

Town of Essex - General Fund Budget Summary

Department Name:	FY23 Budget	FY23 Actual	FY24 Budget	FY24 for Audit	FY25 Budget	FY26 Budget Proposal
Revenues by Department						
Property Taxes	14,996,345	15,031,716	10,837,562	10,783,614	11,382,473	11,849,186
General Revenue	658,001	787,893	809,801	1,222,375	858,273	566,446
Administration	-	-	-	5,721	-	5,000
Clerk	311,185	131,791	160,105	95,625	103,170	93,565
Finance	61,000	-	-	-	-	-
Information Technology	-	-	6,500	6,500	5,000	-
Assessing	-	-	77,810	81,167	89,068	94,575
ComDev	142,510	162,797	137,600	107,317	144,600	101,700
EconDev	-	-	1,200	1,200	40,000	5,000
Public Safety						
Police	110,200	155,748	2,743,726	2,721,413	2,867,103	2,978,703
Animal Control	-	-	20,071	19,653	22,306	24,095
Fire	-	10	-	5	25,000	-
Culture & Recreation						
Rec Admin	-	-	-	-	-	40,000
Pool	55,500	41,026	56,000	63,476	58,000	62,000
Parks	79,000	81,864	82,000	91,311	97,468	92,000
Seniors	-	-	50,379	32,254	-	-
Library	-	2,391	-	4,966	700	700
Public Works						
Public Works Admin	-	-	-	-	-	-
Highways	261,400	408,374	163,900	162,971	163,900	216,500
Stormwater	100	1,776	-	3,936	-	-
Buildings	-	-	51,295	58,689	48,786	47,755
Debt/Other Sources						
Debt/Other Sources	-	-	203,203	260,026	200,574	188,738
Total General Fund	16,675,241	16,805,386	15,401,152	15,722,220	16,106,421	16,365,963
Expenditures						
General Government						
Administration	652,579	620,930	644,259	656,273	694,316	718,404
Selectboard	109,730	80,043	112,145	93,588	82,948	89,806
Clerk	308,258	257,426	247,551	209,819	259,166	265,995
Finance	588,370	544,820	640,350	607,982	601,211	571,986
Information Technology	443,975	466,155	504,679	481,549	522,336	529,309
Assessing	171,887	174,527	180,953	188,760	207,141	219,946
Community Development	428,851	413,038	435,982	452,490	491,481	581,979
Economic Development	43,040	44,169	42,505	39,458	83,948	50,981
Health & Human Services	439,020	437,526	377,056	376,470	390,742	242,516
County Regional	554,381	557,308	193,457	237,935	199,774	234,276
Grants and Other	-	3,832	-	7,615	-	-
Public Safety						
Police	5,015,243	5,056,457	5,482,079	5,504,840	5,713,938	5,953,041
Animal Control	39,900	35,955	40,400	39,560	44,900	48,500
Fire	725,082	654,798	738,940	721,268	802,704	852,656
Culture & Recreation						
Rec Admin	363,254	375,814	386,512	419,897	242,560	336,458
Pool	142,837	140,343	136,752	116,172	236,419	203,199
Parks	353,714	335,401	364,294	355,569	462,692	504,562
Seniors	208,213	151,803	209,926	145,431	194,012	148,799
Library	444,315	445,193	468,575	467,245	512,438	529,662
Public Works						
Public Works Admin	210,389	242,272	223,918	217,364	221,363	244,170
Highways	4,082,082	4,064,184	2,692,422	2,670,843	2,848,364	2,929,566
Stormwater	357,577	317,643	256,730	232,909	273,933	289,028
Buildings	484,700	507,740	526,050	496,569	530,831	360,787
Debt						
Debt	507,844	507,844	495,617	495,617	489,204	460,337
Total General Fund	16,675,241	16,435,222	15,401,152	15,235,223	16,106,421	16,365,963

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-00-00 - General Revenue - Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
010.000-Property Taxes	10,837,562	10,783,614	11,382,473	11,390,000	11,849,186	466,713
020.017-Electric Car Charging Revenues	400	919	840	1,700	900	60
020.022-Rents and Royalties	1,001	1,001	1,101	1,101	1,051	(50)
041.000-Intergov: State and Other Grant	-	7,479	-	5,000	-	-
042.001-PILOT Revenue	16,000	14,118	16,160	12,800	12,800	(3,360)
042.002-Railroad Taxes	1,540	2,015	1,540	2,015	2,015	475
042.003-Current Use	27,200	27,158	27,472	39,680	35,680	8,208
042.004-Sate Act 60 Revenue	4,460	43,244	4,460	4,460	4,500	40
042.005-State Act 68 Revenue	48,000	55,835	52,000	60,000	60,000	8,000
060.000-Interest Income	17,000	358,832	320,000	380,000	350,000	30,000
085.000-Penalties	65,000	85,113	80,500	70,000	75,000	(5,500)
086.000-Interest	24,200	25,425	24,200	28,000	22,500	(1,700)
098.000-Miscellaneous Revenue	5,000	1,236	5,000	6,000	2,000	(3,000)
099.000-Use of Fund Balance/Reserves	600,000	600,000	325,000	325,000	-	(325,000)
Total Revenues	11,647,363	12,005,989	12,240,746	12,325,756	12,415,632	174,886

