104	7,091	5,039	2,962	2,962
Bond Principal	1,202,530	1,217,077	1,222,087	1,219,721	1,219,721
Bond Interest	27,826	15,451	5,280	3,180	3,180
	2,096,589	2,135,140	2,187,056	2,311,507	2,310,507

SUMMARY SEWER ENTERPRISE

Labor	164,391	169,534	173,630	177,058	177,058
Operating Expense	1,932,198	1,965,606	2,013,426	2,134,449	2,133,449
	2,096,589	2,135,140	2,187,056	2,311,507	2,310,507

**TOWN OF ESSEX
DEBT SCHEDULE - FISCAL YEAR 2024**

	FY24 Totals	Balance 06/30/23	Payments Scheduled FY24	Balance 06/30/24
General Fund	\$ 2,126,631			
Town Hall Renovations (BAN)(EX) Interest		120,000	60,000 2,700	60,000
MERSD Assessment Pr- High School (EX) Interest		3,668,690	398,215 123,620	3,270,475
MERSD Assessment Pr Elem School (EX) Interest		10,650,119	412,048 440,648	10,238,071
ENSA&TSD Debt in Article 6 - \$28,232				
Public Safety Building Principal (EX) Interest		10,650,000	350,000 324,400	10,300,000
Other Short Term Interest			15,000	
Septic Loan Fund	\$ 22,730			
MWPAT #3 97-1187-2		30,000	10,000	20,000
MWPAT #4 97-1187-3C		44,511	8,897	35,614
CWT-17-31		400,000	-	400,000
Interest			1,333	
Admin Fee			2,500	
Water Enterprise	\$ 52,973			
Water Tank Refunding Interest		19,000	10,000 420	9,000
Water Treatment Plant (DW-22-32) Interest		2,600,000	- 8,667	2,600,000
Admin Fee			16,250	
Pond/Harlow Principal (BAN) (BET) Interest		17,000	17,000 636	-
Sewer Enterprise (BET) (EX)	\$ 1,225,863			
Sewer Bond 12/04 Interest		141,000	70,000 3,180	71,000
MWPAT CW-00-52 Admin Fee		886,835	253,592 270	633,243
MWPAT CW-00-52A Admin Fee		716,659	203,838 218	512,821
MWPAT CW-01-02A Admin Fee		403,205	117,243 124	285,962
MWPAT CW-01-02B Admin Fee		1,447,461	482,487 1,809	964,974
MWPAT CW-01-02C Admin Fee		223,080	55,770 293	167,310
MWPAT CW-01-02D Admin Fee		183,954	36,791 248	147,163
Grand Totals	\$ 3,428,196		3,428,196	

Maturing Debt Principal	32,201,514	2,485,882	29,715,632
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(BAN)=Bond Anticipation Note
(EX)= Exempt Debt
(BET)=Debt paid by Betterments



