

TOWN OF ESSEX
FINANCE COMMITTEE
REPORT
2022



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

Monday, May 2, 2022 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 2, 2022. The Finance committee has communicated with the Board of Selectmen, the Town Administrator, Town of Essex Department Heads, the Manchester Essex Regional School District (MERSD) Committee and Administration, and the Essex North Shore Agricultural & Technical School District (ENSA&TSD) officials in developing an efficient budget that balances the services that residents expect from the Town of Essex within the limited resources at the Town's disposal.

Economic Overview

We have seen gradual improvement in the Town's economic landscape as we slowly move toward a more normalized environment emerging from the COVID-19 pandemic. However, concerns about the impact of rising inflation and a tight labor market have required a continued cautious stance in our budget planning. We have been encouraged by significant improvements in local receipts to near, and in some cases above, pre-pandemic levels as evidenced by a recovery in meal and hotel room taxes.

Despite a recovery in the Town's revenues and a general understanding among town departments that we must continue to be cautious, our budgets reflect some unexpected planning challenges. Health insurance and retirement costs for town employees jumped. Also, police reform has created difficulty in retaining part-time officers and has increased training requirements. The Town's assessment from the Manchester Essex Regional School District has also experienced a higher-than-expected increase due to shifts in the relative enrollment of Essex students. These are all factors that we cannot 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 \$21.3 million for Fiscal Year 2023 (FY2023), which is up roughly \$620,000 over the prior year. This represents an increase of 3.02% compared to the prior fiscal year. Here is a breakdown of the major components of the operating budget:

Budget	Fiscal Year 2022	Fiscal Year 2023	Change - \$	Change - %
Town General Budget	8,700,233	8,937,594	237,361	2.73%
Sewer Enterprise Fund	2,180,568	2,187,056	6,488	0.30%
Water Enterprise Fund	858,781	816,285	-42,496	-4.95%
Manchester Essex Regional School District	8,695,830	9,077,671	381,841	4.39%
Essex North Shore Agricultural & Technical School District	218,080	257,940	39,860	18.28%
Total Operating Budget	20,653,492	21,276,546	623,054	3.02%

Town General Budget

For FY2023, the Town's General Operating Budget has increased by 2.73%. 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 Town's General Operating Budget is comprised of the following categories:

Budget	Fiscal Year 2022	Fiscal Year 2023	Change - \$	Change - %
General Government	1,419,460	1,444,095	24,635	1.74%
Public Safety	2,102,455	2,144,228	41,773	1.99%
Public Works	1,076,371	1,081,042	4,671	0.43%
Human Services	356,893	335,995	-20,898	-5.86%
Culture & Recreation	195,046	199,977	4,931	2.53%
Debt Service	2,195,692	2,255,292	59,600	2.71%
Pension & Benefits	1,354,316	1,476,966	122,650	9.06%
Total Operating Budget	8,700,233	8,937,594	237,361	2.73%

Sewer and Water Enterprise Funds

The proposed budgets for the Sewer and Water Enterprise Funds total approximately \$3.0 million for FY2023 which is actually a slight reduction from the prior fiscal year. The Water budget is covered entirely by user fees, with no funds coming from taxation. The operating component of the Sewer budget is likewise funded entirely by user fees. The Sewer budget also includes a debt component related to the construction of the sewer system, which is funded mostly by individual betterments and twenty-eight percent by taxation (\$328,911 in FY2023).

School Budgets

The Town's total cost for educating students in our two school districts is approximately \$9.3 million, which represents an increase of roughly \$420,000 over the prior fiscal year. In total, these costs are up 4.73% compared to FY2022. 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 other operating budgets.

It should be noted that the 18.28% increase for the Essex North Shore Agricultural & Technical School District is related to an increase in students. The actual cost per student is lower for FY2023.

Capital and Other Monetary Articles

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

Article	Item	Amount	Source
Article 21:	Computer Server	\$10,000	General Free Cash
Article 22:	Dump Truck with Plow	\$100,000	General Free Cash
Article 23:	Water/Sewer Meter	\$13,000	50% Sewer Free Cash/50% Water Free Cash
Article 24:	Water System Design Work	\$200,000	General Free Cash
Article 26:	Sewer System Upgrade Work	\$50,000	Sewer Free Cash
Article 27:	Centennial Grove Roofing Materials	\$12,000	Recreation Stabilization Fund
Article 28:	Firefighter Air Pack Grant Match	\$14,500	General Free Cash
Article 29:	Climate Change Stabilization Fund	\$1,000	General Free Cash
Article 30:	Apple Street Grant Match	\$80,000	General Free Cash
Article 31:	Green Crab Trapping	\$5,000	General Free Cash
Article 35:	Unpaid Bills	\$27,000	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 of the very difficult decisions to be able to present an operational budget well within the levy limit and a capital plan that efficiently meets the needs of the Town of Essex residents. Given the accelerating pace of inflation, continued global supply chain issues, and a tight labor market, 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 FY2023 unfolds. We invite the voters to join us at the Annual Town Meeting and look forward to your input.

Respectfully Submitted,

Robert Fitzgibbon	2022
Joshua Franklin	2022
Michael Flynn, Vice-Chair	2023
Nina McKinnon	2023
Mark Renzi	2023
Benjamin Buttrick, Chair	2024
Christopher Wolf	2024

Reserve Fund

The Town appropriated \$85,000 for the fiscal year July 1, 2021 to June 30, 2022 to be used by the Finance committee for extraordinary or unforeseen expenditures, which arise during the fiscal year.

As of March 31, 2022 the Finance Committee has voted the following transfers:

Starting Balance	Town Meeting Appropriations			\$ 85,000
Town Accountant Salary	8/17/2021		\$ 8,821.00	\$ 76,179
Accounting	8/17/2021		\$ 3,400.00	\$ 72,779
Additional				
Balance in Reserve Fund				\$ 72,779

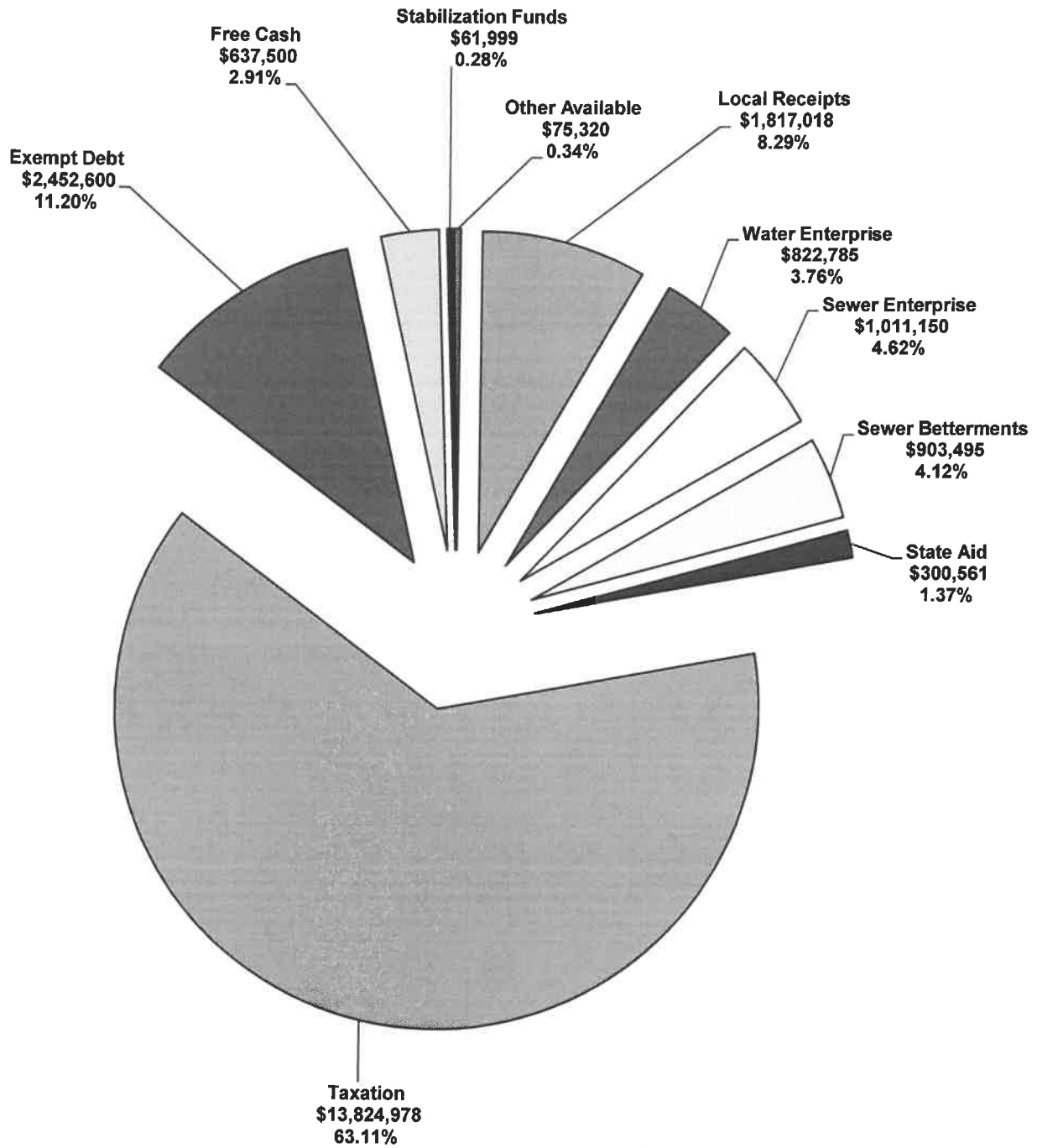
FREE CASH, SEWER RESERVES, COMMUNITY PRESERVATION AND STABILIZATION FUND BALANCES (WITH RECOMMENDED USES)

Free Cash	Balance at 7/1/2021	FY22 Uses Recommended	FY23 Uses Recommended	Balance After Town Meeting
General Free Cash	\$ 2,883,343.00	\$ 1,297,155.00	\$ 637,500.00	\$ 948,688.00
Water Free Cash	\$ 202,549.00	\$ 60,000.00	\$ 6,500.00	\$ 136,049.00
Sewer Free Cash (1 of 2)	\$ 184,419.00	\$ 50,000.00	\$ 56,500.00	\$ 77,919.00
Sewer Debt Reserve (2 of 2)	\$ 1,594,475.00			\$ 1,594,475.00
Sale of Real Estate	\$ 3,196,020.13			\$ 3,201,073.27
Community Preservation	\$ 784,596.94			\$ 974,224.59
Stabilization	\$ 1,042,160.67			\$ 1,043,424.26
Conomo Point Stab	\$ 108,628.75			\$ 128,644.60
Town Bldg Cap Imprv Stab	\$ 79,187.28			\$ 99,199.56
Recreation Cap Imprv Stab	\$ 107,226.67		\$ 12,000.00	\$ 115,239.77
Vehicles & Major Eq Stab	\$ 45,055.35			\$ 245,067.87
Public Safety Bldg Stab	\$ 21,006.02			\$ 41,009.17
Essex River Bay Local Match	\$ 21,006.02			\$ 41,009.17
Street Lights Stab	\$ 6,080.22			\$ 6,081.74
Town History Celebration Stab	\$ 25,008.54			\$ 45,012.16
Town Hall/Library Maintenance	\$ 70,560.41			\$ 90,569.27
MERSD Apportionment Stabilization	\$ -		\$ 49,999.00	\$ 2.81
Town Technology Fund	\$ 67,395.51		\$ 9,520.00	\$ 63,823.50
O.P.E.B. Trust	\$ 1,608,753.17			\$ 2,032,905.77
Total Reserves	\$ 12,047,471.68	\$ 1,407,155.00	\$ 772,019.00	\$ 10,884,418.51

**TAX RATE ESTIMATE FOR
FISCAL YEAR ENDING JUNE 30, 2023**

Town Meeting Articles:	
Article 5 Septic Debt	25,405
Article 6 EPA Labor Contract	22,494
Article 7 General Budget Operating	8,915,100
Article 8 Sewer Enterprise - 2022	
Article 9 Sewer Enterprise - 2023	2,187,056
Article 10 Water Enterprise - 2022	
Article 11 Water Enterprise -2023	816,285
Article 12 MERSD Assessment	9,077,671
Article 13 ENSA&TSD Assessment	257,940
Capital Articles "Attachment A"	160,000
Other Articles ATM (at time of printing)	352,500
Community Preservation	268,918
TOTAL ARTICLES	22,083,369
Other Amounts to be Raised:	
Snow and Ice Deficit	-
Community Preservation	-
State Assessments & Offsets	38,359
Assessors' Overlay	80,000
TOTAL OTHER TO BE RAISED	118,359
LESS:	
State Aid	300,561
Estimated Local Receipts	1,817,018
Enterprise Revenue	2,674,430
Free Cash	637,500
Free Cash - Enterprise	63,000
Stabilization - Recreation	12,000
Stabilization - MERSD Apportionment	49,999
Community Preservation	268,918
Assessor's Overlay released	-
Other Available Funds	100,725
TOTAL NON-TAX REVENUE	5,924,150
NET AMOUNT - TAXATION	16,277,578
LEVY LIMIT	13,899,803
Estimated FY23 New Growth	-
Debt Exclusions	2,452,600
ESTIMATED AMOUNT - TAXATION	16,352,403
(OVER) / UNDER PROPOSITION 2 1/2 LIMIT	74,825

