



TOWN OF WEST NEWBURY
PROPOSED FY24 OPERATING BUDGET
TOWN MANAGER-PROPOSED, FEB. 6, 2023
REFERRED BY SELECT BOARD: FEB. 6 and FEB. 13, 2023
UPDATED to reflect new Pentucket amounts referred on Feb. 13, 2023

Name	FY22 Actual	FY23 Approved	FY24 Proposed			% of Total
			TM/SB Feb 13, 2023	\$	%	
General Government						
MODERATOR	230	260	260	0	0.0%	0.0%
SELECT BOARD	40,609	54,116	13,940	(40,176)	-74.2%	0.1%
TOWN MANAGER	321,610	325,707	327,539	1,832	0.6%	1.8%
FINANCE DEPARTMENT	254,515	337,604	325,775	(11,829)	-3.5%	1.8%
FINANCE COMMITTEE	1,312	82,000	62,000	(20,000)	-24.4%	0.3%
BOARD OF ASSESSORS	173,887	183,780	164,125	(19,655)	-10.7%	0.9%
LEGAL COUNSEL	53,677	65,124	82,349	17,225	26.4%	0.5%
TOWN CLERK	125,300	149,014	155,339	6,325	4.2%	0.9%
BOARD OF REGISTRARS/ELECTIONS	10,965	18,100	15,050	(3,050)	-16.9%	0.1%
CONSERVATION COMMISSION	31,894	66,632	75,826	9,194	13.8%	0.4%
PLANNING BOARD	67,175	77,123	79,701	2,578	3.3%	0.4%
BOARD OF APPEALS	700	700	700	0	0.0%	0.0%
OPEN SPACE COMMITTEE	69	750	750	0	0.0%	0.0%
Public Safety						
POLICE DEPARTMENT	1,195,914	1,234,090	1,233,632	(458)	0.0%	6.8%
FIRE DEPARTMENT	282,867	313,383	319,186	5,803	1.9%	1.8%
PUBLIC SAFETY DISPATCH	266,322	338,389	327,500	(10,889)	-3.2%	1.8%
INSPECTION DEPARTMENT	138,480	144,842	150,622	5,780	4.0%	0.8%
EMERGENCY MANAGEMENT	10,769	12,138	12,321	183	1.5%	0.1%
ANIMAL CONTROL OFFICER	25,898	26,858	27,503	645	2.4%	0.2%
HARBORMASTER	2,500	4,000	4,000	0	0.0%	0.0%
Education						
EDUCATION	9,151,440	9,043,356	9,978,591	935,235	10.3%	54.8%
Department of Public Works						
DPW	1,368,664	1,374,192	1,548,653	174,461	12.7%	8.5%
Human Services						
BOARD OF HEALTH	548,546	592,291	653,173	60,882	10.3%	3.6%
COUNCIL ON AGING	93,331	119,808	129,408	9,600	8.0%	0.7%
VETERANS	32,804	31,288	35,444	4,156	13.3%	0.2%
LIBRARY	369,714	393,899	418,410	24,511	6.2%	2.3%
RECREATION	25,349	32,885	53,444	20,559	62.5%	0.3%
HISTORICAL COMMISSION	0	600	600	0	0.0%	0.0%
CULTURAL COUNCIL	0	100	100	0	0.0%	0.0%
Debt Service						
DEBT SERVICE	313,950	300,900	0	(300,900)	-100.0%	0.0%
Benefits						
ESSEX COUNTY RETIREMENT FUND	731,432	805,420	675,135	(130,285)	-16.2%	3.7%
UNEMPLOYMENT COMPENSATION	439	1,500	1,200	(300)	-20.0%	0.0%
EMPLOYEES' HEALTH INSURANCE	406,997	481,857	554,551	72,694	15.1%	3.0%
MEDICARE INSURANCE (FICA)	52,412	51,485	56,406	4,921	9.6%	0.3%
INSURANCE AND BONDS	187,002	199,865	217,349	17,484	8.7%	1.2%
TRANSFERS - STABILIZATION	500,000	500,000	500,000	0	0.0%	2.7%
EXPENSE BUDGET TOTAL	16,786,774	17,364,056	18,200,581	836,525	4.8%	