110-10-10 - Administration, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
050.001-Donations - Explore Essex	-	5,721	-	6,385	5,000	5,000
Total Revenues	-	5,721	-	6,385	5,000	5,000
Expenditure						
110.000-Regular Salaries	362,155	370,198	383,248	365,000	391,495	8,247
120.000-Part Time Salaries	-	-	22,880	20,000	21,840	(1,040)
210.000-Group Insurance	123,189	127,510	135,581	123,000	144,256	8,675
220.000-Social Security	28,110	28,533	33,513	45,000	34,135	622
230.000-Retirement	31,235	32,338	34,244	31,000	36,010	1,766
290.000-Other Employee Benefits	1,065	5,500	4,125	4,125	4,635	510
290.001-Health & Wellness	-	4,067	-	5,000	-	-
320.000-Legal Services	40,000	32,405	30,000	45,000	35,000	5,000
330.000-Professional Services	18,000	-	8,000	8,000	8,000	-
442.000-Rental of Vehicles or Equipment	2,800	3,715	3,000	2,650	2,623	(377)
500.000-Training, Conferences, Dues	6,000	10,292	6,300	6,400	5,900	(400)
505.000-Technology Subscription, Licenses	14,185	17,994	15,570	18,500	19,160	3,590
540.000-Advertising	5,000	5,773	5,000	4,100	5,000	-
570.000-Other Purchased Services	650	24	650	100	300	(350)
580.000-Travel	3,520	3,961	3,505	3,000	3,350	(155)
610.000-General Supplies	150	500	500	1,200	500	-
735.000-Tech: Equip/Hardware	-	1,854	-	300	-	-
755.000-Furniture and Fixtures	200	542	200	100	200	-
810.000-Appropriations to committees	-	440	-	800	-	-
850.000 Community Events and Celebrations	8,000	10,627	8,000	15,000	6,000	(2,000)
Total Expenditure	644,259	656,273	694,316	698,275	718,404	24,088

110-11-10 - Legislative, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Expenditure						
120.000-Part Time Salaries	-	7,500	-	7,500	7,500	7,500
190.000-Board member payments	43,500	15,900	23,500	16,000	16,000	(7,500)
220.000-Social Security	574	574	607	600	607	-
330.000-Professional Services	43,080	38,467	28,741	31,000	32,242	3,501
500.000-Training, Conferences, Dues	17,491	20,808	19,600	23,000	22,957	3,357
550.000-Printing and Binding	7,500	10,339	10,500	8,000	10,500	-
Total Expenditure	112,145	93,588	82,948	86,100	89,806	6,858

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-12-10 - Clerk

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
020.003-Use of Vault	3,000	1,733	2,000	2,100	1,700	(300)
020.004-Recording Fees	132,000	65,436	75,000	71,000	65,000	(10,000)
020.010-Printing and Duplication Services	10,000	8,510	10,000	10,000	8,500	(1,500)
020.012-Sale of Maps	40	18	40	50	20	(20)
020.013-Sales of Certified Copy	7,500	11,410	8,000	13,000	10,000	2,000
030.001-Liquor Licenses	3,190	2,610	3,005	2,300	2,495	(510)
030.002-Land Postings	50	25	50	70	25	(25)
030.003-Marriage Licenses	800	1,495	1,200	1,500	1,500	300
030.004-Animal Licenses	3,150	3,814	3,500	3,000	3,800	300
030.005-Green Mountain Passport	200	376	200	500	350	150
030.006-DMV Registrations	175	198	175	150	175	-
Total Revenues	160,105	95,625	103,170	103,670	93,565	(9,605)
Expenditure						
110.000-Regular Salaries	115,793	117,360	141,206	138,000	149,943	8,737
120.000-Part Time Salaries	11,433	11,316	11,890	15,000	9,880	(2,010)
130.000-Overtime	1,729	1,148	1,874	1,800	2,793	919
210.000-Group Insurance	61,338	37,258	44,183	43,000	47,036	2,853
220.000-Social Security	10,095	9,659	12,674	12,000	13,294	620
230.000-Retirement	10,243	10,203	12,669	12,500	13,902	1,233
290.000-Other Employee Benefits	600	300	600	600	600	-
430.000-R&M Vehicles and Equipment	120	-	-	-	-	-
442.000-Rental of Vehicles or Equipment	2,400	2,359	2,500	2,200	2,114	(386)
500.000-Training, Conferences, Dues	600	329	1,695	3,000	2,285	590
505.000-Technology Subscriptions, Licenses	15,000	14,460	14,460	15,000	15,341	881
550.000 Printing and Binding	500	-	1,155	700	900	(255)
570.023-Records Preservation	-	387	-	-	-	-
580.000-Travel	600	218	540	300	1,737	1,197
610.000-General Supplies	3,000	2,179	2,920	3,000	2,520	(400)
820.000-Election Expenses	14,100	2,643	10,800	10,000	3,650	(7,150)
Total Expenditure	247,551	209,819	259,166	257,100	265,995	6,829

110-13-10 - Finance, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Expenditure						
110.000-Regular Salaries	191,427	201,554	206,393	212,000	217,559	11,166
120.000-Part Time Salaries	22,701	-	-	-	-	-
130.000-Overtime	1,114	1,319	1,290	2,000	1,363	73
210.000-Group Insurance	72,364	57,709	69,463	68,000	72,839	3,376
220.000-Social Security	16,775	16,117	17,467	17,000	18,302	835
230.000-Retirement	16,683	18,112	18,890	19,600	20,362	1,472
290.000-Other Employee Benefits	1,050	1,219	780	900	780	-
330.000-Professional Services	3,440	3,150	2,020	3,300	6,170	4,150
335.000-Audit	20,550	22,525	21,580	22,780	28,750	7,170
442.000-Rental of Vehicles or Equipment	2,000	1,521	2,000	2,018	2,018	18
500.000-Training, Conferences, Dues	2,430	1,604	2,077	2,300	1,260	(817)
505.000-Technology Subscription, Licenses	19,753	24,655	25,010	25,000	27,600	2,590
520.000-Insurance	264,563	252,647	227,688	215,000	167,443	(60,245)
550.000-Printing and Binding	2,000	2,508	2,365	3,500	3,040	675
560.000-Postage	2,150	2,252	2,268	2,800	2,750	482
580.000-Travel	500	148	720	400	750	30
610.000-General Supplies	850	942	1,200	1,400	1,000	(200)
Total Expenditure	640,350	607,982	601,211	597,998	571,986	(29,225)