Town of Essex FY23 Revenues



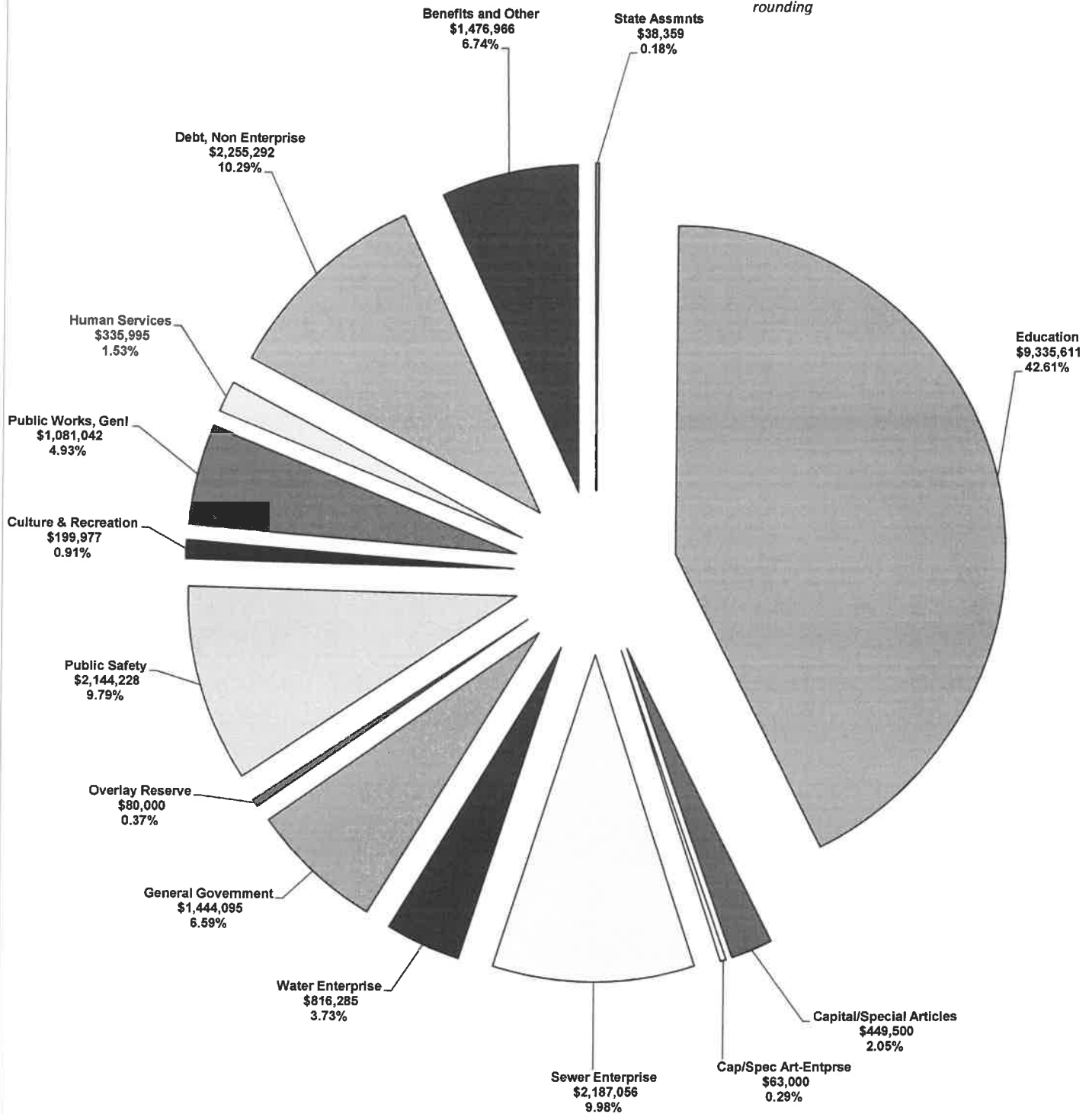
Total Revenue \$21,907,406
Total Percentages 100.00%

Percentages may be off due to rounding

Town of Essex FY23 Expenditures

Total Expenditures \$21,907,406
Total Percentages 99.99%

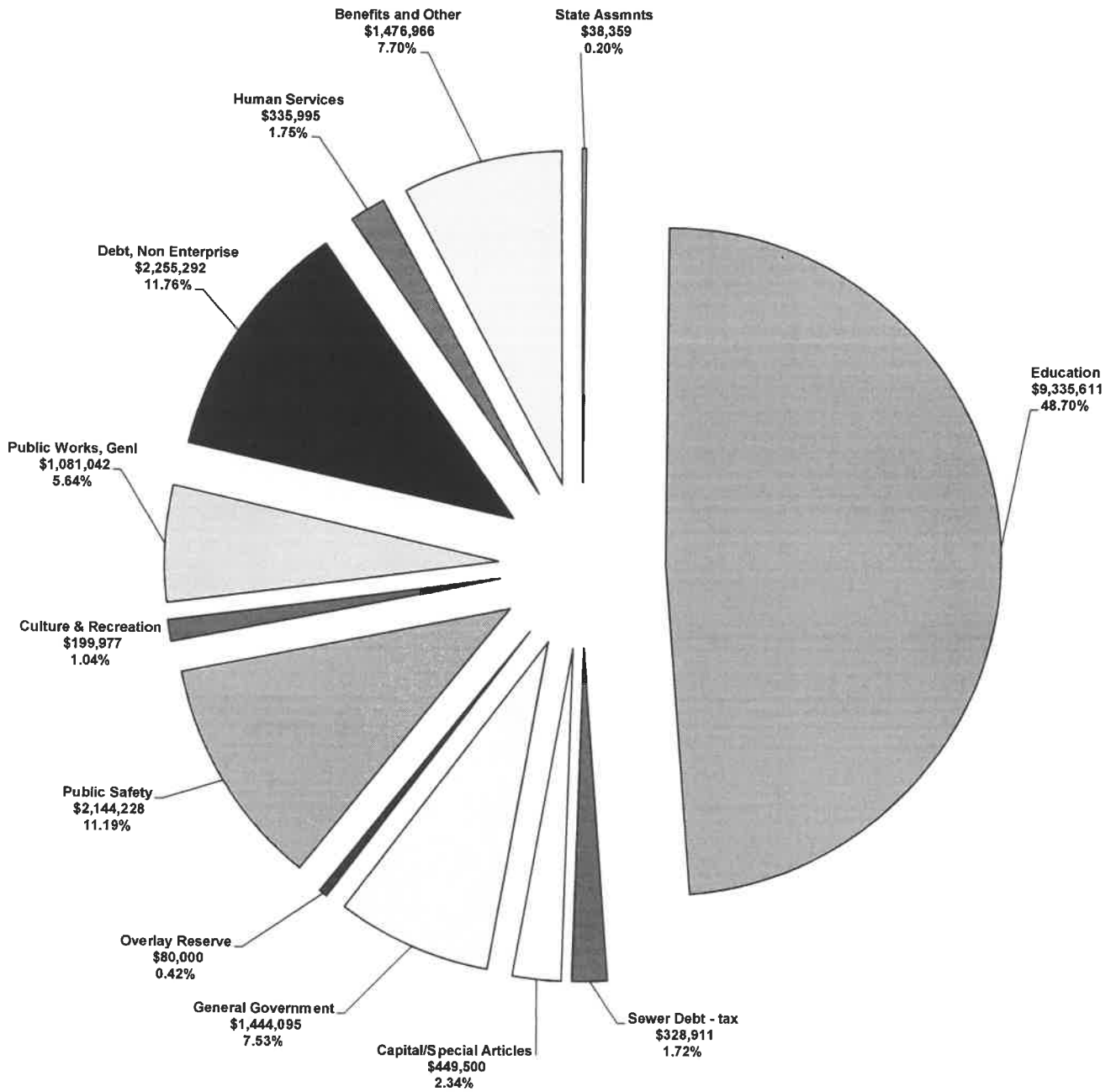
Percentages may be off due to rounding



**Town of Essex FY23 Expenditures
(Excluding Enterprise Funds)**

Total Expenditures \$19,169,976
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				
		Fincom Recommended for ATM	Priority					
Dept.	Project			2023	2024	2025	2026	2027
Selectmen								
	C1-23 Stabilization Fund - Town Building Improvements - Fall	10,000	2	10,000				
	C2-23 Stabilization Fund - Town Building Improvements - Fall		2	20,000	20,000	20,000	20,000	20,000
	C2-23 Stabilization Fund - Recreational Capital Improv - Fall		2	20,000	20,000	20,000	20,000	20,000
	C2-23 Stabilization Fund - Vehicles and Equipment - Fall		2	250,000	250,000	20,000	20,000	20,000
	C2-23 Stabilization Fund - Town Hall/Library - Fall		2	20,000	20,000	20,000	20,000	20,000
	C2-23 Stabilization Fund - Public Safety Bldg Repair/Maint - Fall		2	20,000	20,000	20,000	20,000	20,000
	C2-23 Stabilization Fund - Conomo Point Maint & Improv - Fall		2	20,000	20,000	20,000	20,000	20,000
	C2-23 Stabilization Fund - River Dredging Fund - Fall		2	20,000	20,000	20,000	20,000	20,000
	C2-23 Stabilizatoin Fund - Town Celebrations - Fall		2	20,000	20,000	20,000	20,000	20,000
	C2-23 Stabilizatoin Fund - MERSD Apportionment - Fall		2	50,000	50,000	50,000	50,000	50,000
	C2-23 Stabilization Fund - Street Light Maintenance - Fall		2	3,000	3,000	3,000	3,000	3,000
	C1-24 Replace Town Hall Copier		1		8,000			
	C2-24 Installation of Pedestrian/street Lighting along Causeway		2		200,000			
	C1-25 Public Access Improvements & Amenities Conomo Point		1			TBD	TBD	TBD
	C1-28 Replace Shellfish Constable Boat's Outboard Motor (2028)		1					
	C1-30 Design & Renovate or New Elem. Schl. - Essex (2030) *		1					
	Elementary School/Manchester - new project		1	880,466	844,051	823,449	802,847	782,244
	MERS Middle High School - remaining debt		1	603,427	521,836	505,214	488,592	471,970
	Town Hall/Library - remaining debt			60,000	60,000	60,000		
	Public Safety Building			691,900	674,400	703,900	684,400	664,900
Police								
	Purchase New Cruiser		1					
	Body and Cruiser Cameras - Fall		1					
Fire								
	Ambulance FY2032		1					
Public Works								
	Purchase New F350 Truck	100,000	1	100,000				
	Purchase Mini Excavator to Replace 2004 Backhoe		1		74,000			
Water								
	Water Infrastructure Upgrades **		1	1,500,000				
	Replace 2015 Water Pickup Truck		1				60,605	
	Replace 2016 Water Pickup Truck		1					60,605
	Water Tank Refunding - remaining debt			10,000	10,000	9,000		
Sewer								
	Grinder Pumps -Spring 2021, Fall 2023 ***	50,000	1	250,000				
	Replace 2015 Sewer Pickup with Crane		1			57,298		
	Sewer System - Tax portion - remaining debt			355,333	353,693	181,608		
Total Projects		\$ 160,000		\$ 3,404,125	\$ 4,688,980	\$ 2,553,469	\$ 2,249,444	\$2,192,719

* 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

2022

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

AND, to do this by vote on one ballot. The polls will be open on Monday, May 9, 2022 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 2, 2022 at 7:30 p.m. and there and then to act on the following Articles, viz:

ARTICLE 1

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

ARTICLE 2

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

ARTICLE 3

To see if the Town will amend or revise the Wage and Salary scale for fiscal year 2023 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 4

To see if the Town will vote to fix the salary and compensation of each of the elected officers of the Town as required by Massachusetts General Law Chapter 41, Section 108, as amended, for fiscal year 2023 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 5

To see if the Town will vote to transfer from the Town Septic Betterment Fund a sum of money for the purpose of making necessary payments to the Massachusetts Clean Water Trust during fiscal year 2023 in accordance with the terms of repayment for Community Septic Management Program loan funds; or take any other action relating thereto.

ARTICLE 6

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow, a sufficient sum of money to fund and implement a collective bargaining agreement between the Town and the Essex Police Association, Massachusetts Coalition of Police – Local 270, International Union of Police Associations, AFL-CIO; or take any other action relating thereto.

ARTICLE 7

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 8

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Sewer Enterprise Fund for the remainder of fiscal year 2022; or take any other action relating thereto.

ARTICLE 9

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

ARTICLE 10

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purpose of funding the Water Enterprise Fund for the remainder of fiscal year 2022; 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 Water Enterprise Fund for fiscal year 2023; or take any other action relating thereto.

ARTICLE 12

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

ARTICLE 13

To see if the Town will vote to raise and appropriate or transfer from available funds a sum of money to pay the Town's share of the operating and capital costs of the Essex North Shore Agricultural and Technical School District for the fiscal year commencing July 1, 2022; or take any other action relating thereto.

ARTICLE 14

To see if the Town will vote to amend Section 6-16 of the Town's Zoning Bylaws, Temporary Moratorium on Business and Industrial Conversions, as shown below, with additions in **bold** and deletions in ~~striketrough~~, with said amendments being for the purpose of extending the moratorium, which was adopted at the Annual Town Meeting on May 21, 2021, for approximately seven months to January 1, 2024, so that the Town's land use planning consultant can obtain grant funds necessary to complete its work and present its findings and

recommendations to Town officials, who may then develop proposed zoning bylaw amendments for consideration by Town Meeting; or take any other action relative thereto.

6-16 TEMPORARY MORATORIUM ON BUSINESS AND INDUSTRIAL CONVERSIONS

No building permit shall be issued for any work and no use shall be made of land that results in a change in use from residential, open space, or vacant lot to Business, Industrial A, or Industrial B use on any land located in the Town of Essex ~~for a period of two years from the effective date of this bylaw~~ **until January 1, 2024**; provided, however, that this bylaw shall not apply in the newly-created Essex Downtown Zoning District, to any work in connection with adding a home occupation to a new or existing residential use, or to any change in use from an existing business or industrial use to another type of business or industrial use. During the moratorium period, the Planning Board, Board of Selectmen and other Town officials shall review and address the impacts of current, impending and potential business and industrial developments and they shall develop a plan to mitigate future impacts of such developments on the general health, safety, welfare and quality of life of the residents of the Town of Essex, which may include but not be limited to the presentation of suggested bylaw amendments to a future town meeting. The purpose of this bylaw is to temporarily slow the rate of business and industrial development in the Town so that there can be an opportunity to study the impacts of such development and determine how to best address it in the future. The Town of Essex is relatively unique insofar as it does not have traditional zoning districts such as residential, business, agricultural, or industrial and it does not have a use table in its zoning bylaws. While the Town has primarily been a rural residential community, in recent years there has been more interest in bringing business and industrial enterprises to the Town. While Town officials are in favor of growing the Town's business and industrial base, new business and industrial enterprises are not always in harmony with existing residential uses. This has led to an increase in complaints concerning noise, traffic and other impacts from such uses in residential neighborhoods. Given the rate at which such new business and industrial development has been occurring, time is needed to study the issue and determine whether there should be amendments to the Town's zoning bylaws to address these and other issues.

