

Town of Essex - General Fund Budget Summary

Department Name:	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY24 Budget Proposal
Revenues by Department						
Property Taxes	14,010,856	13,881,245	14,265,056	14,231,389	14,996,345	10,837,562
General Revenue	463,201	1,024,568	749,701	895,347	658,001	809,801
Administration	119,278	121,028	120,166	116,060	-	-
Selectboard	-	-	5,000	5,000	-	-
Clerk	240,250	466,874	249,205	328,408	311,185	160,105
Finance	-	-	-	-	61,000	-
Information Technology	-	-	14,000	18,788	-	6,500
Assessing	-	-	-	-	-	77,810
ComDev	81,800	73,685	81,800	79,698	142,510	137,600
EconDev	-	-	-	-	-	1,200
Police	60,000	44,470	62,200	40,426	110,200	2,743,726
Animal Control	750	-	-	-	-	20,071
Pool	50,000	57,480	55,000	54,357	55,500	56,000
Parks	43,000	51,000	59,000	62,696	79,000	82,000
Seniors	500	-	-	-	-	50,379
Library	1,000	520	1,000	21,768	-	-
Public Works Admin	-	-	2,500	2,500	-	-
Highways	261,400	411,859	261,400	332,101	261,400	163,900
Stormwater	100	69	100	308	100	-
Buildings	-	-	-	-	-	51,295
Debt	-	-	-	-	-	203,203
Total General Fund	15,332,135	16,132,798	15,926,128	16,188,845	16,675,241	15,401,152

Expenditures

General Government

Administration	546,269	538,196	667,520	829,695	652,579	644,259
Selectboard	87,982	98,649	121,608	71,295	109,730	112,145
Clerk	273,707	267,600	274,215	254,495	308,258	247,551
Finance	737,065	726,340	729,658	513,200	588,370	640,350
Information Technology	414,372	391,495	434,870	393,590	443,975	504,679
Assessing	169,109	162,608	174,672	169,442	171,887	180,953
Community Development	405,589	377,239	413,063	368,334	428,851	435,982
Economic Development	9,815	9,000	27,020	25,776	43,040	42,505
Health & Human Services	255,829	257,264	262,246	279,667	439,020	377,056
County Regional	499,711	483,057	502,243	490,761	554,381	193,457

Public Safety

Police	4,666,734	4,035,626	4,722,866	4,153,943	5,015,243	5,482,079
Animal Control	36,429	2,605	39,917	36,177	39,900	40,400
Fire	590,878	609,426	603,700	581,986	725,082	738,940

Culture & Recreation

Rec Admin	340,351	315,578	357,058	325,892	363,254	386,512
Pool	141,336	107,336	141,066	135,547	142,837	136,752
Parks	345,351	352,194	353,078	317,623	353,714	364,294
Seniors	191,499	97,018	191,183	132,772	208,213	209,926
Library	391,959	370,636	433,880	407,112	444,315	468,575

Public Works

Public Works Admin	207,230	269,727	276,740	272,328	210,389	223,918
Highways	3,660,507	3,718,152	3,862,142	3,917,293	4,082,082	2,692,422
Stormwater	347,143	293,362	359,452	328,413	357,577	256,730
Buildings	477,635	418,563	455,650	562,563	484,700	526,050

Debt

Debt	535,635	535,635	522,281	521,801	507,844	495,617
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Total General Fund	15,332,135	14,437,306	15,926,128	15,089,704	16,675,241	15,401,152
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GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

110-00-00 - General Revenue - Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
010.000-Property Taxes	14,265,056	14,231,389	14,996,345	15,100,000	10,837,562	(4,158,783)
020.001-PILOT - Tax Agreements	11,000	10,827	11,000	10,854	-	(11,000)
020.017-Electric Car Charging Revenues	-	756	100	400	400	300
020.022-Rents and Royalties	1,001	1,001	1,001	1,001	1,001	-
041.000-Intergov: State and Other Grant	-	23,119	-	-	-	-
042.001-PILOT Revenue	25,000	32,647	28,000	31,186	16,000	(12,000)
042.002-Railroad Taxes	4,400	4,672	4,600	4,600	1,540	(3,060)
042.003-Current Use	22,000	23,500	23,000	26,274	27,200	4,200
042.004-Sate Act 60 Revenue	7,800	75,905	7,800	7,800	4,460	(3,340)
042.005-State Act 68 Revenue	82,500	90,669	82,500	82,500	48,000	(34,500)
060.000-Interest Income	26,000	29,961	30,000	40,000	17,000	(13,000)
070.000-Proceeds from Sale of Assets	-	-	-	-	-	-
085.000-Penalties	100,000	162,537	100,000	98,000	65,000	(35,000)
086.000-Interest	50,000	32,298	50,000	38,000	24,200	(25,800)
098.000-Miscellaneous Revenue	20,000	7,455	20,000	5,000	5,000	(15,000)
099.000-Use of Fund Balance/Reserves	400,000	400,000	300,000	300,000	600,000	300,000
Total Revenues	15,014,757	15,126,736	15,654,346	15,745,615	11,647,363	(4,006,983)

