

ATTACHMENT A

FISCAL YEAR 2025

GENERAL OPERATING BUDGET

May 7, 2024

ANNUAL TOWN MEETING

Approved Appropriation Fiscal Year 2024		Approved Appropriation Fiscal Year 2025	\$ Chng + / (-)	% Chng + / (-)
<b>ELECTED OFFICERS</b>				
50	<b>MODERATOR:</b>	50		
	<b>SELECTMEN:</b>			
1	Chairman	1		
1	Clerk	1		
1	Member	1		
1	Member	1		
1	Member	1		
	<b>ASSESSORS:</b>			
1,500	Chairman	1,500		
1,500	Clerk	1,500		
1,500	Member	1,500		
Appointed	<b>TOWN CLERK:</b>	Appointed		
300	<b>TOWN CONSTABLE:</b>	300		
	<b>PLANNING BOARD:</b>			
1	Chairman	1		
1	Clerk	1		
1	Member	1		
1	Member	1		
1	Member	1		

<b>GENERAL GOVERNMENT</b>				
	Moderator:			
50	Salaries & Wages	50	-	-
<b>50</b>	<b>TOTAL: Moderator</b>	<b>50</b>	-	-
	Select Board:			
307,915	Salaries & Wages	317,350	9,435	3.1%
13,890	Other Expenses	13,890	-	-
<b>321,805</b>	<b>TOTAL: Select Board</b>	<b>331,240</b>	<b>9,435</b>	<b>2.9%</b>
	Select Board Special:			
77,300	Other Expenses	82,300	5,000	6.5%
<b>77,300</b>	<b>TOTAL: Select Board Special</b>	<b>82,300</b>	<b>5,000</b>	<b>6.5%</b>
	Finance Committee:			
1,687	Salaries & Wages	1,687	-	-

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350	Other Expenses	350		-	-
100,000	Reserve Fund	100,000		-	-
102,037	TOTAL: Finance Committee	102,037		-	-
	Town Accountant:				
181,366	Salaries & Wages	174,972	(6,394)	-3.5%	
37,026	Other Expenses	38,026	1,000	2.7%	
218,392	TOTAL: Town Accountant	212,998	(5,394)	-2.5%	
	Board of Assessors:				
153,028	Salaries & Wages	158,645	5,617	3.7%	
56,945	Other Expenses	62,745	5,800	10.2%	
209,973	TOTAL: Assessors	221,390	11,417	5.4%	
	Town Treasurer and Collector:				
227,871	Salaries & Wages	218,499	(9,372)	-4.1%	
45,627	Other Expenses	45,627	-	-	
273,498	TOTAL: Town Treasurer / Collector	264,126	(9,372)	-3.4%	
	Town Hall:				
-	Salaries & Wages	24,012	24,012	100.0%	
268,741	Other Expenses	257,563	(11,178)	-4.2%	
268,741	TOTAL: Town Hall	281,575	12,834	4.8%	
	Town Owned Buildings:				
688	Other Expenses (School Street Bldg. Electricity)	688	-	-	
688	TOTAL: Town Owned Buildings	688	-	-	
	P.E.G. / Cable Advisory:				
5,128	Salaries & Wages	5,251	123	2.4%	
50,050	Other Expenses	51,998	1,948	3.9%	
55,178	Total: P.E.G. / Cable Advisory	57,249	2,071	3.8%	
	Town Clerk:				
122,849	Salaries & Wages	131,625	8,776	7.1%	
22,507	Other Expenses	24,482	1,975	8.8%	
145,356	TOTAL: Town Clerk	156,107	10,751	7.4%	
	Conservation Commission:				
100,666	Salaries & Wages	104,621	3,955	3.9%	
100,666	TOTAL: Conservation Commission	104,621	3,955	3.9%	
	Planning Board:				
2,845	Salaries & Wages	10,223	7,378	259.3%	
1,750	Other Expenses	1,750	-	-	
4,595	TOTAL: Planning Board	11,973	7,378	160.6%	
	Zoning Board of Appeals:				
11,357	Salaries & Wages	11,585	228	-	
750	Other Expenses	750	-	-	
12,107	TOTAL: Zoning Board of Appeals	12,335	228	0.0%	
1,790,386	SUB-TOTAL: GENERAL GOVERNMENT	1,838,689	48,303	2.7%	