ARTICLE 15

To see if the Town will vote to accept the provisions of Section 55C of Chapter 44 of the General Laws allowing for a Municipal Affordable Housing Trust Fund and to add a new section 2-28 to the Town bylaws that will govern the formation and operation of said Trust, as follows:

2-28 MUNICIPAL AFFORDABLE HOUSING TRUST

There shall be a Municipal Affordable Housing Trust, the purpose of which shall be to provide for the creation and preservation of affordable housing in the Town of Essex for the benefit of low and moderate income households and for the funding of community housing in accordance with the provisions of M.G.L. Chapter 44B. The Trust shall be governed by a Board of Trustees

in accordance with M.G.L. c. 44, Section 55C, as amended from time to time, and the authority granted by Town Meeting.

A. Name of the Trust

The Trust shall be called the "Essex Municipal Affordable Housing Trust," herein referred to as the Trust.

B. Purpose

The purpose of the Trust shall be to provide for the creation and preservation of affordable housing in the Town of Essex for the benefit of low and moderate income households and for the funding of community housing as defined in Chapter 44B.

C. Board of Trustees

There shall be a Board of Trustees (the "board") consisting of seven (7) Trustees who shall be appointed by the Board of Selectmen. One of the Trustees shall be a member of the Board of Selectmen, one of the Trustees shall be a member of the Planning Board, one of the Trustees shall be a member of the Housing Authority, one of the Trustees shall be a member of the Community Preservation Committee, one of the Trustees shall be a member of the Finance Committee (provided that said member is authorized to serve pursuant to a unanimous vote of the Board of Selectmen and the Finance Committee pursuant to Section 2-4.1 of the Town of Essex Bylaws) or a former member of the Finance Committee, and there shall be two Trustees at large, who, to the extent possible, shall have backgrounds or experience in affordable housing, and specifically those with financial, legal, real estate or development expertise. An at-large member may also be any former member of the Essex Board of Selectmen.

Only persons who are residents of the Town of Essex shall be eligible to hold the office of Trustee and the term of any Trustee who no longer resides in the Town of Essex shall immediately expire. Trustees shall serve for a term of two years, except that three of the initial Trustee appointments shall be for a term of one year. The Board of Selectmen may reappoint Trustees for succeeding terms, and there is no limit on the number of terms that a Trustee can serve.

Any Trustee may resign by written instrument signed and acknowledged by such Trustee and duly filed with the Town Clerk. If a Trustee shall die, resign, or for any other reason cease to fulfill the duties of a Trustee hereunder before his/her term of office expires, a successor shall be appointed by the Board of Selectmen to fill the remainder of the term of such vacancy provided that said appointment and acceptance in writing by the newly appointed Trustee are filed with the Town Clerk. Upon the appointment of any Trustee and the filing of such appointment with the

Town Clerk, the title to the Trust estate shall thereupon and without the necessity of any conveyance be vested in such succeeding Trustee jointly with the remaining Trustees . Reference to the Trustee shall mean the Trustee or Trustees for the time being hereunder.

Trustees may be removed at any time for cause by a majority vote of the Board of Selectmen following a properly noticed public hearing. Cause shall include, but not be limited to, violation of any local, state, or federal law; failure to attend three consecutive meetings of the board; incapacity to perform the duties of a Trustee; and acts of the Trustee that, in the opinion of the Board of Selectmen, are negligent or detrimental to the Town of Essex or the Trust.

D. Meetings of the Trust

The Trust shall meet at least quarterly at such time and at such place as the Trustees shall determine. Notice of all meetings of the Trust shall be given in accordance with the provisions of the Open Meeting Law, Mass. General Laws Chapter 30A, Sections 18-25. A quorum at any meeting shall be a majority of the Trustees (or remotely should the laws of the Commonwealth allow).

E. Powers of Trustees

The Board shall have all of the powers and duties set forth in Section 55C as follows:

(1) to accept and receive real property, personal property or money, by gift, grant, contribution, devise or transfer from any person, firm, corporation or other public or private entity, including but not limited to money, grants of funds or other property tendered to the Trust in connection with any ordinance or by-law or any general or special law or any other source, including money from chapter 44B; provided, however, that any such money received from chapter 44B shall be used exclusively for community housing and shall remain subject to all the rules, regulations and limitations of that chapter when expended by the Trust, and such funds shall be accounted for separately by the Trust; and provided further, that at the end of each fiscal year, the Trust shall ensure that all expenditures of funds received from said chapter 44B are reported to the community preservation committee of the Town for inclusion in the community preservation initiatives report, form CP-3, to the department of revenue;

(2) to purchase and retain real or personal property, including without restriction investments that yield a high rate of income or no income;

(3) to sell, lease, exchange, transfer or convey any personal, mixed, or real property at public auction or by private contract for such consideration and on such terms as to credit or otherwise, and to make such contracts and enter into

such undertaking relative to trust property as the board deems advisable notwithstanding the length of any such lease or contract;

(4) to execute, acknowledge and deliver deeds, assignments, transfers, pledges, leases, covenants, contracts, promissory notes, releases, grant agreements and other instruments sealed or unsealed, necessary, proper or incident to any transaction in which the Trustees engage for the accomplishment of the purposes of the trust;

(5) to employ advisors and agents, such as accountants, appraisers and lawyers as the board deems necessary;

(6) to pay reasonable compensation and expenses to all advisors and agents and to apportion such compensation between income and principal as the board deems advisable;

(7) to apportion receipts and charges between incomes and principal as the board deems advisable, to amortize premiums and establish sinking funds for such purpose, and to create reserves for depreciation depletion or otherwise;

(8) to participate in any reorganization, recapitalization, merger or similar transactions; and to give proxies or powers of attorney with or without power of substitution to vote any securities or certificates of interest; and to consent to any contract, lease, mortgage, purchase or sale of property, by or between any corporation and any other corporation or person;

(9) to deposit any security with any protective reorganization committee, and to delegate to such committee such powers and authority with relation thereto as the board may deem proper and to pay, out of trust property, such portion of expenses and compensation of such committee as the board may deem necessary and appropriate;

(10) to carry property for accounting purposes other than acquisition date values;

(11) to borrow money on such terms and conditions and from such sources as the board deems advisable, to mortgage and pledge trust assets as collateral, with the following limitations;

(12) to make distributions or divisions of principal in kind;

(13) to compromise, attribute, defend, enforce, release, settle or otherwise adjust claims in favor or against the trust, including claims for taxes, and to accept any property, either in total or partial satisfaction of any indebtedness or other obligation, and subject to the provisions of this act, to continue to hold the same for such period of time as the board may deem appropriate;

(14) to manage or improve real property; and to abandon any property which the board determined not to be worth retaining;

(15) to hold all or part of the trust property uninvested for such purposes and for such time as the board may deem appropriate; and

(16) to extend the time for payment of any obligation to the trust.

Notwithstanding anything to the contrary herein, Board of Selectmen approval shall be required for the following actions:

- (a) To expend in excess of \$200,000.00, singly or in the aggregate; or
- (b) To borrow money, or to mortgage or pledge Trust assets as collateral in excess of 80% of the Trust's assets.

F. Funds Paid to the Trust

Notwithstanding any general or special law to the contrary, all monies paid to the Trust in accordance with any Town of Essex zoning bylaw, exaction fee, or private contribution shall be paid directly into the Trust and need not be appropriated or accepted and approved into the Trust. Funds appropriated by the Town of Essex Town Meeting for payment into the Trust become Trust property and these funds need not be further appropriated to be expended. All monies remaining in the Trust at the end of any fiscal year, whether or not expended by the Trust, remain Trust property. The Trust shall comply with any conditions stipulated in the article's motion for monies appropriated by the Essex Town Meeting.

G. Acts of Trustees

A majority of Trustees may exercise any or all of the powers of the Trustees hereunder, unless otherwise provided, and may execute on behalf of the Trustees any and all instruments with the same effect as though executed by all the Trustees. No Trustee shall be required to give bond. No license of court shall be required to confirm the validity of any transaction entered into by the Trustees with respect to a Trust asset. No person dealing with the Trustees need inquire concerning the validity of anything the Trustees purport to do or see to the application of anything paid to or upon the order of the Trustees.

H. Liability

Neither the Trustees nor any agent or office of the Trust shall have the authority to bind the Town of Essex, except in the manner specifically authorized herein.

I. Public Employer

The Trust is a public employer and the Trustees are public employees for the purposes of General Laws Chapter 258.

J. Municipal Agency

The Trust shall be deemed a municipal agency and the Trustees special municipal employees for the purposes of General Laws Chapter 268A.

K. Insurance

The Trustees shall be provided the same scope and degree of municipal insurance coverage as is provided to other appointed board and commission members within the Town of Essex.

L. Custodian of Funds

The Town of Essex Treasurer shall be the custodian of the funds of the Trust. The books and records of the Trust shall be audited annually by an independent auditor in accordance with accepted accounting practices for municipalities. Costs associated with the independent audit shall be borne by the Trust.

M. Duration of the Trust

This Trust shall be of indefinite duration. However, the Trust may be terminated by a vote of the Essex Town Meeting. Upon termination of the Trust, subject to the payment of or making provisions for the payment of all obligations and liabilities of the Trust and the Trustees, the net assets of the Trust shall be transferred to the Town of Essex and held by the Board of Selectmen for affordable housing purposes. In making any such distribution, the Trustees may, subject to the approval of the Board of Selectmen, sell all or any portion of the Trust property and distribute the net proceeds thereof to the Town of Essex. The powers of the Trustees shall continue until the affairs of the Trust are concluded. Once the Essex Town Meeting has voted to terminate the Trust, the Board of Selectmen shall approve all financial transactions made on behalf of the Trust.

N. Titles

The titles to the various Articles herein are for convenience only and are not to be considered part of said Articles nor shall they affect the meaning or the language of any such Article.

O. Compensation of Trustees

Trustees shall not receive a salary, stipend, bonus or other means of compensation for their service as a Trustee, nor shall they be eligible for any benefits from the Town of Essex. Trustees may be compensated for reasonable out-of-pocket expenses for travel and other Trust-related expenses. All such out-of-pocket expenses shall be fully documented with receipts for expenses prior to payment by the Trust.

P. Amendments

The provisions of this Trust can only be amended by a vote of the Essex Town Meeting.

Q. Conflicts of Interest

The Trust shall be considered a public employer and the Trustees shall be subject to the conflict of interest provisions of General Laws Chapter 268A.

R. Annual Report

The Trustees shall prepare an annual report describing the activities of the Trust on a calendar year basis. The annual report shall be submitted to the Essex Board of Selectmen by February 28 of each year. The annual report shall list all financial transactions conducted by the Trust including all revenues and costs, provide a balance sheet of liabilities and assets of the Trust, list an inventory of all affordable housing units created, sold, and/or managed by the Trust, and any other pertinent information related to the business of the Trust.

; or take any other action relating thereto.

ARTICLE 16

To see if the Town will vote to increase the terms of office for Moderator and Constable from one to three years, said increase to take effect on the ballot for the 2023 Annual Town Election; or take any other action relative thereto.

ARTICLE 17

To see if the Town will vote to amend subsection 1. of Section 1 of Article 4 of the Town's general bylaws, which currently reads:

1. Winter parking ban goes into effect December 1 to April 1. No parking on any street, midnight to dawn with the exception of Pickering Street, (easterly side).

By adding the following **bolded words** as shown below:

1. Winter parking ban goes into effect December 1 to April 1: No parking on any street, midnight to dawn, with the exception of Pickering Street (easterly side), **or any time of the day, in any month of the year on any street if the Chairman of the Board of Selectmen, in consultation with the Emergency Management Director, has declared a State of Emergency as a result of snow or ice.**

; or take any other action relating thereto.

ARTICLE 18

To see if the Town will vote to amend or suspend via moratorium Chapter 7-9 of the Town bylaws BYLAW REGULATING THE USE OF CERTAIN PLASTICS BY COMMERCIAL ESTABLISHMENTS IN THE TOWN OF ESSEX, in whole or in part; or take any other action relating thereto.

ARTICLE 19

To see if the Town will vote to amend the Town of Essex General Bylaws by deleting the words “the Annual” and adding the word “any” in the second sentence in Section 7-2 TOWN DUMP REGULATIONS, as shown below, with additions shown in **bold** and deletions shown in ~~striketthrough~~:

“The power to impose user fees shall be reserved to ~~the Annual~~ **any** Town Meeting.”

; or take any other action relating thereto.

ARTICLE 20

To see if the Town will vote to increase the fee for a transfer station sticker from \$180 to some higher amount for those under the age of 65 and from \$90 to some higher amount for those 65 years of age and older; said fee increase to take place immediately; or take any other action relating thereto.

ARTICLE 21

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the purchase, installation, and configuration of a computer server that will replace the server that currently provides primary Windows domain control for the Town’s computer network, and anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 22

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase a new, fully-equipped dump truck with snowplow, and anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 23

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to purchase and install a replacement water and sewer meter reading unit and associated water and sewer meter reading software, and anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 24

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to design and engineer repairs, improvements and/or replacements to any aspect of the municipal water system in connection with the upgrade of the Essex Water Filtration Plant, and anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 25

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to construct, and oversee repairs, improvements and/or replacements to any aspect of the municipal water system in connection with the upgrade of the Essex Water Filtration Plant, and all costs incidental or related thereto, including without limitation all costs thereof as defined in Section 1 of Chapter 29C of the General Laws; that to meet this appropriation the Treasurer with the approval of the Board of Selectmen is authorized to borrow such sum and issue bonds or notes therefor under Chapter 44 of the General Laws and/or Chapter 29C of the General Laws, as amended or any other enabling authority; that the Treasurer with the approval of the Board of Selectmen is authorized to borrow all or a portion of such amount from the Massachusetts Clean Water Trust established pursuant to Chapter 29C and in connection therewith to enter into a loan agreement and/or security agreement with the Trust and otherwise to contract with the Trust and the Department of Environmental Protection with respect to such loan and for any federal or state aid available for the project or for the financing thereof; that the Board of Selectmen and the Board of Public Works be and are authorized to apply for, accept, and expend any state and/or federal grants and loans or other public or private funds that may be available; that the Board of Selectmen and Town officers are authorized to enter into all agreements and execute any and all instruments and take all related actions necessary or appropriate to effect the foregoing; and although such bonds and notes shall be general obligations of the Town, it is anticipated that the annual debt service required as a result of such bonds or notes be repaid 30% through the property tax levy and 70% through water supply rates and charges paid by users connected to the municipal water system; or take any other action relating thereto.