110-10-10 - Administration, Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.002-Shared Employee Revenue	120,166	116,060	-	-	-	-
Total Revenues	120,166	116,060	-	-	-	-
Expenditure						
110.000-Regular Salaries	388,176	435,366	358,216	358,000	362,155	3,939
210.000-Group Insurance	96,592	102,565	97,724	130,000	123,189	25,465
220.000-Social Security	30,106	35,352	27,799	27,000	28,110	311
230.000-Retirement	39,347	35,254	29,980	31,000	31,235	1,255
290.000-Other Employee Benefits	1,180	5,693	1,110	5,000	1,065	(45)
320.000-Legal Services	65,000	64,538	65,000	40,000	40,000	(25,000)
330.000-Professional Services	10,000	17,856	10,000	16,000	18,000	8,000
430.000-R&M Vehicles and Equipment	500	-	100	100	-	(100)
442.000-Rental of Vehicles or Equipment	2,800	2,866	2,800	2,900	2,800	-
500.000-Training, Conferences, Dues	9,200	4,746	6,515	5,000	6,000	(515)
505.000-Technology Subscription, Licenses	12,285	7,279	12,285	12,000	14,185	1,900
540.000-Advertising	6,500	6,215	6,500	5,000	5,000	(1,500)
550.000-Printing and Binding	200	-	200	200	-	(200)
570.000-Other Purchased Services	650	817	650	650	650	-
580.000-Travel	4,334	562	2,550	1,000	3,520	970
610.000-General Supplies	150	3,963	150	800	150	-
755.000-Furniture and Fixtures	500	5,862	1,000	1,000	200	(800)
810.000-Appropriations to committees	-	-	30,000	30,000	8,000	(22,000)
900.000 Transfer Town/City	-	100,761	-	-	-	-
Total Expenditure	667,520	829,695	652,579	665,650	644,259	(8,320)

110-11-10 - Legislative, Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
099.000-Use of Fund Balance	5,000	5,000	-	-	-	-
Total Revenues	5,000	5,000	-	-	-	-
Expenditure						
190.000-Board member payments	20,273	16,975	34,970	26,000	43,500	8,530
220.000-Social Security	1,551	559	574	574	574	-
330.000-Professional Services	62,300	39,623	36,186	35,000	43,080	6,894
500.000-Training, Conferences, Dues	26,284	1,794	26,800	30,000	17,491	(9,309)
550.000-Printing and Binding	11,200	12,345	11,200	9,000	7,500	(3,700)
Total Expenditure	121,608	71,295	109,730	100,574	112,145	2,415

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

110-12-10 - Clerk

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.003-Use of Vault	3,000	2,848	4,000	2,500	3,000	(1,000)
020.004-Recording Fees	200,000	204,696	264,000	200,000	132,000	(132,000)
020.010-Printing and Duplication Services	13,000	12,593	13,000	10,000	10,000	(3,000)
020.012-Sale of Maps	300	40	300	100	40	(260)
020.013-Sales of Certified Copy	15,000	18,670	15,000	10,000	7,500	(7,500)
020.023-Records Preservation	1,300	74,480	-	60,000	-	-
030.001-Liquor Licenses	5,990	5,705	6,635	3,000	3,190	(3,445)
030.002-Hunting and Fishing	50	97	50	50	50	-
030.003-Marriage Licenses	1,300	1,250	1,300	2,000	800	(500)
030.004-Animal Licenses	8,665	7,443	6,300	5,000	3,150	(3,150)
030.005-Green Mountain Passport	250	376	250	600	200	(50)
030.006-DMV Registrations	350	210	350	350	175	(175)
Total Revenues	249,205	328,408	311,185	293,600	160,105	(151,080)
Expenditure						
110.000-Regular Salaries	94,360	85,076	99,748	100,000	115,793	16,045
120.000-Part Time Salaries	28,202	3,122	29,189	15,000	11,433	(17,756)
130.000-Overtime	6,847	1,423	7,210	2,500	1,729	(5,481)
210.000-Group Insurance	44,298	40,615	46,048	54,000	61,338	15,290
220.000-Social Security	10,120	6,618	10,629	8,800	10,095	(534)
230.000-Retirement	10,408	7,073	9,054	8,600	10,243	1,189
290.000-Other Employee Benefits	600	900	600	600	600	-
430.000-R&M Vehicles and Equipment	120	-	120	120	120	-
442.000-Rental of Vehicles or Equipment	-	3,067	2,400	2,600	2,400	-
500.000-Training, Conferences, Dues	2,500	1,240	1,500	1,200	600	(900)
505.000-Technology Subscriptions, Licenses	14,460	14,460	14,460	14,460	15,000	540
550.000 Printing and Binding	-	157	-	-	500	500
570.023-Records Preservation	1,300	5,084	-	-	-	-
580.000-Travel	1,000	601	1,000	1,000	600	(400)
610.000-General Supplies	2,000	4,015	2,500	2,900	3,000	500
820.000-Election Expenses	8,000	31,046	33,800	31,000	14,100	(19,700)
900.000-Transfer between Town/Village	50,000	50,000	50,000	50,000	-	(50,000)
Total Expenditure	274,215	254,495	308,258	292,780	247,551	(60,707)

