

APPENDIX B

GENERAL TOWN DEPARTMENTAL APPROPRIATION

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Forecasted	FY2015 Proposed	Variance Budget to Proposed
GENERAL GOVERNMENT						
<u>SELECTMEN</u>						
Salaries	\$ 19,399	\$ 21,083	\$ 25,537	\$ 21,084	\$ 37,508	46.88%
Expenses	\$ 7,071	\$ 8,288	\$ 10,850	\$ 9,300	\$ 10,850	0.00%
Total	\$ 26,470	\$ 29,371	\$ 36,387	\$ 30,384	\$ 48,358	32.90%
<u>TOWN MANAGER</u>						
Salaries	\$ 175,137	\$ 174,791	\$ 183,512	\$ 183,512	\$ 187,478	2.16%
Expenses	\$ 99,211	\$ 73,132	\$ 73,153	\$ 89,703	\$ 102,553	40.19%
Total	\$ 274,348	\$ 247,923	\$ 256,665	\$ 273,215	\$ 290,031	13.00%
<u>FINANCE & ADVISORY COMMITTEE</u>						
Expenses	\$ 173	\$ 234	\$ 250	\$ 50	\$ 250	0.00%
Reserve Fund- <i>Actuals are in Department Totals</i>	\$ 91,100	\$ 52,790	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
Total	\$ 91,273	\$ 53,024	\$ 100,250	\$ 100,050	\$ 100,250	0.00%
<u>FINANCE</u>						
Salaries	\$ 148,357	\$ 159,014	\$ 150,688	\$ 150,688	\$ 151,765	0.71%
Expenses	\$ 1,646	\$ 8,809	\$ 8,950	\$ 26,950	\$ 12,489	39.54%
Computer Expense	\$ 82,094	\$ 89,473	\$ 107,149	\$ 107,149	\$ 134,050	25.11%
Municipal Audit	\$ 27,000	\$ 31,000	\$ 35,000	\$ 35,000	\$ 34,000	-2.86%
Total	\$ 259,097	\$ 288,296	\$ 301,787	\$ 319,787	\$ 332,304	10.11%
<u>ASSESSORS</u>						
Salaries	\$ 140,011	\$ 140,204	\$ 143,109	\$ 143,709	\$ 139,456	-2.55%
Expenses	\$ 16,085	\$ 14,325	\$ 15,814	\$ 15,814	\$ 17,004	7.52%
Total	\$ 156,096	\$ 154,529	\$ 158,923	\$ 159,523	\$ 156,460	-1.55%
<u>TREASURER & COLLECTOR</u>						
Salaries	\$ 155,657	\$ 152,075	\$ 159,898	\$ 159,898	\$ 166,731	4.27%
Expenses	\$ 42,848	\$ 38,268	\$ 43,650	\$ 42,410	\$ 45,850	5.04%
Total	\$ 198,505	\$ 190,343	\$ 203,548	\$ 202,308	\$ 212,581	4.44%
<u>TOWN COUNSEL</u>						
Retainer	\$ 20,874	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000	0.00%
Expenses	\$ 73,121	\$ 98,933	\$ 70,000	\$ 77,800	\$ 90,000	28.57%
Total	\$ 93,995	\$ 119,933	\$ 91,000	\$ 98,800	\$ 111,000	21.98%
<u>FACILITY MANAGEMENT</u>						
Salaries	\$ 35,322	\$ 38,530	\$ 37,185	\$ 37,185	\$ 41,408	11.36%
Expenses	\$ 148,554	\$ 177,172	\$ 180,353	\$ 190,353	\$ 202,096	12.06%
Expenses- Patton Homestead		\$ 35,000				
Total	\$ 183,876	\$ 250,702	\$ 217,538	\$ 227,538	\$ 243,504	11.94%
<u>TOWN CLERK</u>						
Salaries	\$ 98,528	\$ 93,846	\$ 98,055	\$ 98,055	\$ 99,251	1.22%