Manchester Essex Regional School District FY 2024 Operating Budget

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Actual	% Inc.	2021-2022 Budget	2021-2022 Actual	% Inc.	2022-2023 Budget	% Inc. vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$3,048,668	0.00%	\$3,083,668	\$3,086,258	0.08%	\$3,124,118	1.31%	\$3,195,758	\$71,640	2.28%
Regional School Transportation (Less: School Choice Sending)	\$214,527 (\$92,624)	37.11% 57.77%	\$230,284 (\$98,848)	7.35% 7.80%	\$237,704 (\$106,234)	29.27% 6.40%	\$207,000 (\$100,000)	\$356,910 (\$100,841)	19.89% -5.08%	\$275,000 (\$100,000)	32.85% 0.00%	\$275,000 (\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$3,240,138	1.92%	\$3,190,668	\$3,342,327	4.67%	\$3,299,118	3.40%	\$3,370,758	\$71,640	2.17%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$37,491	3.05%	\$50,000	\$103,466	175.98%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$25,744	-95.37%	\$40,000	\$17,483	-32.09%	\$40,000	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$30,391	-34.15%	\$0	-100.00%	\$29,500	\$83,195	NM	\$29,500	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$63,235	-89.84%	\$119,500	\$204,144	222.83%	\$119,500	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Bud	\$0	NM	\$100,000	NM	\$335,000	235.00%	\$335,000	\$335,000	0.00%	\$520,000	55.22%	\$520,000	(\$520,000)	-100.00%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,638,373	-6.74%	\$3,645,168	\$3,881,471	6.68%	\$3,938,618	8.05%	\$3,490,258	(\$448,360)	-11.38%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	2.94%	\$15,589,705	\$15,589,705	0.00%	\$15,909,698	2.05%	\$16,535,944	\$626,246	3.94%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	3.61%	\$8,695,830	\$8,695,830	0.00%	\$9,077,671	4.39%	\$9,723,978	\$646,307	7.12%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	3.18%	\$24,285,535	\$24,285,535	0.00%	\$24,987,369	2.89%	\$26,259,922	\$1,272,553	5.09%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$27,103,174	1.73%	\$27,930,703	\$28,167,006	0.85%	\$28,925,987	3.56%	\$29,750,180	\$824,193	2.85%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$488,109	NM	\$481,694	-1.52%	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,584,868	1.67%	\$27,930,703	\$28,167,006	0.85%	\$28,925,987	3.56%	\$29,750,180	\$824,193	2.85%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	-1.5%	\$0	\$0	NM	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	(\$97,922)	NM	(\$90,704)	NM	\$0	(\$149,910)	NM	\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,545,167	3.44%	\$27,012,470	1.76%	\$27,930,703	\$28,017,096	0.31%	\$28,925,987	3.56%	\$29,750,180	\$824,193	2.85%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$26,735,245	2.78%	\$28,255,703	\$0	-100.00%	\$29,250,988	3.52%	\$30,150,180	\$899,192	3.07%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$180,000)	-44.62%	(\$325,000)	\$0	-100.00%	(\$325,000)	0.00%	(\$400,000)	(\$75,000)	23.08%
General Fund Operating Budget (Restated)**	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,555,245	3.38%	\$27,930,703	\$28,017,096	0.31%	\$28,925,988	3.56%	\$29,750,180	\$824,192	2.85%
*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 to show School Choice activity separately from General Fund, in accordance with DESE guidelines														
***FY20, FY21 budgets amended to transfer \$489K and \$482K fr. Excess & Deficiency to Stabilization. Source of funds: Interest Income on Memorial School construction bond proceeds & Lincoln St foodbridge insurance settlement														

District Reserves at the Close of Fiscal Year 22 & Budgeted Uses			
Reserve Fund Type	FY-22 Closing Balance	FY-23 Budgeted/Planned Use	FY-24 Available
General Fund: Certified E&D*	\$1,235,875	\$0	\$1,235,875
School Choice Reserves	\$1,487,000	\$0	\$1,487,000
Stabilization Fund**	\$388,592	(\$294,000)	\$94,592
Facilities Rental	\$270,655	\$0	\$270,655
Total Reserves	\$3,382,122	(\$294,000)	\$3,088,122
% of FY-23 Budget	11.7%	% of FY-24 Budget	10.4%

*\$520K E&D voted as FY23 revenue deducted by MA Dept. of Revenue from FY22 Closing Balance
**\$294K planned FY23 stabilization uses: turf field design services, EES/MSHS facility condition assessment, EES/MSHS security updates, EES boiler
***FY24 planned uses pending May 23 update of MERSD Capital plan, based on EES/MSHS facility condition assessment

FY24 Budget Highlights			
	FY23	FY24	% Growth
Spending	\$28,925,988	\$29,750,180	2.85%
Assessment	\$24,987,369	\$26,259,922	5.09%
Apportionment of Assessment			
Manchester	\$15,909,698	\$16,535,944	3.94%
Essex	\$9,077,671	\$9,723,978	7.12%



