

**GENERAL FUND BUDGET DETAIL FOR FISCAL YEAR 2020**

<b>Account Name</b>		<b>FY18 Budget</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY19 Estimated</b>	<b>FY20 Budget Proposal</b>
<b>REVENUES - DETAIL</b>						
1	Property Taxes	3,285,170	3,283,591	3,423,606	3,423,606	3,556,422
2	State for Pilot & Current Use	2,000	5,362	2,000	4,000	4,500
3	Essex Town Library Contribution	15,000	15,000	15,000	15,000	15,000
4	Essex Town pmt for Stormwater	61,460	61,460	64,367	64,367	69,047
5	Essex Town pmt for Highway Dept	1,059,989	1,059,989	1,080,759	1,080,759	1,113,329
6	Essex Town Recreation Contribution					12,000
7	Essex Town Clerk Contribution					50,000
8	License & Zoning Fees	58,000	29,925	58,000	30,000	35,000
9	Whitcomb Farm Solar Pilot	5,000	6,733	5,000	6,500	6,700
10	Misc. Fire Receipts	20	5	20	30	20
11	State District Court Fines	1,000	1,020	1,500	1,575	1,000
12	Interest Earnings	1,500	2,805	2,000	2,800	2,500
13	Parking Space Fees	4,800	4,800	2,400	4,800	2,400
14	Block Party Donations	1,500	575	1,500	1,050	500
15	Misc. Receipts	2,000	2,972	2,000	2,000	2,000
16	Misc. Highway Receipts	4,000	5,722	4,000	4,000	4,000
17	Misc. Library Receipts	500	694	500	500	500
18	EJRP Non-Resident Fees	22,000	19,728	22,000	19,000	20,000
19	Service Fee - Water	92,948	92,948	94,014	94,014	107,998
20	Service Fee - WWTF	46,474	46,474	47,007	47,007	53,999
21	Service Fee - Sanitation	92,948	92,948	94,014	94,014	107,998
22	Misc. Grants/Donations	-	15,182	-	13,315	-
23	Unrestricted Fund Balance	60,000	60,000	35,000	35,000	-
24	Lost Book Revenue	-	2,309	-	2,300	-
25	<b>Total Revenues</b>	<b>4,816,309</b>	<b>4,810,241</b>	<b>4,954,687</b>	<b>4,945,637</b>	<b>5,164,913</b>
26						
27	<b>EXPENDITURES - DETAIL</b>					
28						
29	<b>Administration</b>					
30	Salaries - Regular	195,666	202,163	208,400	239,522	164,294
31	Salaries - Overtime	3,500	6,568	6,500	2,500	-
32	Salaries - Part Time	19,234	5,944	5,025	5,025	4,798
33	Manager Contract	66,835	66,835	65,000	66,500	67,200
34	Shared Employee Expense	-	5,046	25,763	21,593	23,186
35	Health Ins & Other Benefits	58,044	56,702	45,869	56,637	90,186
36	Social Security	17,096	17,602	17,096	18,899	14,382
37	Retirement	19,567	19,850	20,840	19,200	18,321
38	Health Improv Programs	1,600	860	1,600	1,600	1,600
39	Board Member Fees	2,500	2,500	2,500	2,500	2,500
40	Legal Services	15,000	21,485	15,000	15,000	17,000
41	Other Professional Services	16,000	10,714	1,000	1,000	1,000
42	Computer Expenses	4,000	8,000	2,220	1,500	2,220
43	Leased Services	4,000	4,317	4,525	4,000	4,000
44	Training, Conferences, Dues	9,300	2,930	9,300	6,000	6,000
45	Communications	18,748	16,294	17,968	18,387	22,492
46	Postage	3,500	367	2,000	500	500
47	Printing and Advertising	5,500	2,205	5,000	3,000	3,000
48	Trustees Expenditures	4,000	3,661	4,000	4,000	4,000
49	Pay & Classification Study	6,047	10,821	200	200	11,000

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50	Travel	2,000	246	300	300	300
51	Supplies	6,000	5,257	5,000	5,000	5,000
52	Elections	1,500	1,282	1,500	1,500	1,500
53	Holiday Expense	1,000	200	1,300	835	835
54	<b>Total Administration</b>	<b>480,637</b>	<b>471,850</b>	<b>467,906</b>	<b>495,198</b>	<b>465,314</b>
55						
56	<b>Buildings</b>					
57	Water/Sewer - 2 Lincoln Street	1,000	838	1,000	1,000	1,000
58	Water/Sewer - Brownell Library	900	614	900	900	900
59	Water/Sewer - Village Fire Station	610	484	610	610	500