Expenses	\$ 13,910	\$ 13,556	\$ 17,332	\$ 16,732	\$ 21,380	23.36%
Total	\$ 112,438	\$ 107,402	\$ 115,387	\$ 114,787	\$ 120,631	4.54%
<u>ELECTIONS & REGISTRATION</u>						
Salaries	\$ 8,453	\$ 17,728	\$ 8,413	\$ 8,413	\$ 20,908	148.52%
Expenses	\$ 11,682	\$ 20,694	\$ 15,255	\$ 11,707	\$ 23,105	51.46%
Total	\$ 20,135	\$ 38,422	\$ 23,668	\$ 20,120	\$ 44,013	85.96%

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<u>PLANNING and DEVELOPMENT</u>						
Salaries	\$ 28,017	\$ 25,369	\$ 77,583	\$ 32,940	\$ 82,264	6.03%
Expenses	\$ 2,499	\$ 782	\$ 2,200	\$ 1,132	\$ 2,200	0.00%
Total	\$ 30,516	\$ 26,151	\$ 79,783	\$ 34,072	\$ 84,464	5.87%
<u>CONSERVATION COMMISSION</u>						
Salaries	\$ 26,174	\$ 26,523	\$ 27,054	\$ 27,054	\$ 27,595	2.00%
Expenses	\$ 995	\$ 1,339	\$ 2,205	\$ 1,034	\$ 2,205	0.00%
Total	\$ 27,169	\$ 27,862	\$ 29,259	\$ 28,088	\$ 29,800	1.85%
<u>CHEBACCO WOODS</u>						
Expenses	\$ 1,600	\$ 1,479	\$ 1,600	\$ 1,600	\$ 1,600	0.00%
Total	\$ 1,600	\$ 1,479	\$ 1,600	\$ 1,600	\$ 1,600	0.00%
TOTAL GENERAL GOVERNMENT	\$ 1,384,418	\$ 1,482,647	\$ 1,615,795	\$ 1,510,272	\$ 1,774,996	9.85%
<u>PROTECTION OF PERSONS & PROPERTY</u>						
<u>POLICE</u>						
Salaries	\$ 1,254,921	\$ 1,196,007	\$ 1,303,809	\$ 1,303,809	\$ 1,339,712	2.75%
Expenses	\$ 91,861	\$ 106,452	\$ 97,067	\$ 111,467	\$ 99,974	2.99%
Total	\$ 1,346,782	\$ 1,302,459	\$ 1,400,876	\$ 1,415,276	\$ 1,439,686	2.77%
<u>EMERGENCY MANAGEMENT</u>						
Expenses	\$ 903	\$ 246	\$ 1,300	\$ 800	\$ 1,300	0.00%
<u>ANIMAL CONTROL</u>						
Salaries	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	0.00%
Expenses	\$ 81	\$ 502	\$ 2,500	\$ 500	\$ 2,500	0.00%
Total	\$ 7,281	\$ 7,702	\$ 9,700	\$ 7,700	\$ 9,700	0.00%
<u>FIRE</u>						
Salaries	\$ 452,118	\$ 466,368	\$ 529,012	\$ 529,012	\$ 580,646	9.76%
Expenses	\$ 77,481	\$ 55,202	\$ 81,477	\$ 89,477	\$ 90,115	10.60%
Total	\$ 529,599	\$ 521,570	\$ 610,489	\$ 618,489	\$ 670,761	9.87%
<u>INSPECTIONAL SERVICES</u>						
Salaries	\$ 103,299	\$ 104,117	\$ 103,999	\$ 106,499	\$ 104,533	0.51%
Expenses	\$ 6,498	\$ 2,413	\$ 8,650	\$ 1,938	\$ 8,650	0.00%
Total	\$ 109,797	\$ 106,530	\$ 112,649	\$ 108,437	\$ 113,183	0.47%
<u>EMERGENCY CENTER OPERATIONS</u>						
Salaries	\$ 125,372	\$ 161,856	\$ 208,513	\$ 218,003	\$ 244,459	17.24%
Expenses	\$ 25,981	\$ 23,023	\$ 45,430	\$ 35,940	\$ 42,300	-6.89%
Total	\$ 151,353	\$ 184,879	\$ 253,943	\$ 253,943	\$ 286,759	12.92%
<u>STREET LIGHTING</u>						