110-13-10 - Finance, Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
Use of Fund Balance	-	-	61,000	61,000	-	(61,000)
Total Revenues	-	-	61,000	61,000	-	(61,000)
Expenditure						
110.000-Regular Salaries	195,860	168,593	207,820	185,000	191,427	(16,393)
120.000-Part Time Salaries	7,763	18,007	20,280	12,500	22,701	2,421
130.000-Overtime	1,008	278	1,064	500	1,114	50
210.000-Group Insurance	50,760	34,719	51,623	63,000	72,364	20,741
220.000-Social Security	15,902	14,574	17,795	14,600	16,775	(1,020)
230.000-Retirement	20,010	14,093	17,493	16,500	16,683	(810)
290.000-Other Employee Benefits	765	765	765	900	1,050	285
330.000-Professional Services	-	3,779	7,150	14,000	3,440	(3,710)
335.000-Audit	18,435	22,100	19,500	19,500	20,550	1,050
442.000-Rental of Vehicles or Equipment	2,000	1,847	2,000	2,000	2,000	-
500.000-Training, Conferences, Dues	2,000	1,089	3,720	2,500	2,430	(1,290)
505.000-Technology Subscription, Licenses	16,991	5,930	19,140	19,000	19,753	613
520.000-Insurance	390,000	220,112	209,920	250,000	264,563	54,643
530.000-Communications	564	-	-	-	-	-
550.000-Printing and Binding	3,400	3,327	3,400	6,000	2,000	(1,400)
560.000-Postage	3,100	3,169	3,100	5,300	2,150	(950)
570.000-Other Purchased Services	-	-	-	-	-	-
580.000-Travel	100	-	2,600	1,000	500	(2,100)
610.000-General Supplies	1,000	818	1,000	1,100	850	(150)
755.000-Furniture and Fixtures	-	-	-	-	-	-
Total Expenditure	729,658	513,200	588,370	613,400	640,350	51,980

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

110-14-10 - Information Technology

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.002 Shared Employee Revenue	14,000	14,000	-	-	-	-
041.000 State and Other Grant	-	4,788	-	-	-	-
099.000 Use of Fund Balance	-	-	-	-	6,500	6,500
Total Revenues	14,000	18,788	-	-	6,500	6,500
Expenditure						
110.000-Regular Salaries	205,799	211,425	216,925	217,000	231,717	14,792
210.000-Group Insurance	70,580	51,860	72,729	77,500	88,924	16,195
220.000-Social Security	15,985	16,206	16,831	16,900	17,979	1,148
230.000-Retirement	19,406	17,557	17,956	18,500	19,565	1,609
290.000-Other Employee Benefits	900	600	900	900	900	-
330.000-Professional Services	8,500	916	5,000	4,000	5,000	-
432.000-R&M Technology	8,000	1,547	8,000	4,500	4,500	(3,500)
500.000-Training, Conferences, Dues	12,700	-	10,200	10,200	11,200	1,000
505.000-Technology Subscription, Licenses	51,000	69,230	61,934	62,500	63,180	1,246
580.000-Travel	500	5	500	500	500	-
735.000-Technology: Hardware, Software, Equipment	37,500	20,244	29,000	50,000	57,214	28,214
920.000-Transfer between funds (capital)	4,000	4,000	4,000	4,000	4,000	-
Total Expenditure	434,870	393,590	443,975	466,500	504,679	60,704

110-15-10 - Assessing

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer beteen Town/City	-	-	-	-	77,810	77,810
Total Revenues	-	-	-	-	77,810	77,810
Expenditure						
110.000-Regular Salaries	80,507	84,024	85,934	86,000	88,972	3,038
120.000-Part Time Salaries	35,353	36,973	37,297	38,400	39,067	1,770
210.000-Group Insurance	22,900	22,345	23,360	26,600	26,449	3,089
220.000-Social Security	8,973	9,142	9,534	9,500	9,909	375
230.000-Retirement	11,729	9,782	10,282	10,500	11,011	729
290.000-Other Employee Benefits	300	-	300	300	300	-
330.000-Professional Services	-	-	300	300	-	(300)
430.000-R&M Vehicles and Equipment	500	-	-	-	-	-
500.000-Training, Conferences, Dues	1,010	610	1,115	2,500	1,030	(85)
505.000-Technology Subscription, Licenses	10,000	3,502	3,515	3,600	3,815	300
540.000-Advertising	150	-	-	-	-	-
580.000-Travel	100	-	100	200	300	200
610.000-General Supplies	150	64	150	200	100	(50)
920.000-Transfer between funds (capital)	3,000	3,000	-	-	-	-
Total Expenditure	174,672	169,442	171,887	178,100	180,953	9,066

110-16-10 - Community Development, Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.005-Zoning Hearing Fees	1,200	-	1,500	1,500	5,000	3,500
020.006-Subdivision Filing Fees	9,500	-	11,500	20,000	11,000	(500)
020.007-Zoning Ordinance Pamphlets	100	-	260	100	100	(160)
020.008-CO Inspections and Re-Inspections	11,000	-	13,250	13,500	13,500	250
020.009-CO Compliance Certification	-	-	6,000	6,000	-	(6,000)
030.007-Building Structures	60,000	-	110,000	105,000	100,000	(10,000)
050.000 Program Donations	-	-	-	1,400	-	-
099.000 Use of Fund Balance	-	-	-	-	8,000	8,000
Total Revenues	81,800	-	142,510	147,500	137,600	(4,910)
Expenditure						
110.000-Regular Salaries	228,147	210,919	240,973	235,000	253,144	12,171
120.000-Part Time Salaries	27,668	29,237	29,190	5,000	26,936	(2,254)
130.000-Overtime	-	-	-	100	-	-
210.000-Group Insurance	57,636	52,057	58,750	79,000	72,452	13,702
220.000-Social Security	19,855	17,856	20,946	19,000	21,677	731
230.000-Retirement	24,457	19,521	22,392	20,000	23,675	1,283
290.000-Other Employee Benefits	900	900	900	900	900	-
330.000-Professional Services	15,200	1,744	16,200	15,000	15,000	(1,200)
430.000-R&M Vehicles and Equipment	500	30	500	750	500	-