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-14-10 - Information Technology

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
099.000 Use of Fund Balance	6,500	6,500	5,000	5,000	-	(5,000)
Total Revenues	6,500	6,500	5,000	5,000	-	(5,000)
Expenditure						
110.000-Regular Salaries	231,717	229,434	235,660	239,000	250,650	14,990
210.000-Group Insurance	88,924	79,602	79,440	81,000	84,567	5,127
220.000-Social Security	17,979	16,931	19,307	17,800	20,519	1,212
230.000-Retirement	19,565	19,354	20,299	20,800	21,985	1,686
290.000-Other Employee Benefits	900	600	870	870	870	-
330.000-Professional Services	5,000	285	5,000	3,000	2,000	(3,000)
432.000-R&M Technology	4,500	1,098	3,500	2,000	-	(3,500)
500.000-Training, Conferences, Dues	11,200	1,410	12,580	8,000	3,550	(9,030)
505.000-Technology Subscription, Licenses	63,180	55,924	89,280	78,000	89,568	288
580.000-Travel	500	-	500	300	3,100	2,600
735.000-Technology: Hardware, Software, Equipment	57,214	72,911	51,900	50,000	52,500	600
920.000-Transfer between funds (capital)	4,000	4,000	4,000	4,000	-	(4,000)
Total Expenditure	504,679	481,549	522,336	504,770	529,309	6,973

110-15-10 - Assessing

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	77,810	81,167	89,068	89,677	94,575	5,507
Total Revenues	77,810	81,167	89,068	89,677	94,575	5,507
Expenditure						
110.000-Regular Salaries	88,972	93,474	101,836	104,000	107,757	5,921
120.000-Part Time Salaries	39,067	40,155	41,125	42,000	43,387	2,262
210.000-Group Insurance	26,449	26,587	31,559	31,200	33,469	1,910
220.000-Social Security	9,909	10,072	11,693	11,400	12,354	661
230.000-Retirement	11,011	11,463	12,584	13,300	13,654	1,070
290.000-Other Employee Benefits	300	-	330	300	330	-
500.000-Training, Conferences, Dues	1,030	1,062	1,064	1,100	1,095	31
505.000-Technology Subscription, Licenses	3,815	5,894	6,500	5,000	7,500	1,000
580.000-Travel	300	35	300	150	300	-
610.000-General Supplies	100	18	150	100	100	(50)
Total Expenditure	180,953	188,760	207,141	208,550	219,946	12,805

110-16-10 - Community Development, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
020.005-Zoning Hearing Fees	5,000	1,335	3,000	1,800	3,000	-
020.006-Subdivision Filing Fees	11,000	15,150	12,500	10,000	14,500	2,000
020.007-Zoning Ordinance Pamphlets	100	41	100	50	200	100
020.008-CO Inspections and Re-Inspections	13,500	12,960	14,000	16,000	14,000	-
030.007-Building Structures	100,000	65,376	115,000	100,000	70,000	(45,000)
041.000-Intergov: State and Other Grant	-	4,455	-	-	-	-
099.000 Use of Fund Balance	8,000	8,000	-	-	-	-
Total Revenues	137,600	107,317	144,600	127,850	101,700	(42,900)

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

Expenditure

110.000-Regular Salaries	253,144	251,397	266,221	277,600	335,506	69,285
120.000-Part Time Salaries	26,936	27,191	29,414	31,000	-	(29,414)
210.000-Group Insurance	72,452	95,597	104,983	100,000	152,053	47,070
220.000-Social Security	21,677	20,687	24,264	22,600	27,603	3,339
230.000-Retirement	23,675	23,766	25,591	27,000	29,785	4,194
290.000-Other Employee Benefits	900	900	900	900	1,200	300
330.000-Professional Services	15,000	16,900	17,000	15,000	17,000	-
430.000-R&M Vehicles and Equipment	500	-	500	300	200	(300)
500.000-Training, Conferences, Dues	4,000	1,232	3,800	2,000	2,805	(995)
505.000 Tech, Sub. Licenses	498	359	508	300	630	122
540.000-Advertising	4,200	398	3,500	3,400	1,500	(2,000)
550.000-Printing and Binding	500	739	300	1,500	500	200
580.000-Travel	4,300	72	4,300	1,700	2,797	(1,503)
610.000-General Supplies	1,200	1,595	1,200	1,300	1,400	200
831.000-Special or New Programs	-	129	-	-	-	-
895.000-State or Other Grants	-	4,528	-	-	-	-
910.000-Transfer between funds (non-capital)	4,000	4,000	6,000	6,000	6,000	-
920.000-Transfer between funds (capital)	3,000	3,000	3,000	3,000	3,000	-
Total Expenditure	435,982	452,490	491,481	493,600	581,979	90,498

110-17-10 - Economic Development, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
099.000 Use of Fund Balance	1,200	1,200	40,000	40,000	5,000	(35,000)
Total Revenues	1,200	1,200	40,000	40,000	5,000	(35,000)
Expenditure						
120.000-Part Time Salaries	33,353	31,997	34,941	34,500	36,868	1,927
220.000-Social Security	2,552	2,448	2,827	2,700	2,983	156
330.000-Professional Services	-	-	40,000	40,000	5,000	(35,000)
540.000-Advertising	200	-	200	100	200	-
800.104-Chamber of Commerce	1,200	1,171	1,230	1,200	1,230	-
800.105-Greater Burlington Industrial Corporation	4,000	3,750	3,750	3,750	4,000	250
800.110-Economic Development Committee	1,200	92	1,000	1,000	700	(300)
Total Expenditure	42,505	39,458	83,948	83,250	50,981	(32,967)