60	Water/Sewer - Park Street School	-	600	575	575	650
61	Water/Sewer - Maple Street Park & Pool	3,975	5,048	4,296	4,296	5,199
62	<b>Water/Sewer Subtotal</b>	<b>6,485</b>	<b>7,584</b>	<b>7,381</b>	<b>7,381</b>	<b>8,249</b>
63						
64	R & M Buildings - 2 Lincoln Street	12,200	12,048	11,500	11,500	11,800
65	R & M Buildings - Brownell Library	20,525	24,415	22,625	22,625	24,625
66	R & M Buildings - Village Fire Station	6,000	5,037	6,000	6,000	6,000
67	R & M Buildings - Park Street School	-	794	600	600	600
68	R & M Buildings - Maple Street Park & Pool	3,600	3,600	3,600	3,600	3,600
69	<b>Repair &amp; Maintenance (R&amp;M) Subtotal</b>	<b>42,325</b>	<b>45,894</b>	<b>44,325</b>	<b>44,325</b>	<b>46,625</b>
70						
71	Contractual Services - 2 Lincoln Street	9,000	8,592	9,000	9,000	9,000
72	Contractual Services - Brownell Library	33,183	30,493	34,000	34,000	34,000
73	Contractual Services - Maple Street Park & Pool	-	-	-	-	19,200
74	<b>Contractual Services Subtotal</b>	<b>42,183</b>	<b>39,085</b>	<b>43,000</b>	<b>43,000</b>	<b>62,200</b>
75						
76	Gasoline - Village Fire Station	6,000	5,001	6,000	6,000	6,000
77	Gasoline - Maple Street Park & Pool	2,109	3,184	2,923	2,923	3,101
78	<b>Gasoline Subtotal</b>	<b>8,109</b>	<b>8,185</b>	<b>8,923</b>	<b>8,923</b>	<b>9,101</b>
79						
80	Telephone - 2 Lincoln Street	3,956	3,545	3,676	3,676	3,676
81	Telephone - Brownell Library	1,200	1,307	1,200	1,200	1,400
82	Telephone - Village Fire Station	2,115	2,115	2,115	2,115	2,115
83	Telephone - Park Street School	-	-	-	-	2,520
84	Telephone - Maple Street Park & Pool	-	-	-	-	5,340
85	<b>Telephone Subtotal</b>	<b>7,271</b>	<b>6,967</b>	<b>6,991</b>	<b>6,991</b>	<b>15,051</b>
86						
87	General Supplies - 2 Lincoln Street	2,500	2,402	2,000	2,000	2,000
88	General Supplies - Village Fire Station	2,000	2,000	2,000	2,000	2,000
89	<b>General Supplies Subtotal</b>	<b>4,500</b>	<b>4,402</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
90						
91	Electricity - 2 Lincoln Street	7,500	6,837	7,500	7,500	7,500
92	Electricity - Brownell Library	15,250	14,255	15,250	15,250	15,000
93	Electricity - Village Fire Station	7,300	6,837	7,300	7,300	7,300
94	Electricity - Park Street School	-	3,525	4,000	4,000	4,000
95	Electricity - Maple Street Park & Pool	28,009	33,927	29,852	29,852	30,489
96	<b>Electricity Subtotal</b>	<b>58,059</b>	<b>65,381</b>	<b>63,902</b>	<b>63,902</b>	<b>64,289</b>
97						
98	Natural Gas - 2 Lincoln Street	6,400	5,530	6,400	6,400	6,400
99	Natural Gas - Brownell Library	7,400	5,905	7,400	7,400	7,400
100	Natural Gas - Village Fire Station	4,800	4,647	4,800	4,800	4,800

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101	Natural Gas - Park Street School	-	3,211	2,500	2,500	3,300
102	Natural Gas - Maple Street Park & Pool	5,409	7,640	5,574	5,574	6,960
103	<b>Natural Gas Subtotal</b>	<b>24,009</b>	<b>26,933</b>	<b>26,674</b>	<b>26,674</b>	<b>28,860</b>
104						
105	Capital Outlay - 2 Lincoln Street	5,500	5,237	-	-	2,000
106	<b>Capital Outlay Subtotal</b>	<b>5,500</b>	<b>5,237</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
107	<b>Total Buildings</b>	<b>198,441</b>	<b>209,668</b>	<b>205,196</b>	<b>205,196</b>	<b>240,375</b>
108						
109	<b>Community Development</b>					
110	Salaries - Regular	142,264	141,467	145,419	146,350	151,846
111	Health Ins & Other Benefits	38,696	33,885	32,128	23,000	23,680
112	Social Security	11,212	11,208	11,454	11,196	11,616