Expenses	\$ 54,480	\$ 52,841	\$ 56,000	\$ 56,000	\$ 56,000	0.00%
TOTAL PROTECTION OF PERSONS	\$ 2,200,195	\$ 2,176,227	\$ 2,444,957	\$ 2,460,645	\$ 2,577,389	5.42%

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	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Forecasted	FY2015 Proposed	Variance Budget to Proposed
<u>SCHOOLS</u>						
<u>HW REGIONAL SCHOOL DISTRICT</u>	\$ 15,291,341	\$ 15,139,497	\$ 15,753,453	\$ 14,705,197	\$ 16,302,008	3.48%
<u>ESSEX NS AGRICULTURAL & TECHNICAL SD</u>	\$ 177,113	\$ 143,126	\$ 89,064	\$ 89,064	\$ 165,935	86.31%
TOTAL SCHOOLS	\$ 15,468,454	\$ 15,282,623	\$ 15,842,517	\$ 14,794,261	\$ 16,467,943	3.95%
<u>DEPARTMENT OF PUBLIC WORKS</u>						
<u>HIGHWAY/DPW</u>						
Salaries	\$ 405,437	\$ 414,807	\$ 405,000	\$ 405,000	\$ 433,862	7.13%
Expenses Highway	\$ 131,184	\$ 87,342	\$ 181,750	\$ 181,750	\$ 193,399	6.41%
Expenses DPW	\$ 76,739	\$ 91,221	\$ 89,441	\$ 89,441	\$ 92,147	3.03%
Total	\$ 613,360	\$ 593,370	\$ 676,191	\$ 676,191	\$ 719,408	6.39%
<u>SNOW REMOVAL</u>						
Salaries	\$ 42,948	\$ 79,710	\$ 72,400	\$ 96,199	\$ 75,745	4.62%
Expenses	\$ 60,018	\$ 149,110	\$ 138,000	\$ 206,300	\$ 136,835	-0.84%
Total	\$ 102,966	\$ 228,820	\$ 210,400	\$ 302,499	\$ 212,580	1.04%
<u>PARK, FIELDS AND GROUNDS</u>						
Salaries	\$ 68,424	\$ 72,030	\$ 109,907	\$ 79,908	\$ 60,393	-45.05%
Expenses	\$ 14,689	\$ 9,008	\$ 31,505	\$ 22,852	\$ 22,852	-27.47%
Total	\$ 83,113	\$ 81,038	\$ 141,412	\$ 102,760	\$ 83,245	-41.13%
TOTAL DEPARTMENT OF PUBLIC WORKS	\$ 799,439	\$ 903,228	\$ 1,028,003	\$ 1,081,450	\$ 1,015,233	-1.24%
<u>HEALTH & HUMAN SERVICES</u>						
<u>WASTE, RECYCLING AND LANDFILL</u>						
Expenses-	\$ 31,421	\$ 17,532	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
Other Financing Use-Waste Reduction Enterprise	\$ 364,270	\$ 334,270	\$ 334,270	\$ 334,270	\$ 294,270	-11.97%
Total	\$ 395,691	\$ 351,802	\$ 354,270	\$ 354,270	\$ 314,270	-11.29%
<u>CEMETERY</u>						
Salaries	\$ 71,687	\$ 69,502	\$ 73,456	\$ 73,456	\$ 65,068	-11.42%
Expenses	\$ 8,534	\$ 7,772	\$ 9,600	\$ 9,400	\$ 9,600	0.00%
Total	\$ 80,221	\$ 77,274	\$ 83,056	\$ 82,856	\$ 74,668	-10.10%
<u>BOARD OF HEALTH</u>						
Salaries	\$ 95,131	\$ 96,232	\$ 101,705	\$ 101,705	\$ 103,624	1.89%
Expenses	\$ 952	\$ 1,592	\$ 3,300	\$ 3,300	\$ 3,400	3.03%
Total	\$ 96,083	\$ 97,824	\$ 105,005	\$ 105,005	\$ 107,024	1.92%
<u>COUNCIL ON AGING</u>						