110-19-10 - County and Regional Functions

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Expenditure						
800.101-Chittenden County Regional Planning Comm.	19,000	18,848	19,570	18,715	14,162	(5,408)
800.102-Green Mountain Transit	71,015	71,014	71,838	72,000	92,931	21,093
800.103-County Tax	66,100	110,731	69,866	70,000	86,245	16,379
800.109-Winooski Valley Park District	37,342	37,342	38,500	38,471	40,938	2,438
Total Expenditure	193,457	237,935	199,774	199,186	234,276	34,502

110-18-10 - Health and Human Services

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Expenditure						
330.000-Professional Services	11,232	10,852	11,794	12,000	12,148	354
500.000-Training, Conferences, Dues	200	-	100	100	150	50
530.000-Communications	540	534	500	500	550	50
800.100-Human Service Grants	154,012	154,012	161,064	161,064	-	(161,064)
800.106-Essex Rescue	207,072	207,072	213,284	213,284	225,018	11,734
800.108-E.C. Historical Museum	4,000	4,000	4,000	4,000	4,650	650
Total Expenditure	377,056	376,470	390,742	390,948	242,516	(148,226)

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-20-10 - Police, Operating

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
020.018-Special Police Services	40,000	20,220	40,000	37,000	40,000	-
020.019-VIN Verifications	200	1,150	200	150	200	-
040.800-OJP - Ballistic Vest Grant	-	1,398	-	2,000	2,000	2,000
041.000-Intergov: State and Other Grant	-	7,115	-	7,000	-	-
090.000 Transfer Between Town/City	402,992	372,598	427,710	423,715	458,486	30,776
098.000-Miscellaneous Revenue	-	-	8,186	-	-	(8,186)
SUMMARY Transfer Between Town/City (personnel)	2,300,534	2,318,932	2,391,007	2,412,908	2,478,017	87,010
Total Revenues	2,743,726	2,721,413	2,867,103	2,882,773	2,978,703	111,600
Expenditure						
SUMMARY-Regular Salaries	3,107,594	2,966,787	3,223,600	3,090,000	3,268,680	45,080
SUMMARY-Part Time Salaries	123,064	167,457	191,494	157,000	192,132	638
SUMMARY-Overtime	292,353	297,270	293,904	309,800	294,158	254
SUMMARY-Group Insurance	837,570	622,889	718,909	624,000	832,937	114,028
SUMMARY-Social Security	272,847	262,023	303,592	282,000	309,252	5,660
SUMMARY-Retirement	349,228	342,366	378,491	383,000	392,944	14,453
SUMMARY-Other Employee Benefits	11,400	8,946	11,100	11,100	11,100	-
SUMMARY-Allowance for Vacancies	(363,351)	-	(308,282)	-	(313,242)	(4,960)
320.000 Legal Services	10,500	4,893	20,000	12,000	15,000	(5,000)
330.000-Professional Services	68,912	59,385	73,293	71,600	112,859	39,566
430.000-R&M Vehicles and Equipment	28,000	34,492	34,000	39,000	36,500	2,500
432.000-R&M Technology	25,050	15,636	25,000	19,000	18,000	(7,000)
442.000-Rental of Vehicles or Equipment	5,000	5,582	5,000	5,800	5,782	782
500.000-Training, Conferences, Dues	30,000	22,303	32,000	29,300	34,000	2,000
505.000-Technology Subscription, Licenses	46,680	40,468	46,680	60,000	57,862	11,182
520.000-Insurance	318,932	250,065	256,907	230,000	215,092	(41,815)
530.000-Communications	31,850	73,914	32,000	29,000	45,855	13,855
540.000-Advertising	750	25	600	300	600	-
550.000-Printing and Binding	1,000	536	1,000	1,200	1,000	-
580.000-Travel	6,500	10,267	7,500	12,000	9,500	2,000
610.000-General Supplies	10,000	10,116	10,000	8,500	10,000	-
611.000-Small Tools and Equipment	7,000	8,112	7,000	11,000	8,000	1,000
612.000-Uniforms	40,000	41,432	47,950	40,000	47,950	-
613.000-Program Supplies	3,500	4,746	3,500	3,000	4,500	1,000
626.000-Gasoline	-	-	47,000	35,000	42,391	(4,609)
735.000-Technology: Hardware, Software, Equipment	20,000	40,507	20,000	15,000	20,000	-
751.000-Vehicle Purchases	134,000	153,306	158,000	158,000	195,000	37,000
830.000-Regular Programs	5,000	1,722	5,000	5,000	7,000	2,000
895.000-State & Other Grant Expense	-	1,407	-	-	-	-
910.000-Transfer between funds (non-capital)	26,200	26,200	36,200	36,200	46,200	10,000
920.000-Transfer between funds (capital)	15,000	15,000	15,000	15,000	15,000	-
970.901 Police Lease Principal	17,500	16,988	17,500	14,341	15,609	(1,891)
975.901 Police Lease Principal	-	-	-	2,647	1,380	1,380
Total Expenditure	5,482,079	5,504,840	5,713,938	5,709,788	5,953,041	239,103

110-20-11 - Police, Administration

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	353,818	412,154	425,223	403,650	431,949	6,726
Total Revenues	353,818	412,154	425,223	403,650	431,949	6,726
Expenditure						
110.000-Regular Salaries	484,817	511,140	500,893	490,000	518,379	17,486
120.000-Part Time Salaries	33,076	100,595	103,344	100,000	111,609	8,265
130.000-Overtime	1,121	822	3,125	2,000	3,281	156
210.000-Group Insurance	105,412	111,900	141,980	120,000	121,323	(20,657)
220.000-Social Security	40,079	46,748	49,600	45,000	52,942	3,342
230.000-Retirement	46,192	57,582	55,479	54,000	60,426	4,947
290.000-Other Employee Benefits	1,500	830	1,500	1,500	1,500	-
Total Expenditure	712,197	829,617	855,921	812,500	869,460	13,539