113	Retirement	14,226	14,070	14,542	14,635	15,185
114	Board Member Fees	3,600	3,300	3,600	3,600	3,600
115	Legal Services	12,000	1,327	12,000	7,000	12,000
116	Other Professional Services	6,000	-	6,000	6,000	6,000
117	Computer Expenses	-	2,507	-	-	-
118	Training, Conferences, Dues	3,500	891	3,000	1,500	2,000
119	Communications	2,500	824	1,500	1,500	2,000
120	Telephone Services	567	567	567	1,500	567
121	Postage	600	320	700	700	700
122	Printing and Advertising	3,000	1,137	3,000	2,500	3,000
123	Travel	2,400	2,675	2,400	2,700	2,600
124	Supplies	2,000	1,022	2,000	2,000	2,000
125	Bike/Walk Committee	-	-	5,000	5,000	7,000
126	Capital Outlay	-	-	-	-	1,500
127	<b>Total Community Development</b>	<b>242,565</b>	<b>215,201</b>	<b>243,310</b>	<b>229,181</b>	<b>245,294</b>
128						
129	<b>Debt Service</b>					
130	Capital Improvements Principal	135,300	135,135	135,135	135,135	135,135
131	Capital Improvements Interest	75,122	75,030	73,060	73,060	70,582
132	Parks & Rec Principal	105,000	105,000	105,000	105,000	105,000
133	Parks & Rec Interest	(156)	(156)	4,788	4,788	2,843
134	<b>Total Debt Service</b>	<b>315,266</b>	<b>315,009</b>	<b>317,983</b>	<b>317,983</b>	<b>313,560</b>
135						
136	<b>Economic Development</b>					
137	Salaries - Regular	31,060	30,613	32,135	10,775	-
138	Salaries - Overtime	-	149	-	45	-
139	Salaries - Part Time	4,950	1,125	4,950	4,950	-
140	Health Ins & Other Benefits	19,348	17,118	28,513	10,201	-
141	Social Security	2,782	2,382	2,837	1,206	-
142	Retirement	3,106	3,058	3,214	1,078	-
143	Community Events & Programs	4,000	2,933	8,280	8,280	10,850
144	Annual Support of Organizations	7,700	7,581	9,000	9,000	9,500
145	New Programs	2,500	1,500	2,500	2,500	2,500
146	Matching Grant Funds	10,000	8,589	20,000	20,000	20,000
147	Block Party Expense	7,000	6,919	7,000	7,000	7,500
148	<b>Total Economic Development</b>	<b>92,446</b>	<b>81,967</b>	<b>118,429</b>	<b>75,035</b>	<b>50,350</b>
149						
150	<b>EJRP - Administration</b>					
151	Salaries - Regular	204,759	203,005	217,566	217,566	234,240

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152	Salaries - Part Time	7,385	5,895	7,076	7,076	8,800
153	Health Ins & Other Benefits	74,554	76,992	107,123	107,123	112,676
154	Social Security	16,229	16,175	17,185	17,185	18,593
155	Retirement	20,477	22,582	24,234	24,234	26,003
156	Health Imp Programs	1,400	2,057	-	-	-
157	Other Professional Services	14,500	11,121	8,220	8,220	8,220
158	Computer Expenses	9,350	10,377	9,120	9,120	9,540
159	Training, Conferences, Dues	9,784	10,684	9,988	9,988	10,288
160	Communications	17,500	13,735	12,500	12,500	8,000
161	Telephone Services	6,000	2,268	3,600	3,600	3,960
162	Printing & Advertising	3,460	2,928	3,639	3,639	3,500
163	Supplies	6,004	4,991	5,000	5,000	5,000
164	Scholarships	5,000	5,000	4,000	4,000	4,000
165	<b>EJRP - Parks and Facilities</b>					
166	Salaries - Regular	60,250	64,726	93,636	93,636	101,109
167	Salaries - Part Time	44,697	57,425	24,977	24,977	20,500
168	Health Ins & Other Benefits	18,624	14,684	21,775	21,775	26,097
169	Social Security	8,028	9,371	9,074	9,074	9,303
170	Retirement	6,025	6,357	9,364	9,364	10,111
171	Health Imp Programs	350	-	-	-	-
172	Other Professional Services	29,590	12,229	14,710	18,310	5,725
173	Maintenance - Buildings/Grounds	10,694	11,577	9,996	9,996	11,073
174	Land Lease	500	500	500	500	500
175	Equipment Rental	7,500	7,918	7,300	7,300	1,800