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

500.000-Training, Conferences, Dues	5,000	(209)	5,000	4,000	4,000	(1,000)
505.000 Tech, Sub. Licenses	-	118	-	-	498	498
540.000-Advertising	6,000	3,867	6,000	5,500	4,200	(1,800)
550.000-Printing and Binding	500	-	500	1,500	500	-
580.000-Travel	3,000	7	3,000	2,500	4,300	1,300
610.000-General Supplies	1,200	3,281	1,500	2,000	1,200	(300)
831.000-Special or New Programs	5,000	11,005	5,000	7,000	-	(5,000)
910.000-Transfer between funds (non-capital)	15,000	15,000	15,000	15,000	4,000	(11,000)
920.000-Transfer between funds (capital)	3,000	3,000	3,000	3,000	3,000	-
Total Expenditure	413,063	368,334	428,851	415,250	435,982	7,131

110-17-10 - Economic Development, Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
099.000 Use of Fund Balance	-	-	-	-	1,200	1,200
Total Revenues	-	-	-	-	1,200	1,200
Expenditure						
120.000-Part Time Salaries	14,352	16,059	29,206	34,000	33,353	4,147
220.000-Social Security	1,098	1,229	2,234	2,500	2,552	318
540.000-Advertising	500	-	500	300	200	(300)
800.104-Chamber of Commerce	1,070	825	1,100	1,134	1,200	100
800.105-Greater Burlington Industrial Corporation	7,000	7,000	7,000	7,000	4,000	(3,000)
800.110-Economic Development Committee	3,000	664	3,000	3,000	1,200	(1,800)
Total Expenditure	27,020	25,776	43,040	47,934	42,505	(535)

110-19-10 - County and Regional Functions

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Expenditure						
800.101-Chittenden County Regional Planning Commission	24,486	24,486	25,100	25,100	19,000	(6,100)
800.102-Green Mountain Transit	290,392	290,392	336,714	336,714	71,015	(265,699)
800.103-County Tax	125,835	114,353	127,780	127,780	66,100	(61,680)
800.109-Winooski Valley Park District	61,530	61,530	64,787	64,787	37,342	(27,445)
Total Expenditure	502,243	490,761	554,381	554,381	193,457	(360,924)

110-18-10 - Health and Human Services

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Expenditure						
330.000-Professional Services	17,205	16,111	21,241	20,000	11,232	(10,009)
500.000-Training, Conferences, Dues	100	-	200	200	200	-
530.000-Communications	780	485	780	600	540	(240)
800.100-Human Service Grants	159,261	181,771	166,753	166,753	154,012	(12,741)
800.106-Essex Rescue	76,300	76,300	241,046	241,046	207,072	(33,974)
800.107-Essex Jct. Cemetery Association	5,000	5,000	5,000	5,000	-	(5,000)
800.108-E.C. Historical Museum	3,600	-	4,000	4,000	4,000	-
Total Expenditure	262,246	279,667	439,020	437,599	377,056	(61,964)

110-20-10 - Police, Operating

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.018-Special Police Services	60,000	35,258	40,000	40,000	40,000	-
020.019-VIN Verifications	200	185	200	150	200	-
040.800-OJP - Ballistic Vest Grant	-	2,983	-	-	-	-
090.000 Transfer Between Town/City	-	-	-	-	402,992	402,992
SUMMARY Transfer Between Town/City (personnel)	-	-	-	-	2,300,534	2,300,534
099.000-Use of Fund Balance	2,000	2,000	70,000	70,000	-	(70,000)
Total Revenues	62,200	40,426	110,200	110,150	2,743,726	2,633,526
Expenditure						
SUMMARY-Regular Salaries	2,558,575	2,308,389	2,693,444	2,575,000	3,107,594	414,150
SUMMARY-Part Time Salaries	134,586	145,088	133,144	174,500	123,064	(10,080)
SUMMARY-Overtime	290,679	237,297	300,135	354,500	292,353	(7,782)
SUMMARY-Group Insurance	763,355	550,694	769,007	654,000	837,570	68,563
SUMMARY-Social Security	237,339	203,089	242,369	235,100	272,847	30,478

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

<i>SUMMARY-Retirement</i>	285,925	254,305	304,798	299,300	349,228	44,430
<i>SUMMARY-Other Employee Benefits</i>	11,400	9,892	11,400	11,400	11,400	-
<i>SUMMARY-Allowance for Vacancies</i>	-	-	(191,857)	(191,857)	(363,351)	(171,494)
320.000 Legal Services	-	-	-	6,000	10,500	10,500
330.000-Professional Services	55,000	60,100	65,096	60,000	68,912	3,816
430.000-R&M Vehicles and Equipment	43,000	67,544	24,000	24,000	28,000	4,000
432.000-R&M Technology	25,050	26,634	25,050	25,050	25,050	-
442.000-Rental of Vehicles or Equipment	5,000	4,537	5,000	4,500	5,000	-
500.000-Training, Conferences, Dues	25,500	33,011	27,500	27,500	30,000	2,500
505.000-Technology Subscription, Licenses	46,680	-	46,680	46,680	46,680	-
510.000-Permits, Licenses, Registrations	175	-	175	175	-	(175)
520.000-Insurance	-	-	231,452	270,000	318,932	87,480
530.000-Communications	31,850	14,972	31,850	35,000	31,850	-
540.000-Advertising	600	720	600	600	750	150
550.000-Printing and Binding	2,500	386	2,000	2,000	1,000	(1,000)
580.000-Travel	6,500	3,492	6,500	6,500	6,500	-
610.000-General Supplies	13,200	7,589	13,200	13,200	10,000	(3,200)
611.000-Small Tools and Equipment	10,252	4,886	8,000	9,000	7,000	(1,000)
612.000-Uniforms	37,500	35,341	37,500	45,000	40,000	2,500
613.000-Program Supplies	2,000	3,347	3,000	3,000	3,500	500
735.000-Technology: Hardware, Software, Equipment	20,000	85,566	20,000	20,000	20,000	-
751.000-Vehicle Purchases	85,000	74,260	159,000	159,000	134,000	(25,000)
830.000-Regular Programs	5,000	4,707	5,000	5,000	5,000	-
910.000-Transfer between funds (non-capital)	16,200	8,100	26,200	26,200	26,200	-
920.000-Transfer between funds (capital)	10,000	10,000	15,000	15,000	15,000	-
970.901 Police Lease Principal	-	-	-	-	17,500	17,500
Total Expenditure	4,722,866	4,153,943	5,015,243	4,915,348	5,482,079	466,836