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-20-12 - Police, Dispatch

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	297,914	309,072	259,028	280,295	290,470	31,442
Total Revenues	297,914	309,072	259,028	280,295	290,470	31,442
Expenditure						
110.000-Regular Salaries	385,852	340,755	311,426	320,000	340,222	28,796
120.000-Part Time Salaries	25,907	26,881	20,776	21,000	22,023	1,247
130.000-Overtime	56,606	80,956	38,671	75,000	42,253	3,582
210.000-Group Insurance	122,194	105,710	89,528	82,000	110,995	21,467
220.000-Social Security	36,246	32,153	29,638	31,000	33,167	3,529
230.000-Retirement	37,995	34,172	30,154	34,000	34,825	4,671
290.000-Other Employee Benefits	1,500	1,500	1,200	1,200	1,200	-
199.000-Allowance for Vacancies	(66,634)	-	-	-	-	-
Total Expenditure	599,666	622,127	521,393	564,200	584,685	63,292

110-20-13 - Police, Investigations Div

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	322,135	269,102	328,365	307,171	355,028	26,663
Total Revenues	322,135	269,102	328,365	307,171	355,028	26,663
Expenditure						
110.000-Regular Salaries	430,911	379,474	463,400	430,000	501,809	38,409
130.000-Overtime	31,831	14,160	25,569	2,800	28,185	2,616
210.000-Group Insurance	98,769	72,089	77,463	93,000	79,033	1,570
220.000-Social Security	35,816	30,986	39,751	36,000	43,882	4,131
230.000-Retirement	49,591	43,762	53,275	55,000	60,225	6,950
290.000-Other Employee Benefits	1,500	1,200	1,500	1,500	1,500	-
Total Expenditure	648,418	541,671	660,958	618,300	714,634	53,676

110-20-14 - Police, Patrol

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	1,326,667	1,328,603	1,378,391	1,421,792	1,400,570	22,179
Total Revenues	1,326,667	1,328,603	1,378,391	1,421,792	1,400,570	22,179
Expenditure						
110.000-Regular Salaries	1,806,014	1,735,418	1,947,881	1,850,000	1,908,270	(39,611)
120.000-Part Time Salaries	64,081	39,981	67,374	36,000	58,500	(8,874)
130.000-Overtime	202,795	201,332	226,539	230,000	220,439	(6,100)
210.000-Group Insurance	511,195	333,190	409,938	329,000	521,586	111,648
220.000-Social Security	160,706	152,136	184,603	170,000	179,261	(5,342)
230.000-Retirement	215,450	206,850	239,583	240,000	237,468	(2,115)
290.000-Other Employee Benefits	6,900	5,416	6,900	6,900	6,900	-
199.000-Allowance for Vacancies	(296,717)	-	(308,282)	-	(313,242)	(4,960)
Total Expenditure	2,670,424	2,674,323	2,774,536	2,861,900	2,819,182	44,646

110-20-15 - Police, Animal Control

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	20,071	19,653	22,306	21,959	24,095	1,789
Total Revenues	20,071	19,653	22,306	21,959	24,095	1,789
Expenditure						
330.000-Professional Services	37,500	38,810	42,000	41,500	45,850	3,850
570.000-Other Purchased Services	2,900	750	2,900	2,700	2,650	(250)
Total Expenditure	40,400	39,560	44,900	44,200	48,500	3,600

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-25-10 - Fire, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
098.000-Miscellaneous Revenue	-	5	-	-	-	-
099.000 Use of Fund Balance	-	-	25,000	25,000	-	(25,000)
Total Revenues	-	5	25,000	25,000	-	(25,000)
Expenditure						
120.000-Part Time Salaries	310,488	303,076	342,200	337,000	510,980	168,780
220.000-Social Security	23,752	23,181	27,683	26,000	41,338	13,655
260.000-Workers Comp insurance	24,000	15,364	15,821	15,600	19,891	4,070
330.000-Professional Services	7,000	18,755	32,000	28,000	5,000	(27,000)
430.000-R&M Vehicles and Equipment	40,000	48,704	40,000	60,000	45,000	5,000
442.000-Rental of Vehicles or Equipment	1,200	1,105	1,000	1,600	1,644	644
500.000-Training, Conferences, Dues	4,000	5,223	4,000	5,500	5,500	1,500
505.000 Tech Subs, Licenses	10,500	9,061	10,500	25,000	10,500	-
530.000-Communications	30,000	8,964	30,000	53,000	25,000	(5,000)
580.000-Travel	-	364	-	-	-	-
610.000-General Supplies	4,000	3,667	4,000	3,500	4,000	-
611.000-Small Tools and Equipment	18,000	23,034	22,000	12,000	22,000	-
612.000-Uniforms	35,000	35,668	42,000	55,000	38,000	(4,000)
613.000-Program Supplies	4,000	3,012	4,000	6,000	4,000	-
626.000-Fuel	-	-	-	10,000	17,303	17,303
750.000-Machinery and Equipment	7,000	2,090	7,500	2,500	7,500	-
920.000-Transfer between funds (capital)	220,000	220,000	220,000	220,000	95,000	(125,000)
Total Expenditure	738,940	721,268	802,704	860,700	852,656	49,952