176	Training, Conferences, Dues	1,887	-	1,990	1,990	4,144
177	Supplies	12,162	18,447	12,250	12,250	14,685
178	<b>Total EJRP</b>	<b>596,709</b>	<b>591,042</b>	<b>634,823</b>	<b>638,423</b>	<b>657,867</b>
179						
180	<b>Finance Department</b>					
181	Salaries - Regular					52,327
182	Salaries - Overtime					2,500
183	Group Insurance					6,334
184	Social Security					4,221
185	Workers Comp Insurance	10,612	5,705	11,950	14,338	6,154
186	Retirement					5,283
187	Unemployment Insurance	7,584	1,516	3,672	3,600	1,520
188	Audit	6,063	6,064	6,160	6,160	6,256
189	Liability & Property Ins	57,393	62,069	46,599	61,000	62,689
190	Public Officials Liability	12,344	11,912	11,454	12,000	12,031
191	Dues/Subscriptions/Meetings					170
192	Other Purchased Services					768
193	Travel					100
194	General Supplies					150
195	<b>Total Finance</b>	<b>93,996</b>	<b>87,264</b>	<b>79,835</b>	<b>97,098</b>	<b>160,503</b>
196						
197	<b>Fire Department</b>					
198	Salaries - Firefighters	162,000	174,166	189,000	195,000	206,000
199	Employee Assistance Program	864	864	864	864	864
200	Accident & Disability Ins	3,600	3,592	3,600	3,600	3,600
201	Social Security	12,393	13,498	14,510	14,970	15,392
202	Worker's Compensation Ins	28,000	24,201	32,130	30,150	28,624

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203	Vehicle Maintenance	17,000	42,530	18,000	18,000	18,000
204	Radio Maintenance	1,800	1,896	1,800	7,000	6,000
205	Training, Conferences, Dues	4,000	4,225	4,000	3,000	4,000
206	Telephone Services	1,385	1,803	1,885	1,885	2,600
207	Physical Exams	6,600	7,820	6,600	6,600	6,800
208	Maintenance Other	15,500	13,610	15,000	14,000	15,000
209	Emergency Generator Maint.	480	1,288	480	480	480
210	Supplies	1,000	1,474	1,000	1,000	1,000
211	New Equipment - Radios	1,500	-	1,500	-	1,500
212	Uniforms, Boots, etc.	21,250	26,630	23,000	23,000	24,000
213	EMS Supplies	1,000	402	1,000	1,000	1,000
214	Fire Prevention	2,000	1,772	2,000	2,000	2,000
215	Routine Equipment Purchase	15,000	6,995	15,000	14,000	15,000
216	<b>Total Fire</b>	<b>295,372</b>	<b>326,765</b>	<b>331,369</b>	<b>336,549</b>	<b>351,860</b>
217						
218	<b>Highway Department</b>					
219	Salaries - Regular	162,824	166,532	173,146	175,000	182,235
220	Salaries - Overtime	16,300	19,687	17,278	17,300	17,300
221	Salaries - Part Time	23,304	19,379	23,573	23,600	26,981
222	Health Ins & Other Benefits	71,587	58,555	72,154	72,000	75,918
223	Social Security	15,577	15,845	16,448	16,500	17,328
224	Workers Comp Insurance	14,677	18,099	13,985	19,000	20,275
225	Retirement	16,282	16,900	17,315	17,500	18,235
226	Unemployment Insurance	631	88	300	100	100
227	Professional Services	10,000	21,202	10,000	10,000	15,000
228	Water and Sewer Charge	1,700	1,648	2,100	2,100	2,000
229	R&M Services - Vehicles	22,000	28,251	25,000	25,000	26,500
230	Maintenance of Buildings and Grounds	3,500	3,422	5,000	4,500	10,000
231	Right of Way Agreements	11,764	11,643	12,472	12,500	12,890
232	Equipment Rentals	9,000	3,059	8,000	1,500	2,500
233	Training, Conferences, Dues	500	370	500	400	500
234	Liability & Property Insurance	15,343	11,551	12,288	12,300	11,667
235	Communications	3,700	2,740	4,000	3,500	3,500
236	Rubbish Removal	7,000	7,482	8,000	8,000	8,500
237	Advertising and Interview Costs	500	196	500	500	500
238	Accident Claims	1,000	1,049	1,000	1,000	1,000
239	General Supplies	22,000	32,004	24,000	24,000	24,000
240	Uniforms	6,000	5,963	6,000	6,000	6,000