ARTICLE 26

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money to 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 27

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for materials and/or labor to replace the roof at the Centennial Grove Cottage, its associated garage, and the Grove Concession Stand and 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 be used as a match to a grant for the replacement of firefighter air packs and anything incidental or related thereto; or take any other action relating thereto.

ARTICLE 29

To see if the Town will vote, pursuant to Massachusetts General Laws, Chapter 40, Section 5B, to create a stabilization fund for the accumulation of local funding necessary for climate change-related projects, and to raise and appropriate or transfer from available funds a sum of money to add to said stabilization fund; or take any other action relating thereto.

ARTICLE 30

To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for a match to a State or Federal grant for the design and/or construction of a roadbed elevation project along a section of Apple Street on the Southern Avenue end that is prone to flooding during coastal storm surge events; 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 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 32

To see if the Town will vote to appropriate or reserve from the Community Preservation Fund, including fiscal year 2023 estimated annual revenues, a sum or sums of money for Community Preservation projects or purposes, including, acquisition, creation and preservation of open space; acquisition, creation, preservation, rehabilitation, and restoration of land for recreational use; acquisition, preservation, rehabilitation, and restoration of historic resources; acquisition, creation, preservation and support of community housing; and for the rehabilitation and restoration of open space or community housing acquired under the Community Preservation Act; all as may be recommended by the Community Preservation Committee; or take any other action relating thereto.

ARTICLE 33

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 2022; or take any other action relating thereto.

ARTICLE 34

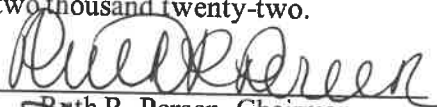
To see if the Town will vote to transfer from available funds a sum of money to be used to replenish the Finance Committee's Reserve Fund for the remainder of fiscal year 2022; or take any other action relating thereto.

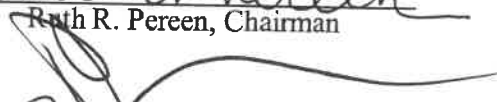
ARTICLE 35

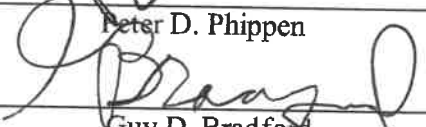
To see if the Town will vote to raise and appropriate, transfer from available funds, or borrow a sum of money for the payment of unpaid bills from past fiscal years; or take any other action relating thereto.

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 28th day of March, two thousand twenty-two.


Ruth R. Pereen, Chairman


Peter D. Phippen


Guy D. Bradford

BOARD OF SELECTMEN
TOWN OF ESSEX

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

	FY20 Budget Expended	FY21 Budget Expended	FY22 Fin Com Adopted	FY23 Fin Com Requested	FY23 Fin Com Recommended
100 General Government					
114 Moderator					
Stipend	100	100	100	100	100
Expense	-	-	20	20	20
	100	100	120	120	120
122 Selectmen					
Admin Assistant Salary	62,920	64,179	65,462	66,771	66,771
Sick Leave Buyback	-	-	-	1,438	1,438
Town Planner, Part time	14,514	15,918	26,474	37,049	37,049
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	4,075	3,040	5,000	5,000	5,000
Town Events, Incidental Expenses	1,481	-	5,000	5,000	5,000
Procurement/Advertising	742	358	1,200	1,200	1,200
Office Supplies	900	708	900	900	900
Advertise Town Resources	21,815	-	500	500	500
Dues and Meetings	1,272	822	2,000	2,000	2,000
	110,719	88,025	116,236	129,558	129,558
129 Town Administrator					
Town Administrator Salary	141,251	145,490	149,854	154,349	154,349
Sick Leave Buyback	3,621	3,730	3,842	3,842	3,842
Seminar Fees	505	185	750	750	750
Expenses	1,000	433	1,000	1,000	1,000
Travel	1,161	-	2,250	2,250	2,250
Dues and Memberships	580	527	1,050	1,050	1,050
	148,118	150,365	158,746	163,241	163,241
131 Finance Committee					
Expenses	160	160	410	410	410
Reserve Fund (transfers)	-	-	72,779	70,000	70,000
	160	160	73,189	70,410	70,410
135 Town Accountant					
Town Accountant Salary	86,320	88,910	91,577	89,760	89,760
Sick Leave Buyback	-	862	-	-	-
Town Accountant Assistant	7,587	8,552	11,944	9,078	9,078
Stipend Ch 41S, Section 108P	1,000	1,000	1,000	-	-
Seminars	593	115	900	2,000	2,000
Contracted Services	50,804	39,468	70,718	78,000	78,000
Software Support	13,971	14,535	15,750	15,750	15,750
Office Supplies	1,155	758	1,800	1,500	1,500
Travel	115	-	900	900	900
Dues and Memberships	110	110	110	110	110
	161,655	154,310	194,699	197,098	197,098

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

141 Assessors					
Senior Clerk	46,671	47,375	48,917	48,824	48,824
Assessors Stipend	16,573	16,376	17,244	17,589	17,589
Assessor Part Time Salaries	4,616	4,675	10,404	10,593	10,593
Mapping	10,638	5,500	14,799	14,799	14,799
Bookbinding	-	-	200	200	200
Consulting Services	19,275	33,700	35,734	35,734	35,734
Software Support	6,450	6,700	6,911	6,911	6,911
Legal Expense	57	-	1,500	1,500	1,500
Office Supplies	2,024	2,491	2,100	2,100	2,100
Expenses	-	-	400	400	400
Dues and Memberships	180	200	200	200	200
	106,484	117,017	138,409	138,850	138,850
145 Treasurer/Collector					
Treasurer/Collector Salary	70,013	73,000	75,190	71,400	71,400
Treasurer/Collector Certification	-	-	-	-	-
Treasurer/Collector's Assistant	11,184	749	4,896	5,972	5,972
Clerical, full time	47,993	48,978	50,300	50,205	50,205
Sick Leave Buyback	-	-	1,270	1,270	1,270
Seminars	105	-	700	700	700
Payroll Processing	6,905	6,231	8,200	8,500	8,500
Software Support	6,000	6,000	6,000	8,500	8,500
Financial Advisor	1,050	2,550	4,000	4,000	4,000
Collector Legal Expense	1,000	5,000	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	6,191	8,086	10,000	10,300	10,300
Office Supplies/Equipment	5,098	4,710	7,000	7,000	7,000
Travel	567	-	800	800	800
Dues & Memberships	80	50	350	350	350
	156,186	160,524	181,206	181,497	181,497
151 Legal Expense	45,647	40,386	60,000	60,000	55,000
Conomo Point Legal	(116)	1,824	5,000	5,000	-
VW Legal	12,321	-	5,000	5,000	-
	57,852	42,210	70,000	70,000	55,000
152 Personnel Board					
Personnel Officer Salary	15,695	16,165	16,650	17,150	17,150
Expenses	457	175	500	500	500
	16,152	16,340	17,150	17,650	17,650

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

153 Internet/Network					
IT Hosting	6,200	7,253	12,220	24,083	24,083
Fiber Optic Municipal Area Network	3,010	3,850	5,500	5,500	5,500
Network/User Testing & Diagnostics	6,600	6,650	6,650	7,650	7,650
Notification System Support	-	-	-	-	-
Regional Dispatch Connectivity	4,481	7,218	-	-	-
Town Website Support/Maint	3,971	4,129	5,500	5,500	5,500
Internet and e-mail Service	3,286	4,099	10,500	8,000	8,000
Network Eq & Maintenance	4,000	2,025	4,000	4,000	4,000
	<u>31,548</u>	<u>35,224</u>	<u>44,370</u>	<u>54,733</u>	<u>54,733</u>
161 Town Clerk					
Town Clerk Salary	58,140	59,303	60,489	61,699	61,699
Town Clerk Certification	-	-	-	1,000	1,000
Town Clerk's Assistant	9,189	4,954	11,944	12,183	12,183
Town Clerk Training & Travel	220	25	1,000	1,000	1,000
Archival Management	-	-	200	200	200
Copy Machine Expense	90	-	500	500	500
Office Supplies	519	663	725	725	725
Parking Tickets	920	2,460	1,750	1,750	1,750
Dog Licenses	339	438	525	525	525
Dues and Memberships	100	87	200	200	200
	<u>69,517</u>	<u>67,930</u>	<u>77,333</u>	<u>79,782</u>	<u>79,782</u>
162 Elections					
Election Wages	4,331	3,549	2,500	4,366	4,366
Ballots	530	1,959	2,000	2,000	2,000
Voting Lists	-	-	-	-	-
Town Meeting Expenses	200	192	274	274	274
Election Expenses	4,410	4,230	5,500	8,800	5,800
	<u>9,471</u>	<u>9,930</u>	<u>10,274</u>	<u>15,440</u>	<u>12,440</u>
163 Registrars					
Registrars Stipends	1,332	1,332	1,350	1,377	1,377
Printing	500	375	600	600	600
Supplies	2,162	1,736	2,500	2,500	2,500
	<u>3,994</u>	<u>3,443</u>	<u>4,450</u>	<u>4,477</u>	<u>4,477</u>
165 Licensing Board					
Clerical Stipend	2,919	2,978	3,037	3,098	3,098
Expenses	175	175	175	175	175
	<u>3,094</u>	<u>3,153</u>	<u>3,212</u>	<u>3,273</u>	<u>3,273</u>
171 Conservation Commission					
Conservation Agent	8,819	8,961	9,156	9,339	9,339
Clerical Wages	18,296	18,494	18,530	24,371	18,901
Software Maintenance	195	-	500	500	500
Telephone	300	300	300	300	300
Expenses	1,280	1,404	1,500	1,500	1,500
Dues and Memberships	287	328	750	750	750
	<u>29,177</u>	<u>29,487</u>	<u>30,736</u>	<u>36,760</u>	<u>31,290</u>

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

175 Planning Board

Clerical Wages	11,777	11,716	14,170	14,453	14,453
Notices	1,378	1,299	1,500	1,500	1,500
Technology	-	-	350	350	350
Expenses	452	59	500	500	500
	13,607	13,074	16,520	16,803	16,803

176 Appeals Board

Clerical Wages	533	685	1,543	1,603	1,603
Expenses	968	1,352	2,500	2,500	2,500
	1,501	2,037	4,043	4,103	4,103

179 Conomo Point

Clerical Stipend	2,919	2,978	3,037	3,098	3,098
Conomo Pt Expenses	2,780	3,080	10,000	10,000	10,000
Conomo Point Stipend	150	150	150	150	150
	5,849	6,208	13,187	13,248	13,248

193 Town Property

Town Property Custodian	20,750	21,251	22,060	22,501	22,501
Town Property Public Safety Building		1,902	-	-	-
Town Hall/Library Custodian	12,947	10,171	22,060	22,501	22,501
Town Hall Electricity	17,394	15,729	18,787	18,787	18,787
Town Hall Heating Fuel/Natural Gas	3,488	3,211	6,213	6,213	6,213
Town Hall Water Usage	449	430	850	850	850
Town Hall Sewer Usage	727	494	1,700	1,700	1,700
Town Hall Fire Alarm Monitor/Test	378	900	900	900	900
Town Hall Generator Maintenance	575	1,100	1,100	1,100	1,100
Town Hall Generator Fuel	-	-	600	600	600
Town Hall Panic Alarm Monitoring	500	-	610	610	610
Town Hall Elevator Phone Monitoring	-	400	400	400	400
Town Hall Elevator Inspection/Maint	2,183	4,684	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	100	-	500	500	500
Greenhead Fly Program	3,120	3,120	3,750	3,750	3,750
Town Hall Office Machines	564	423	3,000	3,000	3,000
G.I.S. Mapping Services	384	1,125	1,000	1,000	1,000
Selectmen's Telephone-copper lines	3,689	3,627	4,250	4,250	4,250
Town Department Telephones (VOIP)	12,216	14,556	7,200	7,200	7,200
Town Hall Office Supplies	2,633	2,938	3,500	3,500	3,500
Town Hall - Quarterly Cleaning	-	-	-	-	-
Town Property Expenses	6,956	23,466	20,300	20,300	20,300
Repairs to Police/Fire Station	-	-	-	-	-
Blanket Liability Insurance	87,978	114,175	135,300	139,359	139,359
	178,031	224,702	261,580	266,521	266,521

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

195 Town Report Printing	2,620	3,028	4,000	4,000	4,000
	2,620	3,028	4,000	4,000	4,000

GENERAL GOVERNMENT SUMMARY

Labor	685,160	687,483	754,850	776,829	771,359
Operating Expense	420,675	439,784	664,610	690,735	672,735
	1,105,835	1,127,267	1,419,460	1,467,564	1,444,094