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UPDATED to reflect new Pentucket amounts referred on Feb. 13, 2023

Summary

	FY22 Actual	FY23 Approved	FY24 Proposed	Change from FY23	
				\$	%
Total Operating Budget:	16,786,774	17,364,056	18,200,581	836,525	4.8%
Non-Education budget:	7,635,334	8,320,700	8,221,990	(98,710)	-1.2%

2.5% of FY23 Non-Education Operating Budget: 208,018

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr:			2/13/2023		
GENERAL GOVERNMENT								
Moderator's Salary	200	200	100	50.0%	200	200	-	0.0%
Moderator's Expenses	30	60	-	0.0%	60	60	-	0.0%
114 Total Moderator	230	260	100	38.5%	260	260	-	0.0%
Select Board Appointed Salary & Wages	29,821	30,116	9,669	32.1%	-	-	(30,116)	-100.0%
Professional and Technical Services	4,000	10,000	1,246	12.5%	10,000	10,000	-	0.0%
Operating Expenses	6,788	14,000	1,709	12.2%	3,940	3,940	(10,060)	-71.9%
122 Total Select Board	40,609	54,116	12,624	23.3%	13,940	13,940	(40,176)	-74.2%
Town Manager Salary	153,875	156,952	90,202	57.5%	160,091	160,091	3,139	2.0%
Town Manager Office Wages	72,092	73,541	-	0.0%	71,837	71,837	(1,704)	-2.3%
Technology Expenses	53,427	67,061	43,326	64.6%	68,976	68,976	1,915	2.9%
Town Manager Expenses	38,616	24,553	10,440	42.5%	23,035	23,035	(1,518)	-6.2%
Vehicle Allowance	3,600	3,600	2,400	66.7%	3,600	3,600	-	0.0%
123 Total Town Manager	321,610	325,707	146,369	44.9%	327,539	327,539	1,832	0.6%
Finance Dept Salaries & Wages	193,218	270,594	131,998	48.8%	258,428	258,580	(12,014)	-4.4%
Annual Audit	20,500	20,500	20,500	100.0%	22,000	22,000	1,500	7.3%
Tax Title and Foreclosure	-	800	3,590	448.7%	2,050	2,050	1,250	156.3%
Postage Expense	14,437	16,430	13,039	79.4%	16,200	16,200	(230)	-1.4%
Finance Dept Expenses	24,748	27,280	12,557	46.0%	24,945	24,945	(2,335)	-8.6%
Travel	1,613	2,000	622	31.1%	2,000	2,000	-	0.0%
135 Total Finance	254,515	337,604	182,306	54.0%	325,623	325,775	(11,829)	-3.5%

