

ATTACHMENT A
 FISCAL YEAR 2023
 GENERAL OPERATING BUDGET
 May 3, 2022
 ANNUAL TOWN MEETING

Approved Appropriation Fiscal Year 2022		Approved Appropriation Fiscal Year 2023	<i>\$ Chng</i> + / (-)	<i>% Chng</i> + / (-)
ELECTED OFFICERS				
50	MODERATOR:	50		
	SELECTMEN:			
1	Chairman	1		
1	Clerk	1		
1	Member	1		
1	Member	1		
1	Member	1		
	ASSESSORS:			
1,500	Chairman	1,500		
1,500	Clerk	1,500		
1,500	Member	1,500		
Appointed	TOWN CLERK:	Appointed		
300	TOWN CONSTABLE:	300		
	PLANNING BOARD:			
1	Chairman	1		
1	Clerk	1		
1	Member	1		
1	Member	1		
1	Member	1		

GENERAL GOVERNMENT

	Moderator:			
50	Salaries & Wages	50	-	-
50	TOTAL: Moderator	50	-	-
	Selectmen:			
285,551	Salaries & Wages	309,137	23,586	8.3%
14,111	Other Expenses	14,111	-	-
299,662	TOTAL: Selectmen	323,248	23,586	7.9%
	Selectmen's Special:			
77,300	Other Expenses	77,300	-	-
77,300	TOTAL: Selectmen Special	77,300	-	-

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	Finance Committee:			
1,579	Salaries & Wages	1,610	31	2.0%
350	Other Expenses	350	-	-
100,000	Reserve Fund	100,000	-	-
101,929	TOTAL: Finance Committee	101,960	31	0.0%
	Town Accountant:			
171,046	Salaries & Wages	174,457	3,411	2.0%
37,026	Other Expenses	37,026	-	-
208,072	TOTAL: Town Accountant	211,483	3,411	1.6%
	Board of Assessors:			
146,357	Salaries & Wages	147,566	1,209	0.8%
55,295	Other Expenses	55,295	-	-
201,652	TOTAL: Assessors	202,861	1,209	0.6%
	Town Treasurer and Collector:			
219,624	Salaries & Wages	223,503	3,879	1.8%
52,068	Other Expenses	60,168	8,100	15.6%
271,692	TOTAL: Town Treasurer / Collector	283,671	11,979	4.4%
	Town Hall:			
-	Salaries & Wages	-		
265,466	Other Expenses	261,841	(3,625)	-1.4%
265,466	TOTAL: Town Hall	261,841	(3,625)	-1.4%
	Town Owned Buildings:			
400	Other Expenses (School Street Bldg Electricity)	625	225	56.3%
400	TOTAL: Town Owned Buildings	625	225	56.3%
	P.E.G. / Cable Advisory:			
5,000	Salaries & Wages	5,048	48	1.0%
49,850	Other Expenses	49,850	-	-
54,850	Total: P.E.G. / Cable Advisory	54,898	48	0.1%
	Town Clerk:			
105,292	Salaries & Wages	116,816	11,524	10.9%
20,457	Other Expenses	23,277	2,820	13.8%
125,749	TOTAL: Town Clerk	140,093	14,344	11.4%
	Conservation Commission:			
96,597	Salaries & Wages	98,407	1,810	1.9%
96,597	TOTAL: Conservation Commission	98,407	1,810	1.9%

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	Planning Board:			
5	Salaries & Wages	5	-	-
1,791	Other Expenses	1,750	(41)	-2.3%
1,796	TOTAL: Planning Board	1,755	(41)	-2.3%
	Zoning Board of Appeals:			
745	Other Expenses	750	5	0.7%
745	TOTAL: Zoning Board of Appeals	750	5	0.7%
1,705,960	SUB-TOTAL: GENERAL GOVERNMENT	1,758,942	52,982	3.1%

PUBLIC SAFETY

	Police Department:			
1,560,170	Salaries & Wages	1,544,642	(15,528)	-1.0%
125,488	Other Expenses	122,188	(3,300)	-2.6%
-	Capital Equipment	-		
1,685,658	TOTAL: Police Department	1,666,830	(18,828)	-1.1%
	Fire Department:			
901,434	Salaries & Wages	1,050,294	148,860	16.5%
142,183	Other Expenses	156,283	14,100	9.9%
1,043,617	TOTAL: Fire Department	1,206,577	162,960	15.6%
	Inspectional Services:			
145,788	Salaries & Wages	158,047	12,259	8.4%
13,465	Other Expenses	13,465	-	-
159,253	TOTAL: Inspectional Services	171,512	12,259	7.7%
	Sealer Weights & Measure:			
1,726	Salaries & Wages	1,726	-	-
1,726	TOTAL: Sealers Weights & Measure	1,726	-	-
	Animal Control Officer:			
10,229	Salaries & Wages	10,229	-	-
571	Other Expenses	571	-	-
10,800	TOTAL: Animal Control Officer	10,800	-	-
	Animal Inspector:			
7,750	Salaries & Wages	7,750	-	-
1,840	Other Expenses	1,840	-	-
9,590	TOTAL: Animal Inspector	9,590	-	-
	Tree Department:			
6,882	Salaries & Wages	6,882	-	-
8,880	Other Expenses	8,880	-	-
15,762	TOTAL: Tree Department	15,762	-	-
2,926,406	SUB-TOTAL: PUBLIC SAFETY	3,082,797	156,391	5.3%