200 Public Safety

210 Police Department

Police Chief Salary	117,104	110,770	111,899	116,353	116,353
Police Officer Salaries	441,379	529,939	605,446	622,826	622,826
Police Chief Clerical Wages	39,703	41,180	41,425	41,925	41,925
Part time Police Salaries	199,786	153,900	133,529	113,952	113,952
Community Policing	3,694	5,818	1,740	6,240	6,240
Overtime, Extra Investigation	7,134	3,495	11,440	11,440	11,440
Overtime, Shift Coverage	37,847	43,178	58,000	59,920	59,920
Overtime, Incidental	25,369	21,755	40,630	35,800	35,800
Overtime, Prisoner Callout	5,550	6,887	8,320	8,320	8,320
Overtime, Holiday	21,111	21,162	34,500	38,250	38,250
Overtime, Court Detail	4,695	4,295	9,360	9,360	9,360
Night Differential	21,831	26,330	30,706	32,456	32,456
Sick Leave Buyback	35,902	9,386	10,752	13,353	13,353
Inservice Training	15,669	23,684	20,800	21,216	21,216
Educational Stipend	94,690	95,456	100,774	125,472	125,472
Police Ambulance Training	1,800	-	3,420	3,420	3,420
Firearms Training	10,771	12,590	15,882	12,882	12,882
Ambulance Training Expense	664	1,000	2,000	2,000	2,000
Inservice Training Expense	4,425	4,930	17,000	5,000	5,000
Trailer Maintenance	1,216	134	-	-	-
Vehicle Maintenance	10,939	14,601	11,000	11,000	11,000
Seminar Fees	712	1,000	1,000	1,000	1,000
Drug and Alcohol Testing	903	5,005	6,000	6,000	6,000
Telephone	-	491	-	-	-
Police IPAD, Body & Cruiser Cameras	-	-	2,300	1,800	1,800
Technology Pay	-	-	-	6,000	6,000
Beeper/Radio Repairs	1,625	2,895	4,500	3,100	3,100
Bapern	1,900	1,900	1,900	1,900	1,900
Office Supplies	5,194	3,503	5,000	5,000	5,000
Vehicle Fuel	22,405	19,142	24,000	28,500	28,500
Supplies	11,162	7,138	9,500	9,500	9,500
Uniform Allowance	14,902	15,631	18,000	18,000	18,000
Travel	47	87	2,200	2,200	2,200
Dues and Memeberships	2,729	2,759	3,000	3,000	3,000
	1,162,858	1,190,041	1,346,023	1,377,185	1,377,185

211 ECO Department

Salaries and Wages	-	-	500	-	-
Office Expense	2,495	2,098	2,500	2,000	2,000
	2,495	2,098	3,000	2,000	2,000

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

215 Public Safety Building					
Custodian			22,060	22,501	22,501
Electricity			36,000	40,000	40,000
Natural Gas			13,000	13,000	13,000
Generator (Diesel) Fuel			750	1,000	1,000
Water Usage			1,500	2,000	2,000
Sewer Usage			4,800	4,800	4,800
Elevator Phone Monitoring			400	400	400
Elevator Inspection/Maintenance			6,000	6,000	6,000
HVAC Mainatenance			1,000	1,000	1,000
Sprinkler System Maintenance			500	500	500
Telephone VOIP and copper Lines			12,100	14,000	14,000
Regional Dispatch Connectivity			12,400	12,400	12,400
Repair and Mainatenance			7,500	7,500	7,500
Fire Alarm Monitor/Testing			900	900	900
Trash Removal			-	-	-
Landscaping			-	-	-
Snow Removal			-	-	-
Generator Maintenance			1,100	4,000	4,000
	-	-	120,010	130,001	130,001
220 Fire Department					
Fire Chief Salary	7,794	7,950	8,109	8,271	8,271
Clerical Wages	10,615	10,828	11,067	11,288	11,288
Firefighter Salaries	141,948	126,479	153,557	156,628	156,628
Fire Engineers Stipends	3,032	3,092	3,154	3,217	3,217
Fire Training Salaries	2,750	11,838	23,270	23,735	23,735
Fire Training Expense	4,613	737	4,700	4,794	4,794
Electricity	19,663	20,692	-	-	-
Heating Oil/Natural Gas	5,725	5,584	-	-	-
Water Usage	662	840	-	-	-
Sewer Usage	1,401	1,685	-	-	-
Station Repair and Maintenance	3,479	4,744	-	-	-
Equipment Repair and Maint.	11,607	13,481	11,000	11,000	11,000
Ladder/Pump Testing	2,567	4,569	6,500	6,500	6,500
Forest Fire Equipment	3,653	2,235	3,700	3,700	3,700
Telephone	2,070	2,108	2,000	2,000	2,000
Pagers	3,918	2,595	4,400	4,400	4,400
Propane Gas	345	727	-	-	-
Office Supplies	942	445	1,500	1,500	1,500
Vehicle Fuel	4,437	5,193	6,600	7,600	7,600
Other Expenses	9,236	8,618	10,000	10,000	10,000
Fire Prevention	1,323	573	1,750	1,750	1,750
Uniforms	6,008	15,300	13,000	15,000	15,000
Dues and Memberships	2,700	2,775	2,800	2,800	2,800
	250,488	253,088	267,107	274,183	274,183
231 Ambulance Department					
Ambulance Salaries	20,281	17,380	67,483	66,844	66,844
Ambulance Training Salaries	14,701	30,196	22,107	20,560	20,560
Training Expenses	8,493	5,471	6,000	8,000	8,000
Contracted Billing Services	9,243	10,587	11,600	12,500	12,500
Ambulance Repair and Maintenance	556	2,251	2,000	3,000	3,000
Supplies	5,622	6,785	8,000	8,000	8,000
Affiliation & License Fees	3,069	2,131	3,000	3,000	3,000
	61,965	74,801	120,190	121,904	121,904

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

241 Building Inspector Dept.					
Building Inspector Salary	14,404	14,693	14,986	15,286	15,286
Asst. Building Inspector Salary	9,430	10,421	9,811	10,007	10,007
Clerical, part time wages	2,008	1,920	11,575	11,807	11,807
Training Expenses	200	-	950	950	950
Expenses	685	722	1,300	1,300	1,300
Permitting Software	-	-	23,400	16,643	16,643
	26,727	27,756	62,022	55,993	55,993
243 Plumbing Inspector Dept.					
Plumbing Inspector Salary	6,326	6,453	6,582	6,714	6,714
Expenses	-	-	200	1,800	1,800
	6,326	6,453	6,782	8,514	8,514
245 Electrical Inspector Dept.					
Electrical Inspector Salary	6,326	6,453	6,582	6,714	6,714
Expenses	150	-	150	150	150
	6,476	6,453	6,732	6,864	6,864
291 Emergency Management Dept					
Director Stipend	300	300	300	300	300
Expenses	92	-	1,300	1,300	1,300
Dues and Memberships	-	-	150	150	150
	392	300	1,750	1,750	1,750
292 Animal Inspector Dept.					
Animal Inspector Stipend	6,132	6,255	6,380	6,508	6,508
	6,132	6,255	6,380	6,508	6,508
293 Animal Control Officer					
Animal Control Officer Stipend	13,963	14,243	14,527	14,818	14,818
Assistant Dog Officer/ACO	1,676	1,710	1,744	1,779	1,779
Expenses	53	460	1,400	1,400	1,400
	15,692	16,413	17,671	17,997	17,997
295 Harbormaster Department					
Harbormaster Deputy Salary	-	-	-	-	-
Harbormaster Salary	13,150	5,875	25,500	26,010	26,010
Asst Harbormaster Salary	9,780	7,562	13,817	14,093	14,093
Town Landing Ramp Attendant	3,743	1,054	4,330	4,416	4,416
Training Expense	-	814	1,500	1,530	1,530
Boat Repairs	3,771	4,149	9,000	6,000	6,000
Pier and Float Maintenance	10,639	259	2,000	2,000	2,000
Drug and Alcohol Testing	175	-	1,000	1,000	1,000
Mooring Permit Expense	3,429	2,709	6,000	5,000	5,000
Fuel and Oil	2,153	1,690	4,600	3,500	3,500
Buoys	4,390	3,989	4,000	4,000	4,000
Uniforms	2,288	1,617	2,800	2,800	2,800
Incidental Expenses	2,005	3,667	4,000	3,600	3,600
	55,523	33,385	78,547	73,949	73,949
299 Shellfish Department					
Shellfish Constable Salary	45,589	46,501	47,431	48,380	48,380
Shellfish Deputy Salary	8,809	8,784	9,560	9,751	9,751
Boat Repairs	1,480	229	2,000	2,000	2,000
Vehicle Fuel	1,811	904	5,000	5,000	5,000
Vehicle Maintenance	-	368	1,500	1,500	1,500
Expenses	330	220	425	425	425
Uniforms	122	73	125	125	125
Dues and Memberships	175	-	200	200	200
	58,316	57,079	66,241	67,381	67,381

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

PUBLIC SAFETY SUMMARY

Labor	1,416,021	1,438,036	1,708,673	1,751,460	1,751,460
Operating Expense	237,369	236,086	393,782	392,769	392,769
	1,653,390	1,674,122	2,102,455	2,144,229	2,144,229

300 Education

MERSD Assessment

See Article #12

Essex No Shore Ag&Tech Assessmt

See Article #13

400 Department of Public Works

420 Highway Department

Superintendent Salary	88,792	92,313	94,796	96,692	96,692
Asst. Superintendent Salary	25,678	-	-	-	-
Clerical Wages	29,277	30,319	33,587	33,587	33,587
Foreman Wages	65,144	65,620	67,488	67,488	67,488
Operator Wages	126,100	137,188	143,408	143,408	143,408
Laborer	22,163	39,319	44,299	44,299	44,299
Stormwater Compliance Wages	-	-	-	-	-
Grounds Maintenance Wages	7,509	812	17,000	14,000	14,000
Overtime	6,142	6,571	6,834	6,834	6,834
Sick Leave Buyback	2,000	1,500	1,500	1,500	1,500
Electricity	2,745	2,683	4,800	4,300	4,300
Water Usage	1,400	1,138	1,500	1,500	1,500
Small Equipment Repair	1,417	722	2,300	2,300	2,300
Bridge Inspection and Repair	-	-	3,000	3,000	3,000
Equipment Lease	32,739	-	-	-	-
Seminar Fees	407	223	1,000	1,000	1,000
Monitoring Wells	3,900	3,900	5,500	5,500	5,500
Drug and Alcohol Testing	348	465	700	700	700
Tree Removal	16,000	16,450	18,500	18,500	18,500
Telephone	2,029	2,296	2,500	2,500	2,500
Building Fuel	3,143	6,027	6,500	6,500	6,500
Office Supplies	1,938	2,050	2,500	2,500	2,500
Grounds Maintenance Expense	3,960	8,785	9,500	14,000	14,000
Stormwater Compliance Expense	17,000	48,300	40,000	40,000	40,000
Playground Maintenance	7,306	7,229	8,000	9,500	9,500
Truck Fuel	12,808	12,141	17,000	17,000	17,000
Truck Maintenance	13,723	14,961	15,000	15,000	15,000
Highway Maintenance	78,109	74,988	85,000	90,000	90,000
Tools and Supplies	3,084	3,133	3,100	3,100	3,100
Other Maintenance	7,106	7,065	7,100	7,100	7,100
Clothing Allowance	2,500	3,000	3,000	3,000	3,000
Dues and Memberships	690	246	800	800	800
Public Safety Grounds Maintenance	-	-	15,000	10,000	10,000
	585,157	589,444	661,212	665,608	665,608

423 Snow and Ice

Snow Removal OT	11,342	15,396	16,767	16,767	16,767
Snow Removal Public Safety Bldg		-	35,000	35,000	35,000
Snow Removal Contractors	12,593	17,285	11,608	11,608	11,608
Snow Removal Expenses	56,954	52,672	58,226	58,226	58,226
	80,889	85,353	121,601	121,601	121,601

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

424 Street Lighting	5,412	9,158	12,000	12,000	12,000
Street Lighting Maintenance & Repair	503	1,968	3,000	3,000	3,000
	5,915	11,126	15,000	15,000	15,000
430 Transfer Station/Recycling Dept					
Recycling Coordinator Wages	38,553	24,223	27,579	27,579	27,579
Electricity	2,018	1,337	3,200	2,700	2,700
Trash Contract	122,918	107,146	110,000	110,000	110,000
Recycling Contract	37,244	44,409	42,000	45,000	45,000
Hazardous Waste Disposal	-	5,500	5,500	6,000	6,000
Inspection Services	850	850	4,000	3,500	3,500
Telephone	367	371	420	420	420
Sticker Printing	630	725	725	800	800
Maintenance	5,098	3,261	8,000	7,500	7,500
	207,678	187,822	201,424	203,499	203,499
449 Non Enterprise Wastewater					
WW Legal Expense	-	-	-	-	-
	-	-	-	-	-
491 Cemetery Department					
Wages	30,462	42,462	46,401	46,401	46,401
Clerical Wages	3,966	4,045	4,143	4,143	4,143
Part-time Wages	8,661	10,646	14,800	13,000	13,000
Overtime	1,805	1,549	2,500	2,500	2,500
Electricity	193	129	390	390	390
Gas and Fuel	388	-	2,200	2,200	2,200
Small Equipment	1,065	1,568	2,000	2,000	2,000
Repair and Maintenance	941	2,700	2,700	2,700	2,700
Materials	793	2,473	2,000	2,000	2,000
	48,274	65,572	77,134	75,334	75,334
6150 Water Enterprise Fund				see Article # 11	see Article # 11
6250 Sewer Enterprise Fund				see Article # 9	see Article # 9
PUBLIC WORKS SUMMARY					
Labor	467,594	471,963	521,102	518,198	518,198
Operating Expense	460,319	467,354	555,269	562,844	562,844
	927,913	939,317	1,076,371	1,081,042	1,081,042
500 Human Services					
512 Board of Health					
Sanitarian Salary	72,162	73,605	75,077	76,579	76,579
Clerical, full time	49,474	50,587	52,182	53,226	53,226
Nurse Wages	9,094	8,531	11,629	11,629	11,629
OSHA Coordinator Stipend	7,075	7,217	7,361	7,508	7,508
OSHA Training	-	-	2,500	2,500	2,500
OSHA General Expense	2,818	-	3,000	3,000	3,000
OSHA Drug and Medical Screening	-	-	1,000	1,000	1,000
Seminar Fees	473	-	850	850	850
Advertising	-	404	450	450	450
Contracted Services	4,736	3,409	6,650	6,650	6,650
Water Testing	403	527	700	700	700
Postage	511	511	550	550	550
Office Supplies	955	376	1,475	1,475	1,475
Expenses	676	1,098	1,150	1,150	1,150
Travel	902	204	1,900	1,900	1,900
Dues and Memberships	351	368	500	500	500
	149,630	146,837	166,974	169,667	169,667