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**PUBLIC SAFETY**

	Police Department:			
1,550,257	Salaries & Wages	1,571,605	21,348	1.4%
126,714	Other Expenses	146,654	19,940	15.7%
-	Capital Equipment	-		
<b>1,676,971</b>	<b>TOTAL: Police Department</b>	<b>1,718,259</b>	<b>41,288</b>	<b>2.5%</b>
	Fire Department:			
1,050,146	Salaries & Wages	1,102,246	52,100	5.0%
164,233	Other Expenses	170,518	6,285	3.8%
<b>1,214,379</b>	<b>TOTAL: Fire Department</b>	<b>1,272,764</b>	<b>58,385</b>	<b>4.8%</b>
	Inspectional Services:			
156,348	Salaries & Wages	158,495	2,147	1.4%
13,465	Other Expenses	15,465	2,000	14.9%
<b>169,813</b>	<b>TOTAL: Inspectional Services</b>	<b>173,960</b>	<b>4,147</b>	<b>2.4%</b>
	Sealer Weights & Measure:			
1,726	Salaries & Wages	1,726	-	-
<b>1,726</b>	<b>TOTAL: Sealers Weights &amp; Measure</b>	<b>1,726</b>	-	-
	Animal Control Officer:			
7,750	Salaries & Wages	6,000	(1,750)	-22.6%
571	Other Expenses	1,000	429	75.1%
<b>8,321</b>	<b>TOTAL: Animal Control Officer</b>	<b>7,000</b>	<b>(1,321)</b>	<b>-15.9%</b>
	Animal Inspector:			
7,750	Salaries & Wages	7,750	-	-
1,840	Other Expenses	1,840	-	-
<b>9,590</b>	<b>TOTAL: Animal Inspector</b>	<b>9,590</b>	-	-
	Tree Department:			
6,882	Salaries & Wages	8,530	1,648	23.9%
8,260	Other Expenses	8,260	-	-
<b>15,142</b>	<b>TOTAL: Tree Department</b>	<b>16,790</b>	<b>1,648</b>	<b>10.9%</b>
<b>3,095,942</b>	<b>SUB-TOTAL: PUBLIC SAFETY</b>	<b>3,200,089</b>	<b>104,147</b>	<b>3.4%</b>

**ELEMENTARY EDUCATION**

	Proctor Elementary School & Steward Elementary School:			
11,119,268	Total Salaries & Wages	11,419,452	300,184	2.7%
-	Total Other Expenses	-	-	#DIV/0!
-	Total Special Education (Tuitions & Services)	-	-	#DIV/0!
<b>11,119,268</b>	<b>TOTAL: Elementary Schools</b>	<b>11,419,452</b>	<b>300,184</b>	<b>2.7%</b>
<b>11,119,268</b>	<b>SUB-TOTAL: ELEMENTARY EDUCATION</b>	<b>11,419,452</b>	<b>300,184</b>	<b>2.7%</b>
			<b>300,184</b>	<b>2.7%</b>

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**PUBLIC WORKS AND FACILITIES**

	Stormwater Management:			
5,413	Salaries & Wages	7,418	2,005	37.0%
25,000	Other Expenses	25,000	-	-
<b>30,413</b>	<b>TOTAL: Stormwater Management</b>	<b>32,418</b>	<b>2,005</b>	<b>6.6%</b>
	Highway Department:			
411,265	Salaries & Wages	431,695	20,430	5.0%
193,576	Other Expenses	193,576	-	-
-	Capital Equipment	-	-	-
<b>604,841</b>	<b>TOTAL: Highway Department</b>	<b>625,271</b>	<b>20,430</b>	<b>3.4%</b>
	Snow and Ice:			
38,870	Salaries & Wages	38,870	-	-
176,845	Other Expenses	176,845	-	-
<b>215,715</b>	<b>TOTAL: Snow and Ice</b>	<b>215,715</b>	<b>-</b>	<b>-</b>
	Street Lights:			
33,000	Other Expenses	33,000	-	-
<b>33,000</b>	<b>TOTAL: Street Lights</b>	<b>33,000</b>	<b>-</b>	<b>-</b>
	MSW Collection, HHW & Recycling:			
574,500	Contracted Services	695,000	120,500	21.0%
<b>574,500</b>	<b>TOTAL: MSW Collection, HHW &amp; Recycling</b>	<b>695,000</b>	<b>120,500</b>	<b>21.0%</b>
	Recycling:			
1,650	Other Expenses	1,650	-	-
<b>1,650</b>	<b>TOTAL: Recycling</b>	<b>1,650</b>	<b>-</b>	<b>-</b>
	Gas Distribution:			
65,000	Other Expenses	65,000	-	0.0%
<b>65,000</b>	<b>TOTAL: Gas Distribution</b>	<b>65,000</b>	<b>-</b>	<b>0.0%</b>
	Park and Cemetery Department:			
235,524	Salaries & Wages	242,117	6,593	2.8%
105,970	Other Expenses	105,970	-	-
<b>341,494</b>	<b>TOTAL: Park &amp; Cemetery Dept.</b>	<b>348,087</b>	<b>6,593</b>	<b>1.9%</b>
	Landfill:			
32,600	Other Expenses	32,600	-	-
<b>32,600</b>	<b>TOTAL: Landfill</b>	<b>32,600</b>	<b>-</b>	<b>-</b>
<b>1,899,213</b>	<b>SUB-TOTAL: PUBLIC WORKS</b>	<b>2,048,741</b>	<b>149,528</b>	<b>7.9%</b>