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			<u>2/13/2023</u>		
Finance Committee Expenses	1,312	2,000	439	22.0%	2,000	2,000	-	0.0%
Reserve Fund	-	80,000	-	0.0%	60,000	60,000	(20,000)	-25.0%
131 Total Finance Committee	1,312	82,000	439	0.5%	62,000	62,000	(20,000)	-24.4%
Assessors Appt'd Pers Salaries	127,109	132,081	74,608	56.5%	137,545	137,545	5,464	4.1%
Assessors Expenses	46,779	51,699	21,412	41.4%	26,580	26,580	(25,119)	-48.6%
141 Total Assessors	173,887	183,780	96,020	52.2%	164,125	164,125	(19,655)	-10.7%
General/Labor/Land Use Counsel	53,677	65,124	33,073	50.8%	58,599	58,599	(6,525)	-10.0%
Special Counsel					23,750	23,750		
151 Total Legal Counsel	53,677	65,124	33,073	50.8%	82,349	82,349	17,225	26.4%
Town Clerk Salary & Wages	112,969	135,144	78,134	57.8%	137,510	140,494	5,350	4.0%
Operation of Fax/Photo Machine	5,507	6,370	2,728	42.8%	6,620	6,620	250	3.9%
Town Clerk's Expenses	6,824	7,500	3,020	40.3%	8,225	8,225	725	9.7%
161 Total Town Clerk	125,300	149,014	83,882	56.3%	152,355	155,339	6,325	4.2%
Town Clerk Compensation	200	200	-	0.0%	200	200	-	0.0%
Bd of Registrars Salary & Wages	2,965	9,900	9,330	94.2%	6,800	6,600	(3,300)	-33.3%
Bd of Registrars Expenses	7,800	8,000	5,378	67.2%	8,250	8,250	250	3.1%
162 Total Registrars	10,965	18,100	14,708	81.3%	15,250	15,050	(3,050)	-16.9%

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			<u>2/13/2023</u>		
Conservation Com Salary & Wages	25,713	60,281	15,286	25.4%	66,997	68,600	8,319	13.8%
Conservation Com Expenses	6,181	6,351	2,743	43.2%	7,226	7,226	875	13.8%
171 Total Conservation	31,894	66,632	18,029	27.1%	74,223	75,826	9,194	13.8%
Planning Bd Salary & Wages	59,319	66,155	32,017	48.4%	71,125	72,609	6,454	9.8%
Planning Bd Expenses	6,151	9,220	722	7.8%	4,100	5,300	(3,920)	-42.5%
MVPC Assessment	1,705	1,748	1,747	100.0%	1,792	1,792	44	2.5%
175 Total Planning	67,175	77,123	34,486	44.7%	77,017	79,701	2,578	3.3%
ZBA Expenses	700	700	-	0.0%	700	700	-	0.0%
176 Total Board of Appeals	700	700	-	0.0%	700	700	-	0.0%
Open Space Expenses	69	750	-	0.0%	750	750	-	0.0%
179 Total Open Space	69	750	-	0.0%	750	750	-	0.0%
TOTAL GENERAL GOVERNMENT:	1,081,944	1,360,910	622,034	45.7%	1,296,131	1,303,353	(57,557)	-4.2%

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/13/2023		
PUBLIC SAFETY								
School Resource Officer	68,845	69,883	4,611	6.6%	-	-	(69,883)	-100.0%
Police Salaries & Wages	885,785	955,220	536,246	56.1%	992,044	993,604	38,384	4.0%
Police OT Wages	101,301	63,427	77,123	121.6%	71,467	71,468	8,041	12.7%
Police Expenses	99,984	105,560	63,407	60.1%	108,560	108,560	3,000	2.8%
Police Cruiser	40,000	40,000	-	0.0%	67,000	60,000	20,000	50.0%
210 Total Police	1,195,914	1,234,090	681,387	55.2%	1,239,071	1,233,632	(458)	0.0%
Fire Alarm Wages	68,213	94,448	28,634	30.3%	94,448	94,448	-	0.0%
Fire Training/Drills	20,486	27,893	4,596	16.5%	27,893	27,893	-	0.0%
Fire Dept Other Wages	18,405	26,530	11,124	41.9%	26,530	26,530	-	0.0%
Fire Administration Wages	27,614	27,305	15,825	58.0%	27,305	27,305	-	0.0%
Fire Dept. Medical Exam	2,400	3,000	-	0.0%	3,000	3,000	-	0.0%
Hydrant/Fire Protection (to Water Dept)	77,207	77,207	77,207	100.0%	77,207	81,510	4,303	5.6%
Fire Alarm Communications	11,601	11,000	2,975	27.0%	12,500	12,500	1,500	13.6%
Fire Expenses	56,941	46,000	30,220	65.7%	46,000	46,000	-	0.0%
220 Total Fire	282,867	313,383	170,581	54.4%	314,883	319,186	5,803	1.9%
Municipal Dispatch Salaries & Wages	219,917	285,034	132,711	46.6%	282,445	270,430	(14,604)	-5.1%
Municipal Dispatch OT Wages	22,853	25,765	13,147	51.0%	26,480	26,480	715	2.8%
Municipal Dispatch Expenses	23,552	27,590	20,184	73.2%	30,590	30,590	3,000	10.9%
230 Total Municipal Dispatch	266,322	338,389	166,043	49.1%	339,515	327,500	(10,889)	-3.2%