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

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	30,929	31,364	34,015	34,695	34,695
Outreach Coordinator	16,567	17,168	20,000	20,400	20,400
Clerical part time	-	75	11,768	12,003	12,003
Van Driver Wages	138	-	-	-	-
Electricity/Utilities	5,450	4,853	6,500	7,500	7,500
Heating - Natural Gas	-	-	-	-	-
Water/Sewer Utility	-	-	-	-	-
System Inspection Maintenance	-	-	-	-	-
Buildings Repair and Maintenance	16,498	11,917	14,000	17,000	17,000
COA Transportation	16,700	28,500	6,000	6,000	6,000
Vehicle Maintenance	-	-	-	-	-
Vehicle Fuel	-	-	-	-	-
Van Driver Expenses	-	-	-	-	-
Telephone	-	-	-	-	-
Technology	-	-	-	-	-
COA Expenses	4,570	9,357	7,500	8,000	8,000
	90,852	103,234	99,783	105,598	105,598
542 Youth Department					
Coordinator/Director Wages	12,212				
Program Expense	1,630				
Office Expense	277				
	14,119	-	-	-	-
543 Veterans Services					
Regional Assessment	16,935	17,416	16,936	17,230	17,230
Ordinary Benefits	20,100	13,832	55,000	35,000	35,000
	37,035	31,248	71,936	52,230	52,230
546 Centennial Grove					
Sanitation Facilities	1,956	2,180	3,500	3,500	3,500
Maintenance	1,249	2,200	12,200	2,500	2,500
	3,205	4,380	15,700	6,000	6,000
HUMAN SERVICES SUMMARY					
Labor	197,651	188,547	212,032	216,040	216,040
Operating Expense	99,690	99,652	144,861	119,955	119,955
	297,341	288,199	356,893	335,995	335,995
600 Culture and Recreation					
610 Library					
Director Salary	55,559	58,235	59,503	60,693	60,693
Staff Wages	41,241	34,381	60,532	61,743	61,743
Copier Expense	395	295	850	850	850
Telephone	741	750	850	850	850
Office Supplies	663	953	1,800	1,800	1,800
Technology	794	1,492	2,400	2,400	2,400
Library Materials	37,841	31,699	50,000	50,000	50,000
Library Programming	2,900	2,442	2,500	2,500	2,500
Travel	125	229	350	350	350
MVLC Membership	12,033	13,770	13,861	16,391	16,391
	152,292	144,246	192,646	197,577	197,577

Town of Essex
Article 7 Operating Budget
Fiscal Year 2023 General Fund

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	892	671	900	900	900
	892	671	900	900	900
SUMMARY CULTURE AND RECREATION					
Labor	96,800	92,616	120,035	122,436	122,436
Operating Expense	56,384	52,394	75,011	77,541	77,541
	153,184	145,010	195,046	199,977	199,977
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
750 Maturing Debt Interest	8,400	7,200	6,000	4,500	4,500
Maturing Debt Interest Public Safety		258,595	359,400	341,900	341,900
751 B.A.N. Principal and Interest					
Short Term Interest	-	-	15,000	15,000	15,000
	68,400	675,795	790,400	771,400	771,400
District Debt Assessments:					
Manchester Essex Regl Schl	1,474,238	1,442,096	1,405,292	1,483,892	1,483,892
ENSA&TSD included in Article #13 - \$22,366			See Article #13		
Water Enterprise Debt			See Article #11		
Sewer Enterprise Debt			See Article #9		
SUMMARY DEBT SERVICE					
Operating Expenses	1,542,638	2,117,891	2,195,692	2,255,292	2,255,292
900 Penions, Benefits and Other					
911 Retirement Asmnt, apportioned	531,026	547,429	597,946	642,209	642,209
912 Employee Benefits					
Worker's Comp Insurance	16,014	15,506	32,449	33,260	33,260
Unemployment Claims	-	-	1,000	1,000	1,000
	16,014	15,506	33,449	34,260	34,260
914 Health Insurance, apportioned	534,088	574,251	644,265	720,267	720,267
945 FICA/Medicare Tax, Town Share	79,926	76,266	78,656	80,229	80,229
SUMMARY PENSIONS, BENEFITS AND OTHER					
Operating Expenses	1,161,054	1,213,452	1,354,316	1,476,965	1,476,965
LABOR					
	2,863,226	2,878,645	3,316,692	3,384,963	3,379,493
OPERATING EXPENSE					
	3,978,129	4,626,613	5,383,541	5,576,101	5,558,101
GRAND TOTAL ARTICLE 7	6,841,355	7,505,258	8,700,233	8,961,064	8,937,594
Article 9 - Sewer Enterprise	1,947,892	2,096,589	2,180,568	2,187,056	2,187,056
Article 11 - Water Enterprise	729,795	724,804	858,781	816,285	816,285
Article 12 - Man/Essex Reg	8,073,441	8,364,966	8,695,830	9,077,671	9,077,671
Article 13 - Essex No Shore	282,003	235,527	218,080	257,940	257,940
Total Operating Budgets	17,874,486	18,927,144	20,653,492	21,300,016	21,276,546

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 11 Water Enterprise
Fiscal Year 2023

	FY20 Budget Expended	FY21 Budget Expended	FY22 Fin Com Adopted	FY23 Fin Com Requested	FY23 Fin Com Recommended
6150 Water Enterprise					
Superintendent Salary	14,648	15,300	15,800	16,116	16,116
Asst Supervisor/Chief Operator	51,027	53,946	56,000	57,120	57,120
Clerical Wages	21,892	22,827	22,891	22,891	22,891
Part time Wages	6,532	2,627	8,000	8,000	8,000
Operator/Tech Salaries	38,605	40,116	41,610	41,610	41,610
Operator Salaries	139,469	146,959	154,956	154,956	154,956
Overtime	23,118	25,159	19,830	19,830	19,830
Sick Leave Buy-back	3,421	2,972	4,000	4,000	4,000
Health Insurance	45,341	31,811	46,565	52,058	52,058
Workers' Comp	5,126	6,511	5,871	6,018	6,018
Retirement Assessment	62,474	64,403	70,347	85,112	85,112
FICA/Medicare Tax	4,791	4,877	5,377	5,377	5,377
Electricity	50,500	41,679	60,000	58,000	58,000
Sludge Removal	14,000	13,749	14,500	14,500	14,500
Seminar Fees	685	-	3,000	3,000	3,000
Drug and Alcohol Testing	83	258	300	300	300
Well Cleaning	11,454	27,783	25,000	25,000	25,000
EPA & State Mand. Testing	4,039	4,293	4,800	4,800	4,800
Contracted Services	7,000	7,032	7,000	8,000	8,000
Backflow Testing	1,700	1,520	3,500	3,500	3,500
Telephone	2,507	2,657	3,000	3,000	3,000
Fuel	8,055	6,515	8,000	8,000	8,000
Office Supplies	6,476	6,489	6,500	6,500	6,500
Vehicle Fuel	7,439	5,668	6,500	6,500	6,500
Vehicle Maintenance	844	2,000	2,000	2,000	2,000
Tools & Supplies	4,197	4,527	4,500	4,500	4,500
Chemicals	68,967	66,023	79,000	75,000	75,000
Lab Supplies	3,800	4,000	4,000	4,500	4,500
Other Maintenance	37,216	21,841	105,000	45,000	45,000
Clear Well Cleaning		5,000	5,000	5,000	5,000
Leak Detection		-	3,000	3,000	3,000
Materials	3,929	3,660	3,800	3,800	3,800
Meter Reading Units	985	1,463	1,500	1,500	1,500
Pipe Fittings and Meters	9,000	8,818	9,200	9,200	9,200
Clothing/Uniform Allowance	1,500	1,500	1,500	1,500	1,500
Dues and Memberships	2,491	2,711	3,000	3,000	3,000
Liability Insurance	20,796	23,554	20,600	21,218	21,218
Bond Principal	30,000	30,000	10,000	10,000	10,000
Bond Interest	1,970	1,370	970	720	720
Short Term Principal & Interest	13,718	13,186	12,364	12,159	12,159
	729,795	724,804	858,781	816,285	816,285
SUMMARY WATER ENTERPRISE					
Labor	298,712	309,906	323,087	324,523	324,523
Operating Expense	431,083	414,898	535,694	491,762	491,762
	729,795	724,804	858,781	816,285	816,285

Town of Essex
Article 9 Sewer Enterprise
Fiscal Year 2023

	FY20 Budget Expended	FY21 Budget Expended	FY22 Fin Com Adopted	FY23 Fin Com Requested	FY23 Fin Com Recommended
6250 Sewer Enterprise					
Superintendent Salary	14,648	15,300	15,800	16,116	16,116
Sewer Chief Operator	8,449	35,458	37,332	38,079	38,079
Clerical Wages	19,843	21,188	21,626	21,626	21,626
System II/Wastewater Tech	38,615	40,108	41,610	41,610	41,610
Operator/Tech Wages	38,680	38,623	40,899	40,899	40,899
Overtime	20,878	12,111	15,000	13,500	13,500
Workers Comp	2,362	1,316	2,884	2,956	2,956
Sick Leave Buy-back	1,650	1,603	1,800	1,800	1,800
Health Insurance	24,321	26,965	32,054	35,835	35,835
Retirement Assessment	31,237	32,202	35,173	46,425	46,425
FICA/Medicare Tax	2,184	2,436	2,501	2,501	2,501
Electricity	31,759	34,201	40,000	38,000	38,000
Seminar Fees	-	-	800	800	800
Drug & Alcohol Testing	-	103	240	240	240
Contract - City of Gloucester	331,925	420,729	480,000	480,000	480,000
I/I Requirements		30,000	30,000	30,000	30,000
Backflow Testing	850	-	1,500	1,500	1,500
Telephone	1,635	1,702	1,800	1,800	1,800
Fuel	3,493	4,000	3,500	4,000	4,000
Office Supplies/SCADA Sftwre	7,229	5,259	8,200	8,200	8,200
Vehicle Fuel	2,787	2,128	3,500	3,500	3,500
Vehicle Maintenance	736	1,800	1,800	2,000	2,000
Tools & Supplies	5,421	7,765	9,000	9,000	9,000
Chemicals	4,254	6,000	5,800	6,000	6,000
Maintenance	106,663	110,064	100,000	100,000	100,000
Materials	1,076	2,441	3,000	3,000	3,000
Clothing Allowance	500	500	500	500	500
Dues and Memberships	60	90	200	200	200
Liability Insurance	2,594	3,037	4,430	4,563	4,563
MWPAT Admin & Orig Fees	11,081	9,104	7,091	5,039	5,039
Bond Principal	1,192,812	1,202,530	1,217,077	1,222,087	1,222,087
Bond Interest	40,150	27,826	15,451	5,280	5,280
	<u>1,947,892</u>	<u>2,096,589</u>	<u>2,180,568</u>	<u>2,187,056</u>	<u>2,187,056</u>
SUMMARY SEWER ENTERPRISE					
Labor	142,763	164,391	174,067	173,630	173,630
Operating Expense	1,805,129	1,932,198	2,006,501	2,013,426	2,013,426
	<u>1,947,892</u>	<u>2,096,589</u>	<u>2,180,568</u>	<u>2,187,056</u>	<u>2,187,056</u>

TOWN OF ESSEX
DEBT SCHEDULE - FISCAL YEAR 2023

	FY23 Totals	Balance 06/30/22	Payments Scheduled FY23	Balance 06/30/23
General Fund	\$ 2,255,292			
Town Hall Renovations (BAN)(Ex)		180,000	60,000	120,000
Interest			4,500	
Other General:				
MERSD Assessment Pr- High School		4,131,714	463,275	3,668,438
Interest			140,151	
MERSD Assessment Pr Elem School		11,113,889	412,048	10,701,841
Interest			468,418	
ENSA&TSD Debt in Article 13 \$22,366				
Short Term Interest			15,000	
Public Safety Building Principal (Ex)		11,000,000	350,000	10,650,000
Interest			341,900	
Septic Loan Fund	\$ 25,405			
MWPAT #1 97-1187		-	-	-
MWPAT #2 97-1187-1		2,008	2,008	-
MWPAT #3 97-1187-2		40,000	10,000	30,000
MWPAT #4 97-1187-3C		53,408	8,897	44,511
CWT-17-31*		248,102		248,102
Interest			2,000	
Admin Fee			2,500	
Water Enterprise	\$ 22,879			
Water Tank Refunding		29,000	10,000	19,000
Interest			720	
Other Water (BAN) (B):				
Pond/Harlow Principal		29,000	12,000	17,000
Interest			159	
Sewer Enterprise (B/E)	\$ 1,232,407			
Sewer Bond 12/04		211,000	70,000	141,000
Interest			5,280	
MWPAT CW-00-52		1,140,887	254,052	886,835
Interest			-	
Admin Fee			806	
MWPAT CW-00-52A		924,911	208,252	716,659
Interest			-	
Admin Fee			653	
MWPAT CW-01-02A		517,940	114,735	403,205
Interest			-	
Admin Fee			368	
MWPAT CW-01-02B		1,929,948	482,487	1,447,461
Interest			-	
Admin Fee			2,533	
MWPAT CW-01-02C		278,850	55,770	223,080
Interest			-	
Admin Fee			376	
MWPAT CW-01-02D		220,745	36,791	183,954
Interest			-	
Admin Fee			304	
GRAND TOTALS	\$ 3,535,983		3,535,983	
Maturing Debt Principal		32,051,402	2,550,316	29,501,086