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**HUMAN SERVICES**

	Board of Health:			
104,719	Salaries & Wages	112,514	7,795	7.4%
36,884	Other Expenses	35,892	(992)	-2.7%
<b>141,603</b>	<b>TOTAL: Board of Health</b>	<b>148,406</b>	<b>6,803</b>	<b>4.8%</b>
	Council On Aging:			
144,173	Salaries & Wages	147,575	3,402	2.4%
5,561	Other Expenses	5,561	-	-
<b>149,734</b>	<b>TOTAL: Council On Aging</b>	<b>153,136</b>	<b>3,402</b>	<b>2.3%</b>
	Veterans' Benefits:			
20,960	Other Expenses	20,960	-	-
<b>20,960</b>	<b>TOTAL: Veterans' Benefits</b>	<b>20,960</b>	-	-
	Soldiers & Sailors Graves:			
1,000	Other Expenses	1,000	-	-
<b>1,000</b>	<b>TOTAL: Soldiers &amp; Sailors Graves</b>	<b>1,000</b>	-	-
<b>313,297</b>	<b>SUB-TOTAL: HUMAN SERVICES</b>	<b>323,502</b>	<b>10,205</b>	<b>3.3%</b>

**CULTURE & RECREATION**

	Library:			
505,854	Salaries & Wages	516,679	10,825	2.1%
177,586	Other Expenses	183,847	6,261	3.5%
<b>683,440</b>	<b>TOTAL: Library</b>	<b>700,526</b>	<b>17,086</b>	<b>2.5%</b>
	Recreation Department:			
33,251	Salaries & Wages	34,047	796	2.4%
2,000	Other Expenses	5,534	3,534	176.7%
<b>35,251</b>	<b>TOTAL: Recreation Department</b>	<b>39,581</b>	<b>4,330</b>	<b>12.3%</b>
	Historical Commission:			
300	Other Expenses	300	-	-
<b>300</b>	<b>TOTAL: Historical Commission</b>	<b>300</b>	-	-
	Memorial Day/Veteran's Day:			
100	Salaries & Wages	100	-	-
1,750	Other Expenses	1,750	-	-
<b>1,850</b>	<b>TOTAL: Memorial Day/Veteran's Day</b>	<b>1,850</b>	-	-
<b>720,841</b>	<b>SUB TOTAL: CULTURE &amp; RECREATION</b>	<b>742,257</b>	<b>21,416</b>	<b>3.0%</b>

**DEBT SERVICE**

620,000	Long-Term Debt Principal	635,000	15,000	2.4%
476,064	Long -Term Debt Interest	446,639	(29,425)	-6.2%
2,500	Issue Cost	2,500	-	-
<b>1,098,564</b>	<b>TOTAL: DEBT SERVICE</b>	<b>1,084,139</b>	<b>(14,425)</b>	<b>-1.3%</b>
<b>1,098,564</b>	<b>SUB TOTAL: DEBT SERVICE</b>	<b>1,084,139</b>	<b>(14,425)</b>	<b>-1.3%</b>

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OTHER EXPENDITURES				
	Pensions:			
1,723,590	Essex Retirement	1,749,985	26,395	1.5%
1,723,590	TOTAL: Pensions	1,749,985	26,395	1.5%
	Insurance:			
397,960	Liability/Accident/Workmen's Compensation	415,869	17,909	4.5%
2,454,367	Life/Medical/Medicare	2,576,172	121,805	5.0%
2,852,327	TOTAL: Insurance	2,992,041	139,714	4.9%
	Other Employee Costs/Benefits:			
80,000	Salary Reserve	90,000	10,000	12.5%
80,000	TOTAL: Other Employee Costs/Benefits	90,000	10,000	12.5%
	Transfer to Other Funds			
	Unemployment			
	Compensated Absences			
-	Police / Fire Indemnity Leave			
-	TOTAL: Transfer to Other Funds	-		
4,655,917	SUB-TOTAL OTHER EXPENDITURES	4,832,026	176,109	3.8%
24,693,428	***TOTAL APPROVED BUDGET ***	25,488,895	795,467	3.2%
			795,467	3.2%

Fiscal Year 2024: July 1, 2023 through June 30, 2024

Fiscal Year 2025: July 1, 2024 through June 30, 2025