110-30-10 - EPR, Administration

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
099.000 Use of Fund Balance	-	-	-	-	40,000	40,000
Total Revenues	-	-	-	-	40,000	40,000
Expenditure						
110.000-Regular Salaries	216,502	248,420	122,409	115,000	131,911	9,502
210.000-Group Insurance	104,491	103,276	67,567	56,000	76,563	8,996
220.000-Social Security	16,905	19,008	10,108	8,200	10,909	801
230.000-Retirement	18,784	21,421	10,932	10,000	12,137	1,205
290.000-Other Employee Benefits	900	600	532	600	622	90
330.000-Professional Services	11,000	10,878	13,100	12,000	54,908	41,808
442.000-Rental of Vehicles or Equipment	-	169	-	2,026	2,026	2,026
500.000-Training, Conferences, Dues	3,000	3,144	2,900	3,000	7,060	4,160
505.000-Technology Subscription, Licenses	5,700	3,189	6,340	4,000	3,900	(2,440)
530.000-Communications	960	426	500	400	700	200
561.000-Credit Card Processing Fees	2,000	4,664	1,200	3,800	5,000	3,800
580.000-Travel	3,070	1,855	3,222	3,500	4,600	1,378
610.000-General Supplies	300	343	250	600	350	100
626.000-Fuel	-	-	-	13,000	22,272	22,272
850.000-Community Events and Celebrations	2,900	2,504	3,500	4,000	3,500	-
Total Expenditure	386,512	419,897	242,560	236,126	336,458	93,898

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-30-11 - EPR, Pool

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
020.303-Pool Fees	55,000	63,438	58,000	63,000	61,000	3,000
098.000-Miscellaneous Revenue	1,000	38	-	50	1,000	1,000
Total Revenues	56,000	63,476	58,000	63,050	62,000	4,000
Expenditure						
110.000-Regular Salaries	-	-	47,414	22,000	28,561	(18,853)
120.000-Part Time Salaries	85,928	67,196	88,936	110,000	92,048	3,112
130.000-Overtime	-	186	-	1,000	-	-
210.000-Group Insurance	-	-	22,866	600	10,498	(12,368)
220.000-Social Security	6,574	4,936	11,099	9,000	9,799	(1,300)
230.000-Retirement	-	-	4,224	2,000	2,616	(1,608)
290.000-Other Employee Benefits	-	-	180	180	105	(75)
410.000-Water and Sewer Charges	1,600	2,706	3,400	4,500	3,500	100
430.000 R&M Vehicles and Equipment	14,000	9,978	9,500	8,000	10,000	500
431.000-R&M Buildings and Grounds	-	1,883	9,500	15,000	9,000	(500)
500.000-Training, Conferences, Dues	350	810	2,850	2,700	3,270	420
530.000-Communications	3,000	3,266	3,000	2,500	3,000	-
570.000-Other Purchased Services	2,500	6,280	3,000	6,000	3,000	-
580.000-Travel	500	-	500	500	500	-
610.000-General Supplies	7,800	3,928	12,000	8,000	10,000	(2,000)
611.000-Small Tools and Equipment	3,000	380	3,000	1,000	3,000	-
612.000-Uniforms	1,500	1,744	1,000	800	1,802	802
621.000-Natural Gas/Heating	5,000	2,459	4,000	2,200	3,500	(500)
622.000-Electricity	5,000	10,420	9,950	9,500	9,000	(950)
Total Expenditure	136,752	116,172	236,419	205,480	203,199	(33,220)

110-30-12 - EPR, Parks and Facilities

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
020.308-Facility & Field Rental	6,000	6,831	8,100	7,300	6,000	(2,100)
020.309-Indian Brook Fees	76,000	78,083	82,000	80,000	86,000	4,000
098.000-Miscellaneous Revenue	-	6,397	4,268	1,000	-	(4,268)
099.000-Use of Fund Balance/Reserves	-	-	3,100	3,100	-	(3,100)
Total Revenues	82,000	91,311	97,468	91,400	92,000	(5,468)
Expenditure						
110.000-Regular Salaries	127,326	136,292	155,443	177,000	161,675	6,232
120.000-Part Time Salaries	53,021	31,711	82,472	45,000	90,152	7,680
130.000-Overtime	2,980	686	3,019	2,000	2,042	(977)
210.000-Group Insurance	57,557	38,325	43,850	44,000	68,839	24,989
220.000-Social Security	14,218	13,815	20,572	18,000	21,390	818
230.000-Retirement	11,292	12,237	17,456	15,000	18,696	1,240
290.000-Other Employee Benefits	750	300	825	825	885	60
330.000-Professional Services	-	-	1,100	2,000	-	(1,100)
410.000-Water & Sewer Charges	-	497	-	2,200	500	500
430.000-R&M Vehicles and Equipment	12,000	8,719	16,000	18,000	16,000	-
431.000-R&M Buildings and Grounds	25,400	28,138	34,000	32,000	35,000	1,000
431.001-R&M Bldg. & Grounds - Cemetery	4,500	4,500	6,000	6,000	6,000	-
442.000-Rental of Vehicles or Equipment	-	375	400	200	1,000	600
500.000-Training, Conferences, Dues	550	2,217	600	600	1,200	600
530.000-Communications	1,200	1,078	4,955	3,000	2,808	(2,147)
530.009-Communications - IB	-	754	-	600	2,588	2,588
570.000-Other Purchased Services	14,000	18,502	30,000	22,000	19,110	(10,890)
570.009-Other Purchased Services - IB	-	8,784	-	5,000	7,790	7,790
610.000-General Supplies	8,000	10,544	13,000	8,000	10,000	(3,000)
610.009-General Supplies - IB	-	3,256	-	2,500	3,000	3,000
611.000-Small Tools and Equipment	1,500	3,864	1,500	1,000	2,500	1,000
612.000-Uniforms	2,000	1,829	3,500	2,300	4,087	587
612.009-Uniforms - IB	-	446	-	500	600	600
622.000-Electricity	-	700	-	1,200	700	700
920.000-Transfer between funds (capital)	28,000	28,000	28,000	28,000	28,000	-
Total Expenditure	364,294	355,569	462,692	436,925	504,562	41,870

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-30-13 - EPR, Senior Activities