Manchester Essex Regional School District FY 2024 Operating Budget

DOE Account Code	Budget Summary	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2021-2022 Expended	2022-2023 Staffing Level	2022-2023 Budget	2023-2024 Staffing Level	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
PERSONNEL														
1210	Superintendent's Office*	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,486	\$246,992	2.0	\$284,982	2.0	\$302,172	\$17,190	6.0%
1410	Business Office*	\$396,802	4.2	\$402,140	\$402,141	4.2	\$419,869	\$426,147	4.6	\$480,719	4.6	\$483,000	\$2,281	0.5%
1450	District Technology	\$220,605	2.2	\$222,777	\$202,213	2.2	\$213,934	\$214,815	3.2	\$271,058	3.2	\$307,267	\$36,209	13.4%
2110	Student Services Office*	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	\$252,294	2.0	\$229,761	2.0	\$231,792	\$2,031	0.9%
2110	Curriculum Director	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	\$119,004	0.8	\$118,236	0.8	\$120,000	\$1,764	1.5%
2210	Principals/Asst. Principals	\$728,071	6.0	\$745,916	\$745,919	6.0	\$772,915	\$772,906	6.0	\$783,375	6.0	\$806,559	\$23,184	3.0%
2210	School Secretaries	\$264,496	5.0	\$271,964	\$262,992	5.0	\$268,433	\$268,872	5.0	\$277,642	5.0	\$288,646	\$11,003	4.0%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$119,615		\$128,512	\$124,691		\$131,250	\$125,511		\$134,531		\$137,894	\$3,363	2.5%
2305	Classroom Teachers	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$8,975,913	\$9,013,066	98.3	\$9,297,447	96.0	\$9,530,537	\$233,090	2.5%
2310	Special Ed Teachers	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,925,501	\$2,934,361	32.2	\$2,867,304	31.0	\$2,895,478	\$28,174	1.0%
2315	Special Ed Team Chairs	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	\$197,195	2.0	\$205,472	2.0	\$212,685	\$7,213	3.5%
2325	Substitute Teachers	\$164,708		\$139,000	\$308,948		\$228,000	\$200,217		\$161,615		\$191,400	\$28,785	18.4%
2330	Teaching Assistants*	\$682,641	24.5	\$700,328	\$626,031	23.4	\$825,485	\$824,641	25.6	\$762,656	29.0	\$889,573	\$126,917	16.6%
2340	Library/Media Coordinators	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	\$104,333	1.0	\$107,079	1.0	\$110,809	\$3,730	3.5%
2440	SPEL, LEP, H&H Tutors (incl. hourly services)	\$176,524	1.0	\$166,639	\$165,669	1.0	\$126,020	\$128,481	1.0	\$144,723	1.0	\$152,584	\$7,861	5.4%
2710	Guidance/Adj. Counselors	\$525,285	6.8	\$609,569	\$591,426	6.8	\$604,853	\$599,925	8.0	\$709,934	8.0	\$746,992	\$37,058	5.2%
2800	Psychologists	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	\$308,880	2.0	\$209,130	2.0	\$219,350	\$10,220	4.9%
3200	Nurses	\$275,668	3.0	\$289,487	\$288,481	3.0	\$287,399	\$285,564	3.0	\$206,104	3.0	\$218,336	\$12,232	5.9%
3300	Transportation/Traffic/Emergency/Title IX*	\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	\$3,962	0.2	\$20,985	0.2	\$18,567	(\$2,418)	-11.5%
3400	Cafeteria/Recess Aides	\$65,096		\$64,235	\$71,361	0.0	\$69,435	\$71,887	0.0	\$71,545	0.0	\$78,000	\$6,455	9.0%
3510	Athletics (Office & Coaching Stipends)*	\$297,562	1.6	\$346,474	\$288,086	1.6	\$332,049	\$321,979	1.1	\$328,067	1.1	\$339,844	\$11,777	3.6%
3520	Student Activity Stipends	\$131,193		\$129,265	\$108,152		\$125,496	\$123,460		\$135,809		\$139,204	\$3,395	2.5%
4110	Custodians	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	\$90,878	1.0	\$90,445	1.0	\$93,143	\$2,698	3.0%
4220	Facilities Department	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	\$185,679	2.0	\$184,123	2.0	\$191,419	\$7,296	4.0%
	Negotiations, Longevity, Expanded Effort**	\$153,840		\$151,253	\$168,547		\$166,800	\$172,537		\$156,551		\$127,100	(\$29,451)	-18.8%
	Subtotal PERSONNEL	\$16,804,339	200.1	\$17,371,980	\$17,118,181	199.7	\$17,976,861	\$17,993,585	201.0	\$18,239,294	200.9	\$18,832,352	\$593,057	3.25%