(BAN)=Bond Anticipation Note

(E)= Exempt Debt

(B)=Debt paid by Betterments



Manchester Essex Regional School District FY 2023 Operating Budget

Revenue	2018-2019 Actual	% Inc.	2019-2020 Actual	% Inc.	2020-2021 Budget	2020-2021 Actual	% Inc.	2021-2022 Budget	% Inc. vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Inc. vs. Prior Budget
Chapter 70 Aid	\$3,007,748	1.36%	\$3,048,668	1.36%	\$2,774,413	\$3,048,668	0.00%	\$3,083,668	11.15%	\$3,124,118	\$40,450	1.31%
Regional School Transportation	\$214,527	37.11%	\$230,294	7.35%	\$207,000	\$297,704	29.27%	\$207,000	0.00%	\$275,000	\$68,000	32.85%
(Less: School Choice Sending)	(\$92,624)	57.77%	(\$99,848)	7.80%	(\$85,000)	(\$106,234)	6.40%	(\$100,000)	17.65%	(\$100,000)	\$0	0.00%
Total State Aid	\$3,129,651	2.11%	\$3,179,114	1.58%	\$2,896,413	\$3,240,138	1.92%	\$3,190,668	10.16%	\$3,299,118	\$108,450	3.40%
Medicaid Reimbursement	\$39,180	-56.22%	\$36,380	-7.15%	\$50,000	\$37,491	3.05%	\$50,000	0.00%	\$50,000	\$0	0.00%
Earnings on Investments	\$411,366	1002.31%	\$555,506	35.04%	\$40,000	\$25,744	-95.37%	\$40,000	0.00%	\$40,000	\$0	0.00%
Other Miscellaneous	\$46,155	7.35%	\$50,391	34.15%	\$29,500	\$0	-100.00%	\$29,500	0.00%	\$29,500	\$0	0.00%
Total Miscellaneous Income	\$496,701	192.52%	\$622,277	25.28%	\$119,500	\$63,235	-99.84%	\$119,500	0.00%	\$119,500	\$0	0.00%
Excess & Deficiency Funds (to Support Operating Budget)	\$0	NM	\$100,000	NM	\$335,000	\$335,000	235.00%	\$335,000	0.00%	\$520,000	\$185,000	55.22%
Total Revenue Before Assessments	\$3,626,352	12.10%	\$3,901,391	7.58%	\$3,350,913	\$3,638,373	-6.74%	\$3,645,168	8.78%	\$3,938,618	\$293,450	8.05%
Manchester (Operating Budget)	\$14,274,688	3.34%	\$14,668,257	2.76%	\$15,099,835	\$15,099,835	2.94%	\$15,589,705	3.24%	\$15,909,698	\$319,993	2.05%
Essex (Operating Budget)	\$7,836,479	3.20%	\$8,073,441	3.02%	\$8,364,966	\$8,364,966	3.61%	\$8,695,830	3.96%	\$9,077,671	\$381,841	4.39%
Town Assessments	\$22,111,166	3.29%	\$22,741,698	2.85%	\$23,464,801	\$23,464,801	3.18%	\$24,285,535	3.50%	\$24,987,369	\$701,834	2.89%
GENERAL FUND REVENUE - OPERATING	\$25,737,518	4.45%	\$26,643,089	3.52%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	4.16%	\$28,925,987	\$995,284	3.56%
Excess & Deficiency Funds (Transfer to Stabilization)***			\$489,109	NM	\$481,694	\$481,694	-1.52%	\$0	NM	\$0	\$0	NM
TOTAL GENERAL FUND REVENUE	\$25,737,518	4.45%	\$27,132,198	5.42%	\$27,297,408	\$27,584,868	1.67%	\$27,930,703	2.32%	\$28,925,987	\$995,284	3.56%
(Less: Contribution to Stabilization Fund)	\$0	NM	(\$489,109)	NM	(\$481,694)	(\$481,694)	-1.5%	\$0	NM	\$0	\$0	NM
(Less: Contribution to Transportation Stabilization*)	(\$74,629)	NM	\$0	NM	\$0	\$0		\$0	NM	\$0	\$0	NM
Available General Fund Resources	\$25,662,889	4.28%	\$26,643,089	3.82%	\$26,815,714	\$27,103,174	1.73%	\$27,930,703	4.16%	\$28,925,987	\$995,284	3.56%
Total Operating Budget (Historical Format)	\$25,259,297	2.08%	\$26,010,874	2.98%	\$27,140,714	\$26,735,245	2.78%	\$28,255,703	4.11%	\$29,250,987	\$995,284	3.52%
(Less: School Choice)	(\$325,000)	8.33%	(\$325,000)	0.00%	(\$325,000)	(\$180,000)	-44.62%	(\$325,000)	0.00%	(\$325,000)	\$0	0.00%
General Fund Operating Budget (Restated)**	\$24,934,297	2.00%	\$25,685,874	3.01%	\$26,815,714	\$26,555,245	3.38%	\$27,930,703	4.16%	\$28,925,987	\$995,284	3.56%

*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 reformatting (including prior periods) 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 footbridge Insurance settlement

District Reserves at the Close of Fiscal Year 21 & Budgeted Uses	FY-21 Closing Balance	FY-22*** Budgeted/Planned Use	FY-23 Available	FY-24 Available
Reserve Fund Type				
General Fund: Unassigned Fund Balance	\$1,686,001	(\$335,000)	(\$520,000)	\$831,001
School Choice Reserves*	\$1,604,288	(\$200,000)	\$0	\$1,404,288
Stabilization Fund**	\$552,201	(\$318,000)	(\$190,000)	\$44,201
Total Reserves	\$3,842,490	(\$853,000)	(\$710,000)	\$2,279,490
% of FY-22 Budget	13.76%	% of FY-23 Budget		
		7.88%		

*Estimated \$200K use of School Choice Reserves to cover COVID deficits after federal CARES & FEMA reimbursements

**\$318K stabilization uses: complete EES playground, equalize EES technology with new Memorial School, fund Facility Condition study of EES and MSHS and fund replacement boiler at EES



Manchester Essex Regional School District

FY 2023 Operating Budget

DOE Account Code	Budget Summary	2018-2019 Expended	2019-2020 Staffing Level	2019-2020 Expended	2020-2021 Staffing Level	2020-2021 Budget	2020-2021 Expended	2021-2022 Staffing Level	2021-2022 Budget	2022-2023 Staffing Level	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
SALARIES - STAFF													
1210	Superintendent's Office	\$230,782	1.5	\$237,292	1.5	\$243,381	\$245,308	1.5	\$249,466	1.5	\$257,450	\$7,984	3.2%
1410	Business Office	\$383,107	4.2	\$396,802	4.2	\$402,140	\$402,141	4.2	\$412,069	4.2	\$416,901	\$4,833	1.2%
1450	District Technology	\$212,649	2.2	\$220,605	2.2	\$222,777	\$202,213	2.2	\$228,434	3.2	\$284,562	\$56,128	24.6%
2110	Student Services Office	\$234,358	2.5	\$240,209	2.5	\$246,177	\$246,340	2.5	\$252,294	2.5	\$258,564	\$6,270	2.5%
2110	Curriculum Director	\$106,586	0.8	\$109,880	0.8	\$112,597	\$112,597	0.8	\$115,382	0.8	\$118,236	\$2,855	2.5%
2210	Principals/Asst. Principals	\$669,838	6.0	\$728,071	6.0	\$745,916	\$745,919	6.0	\$764,415	6.0	\$783,375	\$18,960	2.5%
2210	School Secretaries	\$255,394	5.0	\$264,496	5.0	\$271,964	\$262,992	5.0	\$270,933	5.0	\$277,642	\$6,709	2.5%
2300	Dept. Heads/Team/Curr. Leaders/PDC	\$108,373		\$119,615		\$128,512	\$124,691		\$131,250		\$134,531	\$3,281	2.5%
2305	Classroom Teachers	\$8,259,337	99.2	\$8,518,386	98.9	\$8,761,792	\$8,654,533	99.2	\$9,139,913	98.4	\$9,111,321	(\$28,592)	-0.3%
2310	Special Ed Teachers	\$2,351,987	32.6	\$2,602,027	32.6	\$2,727,361	\$2,640,393	33.5	\$2,903,501	32.8	\$2,992,304	\$88,803	3.1%
2315	Special Ed Team Chairs	\$191,093	2.0	\$186,702	2.0	\$192,385	\$192,425	2.0	\$197,194	2.0	\$205,472	\$8,278	4.2%
2325	Substitute Teachers	\$255,895		\$164,708	0.0	\$139,000	\$308,948	0.0	\$147,000	0.0	\$147,000	\$0	0.0%
2330	Teaching Assistants*	\$632,061	24.5	\$682,641	24.5	\$700,328	\$626,031	23.4	\$689,485	29.3	\$827,656	\$138,171	20.0%
2340	Library/Media Coordinators	\$137,449	1.5	\$143,536	1.5	\$152,130	\$100,853	1.0	\$104,467	1.0	\$107,079	\$2,612	2.5%
2440	SPED, LEP, H&H Tutors	\$246,177	1.0	\$176,524	1.0	\$166,639	\$165,669	0.0	\$132,520	1.0	\$144,723	\$12,203	9.2%
2710	Guidance/Adj. Counselors	\$543,277	6.8	\$525,285	6.8	\$609,569	\$591,426	6.8	\$634,853	8.0	\$709,934	\$75,082	11.8%
2800	Psychologists	\$279,143	2.0	\$288,692	3.0	\$298,545	\$298,545	3.0	\$308,715	3.0	\$319,209	\$10,494	3.4%
3200	Nurses	\$269,377	3.0	\$275,668	3.0	\$289,487	\$288,481	3.0	\$293,399	3.0	\$254,822	(\$38,577)	-13.1%
3300	Transportation/Traffic/Emergency/Title IX	\$8,000	0.0	\$11,830	0.0	\$9,500	\$8,111	0.0	\$9,500	0.0	\$9,500	\$0	0.0%
3400	Cafeteria/Recess Aides	\$54,420		\$65,096	0.0	\$64,235	\$71,361	0.0	\$64,235	0.0	\$64,235	\$0	0.0%
3510	Athletics (Office & Coaching Stipends)	\$308,833	1.6	\$297,562	1.6	\$346,474	\$288,086	1.6	\$355,049	1.6	\$363,837	\$8,788	2.5%
3620	Student Activity Stipends	\$136,942	0.0	\$131,193	0.0	\$129,265	\$108,152	0.0	\$132,496	0.0	\$135,809	\$3,312	2.5%
4110	Custodians	\$122,944	1.0	\$92,434	1.0	\$87,195	\$82,680	1.0	\$88,800	1.0	\$90,445	\$1,645	1.9%
4220	Facilities Department	\$169,352	2.0	\$171,245	2.0	\$173,358	\$181,740	2.0	\$177,692	2.0	\$182,134	\$4,442	2.5%
	Negotiations, Longevity, Expanded Effort	\$140,244		\$153,840		\$151,253	\$168,547		\$181,300		\$131,300	(\$50,000)	-27.6%
	Subtotal SALARIES	\$16,307,616	199.4	\$16,804,339	200.1	\$17,371,980	\$17,118,181	198.7	\$17,984,361	206.3	\$18,328,043	\$343,682	1.91%

*FY23 Teaching Assistant FTE increases reflects addition of 1:1 aides to support keeping students in district; added in FY22 after budget adoption



Manchester Essex Regional School District

FY 2023 Operating Budget

DOE Account Code	Budget Summary	2018-2019 Expended	% Increase	2019-2020 Expended	% Increase	2020-2021 Budget	2020-2021 Expended	% Increase	2021-2022 Budget	% Increase vs. Prior Budget	2022-2023 Budget	\$ Increase vs. Prior Budget	% Increase vs. Prior Budget
OPERATING EXPENSES													
1000	District Admin. Expenses	\$232,610	-4.0%	\$212,783	-8.5%	\$270,432	\$278,427	30.9%	\$272,966	0.9%	\$274,017	\$1,051	0.4%
2000	Bldg. Instr. Supplies/Equip	\$266,220	-3.1%	\$245,249	-7.9%	\$327,172	\$226,673	-7.6%	\$327,172	0.0%	\$310,424	(\$16,748)	-5.1%
2100	SPED Admin. Expenses	\$66,744	-23.1%	\$28,984	-56.6%	\$32,300	\$24,794	-14.5%	\$31,600	-2.2%	\$31,600	\$0	0.0%
2210	Bldg. Admin. Expenses	\$35,068	2.1%	\$37,065	5.7%	\$43,615	\$29,757	-19.7%	\$43,615	0.0%	\$46,565	\$2,950	6.8%
2300	SPED Contracted Services	\$187,672	-13.8%	\$161,480	-14.0%	\$240,000	\$211,494	-31.0%	\$240,000	0.0%	\$260,000	\$20,000	8.3%
2350	Professional Development	\$35,660	-46.5%	\$76,048	113.3%	\$46,500	\$37,060	-51.3%	\$46,500	0.0%	\$46,500	\$0	0.0%
2400	New Curriculum Materials	\$8,614	212.2%	(\$18,132)	-310.5%	\$41,000	\$40,584	-323.8%	\$70,000	70.7%	\$70,000	\$0	0.0%
2451	Instructional Technology**	\$226,753	-12.1%	\$284,576	25.5%	\$284,900	\$320,519	12.6%	\$308,587	8.3%	\$308,587	\$0	0.0%
3200	Health Expenses	\$3,187	-45.4%	\$3,015	-5.4%	\$7,300	\$3,715	23.2%	\$7,300	0.0%	\$8,000	\$700	9.6%
3300	Transportation/Traffic/Security	\$348,439	9.3%	\$344,077	-1.3%	\$395,874	\$353,555	2.8%	\$478,464	20.9%	\$448,200	(\$30,264)	-6.3%
3300	SPED Transportation	\$386,504	6.0%	\$336,108	-13.0%	\$320,000	\$253,485	-24.6%	\$470,625	47.1%	\$687,100	\$216,475	46.0%
3500	Athletics/Student Activities	\$94,464	-3.2%	\$140,154	48.4%	\$92,500	\$32,489	-76.8%	\$96,500	4.3%	\$96,500	\$0	0.0%
4100	Utilities	\$530,999	-0.3%	\$448,274	-15.6%	\$578,901	\$549,389	-22.6%	\$557,900	-3.8%	\$557,900	\$0	0.0%
4110	Custodial Supplies	\$59,393	24.9%	\$55,800	-6.0%	\$60,000	\$45,491	-18.5%	\$60,000	0.0%	\$60,000	\$0	0.0%
4200	Maintenance	\$629,499	5.3%	\$708,346	12.5%	\$701,875	\$709,114	0.1%	\$701,875	0.0%	\$782,131	\$80,256	11.4%
5000	Insurance & Other Benefits	\$4,931,328	3.7%	\$4,952,150	0.4%	\$5,337,988	\$5,180,977	4.6%	\$5,538,530	3.8%	\$5,720,287	\$181,757	3.3%
7000	Facility Capital Expense	\$58,854	-34.8%	\$63,681	8.2%	\$64,000	\$108,726	70.7%	\$46,000	-28.1%	\$53,000	\$7,000	15.2%
9100	SPED Tuition-Out/Summer	\$849,673	23.3%	\$1,126,878	32.6%	\$923,377	\$1,210,814	7.4%	\$973,709	5.5%	\$1,162,134	\$188,425	19.4%
	Subtotal OPERATIONS	\$8,951,681	3.1%	\$9,206,535	2.8%	\$9,768,734	\$9,617,064	2.5%	\$10,271,342	5.1%	\$10,922,944	\$651,602	6.34%
	TOTAL	\$25,259,297	2.1%	\$26,010,874	3.0%	\$27,140,714	\$26,735,245	2.8%	\$28,255,703	4.1%	\$29,250,987	\$995,284	3.52%
	(Less: Funded Outside of General Fund)*	(\$325,000)		(\$290,000)		(\$325,000)	(\$180,000)		(\$325,000)		(\$325,000)	\$0	0.0%
	Plus: General Fund Transfer to close Food Service Deficit	\$177,202		\$68,444									
	Plus: General Fund Transfer to close Athletics Deficit	\$18,314											
	General Fund Operating Spending	\$25,129,813	2.8%	\$25,789,318	2.6%	\$26,815,714	\$26,555,245	2.9%	\$27,930,703	4.2%	\$28,925,987	\$995,284	3.56%
	Contribution to Stabilization Fund	\$0		\$489,109		\$481,694	\$481,694		\$0		\$0	\$0	
	Total Budgetary Use of Funds	\$25,129,813	2.8%	\$26,278,427	4.6%	\$27,297,408	\$27,036,939	2.8%	\$27,930,703	2.3%	\$28,925,987	\$995,284	3.56%