241	Electrical Service	4,000	3,350	4,000	4,000	4,200
242	Heating/Natural Gas	4,400	3,731	4,000	4,000	4,000
243	Vehicle Fuel	32,000	34,149	30,000	30,000	35,000
244	Capital Outlay	6,000	-	6,000	6,000	10,000
245	Street Lights Supplies/Maint.	7,500	5,543	12,000	12,000	12,000
246	Electricity - Street/Traffic Lights	129,900	128,085	128,200	128,200	128,200
247	Streetscape Maintenance	23,500	23,323	23,500	23,500	28,500
248	Summer Constr - Purchased Services	225,000	187,753	225,000	225,000	210,000
249	Summer Constr - Supplies	11,000	7,250	9,000	9,000	24,000
250	Traffic Control	11,500	24,106	13,000	13,000	13,500
251	Sidewalk and Curb Maintenance	5,000	4,498	5,000	5,000	5,000
252	Winter Maint - Purchased Services	20,000	15,370	20,000	20,000	20,000
253	Winter Maint - Supplies	115,000	141,289	118,000	118,000	121,000

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254	Storm Sewer Maintenance	30,000	14,173	30,000	30,000	15,000
255	Stormwater Salaries	41,616	41,884	44,011	44,011	45,487
256	Stormwater Health and Other Ins	10,254	8,986	10,305	10,305	12,298
257	Stormwater Social Security	3,184	3,215	3,390	3,390	3,480
258	Stormwater Workers Comp	2,164	2,942	2,220	2,220	3,228
259	Stormwater Retirement	4,162	2,674	4,401	4,401	4,549
260	Stormwater Unemployment	80	4	40	40	5
261	<b>Total Highway</b>	<b>1,121,449</b>	<b>1,097,991</b>	<b>1,145,126</b>	<b>1,144,367</b>	<b>1,182,376</b>
262						
263	<b>Library</b>					
264	Salaries - Regular	313,189	296,896	319,700	319,700	328,509
265	Salaries - Part Time	109,524	100,201	103,632	103,632	107,654
266	Health Insurance & Other Benefits	116,088	104,160	107,125	107,125	119,148
267	Social Security	32,500	30,451	32,458	32,458	33,336
268	Retirement	31,319	29,181	31,970	31,970	32,537
269	Computer Expenses	3,500	2,567	4,000	4,000	4,000
270	Training, Conferences, Dues	4,000	3,675	4,000	4,000	4,000
271	Technical Access	6,000	5,822	7,700	7,700	6,200
272	Postage/Delivery	3,500	2,839	3,500	3,500	3,500
273	Interview costs	500	774	500	500	500
274	Volunteer Expenses	700	662	800	800	800
275	Supplies	13,000	12,859	13,000	13,000	14,000
276	Adult Collection	36,500	36,845	38,500	38,500	40,000
277	Juvenile Collection	18,250	14,262	19,250	19,250	20,000
278	Computer Replacement	8,000	7,509	8,000	8,000	8,000
279	Adult Programs	1,000	904	1,000	1,000	1,000
280	Childrens Programs	4,000	2,169	4,500	4,500	4,500
281	Capital Outlay	4,000	3,810	4,000	4,000	4,000
282	<b>Total Library</b>	<b>705,570</b>	<b>655,585</b>	<b>703,635</b>	<b>703,635</b>	<b>731,684</b>
283						
284	<b>Transfers and Misc.</b>					
285	Capital Fund Contribution	295,582	391,582	317,751	317,751	365,414
286	Rolling Stock Fund Contribution	213,624	213,624	223,624	223,624	233,700
287	Transfer for Building Maintenance	50,000	50,000	50,000	50,000	50,000
288	Employee Termination Benefits	5,000	5,000	5,000	5,000	5,000
289	Transfer to Parks & Rec Capital Reserve	109,652	109,652	110,700	110,700	111,616
290	<b>Total Transfers and Misc.</b>	<b>673,858</b>	<b>769,858</b>	<b>707,075</b>	<b>707,075</b>	<b>765,730</b>
291						
292	<b>Grants and Other Non-Budgetary</b>					
293	Grants & Donation Expenses	-	17,029	-	3,736	-
294	Library Replacement Expenses	-	2,981	-	1,502	-
295	<b>Total Grants and Other Non-Budgetary</b>	<b>-</b>	<b>20,010</b>	<b>-</b>	<b>5,238</b>	<b>-</b>
296						
297	<b>Total Expenditures</b>	<b>4,816,309</b>	<b>4,842,211</b>	<b>4,954,687</b>	<b>4,954,978</b>	<b>5,164,913</b>