*FY23 Central Office restructuring yielded net savings, and redistributed staffing/budget between lines marked with asterisk *

**Includes \$60K FY24 budget reduction of one teacher position (final allocation by school pending)



Manchester Essex Regional School District FY 2024 Operating Budget

DOE Account Code	Budget Summary										% Increase vs. Prior Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	2021-2022 Expended	% Increase	2022-2023 Budget	% Increase vs. Prior Budget	2023-2024 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
OPERATING EXPENSES													
1000 District Admin. Expenses	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$308,966	\$299,234	7.5%	\$354,369	14.7%	\$325,026	(\$29,343)	-8.3%
2000 Bldg. Instr. Supplies/Equip	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$257,172	\$250,965	10.7%	\$280,424	1.3%	\$303,861	\$43,437	16.7%
2100 SPED Admin. Expenses	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	\$21,081	-15.0%	\$31,600	0.0%	\$30,500	(\$1,100)	-3.5%
2210 Bldg. Admin. Expenses	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	\$45,128	51.7%	\$46,565	6.8%	\$48,100	\$1,535	3.3%
2300 SPED Contracted Services	\$161,480	-14.0%	\$240,000	\$211,494	31.0%	\$223,000	\$182,473	-13.7%	\$291,485	30.7%	\$310,000	\$18,515	6.4%
2350 Professional Development	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	\$48,638	31.2%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400 New Curriculum Materials	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	\$69,440	71.1%	\$70,000	0.0%	\$70,000	\$0	0.0%
2451 Instructional Technology**	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	\$304,299	-5.1%	\$342,962	11.1%	\$338,221	(\$4,740)	-1.4%
3200 Health Expenses	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	\$13,228	256.1%	\$12,750	74.7%	\$6,800	(\$5,950)	-46.7%
3300 Transportation/Traffic/Security	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$348,464	\$301,087	-14.8%	\$322,073	-7.6%	\$366,600	\$44,527	13.8%
3300 SPED Transportation	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$725,625	\$618,044	143.8%	\$724,310	-0.2%	\$785,757	\$61,447	8.5%
3500 Athletics/Student Activities	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$89,000	\$95,105	192.7%	\$96,500	8.4%	\$114,000	\$17,500	18.1%
4100 Utilities	\$448,274	-15.6%	\$579,901	\$549,389	22.6%	\$607,900	\$622,719	13.3%	\$745,695	22.7%	\$805,700	\$60,005	8.0%
4110 Custodial Supplies	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$63,500	\$62,421	37.2%	\$60,000	-5.5%	\$65,000	\$5,000	8.3%
4200 Maintenance	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$786,875	\$781,013	10.1%	\$822,886	4.6%	\$889,535	\$46,649	5.7%
5000 Insurance & Other Benefits	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,088,530	\$4,985,792	-3.8%	\$5,421,579	6.5%	\$5,658,713	\$237,134	4.4%
7000 Facility Capital Expense	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$70,000	\$69,608	-36.0%	\$55,752	-20.4%	\$103,000	\$47,248	84.7%
9100 SPED Tuition-Out/Summer	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$1,202,209	\$1,238,857	2.3%	\$1,306,244	8.7%	\$1,070,515	(\$235,729)	-18.0%
Subtotal OPERATIONS	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,278,842	\$10,009,129	4.1%	\$11,011,693	7.1%	\$11,317,828	\$306,134	2.78%
TOTAL	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	\$28,002,713	4.7%	\$29,250,988	3.5%	\$30,150,180	\$899,192	3.07%
(Less: Funded Outside of General Fund)*	(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)	(\$325,000)		(\$325,000)		(\$400,000)	(\$75,000)	23.1%
Plus: General Fund Transfer to close Food Service Deficit	\$68,444						\$24,763						
Plus: General Fund Transfer to close COVID Deficit							\$228,053						
General Fund Operating Spending	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	\$27,930,529	5.2%	\$28,925,988	3.6%	\$29,750,180	\$824,192	2.85%
Contribution to Stabilization Fund	\$489,109		\$481,694	\$481,694		\$0	\$0		\$0		\$0	\$0	
Total Budgetary Use of Funds	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	\$27,930,529	3.3%	\$28,925,988	3.6%	\$29,750,180	\$824,192	2.85%