Salaries	\$ 958	\$ 6,872	\$ 66,066	\$ 66,066	\$ 59,943	-9.27%
Expenses	\$ 11,306	\$ 14,984	\$ 19,292	\$ 19,292	\$ 23,005	19.25%
Total	\$ 12,264	\$ 21,856	\$ 85,358	\$ 85,358	\$ 82,948	-2.82%

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<u>VETERAN BENEFITS</u>						
Expenses	\$ 10,755	\$ 14,940	\$ 20,400	\$ 20,400	\$ 20,400	0.00%
Regional District Assessment	\$ 29,037	\$ 28,663	\$ 28,663	\$ 28,663	\$ 28,663	0.00%
Total	\$ 39,792	\$ 43,603	\$ 49,063	\$ 49,063	\$ 49,063	0.00%
TOTAL HEALTH & HUMAN SERVICES	\$ 624,051	\$ 592,359	\$ 676,752	\$ 676,552	\$ 627,973	-7.21%
<u>JOINT PROGRAMS</u>						
<u>LIBRARY</u>						
Joint Expenses	496,552	565,310	595,342	575,750	617,367	3.70%
Joint Admin Fees	48,607	12,515	16,716	17,362	19,293	15.42%
TOTAL LIBRARY	\$ 545,159	\$ 577,825	\$ 612,058	\$ 593,112	\$ 636,660	4.02%
<u>ELDER VAN PROGRAM</u>						
Joint Elder Van Admin Fees	\$ 2,624	\$ 1,485	\$ -			
Joint Elder Van Expense	\$ 27,094	\$ 31,497	\$ -			
TOTAL ELDER VAN	\$ 29,718	\$ 32,982	\$ -			
<u>RECREATION</u>						
Salaries	\$ 75,151	\$ 70,948	\$ 78,146	\$ 70,434	\$ 80,894	3.52%
Expenses	\$ -	\$ 25,207	\$ 31,475	\$ 31,475	\$ 24,755	-21.35%
TOTAL RECREATION	\$ 75,151	\$ 96,155	\$ 109,621	\$ 101,909	\$ 105,649	-3.62%
<u>UNCLASSIFIED</u>						
<u>MEMORIAL DAY CELEBRATIONS</u>						
Expenses	\$ 1,895	\$ 1,871	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
<u>ESSEX COUNTY RETIREMENT</u>						
General Pensions	\$ 550,077	\$ 614,465	\$ 685,400	\$ 671,950	\$ 718,039	4.76%
<u>EMPLOYEE GROUP INSURANCE</u>						
Expenses	\$ 665,364	\$ 683,241	\$ 822,103	\$ 822,103	\$ 840,960	2.29%
<u>MEDICARE/UNEMPLOYMENT</u>						
Expenses	\$ 44,058	\$ 58,983	\$ 71,000	\$ 55,104	\$ 71,000	0.00%
<u>GENERAL INSURANCE</u>						
Expenses	\$ 158,488	\$ 186,220	\$ 205,000	\$ 174,466	\$ 205,000	0.00%
TOTAL UNCLASSIFIED	\$ 1,419,882	\$ 1,544,780	\$ 1,785,503	\$ 1,725,623	\$ 1,836,999	2.88%

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DEBT - PRINCIPAL & INTEREST						
INTEREST						
Interest - Joint Library	\$ 31,256	\$ 22,725	\$ 20,225	\$ 20,225	\$ 17,725	-12.36%
Interest - Water Filtration	\$ 47,594	\$ 34,375	\$ 30,475	\$ 30,475	\$ 24,825	-18.54%
Interest - Police Fire Station	\$ 175,958	\$ 161,158	\$ 147,858	\$ 147,858	\$ 134,558	-9.00%
Interest-ESCO Projects <i>within the Levy</i>	\$ 7,828	\$ 5,700	\$ 5,100	\$ 5,100	\$ 5,100	0.00%
Interest- Temporary Borrowing <i>within the Levy</i>		\$ 17,974	\$ 10,000	\$ 10,000	\$ 20,000	100.00%
