

**REVISED Proposed Operating Budget Fiscal Year 2024**

Annual Town Meeting, May 9, 2023

	<b>Actual Expended FY22</b>	<b>Approved Budget FY23</b>	<b>Draft Budget FY24</b>	<b>\$ Change FY23 to FY24</b>	<b>% Change FY23 to FY24</b>
<b>General Government</b>					
Select Board & Administrator	306,794	329,663	351,284	21,621	6.56%
Legal	82,447	98,361	88,361	-10,000	-10.17%
Technology	220,421	226,576	264,616	38,040	16.79%
Town Clerk	124,275	131,213	140,748	9,535	7.27%
Land Committee	0	500	500	0	0.00%
Land Use	91,238	93,958	104,874	10,916	11.62%
Utilities & General Maintenance	361,897	332,007	356,041	24,034	7.24%
Other Insurance	395,144	421,780	432,325	10,545	2.50%
<b>Total General Government</b>	<b>1,582,217</b>	<b>1,634,058</b>	<b>1,738,748</b>	<b>104,690</b>	<b>6.41%</b>
<b>Financial Administration</b>					
Finance Committee	179	1,010	1,010	0	0.00%
Finance Committee Reserve	175,000	175,000	175,000	0	0.00%
Municipal Finance Departments	495,884	541,556	515,392	-26,165	-4.83%
<b>Total Financial Administration</b>	<b>671,063</b>	<b>717,566</b>	<b>691,402</b>	<b>-26,165</b>	<b>-3.65%</b>
<b>Public Safety</b>					
Police Salary	1,282,172	1,379,937	1,443,348	63,411	4.60%
Police Non Salary Expenses	84,208	104,020	111,045	7,025	6.75%
Fire Salary	654,579	688,530	711,760	23,230	3.37%
Fire Non Salary Expenses	96,239	107,009	112,063	5,054	4.72%
Building Inspection/Zoning Bd	164,743	169,821	178,159	8,338	4.91%
Sealer of Weights & Measures	425	431	431	0	0.00%
Animal Inspector	5,335	5,830	0	-5,830	-100.00%
Animal Control Officer	32,633	45,722	60,000	14,278	31.23%
Communications Salary	477,540	445,374	459,793	14,419	3.24%
Communications Non Salary Exp.	80,694	108,511	110,538	2,027	1.87%
<b>Total Public Safety</b>	<b>2,878,569</b>	<b>3,055,185</b>	<b>3,187,137</b>	<b>131,952</b>	<b>4.32%</b>
<b>Education</b>					
Elementary Schools*	13,122,122	13,505,697	14,136,413	630,716	4.67%
Essex NS Agricultural/Technical School	402,602	407,347	380,512	-26,835	-6.59%
Masconomet Operational Assessment*	10,773,426	11,131,422	11,651,259	519,837	4.67%
<b>Total Education</b>	<b>24,298,150</b>	<b>25,044,466</b>	<b>26,168,184</b>	<b>1,123,718</b>	<b>4.49%</b>

\*Does not include operational override amounts

	Actual Expended FY22	Approved Budget FY23	Draft Budget FY24	\$ Change FY23 to FY24	% Change FY23 to FY24
<b>Public Works</b>					
Cemeteries	142	500	500	0	0.00%
Trash/Recycling Pickup & Disposal	691,800	737,382	1,028,984	291,602	39.55%
Snow & Ice Removal	403,000	133,000	133,000	0	0.00%
Fuel Depot	93,730	75,000	75,000	0	0.00%
DPW Salaries	648,533	678,357	716,124	37,767	5.57%
DPW Non Salary Expense	395,976	433,364	439,842	6,478	1.49%
<b>Total Public Works</b>	<b>2,233,180</b>	<b>2,057,603</b>	<b>2,393,450</b>	<b>335,847</b>	<b>16.32%</b>
<b>Human Services</b>					
Board of Health	160,929	179,817	183,329	3,512	1.95%
Council on Aging	141,763	171,910	182,932	11,022	6.41%
Veterans' Benefits	40,703	45,000	48,564	3,564	7.92%
HAWC Program	2,000	2,000	2,000	0	0.00%
Tri Town Council	31,095	31,095	31,095	0	0.00%
<b>Total Human Services</b>	<b>376,490</b>	<b>429,822</b>	<b>447,921</b>	<b>18,099</b>	<b>4.21%</b>
<b>Culture &amp; Recreation</b>					
Library Salaries	356,431	374,952	385,088	10,136	2.70%
Library Non Salary Expense	126,557	134,184	135,544	1,360	1.01%
Celebrations/Events	4,425	4,425	4,425	0	0.00%
Cultural Council	3,000	3,000	3,000	0	0.00%
Historic District Commission	0	375	375	0	0.00%
<b>Total Culture &amp; Recreation</b>	<b>490,412</b>	<b>516,936</b>	<b>528,432</b>	<b>11,496</b>	<b>2.22%</b>
<b>Employee Benefits</b>					
Health Insurance (non school)	657,629	815,913	884,123	68,210	8.36%
OPEB Contribution	300,000	300,000	250,000	-50,000	-16.67%
Essex Retirement Assessment	1,523,087	1,551,592	1,742,530	190,938	12.31%
Medicare/Life Ins (Town/School)	202,146	209,503	217,288	7,785	3.72%
Unemployment Insurance	13,371	15,000	15,000	0	0.00%
Salary Reserve	0	110,000	150,000	40,000	36.36%
<b>Total Employee Benefits</b>	<b>2,696,233</b>	<b>3,002,008</b>	<b>3,258,942</b>	<b>256,934</b>	<b>8.56%</b>
<b>Debt Service</b>					
Permanent Debt Service	875,702	1,340,118	1,179,239	-160,879	-12.00%
Masconomet Debt Assessment	105,545	0	0	0	0.00%
<b>Total Debt Service</b>	<b>981,247</b>	<b>1,340,118</b>	<b>1,179,239</b>	<b>-160,879</b>	<b>-12.00%</b>
<b>Total Budget</b>	<b>36,207,561</b>	<b>37,797,762</b>	<b>39,593,454</b>	<b>1,795,692</b>	<b>4.75%</b>