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer between Town/City	50,379	32,254	-	-	-	-
Total Revenues	50,379	32,254	-	-	-	-
Expenditure						
110.000-Regular Salaries	85,408	53,188	92,520	68,000	66,542	(25,978)
120.000-Part Time Salaries	47,589	26,650	17,906	18,500	19,852	1,946
130.000-Overtime	789	173	831	200	-	(831)
210.000-Group Insurance	51,214	41,905	55,176	41,500	35,850	(19,326)
220.000-Social Security	10,360	5,867	9,169	6,500	7,096	(2,073)
230.000-Retirement	7,466	5,987	8,349	7,000	6,108	(2,241)
290.000-Other Employee Benefits	450	300	435	435	278	(157)
430.000-R&M Vehicles and Equipment	4,500	8,917	6,000	5,500	9,900	3,900
442.000-Rental Vehicles/Equip.	-	345	-	-	-	-
500.000-Training, Conferences, Dues	-	-	1,350	1,500	900	(450)
530.000-Communications	1,100	1,425	1,426	1,400	1,423	(3)
560.000-Postage	250	-	250	150	250	-
570.000-Other Purchased Services	500	582	300	200	300	-
610.000-General Supplies	300	92	300	400	300	-
Total Expenditure	209,926	145,431	194,012	151,285	148,799	(45,213)

110-35-10 - Essex Free Library

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
040.802-Inter-Library Loan Grant	-	636	700	684	700	-
041.000-State and Other Grant Revenue	-	4,300	-	-	-	-
050.000-Donation Revenue	-	30	-	-	-	-
Total Revenues	-	4,966	700	684	700	-
Expenditure						
110.000-Regular Salaries	230,586	226,514	252,591	230,000	263,712	11,121
120.000-Part Time Salaries	49,271	63,193	62,376	95,000	69,898	7,522
130.000-Overtime	-	-	-	3,000	-	-
210.000-Group Insurance	89,342	76,174	90,201	72,000	72,646	(17,555)
220.000-Social Security	21,684	22,157	26,210	26,500	28,247	2,037
230.000-Retirement	22,414	23,345	25,610	27,000	28,015	2,405
290.000-Other Employee Benefits	1,200	922	1,200	1,200	1,200	-
442.000-Rental of Vehicles or Equipment	1,500	1,125	1,500	1,500	1,644	144
500.000-Training, Conferences, Dues	1,750	1,447	1,750	1,600	2,000	250
505.000-Technology Subscription, Licenses	18,220	18,969	19,300	20,000	22,300	3,000
570.000-Other Purchased Services	1,108	1,540	1,200	1,500	1,500	300
580.000-Travel	-	247	-	-	-	-
610.000-General Supplies	5,000	5,016	5,000	4,800	6,500	1,500
640.201-Adult Collection	16,000	16,106	16,000	16,500	18,000	2,000
640.202-Juvenile Collection	7,500	7,468	7,500	7,400	9,000	1,500
651.000-Technology Supplies	2,000	1,022	1,000	1,000	1,500	500
830.000-Regular Programs	1,000	1,059	1,000	1,037	3,500	2,500
895.000-State or Other Grant Expense	-	941	-	-	-	-
Total Expenditure	468,575	467,245	512,438	510,037	529,662	17,224

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-40-10 - PW, Administration

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Expenditure						
110.000-Regular Salaries	128,456	117,362	136,033	141,000	145,417	9,384
120.000 Part Time Salaries	12,978	18,170	-	2,000	-	-
130.000-Overtime	2,609	-	2,746	1,000	2,924	178
210.000-Group Insurance	39,786	47,432	41,857	50,000	55,140	13,283
220.000-Social Security	11,155	10,830	11,716	11,200	12,446	730
230.000-Retirement	11,294	10,787	12,671	12,900	13,847	1,176
290.000-Other Employee Benefits	540	600	540	540	540	-
330.000-Professional Services	1,000	-	500	300	350	(150)
331.000-Landfill Monitoring	12,000	6,055	12,000	12,000	6,055	(5,945)
442.000-Rental of Vehicles or Equipment	-	2,358	-	2,578	2,578	2,578
500.000-Training, Conferences, Dues	3,800	2,728	2,800	2,000	2,500	(300)
521.000-Insurance Deductibles	-	1,000	-	-	-	-
580.000-Travel	300	42	500	300	525	25
626.000-Fuel	-	-	-	-	1,848	1,848
Total Expenditure	223,918	217,364	221,363	235,818	244,170	22,807