Total	\$ 262,636	\$ 241,932	\$ 213,658	\$ 213,658	\$ 202,208	-5.36%
PRINCIPAL						
Principal - Joint Library	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 120,000	-4.00%
Principal - Water Filtration	\$ 198,000	\$ 195,000	\$ 190,000	\$ 190,000	\$ 185,000	-2.63%
Principal - Police Fire Station	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	0.00%
Principal-ESCO Projects <i>within the Levy</i>	\$ 31,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
Total	\$ 679,000	\$ 675,000	\$ 670,000	\$ 670,000	\$ 660,000	-1.49%
SCHOOL DEBT						
Principal & Interest - 1988 School Add/Repr						
Principal & Interest - 1997 Middle School	\$ 465,590	\$ 471,356	\$ 476,674	\$ 476,674	\$ 479,893	0.68%
Principal & Interest - 2002 Boiler	\$ 91,080				\$ 85,983	
Principal & Interest - 2013 Buker/Winthrop/Cutler						
Principal & Interest - ENSATSD			\$ 5,115	\$ 5,115	\$ 37,391	631.01%
Total	\$ 556,670	\$ 471,356	\$ 481,789	\$ 481,789	\$ 603,267	25.21%
TOTAL DEBT - PRINCIPAL & INTEREST	\$ 1,498,306	\$ 1,388,288	\$ 1,365,447	\$ 1,365,447	\$ 1,465,475	7.33%
TOTAL GENERAL FUND	\$ 24,044,773	\$ 24,077,114	\$ 25,480,653	\$ 24,309,271	\$ 26,508,317	4.03%
SUMMARY						
TOTAL GENERAL GOVERNMENT	\$ 1,384,418	\$ 1,482,647	\$ 1,615,795	\$ 1,510,272	\$ 1,774,996	9.85%
TOTAL PROTECTION OF PERSONS	\$ 2,200,195	\$ 2,176,227	\$ 2,444,957	\$ 2,460,645	\$ 2,577,389	5.42%
TOTAL DEPARTMENT OF PUBLIC WORKS	\$ 799,439	\$ 903,228	\$ 1,028,003	\$ 1,081,450	\$ 1,015,233	-1.24%
TOTAL HEALTH & HUMAN SERVICES	\$ 624,051	\$ 592,359	\$ 676,752	\$ 676,552	\$ 627,973	-7.21%
TOTAL LIBRARY	\$ 545,159	\$ 577,825	\$ 612,058	\$ 593,112	\$ 636,660	4.02%
TOTAL ELDER VAN	\$ 29,718	\$ 32,982	\$ -	\$ -	\$ -	
TOTAL RECREATION	\$ 75,151	\$ 96,155	\$ 109,621	\$ 101,909	\$ 105,649	-3.62%
TOTAL UNCLASSIFIED	\$ 1,419,882	\$ 1,544,780	\$ 1,785,503	\$ 1,725,623	\$ 1,836,999	2.88%
TOTAL TOWN SERVICES	\$ 7,078,013	\$ 7,406,203	\$ 8,272,689	\$ 8,149,563	\$ 8,574,899	3.65%
TOTAL DEBT - PRINCIPAL & INTEREST	\$ 1,498,306	\$ 1,388,288	\$ 1,365,447	\$ 1,365,447	\$ 1,465,475	7.33%
HW REGIONAL SCHOOL DISTRICT	\$ 15,291,341	\$ 15,139,497	\$ 15,753,453	\$ 14,705,197	\$ 16,302,008	3.48%
ESSEX NS AGRICULTURAL & TECHNICAL SD	\$ 177,113	\$ 143,126	\$ 89,064	\$ 89,064	\$ 165,935	86.31%
TOTAL GENERAL TOWN APPROPRIATIONS	\$ 24,044,773	\$ 24,077,114	\$ 25,480,653	\$ 24,309,271	\$ 26,508,317	4.03%