110-20-11 - Police, Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	-	-	-	-	353,818	353,818
Total Revenues	-	-	-	-	353,818	353,818
Expenditure						
110.000-Regular Salaries	352,899	299,460	422,659	390,000	484,817	62,158
120.000-Part Time Salaries	30,847	80,111	27,664	80,000	33,076	5,412
130.000-Overtime	-	344	5,182	4,000	1,121	(4,061)
210.000-Group Insurance	98,695	78,115	124,632	110,000	105,412	(19,220)
220.000-Social Security	29,763	28,193	35,357	35,000	40,079	4,722
230.000-Retirement	39,406	32,178	46,123	42,000	46,192	69
290.000-Other Employee Benefits	1,200	600	1,500	1,500	1,500	-
Total Expenditure	552,810	519,001	663,117	662,500	712,197	49,080

110-20-12 - Police, Dispatch

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Expenditure						
110.000-Regular Salaries	354,417	337,582	343,120	355,000	385,852	42,732
120.000-Part Time Salaries	50,231	11,119	50,704	38,000	25,907	(24,797)
130.000-Overtime	46,915	65,720	48,176	80,000	56,606	8,430
210.000-Group Insurance	99,396	102,125	91,945	114,000	122,194	30,249
220.000-Social Security	34,331	30,111	34,165	34,600	36,246	2,081
230.000-Retirement	34,575	32,319	34,868	37,300	37,995	3,127
290.000-Other Employee Benefits	1,500	1,700	1,500	1,500	1,500	-
199.000-Allowance for Vacancies	-	-	(36,269)	(36,269)	(66,634)	(30,365)
Total Expenditure	621,365	580,676	568,209	624,131	599,666	31,457

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

110-20-13 - Police, Investigations Div

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	-	-	-	-	322,135	322,135
Total Revenues	-	-	-	-	322,135	322,135
Expenditure						
110.000-Regular Salaries	388,812	377,055	382,880	430,000	430,911	48,031
130.000-Overtime	29,327	20,135	30,354	17,500	31,831	1,477
210.000-Group Insurance	104,287	81,604	107,522	100,000	98,769	(8,753)
220.000-Social Security	31,075	30,905	32,046	34,500	35,816	3,770
230.000-Retirement	37,061	38,914	39,248	44,000	49,591	10,343
290.000-Other Employee Benefits	1,500	1,744	1,500	1,500	1,500	-
Total Expenditure	592,062	550,357	593,550	627,500	648,418	54,868

110-20-14 - Police, Patrol

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	-	-	-	-	1,326,667	1,326,667
Total Revenues	-	-	-	-	1,326,667	1,326,667
Expenditure						
110.000-Regular Salaries	1,462,447	1,294,291	1,544,785	1,400,000	1,806,014	261,229
120.000-Part Time Salaries	53,508	53,858	54,776	56,500	64,081	9,305
130.000-Overtime	214,437	151,097	216,423	253,000	202,795	(13,628)
210.000-Group Insurance	460,977	288,850	444,908	330,000	511,195	66,287
220.000-Social Security	142,170	113,880	140,801	131,000	160,706	19,905
230.000-Retirement	174,883	150,894	184,559	176,000	215,450	30,891
290.000-Other Employee Benefits	7,200	5,848	6,900	6,900	6,900	-
199.000-Allowance for Vacancies	-	-	(155,588)	(155,588)	(296,717)	(141,129)
Total Expenditure	2,515,622	2,058,717	2,437,564	2,197,812	2,670,424	232,860

110-20-15 - Police, Animal Control

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	-	-	-	-	20,071	20,071
Total Revenues	-	-	-	-	20,071	20,071
Expenditure						
120.000-Part Time Salaries	33,806	-	-	-	-	-
130.000-Overtime	488	-	-	-	-	-
220.000-Social Security	2,623	-	-	-	-	-
330.000-Professional Services	-	35,452	37,000	37,000	37,500	500
570.000-Other Purchased Services	3,000	725	2,900	2,900	2,900	-
Total Expenditure	39,917	36,177	39,900	39,900	40,400	500

110-25-10 - Fire, Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Expenditure						
120.000-Part Time Salaries	230,841	213,419	314,041	250,000	310,488	(3,553)
220.000-Social Security	17,659	16,322	20,841	18,500	23,752	2,911
260.000-Workers Comp insurance	30,000	5,117	30,000	28,000	24,000	(6,000)
330.000-Professional Services	3,000	2,819	6,000	6,000	7,000	1,000
430.000-R&M Vehicles and Equipment	31,000	42,940	34,000	38,000	40,000	6,000
442.000-Rental of Vehicles or Equipment	1,200	1,109	1,200	1,200	1,200	-
500.000-Training, Conferences, Dues	9,500	8,417	9,500	14,000	4,000	(5,500)
505.000 Tech Subs, Licenses	-	-	-	-	10,500	10,500
530.000-Communications	30,000	19,238	45,000	35,000	30,000	(15,000)
610.000-General Supplies	3,500	2,005	6,000	5,000	4,000	(2,000)
611.000-Small Tools and Equipment	14,000	48,874	15,000	17,000	18,000	3,000
612.000-Uniforms	28,000	20,711	28,000	60,000	35,000	7,000
613.000-Program Supplies	3,500	-	4,000	6,500	4,000	-
750.000-Machinery and Equipment	6,500	6,015	6,500	15,000	7,000	500
920.000-Transfer between funds (capital)	195,000	195,000	205,000	205,000	220,000	15,000
Total Expenditure	603,700	581,986	725,082	699,200	738,940	13,858