*MERSD Budget reformatted to show School Choice activity separately from General Fund, in accordance with DESE guidelines

Essex North Shore Agricultural and Technical School District
FY 2024 Preliminary Budget Summary

<u>Description</u>	<u>Amount</u>	<u>\$ Incr(Decr) from FY 23</u>	<u>% Incr(Decr) from FY 23</u>
<u>FOUNDATION BUDGET</u>	\$32,303,873	\$1,877,207	6.17%
Chapter 70 Aid	7,848,348	\$1,199,187	18.04%
Local Receipts	5,268,023	(\$688,407)	-11.56%
Foundation Budget Assessment	19,187,502	\$1,366,427	7.67%
<u>TRANSPORTATION BUDGET</u>	2,177,940	\$130,851	6.39%
Regional Transportation Reimbursement	1,344,975	\$127,184	10.44%
Local Receipts	584,500	\$59,500	11.33%
Transportation Assessment	248,465	(\$55,833)	-18.35%
<u>DEBT SERVICE</u>	1,828,492	(\$1,749)	-0.10%
Local Receipts	0	\$0	
Debt Service Assessment	1,828,492	(\$1,749)	-0.10%
<u>CAPITAL IMPROVEMENTS</u>	316,965	\$54,383	20.71%
Local Receipts	0	\$0	
Capital Improvements Assessment	316,965	\$54,383	20.71%
GROSS BUDGET	<u>\$36,627,270</u>	<u>\$4,618,391</u>	5.96%
Total Estimated State Aid	9,193,323	\$1,326,371	16.86%
Total Assessment to Communities	21,581,424	\$1,363,228	6.74%
Local Receipts	5,852,523	(\$628,907)	-9.70%
Gross Budget	<u>36,627,270</u>	<u>\$2,060,692</u>	5.96%

Essex North Shore Agricultural and Technical School District
FY 2024 Preliminary Revenue Summary

<u>Description</u>	<u>Amount</u>	<u>\$ Incr(Decr) from FY 23</u>	<u>% Incr(Decr) from FY 23</u>
<u>Revenues:</u>			
<u>State Aid</u>			
Chapter 70	\$7,848,348	\$1,199,187	18.04%
Transportation Reimbursement	\$1,344,975	\$127,184	10.44%
Total State Aid	\$9,193,323	\$1,326,371	16.86%
<u>Local Revenue Source</u>			
Ch 74 Tuition	\$4,908,023	(\$688,407)	-12.30%
Ch 74 partnership	\$110,000	\$0	0.00%
Special Education Increment Charge	\$150,000	\$0	0.00%
Interest	\$5,000	\$0	0.00%
Parking fees	\$30,000	\$0	0.00%
Athletic fees	\$65,000	\$0	0.00%
Foundation budget local receipts	\$5,268,023	(\$688,407)	-7.56%
Out of District Transportation	\$584,500	\$70,300	13.67%
E & D allocation to transportation	\$0	(\$200,000)	
Transportation Budget Local Receipts	\$584,500	(\$129,700)	-18.16%
Local Receipts	\$0	\$0	
Debt Service Budget Local Receipts	\$0	\$0	0
Total Local Receipts	\$5,852,523	(\$818,107)	-8.74%
Total State Aid and Local Receipts	\$15,045,846	\$508,264	15.50%