110-40-12 - PW, Highways Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
020.011-Sale of Public Works Specs	1,500	1,590	1,500	1,000	1,500	-
020.015-Public Works Services	-	343	-	-	-	-
041.000-Intergov: State and Other Grant	-	-	-	52,962	-	-
042.006-State Aid to Highways	162,400	160,180	162,400	165,400	170,000	7,600
098.000-Miscellaneous Revenue	-	858	-	700	-	-
099.000-Use of Fund Balance/Reserves	-	-	-	-	45,000	45,000
Total Revenues	163,900	162,971	163,900	220,062	216,500	52,600
Expenditure						
110.000-Regular Salaries	682,235	669,040	723,664	744,000	808,231	84,567
120.000-Part Time Salaries	34,798	55,166	27,997	66,000	29,284	1,287
130.000-Overtime	54,999	46,294	54,999	50,000	55,000	1
210.000-Group Insurance	275,614	276,859	331,656	300,000	332,683	1,027
220.000-Social Security	60,112	57,881	66,273	65,000	68,669	2,396
230.000-Retirement	63,824	61,497	69,225	73,000	73,761	4,536
290.000-Other Employee Benefits	2,955	2,700	2,955	2,955	3,142	187
330.000-Professional Services	15,500	3,992	10,000	7,000	10,000	-
422.000-Snow Removal	40,750	39,418	43,500	42,000	42,000	(1,500)
430.000-R&M Vehicles and Equipment	49,500	68,110	52,000	65,000	54,000	2,000
430.001-R&M Vehicles Supplies	68,250	82,247	71,600	78,000	76,750	5,150
442.000-Rental of Vehicles or Equipment	16,500	25,272	16,995	17,500	15,607	(1,388)
451.000-Summer Construction Services	318,275	276,559	347,225	350,000	347,225	-
500.000-Training, Conferences, Dues	7,000	5,477	7,725	5,000	8,400	675
505.000 Tech Subs and Licenses	5,100	5,150	5,100	8,000	5,100	-
510.000-Permits, Licenses, Reg.	-	474	270	350	500	230
521.000-Insurance Deductibles	-	-	2,000	-	2,000	-
530.000-Communications	9,600	12,432	10,250	10,000	9,875	(375)
540.000-Advertising	1,800	1,073	1,800	1,200	1,750	(50)
570.000-Other Purchased Services	5,850	7,602	9,200	11,000	9,150	(50)
571.000-Streetscape Maintenance	20,700	14,898	15,500	12,000	5,500	(10,000)
572.000-Traffic Control	39,670	66,716	41,650	47,000	63,450	21,800
573.000-Sidewalk and Curb Maintenance	46,500	56,227	51,000	45,000	67,650	16,650
574.000-Bridges	-	-	500	-	-	(500)
575.000-Storm Sewer Maintenance	201,650	214,618	208,000	350,000	208,000	-
580.000-Travel	2,750	678	2,500	700	1,900	(600)
600.000-Salt, Sand and Gravel	252,175	159,185	255,100	200,000	238,190	(16,910)
605.000-Summer Construction Supplies	76,050	113,600	69,500	65,000	75,000	5,500
610.000-General Supplies	9,000	14,426	12,000	13,000	12,600	600
612.000-Uniforms	13,015	9,060	14,930	8,000	16,530	1,600
622.200-Streetlight Electricity	106,250	112,581	113,250	117,000	118,000	4,750
626.000-Fuel	-	-	-	70,000	92,119	92,119
750.000-Machinery and Equipment	12,000	11,611	10,000	2,500	2,500	(7,500)
920.000-Transfer between funds (capital)	200,000	200,000	200,000	200,000	75,000	(125,000)
Total Expenditure	2,692,422	2,670,843	2,848,364	3,026,205	2,929,566	81,202

GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2026

110-40-13 - PW, Stormwater Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
020.016-Stormwater Management Fee	-	3,936	-	-	-	-
Total Revenues	-	3,936	-	-	-	-
Expenditure						
110.000-Regular Salaries	99,520	92,859	104,482	93,000	110,128	5,646
120.000-Part Time Salaries	13,803	14,496	17,971	19,000	18,690	719
130.000-Overtime	1,043	-	1,098	500	1,170	72
210.000-Group Insurance	21,137	15,407	22,028	21,000	32,608	10,580
220.000-Social Security	8,830	8,158	10,217	8,300	10,748	531
230.000-Retirement	8,637	7,355	9,477	8,000	10,274	797
290.000-Other Employee Benefits	360	300	360	360	360	-
330.000-Professional Services	30,000	20,435	25,000	20,000	28,000	3,000
451.000-Summer Construction Services	30,000	41,790	30,000	30,000	32,000	2,000
500.000-Training, Conferences, Dues	-	-	7,000	4,000	4,450	(2,550)
510.000-Permits, Licenses, Registrations	24,600	23,964	30,000	28,000	25,000	(5,000)
540.000-Advertising	1,000	194	1,000	500	350	(650)
570.000-Other Purchased Services	13,500	6,788	12,500	10,000	12,500	-
580.000-Travel	3,500	579	2,000	1,200	1,900	(100)
830.000-Regular Programs	800	584	800	500	850	50
Total Expenditure	256,730	232,909	273,933	244,360	289,028	15,095

110-41- SUMMARY BUILDINGS

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
090.000 Transfer Between Town/City	51,295	58,689	48,786	54,648	47,755	(1,031)
Total Revenues	51,295	58,689	48,786	54,648	47,755	(1,031)
Expenditure						
400.000-Contracted Services	87,300	93,068	81,600	105,569	85,675	4,075
410.000-Water and Sewer Charges	10,050	10,152	10,400	9,031	11,600	1,200
431.000-R&M Buildings and Grounds	93,450	71,330	91,581	107,054	103,036	11,455
530.000-Communications	56,150	46,676	51,450	43,538	54,020	2,570
560.000-Postage	-	4,403	-	4,455	5,000	5,000
610.000-General Supplies	27,200	14,515	27,200	24,373	22,800	(4,400)
621.000-Natural Gas/Heating	25,300	29,630	27,100	15,901	21,376	(5,724)
622.000-Electricity	66,600	76,541	68,500	64,439	57,280	(11,220)
626.000-Gasoline	160,000	150,254	173,000	-	-	(173,000)
Total Expenditure	526,050	496,569	530,831	374,358	360,787	(170,044)

110-95-00 - Debt, Town

	2024 Budget	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	\$ Change
Revenues						
070.000-Sale of Assets	-	9,885	-	-	-	-
095.000-Debt Proceeds	-	46,938	-	-	-	-
090.000 Transfer between Town/City	203,203	203,203	200,574	200,574	188,738	(11,836)
Total Revenues	203,203	260,026	200,574	200,574	188,738	(11,836)
Expenditure						
950.901-Police Facility Debt Principal	345,000	345,000	345,000	345,000	345,000	-
955.901-Police Facility Debt Interest	150,617	150,617	127,216	127,216	115,337	(11,879)
970.901-Police Lease Principal	-	-	14,341	-	-	(14,341)
975.901-Police Lease Interest	-	-	2,647	-	-	(2,647)
Total Expenditure	495,617	495,617	489,204	472,216	460,337	(28,867)