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

110-30-10 - EPR, Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Expenditure						
110.000-Regular Salaries	189,185	189,506	210,887	222,000	216,502	5,615
130.000-Overtime	2,000	104	-	-	-	-
210.000-Group Insurance	82,622	74,340	84,368	108,500	104,491	20,123
220.000-Social Security	14,802	14,186	16,454	17,000	16,905	451
230.000-Retirement	19,349	15,538	17,745	19,000	18,784	1,039
290.000-Other Employee Benefits	900	900	900	900	900	-
330.000-Professional Services	26,000	6,746	10,000	15,000	11,000	1,000
500.000-Training, Conferences, Dues	4,000	1,126	2,600	3,300	3,000	400
505.000-Technology Subscription, Licenses	7,600	2,740	7,600	7,000	5,700	(1,900)
530.000-Communications	800	5,376	700	600	960	260
550.000-Printing and Binding	-	223	-	-	-	-
561.000-Credit Card Processing Fees	-	4,293	2,200	2,200	2,000	(200)
580.000-Travel	2,000	2,179	2,000	5,000	3,070	1,070
610.000-General Supplies	300	1,135	300	300	300	-
850.000-Community Events and Celebrations	7,500	7,500	7,500	7,500	2,900	(4,600)
Total Expenditure	357,058	325,892	363,254	408,300	386,512	23,258

110-30-11 - EPR, Pool

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.303-Pool Fees	50,000	53,906	53,000	53,000	55,000	2,000
098.000-Miscellaneous Revenue	5,000	450	2,500	2,500	1,000	(1,500)
Total Revenues	55,000	54,357	55,500	55,500	56,000	500
Expenditure						
120.000-Part Time Salaries	80,564	74,084	85,125	87,000	85,928	803
130.000-Overtime	-	154	-	600	-	-
220.000-Social Security	6,102	4,986	6,512	10,000	6,574	62
410.000-Water and Sewer Charges	-	-	1,600	1,600	1,600	-
430.000 R&M Vehicles and Equipment	-	27,738	-	-	14,000	14,000
431.000-R&M Buildings and Grounds	21,000	-	21,000	14,000	-	(21,000)
500.000-Training, Conferences, Dues	2,500	625	-	170	350	350
530.000-Communications	3,000	2,926	3,000	3,000	3,000	-
570.000-Other Purchased Services	2,300	2,433	2,300	2,500	2,500	200
580.000-Travel	-	228	1,200	700	500	(700)
610.000-General Supplies	8,000	7,438	8,000	12,000	7,800	(200)
611.000-Small Tools and Equipment	3,000	3,717	3,000	2,000	3,000	-
612.000-Uniforms	1,600	1,052	1,600	1,000	1,500	(100)
621.000-Natural Gas/Heating	-	136	4,000	2,000	5,000	1,000
622.000-Electricity	13,000	10,031	5,500	11,000	5,000	(500)
Total Expenditure	141,066	135,547	142,837	147,570	136,752	(6,085)

110-30-12 - EPR, Parks and Facilities

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.308-Facility & Field Rental	9,000	6,299	9,000	9,000	6,000	(3,000)
020.309-Indian Brook Fees	50,000	56,397	70,000	70,000	76,000	6,000
Total Revenues	59,000	62,696	79,000	79,000	82,000	3,000
Expenditure						
110.000-Regular Salaries	102,077	117,630	116,556	119,000	127,326	10,770
120.000-Part Time Salaries	90,237	47,641	56,105	66,000	53,021	(3,084)
130.000-Overtime	2,481	1,451	2,316	1,500	2,980	664
210.000-Group Insurance	44,170	34,703	46,391	41,500	57,557	11,166
220.000-Social Security	15,077	13,087	13,536	14,800	14,218	682
230.000-Retirement	10,686	9,462	9,970	10,300	11,292	1,322
290.000-Other Employee Benefits	600	300	540	540	750	210

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

430.000-R&M Vehicles and Equipment	11,000	16,726	11,000	16,000	12,000	1,000
431.000-R&M Buildings and Grounds	25,000	23,123	26,000	23,000	29,900	3,900
442.000-Rental of Vehicles or Equipment	350	-	350	350	-	(350)
500.000-Training, Conferences, Dues	550	1,375	550	550	550	-
530.000-Communications	2,200	2,373	2,400	2,400	1,200	(1,200)
570.000-Other Purchased Services	11,000	13,612	25,000	20,000	14,000	(11,000)
610.000-General Supplies	7,000	4,959	12,000	10,000	8,000	(4,000)
611.000-Small Tools and Equipment	950	1,772	1,000	1,200	1,500	500
612.000-Uniforms	1,700	1,409	2,000	2,250	2,000	-
920.000-Transfer between funds (capital)	28,000	28,000	28,000	28,000	28,000	-
Total Expenditure	353,078	317,623	353,714	357,390	364,294	10,580