Essex North Shore Agricultural and Technical School District
FY 2024 Preliminary Assessments

Community	Enrollment 1-Oct-21	Enrollment 1-Oct-22	Enrollment Participation Percentage	Foundation -----/-----		Above Minimum Assessment	Transportation Assessment	Debt Service Assessment	Capital Improvement Assessment	FY 2024 Preliminary Assessment	FY 24 Per Pupil Cost	FY 23 Per Pupil Cost	Per Pupil Cost % Increase
				Required Minimum Contribution									
Beverly	140	170	12.500%	2,593,537		0	31,058	228,562	39,621	2,892,778	17,016	16,468	3.3%
Boxford	25	22	1.618%	341,779		0	4,020	29,585	5,128	380,512	17,296	16,294	6.2%
Danvers	231	245	18.015%	3,786,227		0	44,761	329,403	57,101	4,217,492	17,214	16,734	2.9%
Essex	16	21	1.544%	331,208		0	3,836	28,232	4,894	368,170	17,552	16,121	8.8%
Gloucester	99	107	7.868%	1,601,816		0	19,549	143,866	24,939	1,790,170	16,731	16,322	2.5%
Hamilton	19	18	1.324%	284,427		0	3,290	24,209	4,197	316,123	17,562	16,664	5.4%
Lynnfield	42	35	2.574%	540,727		0	6,395	47,065	8,159	602,346	17,210	16,793	2.5%
Manchester	13	13	0.956%	211,495		0	2,375	17,480	3,030	234,380	18,029	17,183	4.9%
Marblehead	34	26	1.912%	422,990		0	4,751	34,961	6,060	468,762	18,029	17,183	4.9%
Middleton	49	50	3.676%	798,046		0	9,134	67,215	11,652	886,047	17,721	17,038	4.0%
Nahant	11	10	0.735%	162,688		0	1,826	13,439	2,330	180,283	18,028	17,183	4.9%
Peabody	352	377	27.721%	4,611,704		0	68,877	506,876	87,866	5,275,323	13,993	13,670	2.4%
Rockport	16	12	0.882%	195,226		0	2,191	16,127	2,796	216,340	18,028	18,142	-0.6%
Salem	190	185	13.602%	2,239,895		0	33,798	248,713	43,112	2,565,518	13,868	13,684	1.3%
Swampscott	37	29	2.132%	459,437		0	5,297	38,983	6,758	510,475	17,603	17,040	3.3%
Topsfield	27	29	2.132%	434,353		0	5,297	38,983	6,758	485,391	16,738	16,392	2.1%
Wenham	8	11	0.809%	171,947		0	2,010	14,793	2,564	191,314	17,392	17,183	1.2%
Total	1,309	1,360	100.000%	19,187,502		0	248,465	1,828,492	316,965	21,581,424	17,058	16,476	3.5%

FISCAL YEAR 2024 TOWN OF ESSEX WAGE & SALARY SCALE

Personnel Board Report
July 1, 2023 to June 30, 2024

ADMINISTRATIVE RATES:

	Minimum	Maximum
Selectmen's Assistant	\$45,984	\$68,106 /yr.
Conomo Pt. Commiss. Clerk	\$2,105	\$3,160 /yr.
Licensing Board Clerk	\$2,105	\$3,160 /yr.

FIRE DEPARTMENT

Chief		\$15,592 /yr.
Engineers		\$1,641 /yr.
Firefighters		\$24.21 /hr.
Ambulance	day	\$24.21 /hr.
	night	\$36.32 /hr.
nighttime on-call stipend - per night segment		\$28.15 /sgmt.
Fire Department Detail	current police union detail rate	

POLICE DEPARTMENT

Part-time Police Officer*		\$24.21 /hr.
Civilian Traffic Control Officer	police union detail rate	
Civilian Parking Enforcement Officer		\$17.34 /hr.
Special Police Officer**		\$24.21 /hr.
* or current police union detail rate, if working a detail		
** wage for non-volunteer duty, if applicable		

LIBRARY

	Minimum	Maximum
Librarian	\$31.05	\$33.88 /hr.
Assistant Librarians	\$21.87	\$26.70 /hr.