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

**Essex North Shore Agricultural and Technical School District
FY 2023 Proposed Budget Summary**

<u>Description</u>	<u>Amount</u>	<u>\$ Incr(Decr) from FY 22</u>	<u>% Incr(Decr) from FY 22</u>
<u>FOUNDATION BUDGET</u>	\$29,445,737	\$1,565,865	5.62%
Chapter 70 Aid	6,649,161	\$1,219,243	22.45%
Local Receipts	4,975,501	(\$723,439)	-12.69%
Foundation Budget Assessment	17,821,075	\$1,070,061	6.39%
<u>TRANSPORTATION BUDGET</u>	2,047,089	\$52,959	2.66%
Regional Transportation Reimbursement	1,217,791	\$34,280	2.90%
Local Receipts	525,000	(\$189,200)	-26.49%
Transportation Assessment	304,298	\$207,879	215.60%
<u>DEBT SERVICE</u>	1,830,241	\$5,499	0.30%
Local Receipts	0	\$0	
Debt Service Assessment	1,830,241	\$5,499	0.30%
<u>CAPITAL IMPROVEMENTS</u>	262,582	(\$47,553)	-15.33%
Local Receipts	0		
Capital Improvements Assessment	262,582	(\$47,553)	-15.33%
GROSS BUDGET	<u>\$33,585,649</u>	<u>\$1,576,770</u>	4.93%
Total Estimated State Aid	7,866,952	\$1,253,523	18.95%
Total Assessment to Communities	20,218,196	\$1,235,886	6.51%
Local Receipts	5,500,501	(\$912,639)	-14.23%
Gross Budget	<u>33,585,649</u>	<u>\$1,576,770</u>	4.93%

**Essex North Shore Agricultural and Technical School
District FY 2023 Proposed Revenue Budget**

			\$ Incr(Decr)	% Incr(Decr)
<u>Description</u>	<u>Amount</u>		<u>from FY 22</u>	<u>from FY 22</u>
Revenues:				
State Aid				
Chapter 70	\$6,649,161		\$1,219,243	22.45%
Transportation Reimbursement	\$1,217,791		\$34,280	2.90%
Total State Aid	\$7,866,952		\$1,253,523	18.95%
Local Revenue Source				
Ch 74 Tuition	\$4,615,501		(\$642,249)	-12.22%
Ch 74 partnership	\$110,000		\$2,288	2.12%
Special Education Increment Charge	\$150,000		\$0	0.00%
Interest	\$5,000		(\$28,938)	-85.27%
E & D *	\$0		\$0	
Sports Complex Rent	\$0		(\$39,000)	-100.00%
Parking fees	\$30,000		(\$15,540)	-34.12%
Athletic fees	\$65,000		\$0	0.00%
Foundation budget local receipts	\$4,975,501		(\$723,439)	-12.69%
Out of District Transportation	\$525,000		\$10,800	2.10%
E & D allocation to transportation	\$0		(\$200,000)	
Transportation Budget Local Receipts	\$525,000		(\$189,200)	-26.49%
Local Receipts	\$0		\$0	
Debt Service Budget Local Receipts	\$0		\$0	0
Total Local Receipts	\$5,500,501		(\$912,639)	-14.23%
Total State Aid and Local Receipts	\$13,367,453		\$340,884	2.62%

Community	----- Foundation -----/					-----/		
	Enrollment 1-Oct-20	Enrollment 1-Oct-21	Enrollment % incr(decr)	Enrollment Participation Percentage	per pupil cost base on min local cont.	Required Minimum Contribution	Above Minimum Assessment	Transportation Assessment
Beverly	113	140	23.89%	10.695%	14,637	2,049,175	0	32,545
Boxford	24	25	4.17%	1.910%	14,462	361,562	0	5,812
Danvers	201	231	14.93%	17.647%	14,903	3,442,556	0	53,699
Essex	13	16	23.08%	1.222%	14,290	228,647	0	3,718
Gloucester	97	99	2.06%	7.563%	14,491	1,434,574	0	23,014
Hamilton	17	19	11.76%	1.452%	14,832	281,806	0	4,418
Lynnfield	46	42	-8.70%	3.209%	14,961	628,365	0	9,765
Manchester	11	13	18.18%	0.993%	15,352	199,577	0	3,022
Marblehead	38	34	-10.53%	2.597%	15,352	521,970	0	7,903
Middleton	49	49	0.00%	3.743%	15,207	745,128	0	11,390
Nahant	11	11	0.00%	0.840%	15,352	168,873	0	2,556
Peabody	306	352	15.03%	26.891%	11,839	4,167,251	0	81,829
Rockport	21	16	-23.81%	1.222%	16,312	260,985	0	3,718
Salem	198	190	-4.04%	14.515%	11,852	2,251,967	0	44,169
Swampscott	35	37	5.71%	2.827%	15,208	562,705	0	8,603
Topsfield	25	27	8.00%	2.063%	14,560	393,118	0	6,278
Wenham	9	8	-11.11%	0.611%	15,352	122,816	0	1,859
Total	1,214	1,309		100.000%		17,821,075	0	304,298

Table continued on next page...

Community

	Debt Service Assessment	Capital Improvement Assessment	FY 2023 Preliminary Assessment	\$ Incr(decr) from FY 22 Assessment	% incr(decr) from FY 2022 Assessment	FY 23 Per Pupil Cost	FY 22 Per Pupil Cost	Per Pupil Cost % Increase	FY 2022 Assessment
Beverly	195,744	28,083	2,305,547	407,734	21.48%	16,468	16,795	-1.9%	1,897,813
Boxford	34,958	5,015	407,347	4,243	1.05%	16,294	16,796	-3.0%	403,104
Danvers	322,983	46,338	3,865,576	466,209	13.71%	16,734	16,912	-1.1%	3,399,367
Essex	22,366	3,209	257,940	39,588	18.13%	16,121	16,796	-4.0%	218,352
Gloucester	138,421	19,859	1,615,868	(13,339)	-0.82%	16,322	16,796	-2.8%	1,629,207
Hamilton	26,575	3,813	316,612	31,088	10.89%	16,664	16,796	-0.8%	285,524
Lynnfield	58,732	8,426	705,288	(82,281)	-10.45%	16,793	17,121	-1.9%	787,569
Manchester	18,174	2,607	223,380	38,626	20.91%	17,183	16,796	2.3%	184,754
Marblehead	47,531	6,819	584,223	(68,978)	-10.56%	17,183	17,190	0.0%	653,201
Middleton	68,506	9,828	834,852	11,855	1.44%	17,038	16,796	1.4%	822,997
Nahant	15,374	2,206	189,009	4,255	2.30%	17,183	16,796	2.3%	184,754
Peabody	492,170	70,611	4,811,861	420,259	9.57%	13,670	14,352	-4.7%	4,391,602
Rockport	22,366	3,209	290,278	(77,399)	-21.05%	18,142	17,508	3.5%	367,677
Salem	265,659	38,115	2,599,910	2,426	0.09%	13,684	13,119	4.3%	2,597,484
Swampscott	51,741	7,423	630,472	42,614	7.25%	17,040	16,796	1.5%	587,858
Topsfield	37,758	5,417	442,571	22,679	5.40%	16,392	16,796	-2.4%	419,892
Wenham	11,183	1,604	137,462	(13,693)	-9.06%	17,183	16,795	2.3%	151,155
Total	1,830,241	262,582	20,218,196	1,235,886		16,476	16,527	-0.3%	18,982,310

FISCAL YEAR 2023 TOWN OF ESSEX WAGE & SALARY SCALE

Personnel Board Report

July 1, 2022 to June 30, 2023

ADMINISTRATIVE RATES:

	Minimum	Maximum
Selectmen's Assistant	\$45,082	\$66,771 /yr.
Conomo Pt. Commiss. Clerk	\$2,064	\$3,098 /yr.
Licensing Board Clerk	\$2,064	\$3,098 /yr.

FIRE DEPARTMENT

Chief		\$8,271 /yr.
Engineers		\$1,609 /yr.
Firefighters		\$23.74 /hr.
Ambulance	day	\$23.74 /hr.
	night	\$35.61 /hr.
nighttime on-call stipend - per night segment		\$27.60 /sgmt.
Fire Department Detail	current police union detail rate	

POLICE DEPARTMENT

Part-time Patrolman*	\$23.74 /hr.
Civilian Traffic Control & Pkg. Enforcmt. Ofcr.*	\$17.00 /hr.
Special Police Officer**	\$23.74 /hr.

* or current police union detail rate, if working a detail

** wage for non-volunteer duty, if applicable

LIBRARY

	Minimum	Maximum
Librarian	\$30.44	\$33.22 /hr.
Assistant Librarians	\$21.44	\$26.18 /hr.

BOARD OF HEALTH

Sanitarian/Administrator	\$64,326	\$87,575 /yr.
OSHA Coordinator Stipend		\$7,508 /yr.
Public Health Nurse	\$40.00	\$50.00 /hr.

MISCELLANEOUS PART-TIME RATES

	Minimum	Maximum
Part-time DPW Laborer	\$13.68	\$18.94 /hr.
Part-time DPW Specialist	\$19.62	\$24.71 /hr.
Part-time Senior Van Driver	\$13.74	\$16.24 /hr.
Part-time Assessor	\$24.98	\$37.49 /hr.
Town Property Custodian	\$18.87	\$22.64 /hr.
Town Hall/Library Custodian	\$18.87	\$22.64 /hr.
Public Safety Facility Custodian	\$18.87	\$22.64 /hr.
Planning Bd. Administrative Aide	\$19.51	\$24.57 /hr.
Board of Appeals Clerk	\$19.51	\$24.57 /hr.
Part-time Public Safety Clerk	\$19.51	\$24.57 /hr.
Conservation Commission Clerk	\$19.51	\$24.57 /hr.
Conservation Agent	\$24.87	\$35.51 /hr.
Part-time Town Planner	\$33.13	\$47.32 /hr.

Backup Assessors' Clerk	\$19.51	\$24.57 /hr.
Building Inspector's Clerk	\$19.51	\$24.57 /hr.
Town Accountant's Assistant	\$25.98	\$29.17 /hr.
Town Clerk's Assistant	\$25.98	\$29.17 /hr.
Treasurer-Collector Assistant	\$25.98	\$29.17 /hr.
Council on Aging (COA) Director	\$26.62	\$34.91 /hr.
COA Outreach Coordinator	\$19.51	\$24.57 /hr.
COA Clerk	\$13.53	\$15.61 /hr.
Youth Director	\$30.91	\$38.64 /hr.
Recycling Center Attendant	\$16.53	\$18.48 /hr.
Poll Workers	\$11.83	\$11.83 /hr.
Election Clerk	\$13.24	\$15.46 /hr.
Election Warden	\$14.20	\$17.75 /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)	\$7,326 /yr.
Assessor (2) - Each	\$5,132 /yr.
Moderator	\$100 /yr.
Library Trustees	None

APPOINTED OFFICIALS:

	Minimum	Maximum
DPW Superintendent	\$106,756	\$128,922 /yr.
Chief Operator/Asst. DPW Super.	\$90,329	\$106,756 /yr.
Chief Operator	\$86,489	\$97,101 /yr.
Town Clerk	\$54,263	\$67,550 /yr.
Town Clerk Registrar Stipend	\$50/yr. per 1,000 regist. voters	
Plumbing & Gas Inspector		\$6,714 /yr.
Electrical Inspector		\$6,714 /yr.
Building Inspector		\$15,286 /yr.
Assistant Building Inspector		\$10,007 /yr.
Finance Committee		None
Board of Registrars (each)		\$400 /yr.
Emergency Management Director		\$300 /yr.
Personnel Board		None
Inspector of Animals		\$6,508 /yr.
Animal Control Officer Stipend		\$14,818 /yr.
dog impoundment wage		\$65 /day, plus expenses
Asst. Animal Cont. Ofcr. Stipend		\$1,779 /yr.
Shellfish Constable		\$48,380 /yr.
Deputy Shellfish Constables		\$16.62 /hr.
Harbormaster		\$21.23 /hr.
Assistant Harbormasters		\$16.62 /hr.
Conservation Commission		None

DEFINITIONS USED IN DISCUSSING FINANCIAL ARTICLES

Apportionment

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

Articles 6, 8, 10, 12, 13

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

Assessor's Overlay

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

Assessment

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

Available Funds

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

Borrowing

Loans the town takes to pay for large capital items.

Capital Budget

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

Chapter 70

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

Cherry Sheets

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

Enterprise Fund

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

Exclusion

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

Fiscal Year

The Town's Fiscal Year begins on July 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.