110-30-13 - EPR, Senior Activities

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	-	-	-	-	50,379	50,379
Total Revenues	-	-	-	-	50,379	50,379
Expenditure						
110.000-Regular Salaries	47,086	49,343	62,612	61,000	85,408	22,796
120.000-Part Time Salaries	79,213	33,968	71,828	40,000	47,589	(24,239)
130.000-Overtime	-	-	301	700	789	488
210.000-Group Insurance	29,835	28,768	36,521	37,000	51,214	14,693
220.000-Social Security	9,629	7,205	10,435	5,200	10,360	(75)
230.000-Retirement	7,520	4,001	7,606	5,500	7,466	(140)
290.000-Other Employee Benefits	300	300	360	360	450	90
430.000-R&M Vehicles and Equipment	10,000	2,746	10,000	10,000	4,500	(5,500)
530.000-Communications	1,500	1,455	2,000	2,000	1,100	(900)
540.000-Advertising	-	-	-	-	-	-
560.000-Postage	700	-	350	350	250	(100)
570.000-Other Purchased Services	1,000	275	1,500	1,500	500	(1,000)
610.000-General Supplies	400	711	700	700	300	(400)
920.000-Transfer between funds (capital)	4,000	4,000	4,000	4,000	-	(4,000)
Total Expenditure	191,183	132,772	208,213	168,310	209,926	1,713

110-35-10 - Essex Free Library

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
040.802-Inter-Library Loan Grant	-	21,231	-	-	-	-
040.802-Inter-Library Loan Grant	1,000	537	-	-	-	-
Total Revenues	1,000	537	-	-	-	-
Expenditure						
110.000-Regular Salaries	189,891	197,061	199,652	220,000	230,586	30,934
120.000-Part Time Salaries	46,633	39,813	48,261	47,500	49,271	1,010
130.000-Overtime	-	-	-	100	-	-
210.000-Group Insurance	100,270	65,892	101,173	80,000	89,342	(11,831)
220.000-Social Security	18,316	18,145	19,183	21,000	21,684	2,501
230.000-Retirement	19,280	16,336	16,706	19,400	22,414	5,708
290.000-Other Employee Benefits	1,200	900	1,200	1,200	1,200	-
442.000-Rental of Vehicles or Equipment	1,500	900	1,500	1,500	1,500	-
500.000-Training, Conferences, Dues	1,500	1,270	1,500	1,500	1,750	250
505.000-Technology Subscription, Licenses	10,150	6,958	10,800	12,000	18,220	7,420
570.000-Other Purchased Services	1,040	751	1,040	1,040	1,108	68
610.000-General Supplies	4,300	4,020	3,500	3,500	5,000	1,500
640.201-Adult Collection	15,200	15,025	15,200	15,200	16,000	800
640.202-Juvenile Collection	7,000	7,034	7,000	7,000	7,500	500
651.000-Technology Supplies	2,000	1,390	2,000	2,000	2,000	-
830.000-Regular Programs	600	617	600	600	1,000	400
890.832 Fed Grant Exp: ARPA	-	15,998	-	4,981	-	-
900.000-Transfer between Town/City	15,000	15,000	15,000	15,000	-	(15,000)
Total Expenditure	433,880	407,112	444,315	453,521	468,575	24,260

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

110-40-10 - PW, Administration

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
099.000-Use of Fund Balance	2,500	2,500	-	-	-	-
Total Revenues	2,500	2,500	-	-	-	-
Expenditure						
110.000-Regular Salaries	171,581	201,060	129,151	150,000	128,456	(695)
120.000 Part Time Salaries	-	-	-	18,000	12,978	12,978
130.000-Overtime	2,938	-	3,099	1,000	2,609	(490)
210.000-Group Insurance	47,055	28,405	37,237	37,300	39,786	2,549
220.000-Social Security	14,545	17,673	10,248	16,300	11,155	907
230.000-Retirement	16,791	16,629	10,974	13,400	11,294	320
290.000-Other Employee Benefits	630	330	540	540	540	-
330.000-Professional Services	450	400	850	850	1,000	150
331.000-Landfill Monitoring	19,000	4,769	14,000	9,000	12,000	(2,000)
442.000-Rental of Vehicles or Equipment	-	1,187	-	1,500	-	-
500.000-Training, Conferences, Dues	3,750	1,875	4,090	3,300	3,800	(290)
580.000-Travel	-	-	200	200	300	100
Total Expenditure	276,740	272,328	210,389	251,390	223,918	13,529