BOARD OF HEALTH

Sanitarian/Administrator	\$65,613	\$89,327 /yr.
OSHA Coordinator Stipend		\$7,658 /yr.
Public Health Nurse	\$40.80	\$51.00 /hr.

MISCELLANEOUS PART-TIME RATES

	Minimum	Maximum
Part-time DPW Laborer	\$13.95	\$19.32 /hr.
Part-time DPW Specialist	\$20.01	\$25.20 /hr.
Part-time Senior Van Driver	\$14.01	\$16.56 /hr.
Part-time Assessor	\$25.48	\$38.24 /hr.
Town Property Custodian	\$19.25	\$23.09 /hr.
Town Hall/Library Custodian	\$19.25	\$23.09 /hr.
Public Safety Facility Custodian	\$19.25	\$23.09 /hr.
Planning Bd. Administrative Aide	\$19.90	\$25.06 /hr.
Board of Appeals Clerk	\$19.90	\$25.06 /hr.
Part-time Public Safety Clerk	\$19.90	\$25.06 /hr.
Conservation Commission Clerk	\$19.90	\$25.06 /hr.
Conservation Agent	\$25.37	\$36.22 /hr.
Part-time Town Planner	\$33.79	\$48.27 /hr.
Backup Assessors' Clerk	\$19.90	\$25.06 /hr.

Building Inspector's Clerk	\$19.90	\$25.06 /hr.
Town Accountant's Assistant	\$26.50	\$29.75 /hr.
Town Clerk's Assistant	\$26.50	\$29.75 /hr.
Treasurer-Collector Assistant	\$26.50	\$29.75 /hr.
Council on Aging (COA) Director	\$27.15	\$35.61 /hr.
COA Outreach Coordinator	\$19.90	\$25.06 /hr.
COA Clerk	\$13.80	\$15.92 /hr.
Youth Director	\$31.53	\$39.41 /hr.
Recycling Center Attendant	\$16.86	\$18.85 /hr.
Poll Workers	\$12.07	\$12.07 /hr.
Election Clerk	\$13.50	\$15.77 /hr.
Election Warden	\$14.48	\$18.11 /hr.
Town Clerk Temporary Help	minimum wage	
Election Set Up / Take Down	\$35 per election	
Centennial Grove Attendant	\$75 per event	

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)	\$7,473 /yr.
Assessor (2) - Each	\$5,235 /yr.
Moderator	\$100 /yr.
Library Trustees	None

APPOINTED OFFICIALS:

	Minimum	Maximum
DPW Superintendent	\$108,891	\$131,500 /yr.
Chief Operator/Asst. DPW Super.	\$92,136	\$108,891 /yr.
Chief Operator	\$88,219	\$99,043 /yr.
Town Clerk	\$55,348	\$75,500 /yr.
Town Clerk Registrar Stipend	\$50/yr. per 1,000 regist. voters	
Plumbing & Gas Inspector		\$10,000 /yr.
Assistant P&G Inspector		\$1,000 /yr.
Electrical Inspector		\$10,000 /yr.
Assistant Electrical Inspector		\$1,000 /yr.
Building Inspector		\$15,592 /yr.
Assistant Building Inspector		\$10,207 /yr.
Field Inspector, Building Office		\$1,000 /yr.
Finance Committee		None
Board of Registrars (each)		\$400 /yr.
Emergency Management Director		\$300 /yr.
Personnel Board		None
Inspector of Animals		\$6,638 /yr.
Animal Control Officer Stipend		\$15,114 /yr.
dog impoundment wage		\$65 /day, plus expenses
Asst. Animal Cont. Ofcr. Stipend		\$1,815 /yr.
Shellfish Constable		\$49,348 /yr.
Deputy Shellfish Constables		\$16.95 /hr.
Harbormaster		\$21.65 /hr.
Assistant Harbormasters		\$16.95 /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 4, 6, 10, 12, 14

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 1st and continues through the following June 30th.

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.