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ELEMENTARY EDUCATION

	Proctor Elementary School & Steward Elementary School:			
7,757,512	Total Salaries & Wages	7,853,479	95,967	1.2%
1,349,146	Total Other Expenses	1,675,460	326,314	24.2%
261,986	Total Special Education (Tuitions & Services)	206,584	(55,402)	-21.1%
9,368,644	TOTAL: Elementary Schools	9,735,523	366,879	3.9%
9,368,644	SUB-TOTAL: ELEMENTARY EDUCATION	9,735,523	366,879	3.9%

PUBLIC WORKS AND FACILITIES

	Stormwater Management:			
5,413	Salaries & Wages	5,413	-	-
10,000	Other Expenses	10,000	-	-
15,413	TOTAL: Stormwater Management	15,413	-	-
	Highway Department:			
397,888	Salaries & Wages	411,746	13,858	3.5%
246,558	Other Expenses	246,558	-	-
-	Capital Equipment	-	-	-
644,446	TOTAL: Highway Department	658,304	13,858	2.2%
	Snow and Ice:			
33,870	Salaries & Wages	38,870	5,000	14.8%
181,845	Other Expenses	176,845	(5,000)	-2.7%
215,715	TOTAL: Snow and Ice	215,715	-	-
	Street Lights:			
30,000	Other Expenses	30,000	-	-
30,000	TOTAL: Street Lights	30,000	-	-
	MSW Collection, HHW & Recycling:			
429,915	Contracted Services	428,915	(1,000)	-0.2%
429,915	TOTAL: MSW Collection, HHW & Recycling	428,915	(1,000)	-0.2%
	Recycling:			
1,650	Other Expenses	1,650	-	-
1,650	TOTAL: Recycling	1,650	-	-
	Park and Cemetery Department:			
226,041	Salaries & Wages	234,985	8,944	4.0%
54,170	Other Expenses	103,670	49,500	91.4%
280,211	TOTAL: Park & Cemetery Dept.	338,655	58,444	20.9%

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	Landfill:			
42,300	Other Expenses	29,600	(12,700)	-30.0%
42,300	TOTAL: Landfill	29,600	(12,700)	-30.0%
1,659,650	SUB-TOTAL: PUBLIC WORKS	1,718,252	58,602	3.5%
HUMAN SERVICES				
	Board of Health:			
98,653	Salaries & Wages	100,506	1,853	1.9%
36,076	Other Expenses	36,576	500	1.4%
134,729	TOTAL: Board of Health	137,082	2,353	1.7%
	Council On Aging:			
132,280	Salaries & Wages	134,839	2,559	1.9%
5,561	Other Expenses	5,561	-	-
137,841	TOTAL: Council On Aging	140,400	2,559	1.9%
	Veterans' Benefits:			
20,960	Other Expenses	20,960	-	-
20,960	TOTAL: Veterans' Benefits	20,960	-	-
	Soldiers & Sailors Graves:			
1,000	Other Expenses	1,000	-	-
1,000	TOTAL: Soldiers & Sailors Graves	1,000	-	-
294,530	SUB-TOTAL: HUMAN SERVICES	299,442	4,912	1.7%
CULTURE & RECREATION				
	Library:			
487,802	Salaries & Wages	490,253	2,451	0.5%
164,680	Other Expenses	176,656	11,976	7.3%
652,482	TOTAL: Library	666,909	14,427	2.2%
	Recreation Department:			
31,103	Salaries & Wages	31,708	605	1.9%
2,000	Other Expenses	2,000	-	-
33,103	TOTAL: Recreation Department	33,708	605	1.8%
	Historical Commission:			
400	Other Expenses	300	(100)	-25.0%
400	TOTAL: Historical Commission	300	(100)	-25.0%
	Memorial Day/Veteran's Day:			
100	Salaries & Wages	100	-	-
1,750	Other Expenses	1,750	-	-
1,850	TOTAL: Memorial Day/Veteran's Day	1,850	-	0.00%
687,835	SUB TOTAL: CULTURE & RECREATION	702,767	14,932	2.2%

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DEBT SERVICE

775,000	Long-Term Debt Principal	590,000	(185,000)	-23.9%
534,564	Long -Term Debt Interest	504,364	(30,200)	-5.6%
2,500	Issue Cost	2,500	-	-
1,312,064	TOTAL: DEBT SERVICE	1,096,864	(215,200)	-16.4%
1,312,064	SUB TOTAL: DEBT SERVICE	1,096,864	(215,200)	-16.4%

OTHER EXPENDITURES

Pensions:				
1,432,033	Essex Retirement	1,547,146	115,113	8.0%
1,432,033	TOTAL: Pensions	1,547,146	115,113	8.0%
Insurance:				
473,612	Liability/Accident/Workmen's Compensation	412,500	(61,112)	-12.9%
2,273,187	Life/Medical/Medicare	2,351,187	78,000	3.4%
2,746,799	TOTAL: Insurance	2,763,687	16,888	0.6%
Other Employee Costs/Benefits:				
75,000	Salary Reserve	10,000	(65,000)	-86.7%
75,000	TOTAL: Other Employee Costs/Benefits	10,000	(65,000)	-86.7%
Transfer to Other Funds				
Unemployment				
Compensated Absences				
20,000	Police / Fire Idemnity Leave	-	(20,000)	-100.0%
20,000	TOTAL: Transfer to Other Funds	-	(20,000)	-100.0%
4,273,832	SUB-TOTAL OTHER EXPENDITURES	4,320,833	47,001	1.1%

22,228,921	***TOTAL APPROVED BUDGET ***	22,715,420	486,499	2.2%
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Fiscal Year 2022: July 1, 2021 through June 30, 2022

Fiscal Year 2023: July 1, 2022 through June 30, 2023