110-40-12 - PW, Highways Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.011-Sale of Public Works Specs	1,400	1,640	1,400	1,400	1,500	100
020.015-Public Works Services	-	600	-	-	-	-
040.801-FEMA Grants	-	31,298	-	-	-	-
042.006-State Aid to Highways	260,000	298,563	260,000	260,000	162,400	(97,600)
Total Revenues	261,400	332,101	261,400	261,400	163,900	(97,500)
Expenditure						
110.000-Regular Salaries	637,360	649,135	640,527	660,000	682,235	41,708
120.000-Part Time Salaries	15,963	32,923	66,005	33,000	34,798	(31,207)
130.000-Overtime	103,877	46,786	79,154	60,000	54,999	(24,155)
210.000-Group Insurance	209,605	220,842	216,970	219,000	275,614	58,644
220.000-Social Security	50,189	55,218	61,013	55,000	60,112	(901)
230.000-Retirement	64,016	56,733	63,399	58,000	63,824	425
290.000-Other Employee Benefits	3,045	2,595	3,435	3,435	2,955	(480)
330.000-Professional Services	9,000	6,354	19,000	17,000	15,500	(3,500)
422.000-Snow Removal	31,500	33,232	35,950	35,950	40,750	4,800
430.000-R&M Vehicles and Equipment	39,000	36,851	47,000	50,000	49,500	2,500
430.001-R&M Vehicles Supplies	61,000	76,858	67,000	67,000	68,250	1,250
442.000-Rental of Vehicles or Equipment	15,500	15,041	15,800	20,000	16,500	700
451.000-Summer Construction Services	349,800	305,530	319,400	350,000	318,275	(1,125)
500.000-Training, Conferences, Dues	5,000	4,038	7,000	5,000	7,000	-
505.000 Tech Subs and Licenses	-	-	-	-	5,100	5,100
521.000-Insurance Deductibles	-	-	7,800	5,000	-	(7,800)
530.000-Communications	18,840	6,797	13,740	13,740	9,600	(4,140)
540.000-Advertising	1,800	1,531	1,800	1,500	1,800	-
570.000-Other Purchased Services	6,225	7,406	6,050	7,500	5,850	(200)
571.000-Streetscape Maintenance	17,950	14,415	20,550	16,000	20,700	150
572.000-Traffic Control	44,250	29,717	41,770	44,000	39,670	(2,100)
573.000-Sidewalk and Curb Maintenance	27,000	10,079	45,000	25,000	46,500	1,500
574.000-Bridges	500	-	500	500	-	(500)
575.000-Storm Sewer Maintenance	136,500	346,836	195,000	350,000	201,650	6,650
580.000-Travel	3,000	4,527	1,200	1,000	2,750	1,550
600.000-Salt, Sand and Gravel	227,000	149,336	231,500	220,000	252,175	20,675
605.000-Summer Construction Supplies	73,280	57,771	76,500	65,000	76,050	(450)
610.000-General Supplies	8,900	22,929	9,200	9,200	9,000	(200)
612.000-Uniforms	12,415	10,172	12,275	11,000	13,015	740
622.200-Streetlight Electricity	98,000	105,923	105,000	105,000	106,250	1,250
750.000-Machinery and Equipment	9,000	25,092	7,500	7,500	12,000	4,500
900.000-Transfer between Town/City	1,392,627	1,392,627	1,465,044	1,465,044	-	(1,465,044)
920.000-Transfer between funds (capital)	190,000	190,000	200,000	200,000	200,000	-
Total Expenditure	3,862,142	3,917,293	4,082,082	4,180,369	2,692,422	(1,389,660)

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2024

110-40-13 - PW, Stormwater Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
020.016-Stormwater Management Fee	100	-	100	100	-	(100)
Total Revenues	100	-	100	100	-	(100)
Expenditure						
110.000-Regular Salaries	117,633	138,971	117,925	125,000	99,520	(18,405)
120.000-Part Time Salaries	14,904	5,536	15,426	15,500	13,803	(1,623)
130.000-Overtime	1,175	-	1,240	1,240	1,043	(197)
210.000-Group Insurance	27,112	20,965	23,902	20,000	21,137	(2,765)
220.000-Social Security	10,744	10,080	10,394	9,500	8,830	(1,564)
230.000-Retirement	11,666	11,346	9,907	10,500	8,637	(1,270)
290.000-Other Employee Benefits	465	345	465	465	360	(105)
330.000-Professional Services	20,000	27,934	20,000	20,000	30,000	10,000
451.000-Summer Construction Services	16,000	-	16,000	16,000	30,000	14,000
510.000-Permits, Licenses, Registrations	32,500	31,287	40,000	45,000	24,600	(15,400)
540.000-Advertising	13,000	-	1,000	1,000	1,000	-
570.000-Other Purchased Services	12,000	4,944	12,000	9,000	13,500	1,500
580.000-Travel	5,700	453	5,700	3,500	3,500	(2,200)
830.000-Regular Programs	-	-	5,600	5,600	800	(4,800)
900.000-Transfer between Town/City	76,553	76,553	78,018	78,018	-	(78,018)
Total Expenditure	359,452	328,413	357,577	360,323	256,730	(100,847)

110-41- SUMMARY BUILDINGS

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer Between Town/City	-	-	-	-	51,295	51,295
Total Revenues	-	-	-	-	51,295	51,295
Expenditure						
400.000-Contracted Services	57,115	83,009	71,600	77,000	87,300	14,485
410.000-Water and Sewer Charges	7,375	17,857	7,775	7,800	10,050	400
431.000-R&M Buildings and Grounds	108,000	143,516	93,450	90,000	93,450	(14,550)
530.000-Communications	35,260	50,221	36,950	42,000	56,150	1,690
610.000-General Supplies	27,300	18,328	43,200	45,000	27,200	15,900
621.000-Natural Gas/Heating	21,400	26,580	22,650	23,000	25,300	1,250
622.000-Electricity	68,200	69,213	66,500	65,000	66,600	(1,700)
626.000-Gasoline	131,000	151,598	138,400	155,000	160,000	7,400
755.000-Furniture and Fixtures	-	246	2,100	1,000	-	2,100
900.000-Transfer between Town/City	-	1,993	2,075	2,075	-	2,075
Total Expenditure	455,650	562,563	484,700	507,875	526,050	29,050

110-95-00 - Debt, Town

	2022 Budget	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	-	-	-	-	203,203	203,203
Total Revenues	-	-	-	-	203,203	203,203
Expenditure						
950.901-Police Facility Debt Principal	345,000	345,000	345,000	345,000	345,000	-
955.901-Police Facility Debt Interest	174,408	174,408	162,844	162,844	150,617	(12,227)
970.901-Police Lease Principal	2,815	2,352	-	-	-	-
975.901-Police Lease Interest	58	41	-	-	-	-
Total Expenditure	522,281	521,801	507,844	507,844	495,617	(12,227)