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			<u>2/13/2023</u>		
Inspectors Salaries & Wages	125,700	129,962	73,534	56.6%	130,311	134,422	4,460	3.4%
Inspectors Expenses	7,019	9,000	5,647	62.7%	9,000	9,000	-	0.0%
Inspectors' Vehicle Allowances	5,760	5,880	3,840	65.3%	7,200	7,200	1,320	22.4%
240 Total Inspectors	138,480	144,842	83,021	57.3%	146,511	150,622	5,780	4.0%
Emergency Mgmt Salary & Wages	7,770	9,138	2,067	22.6%	9,321	9,321	183	2.0%
Emergency Mgmt Expenses	2,999	3,000	-	0.0%	3,000	3,000	-	0.0%
291 Total Emergency Management	10,769	12,138	2,067	17.0%	12,321	12,321	183	1.5%
Animal Control Expenses	25,898	26,858	20,144	75.0%	27,503	27,503	645	2.4%
292 Total Animal Control	25,898	26,858	20,144	75.0%	27,503	27,503	645	2.4%
Harbormaster Salary & Wages	-	-	-	-	-	-	-	-
Harbormaster Exp (contracted services)	2,500	4,000	3,038	76.0%	4,096	4,000	-	0.0%
295 Total Harbormaster	2,500	4,000	3,038	76.0%	4,096	4,000	-	0.0%
TOTAL PUBLIC SAFETY:	1,922,751	2,073,700	1,126,281	54.3%	2,083,899	2,074,763	1,063	0.1%

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/13/2023		

EDUCATION								
						2/13/2023		
Pentucket Regional Sch Assessment	7,242,985	7,408,673	4,939,115	66.7%	7,705,020	8,038,620	629,947	8.5%
Pentucket Capital Assessment	1,196,556	835,497	821,881	98.4%	1,232,822	1,123,071	287,574	34.4%
Pentucket Assessment Page Phase II	493,338	485,238	323,492	66.7%	485,238	479,838	(5,400)	-1.1%
304 Total Pentucket	8,932,879	8,729,408	6,084,489	69.7%	9,423,080	9,641,529	912,121	10.4%

Notes

TM and SB budget UPDATED based on SB vote on Feb. 13, to reflect proposed Pentucket budget amounts received/confirmed on Feb. 9, 2023.

Whittier Minimum Contribution	136,998	219,455	186,537	85.0%	233,971	233,971	14,516	6.6%
Whittier Other Assessments	18,727	27,420	23,307	85.0%	32,904	32,904	5,484	20.0%
Whittier Debt/Capital Assessment	21,602	23,860	20,281	85.0%	23,860	23,860	-	0.0%
305 Total Whittier	177,327	270,735	230,125	85.0%	290,735	290,735	20,000	7.4%
Essex North Shore Agricultural	41,234	43,213	21,889	50.7%	46,327	46,327	3,114	7.2%
310 Total Essex North Shore Agricultural	41,234	43,213	21,889	50.7%	46,327	46,327	3,114	7.2%

TOTAL EDUCATION:	9,151,440	9,043,356	6,336,503	70.1%	9,760,142	9,978,591	935,235	10.3%
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TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/13/2023		

DEPARTMENT OF PUBLIC WORKS

DPW Salaries & Wages	483,533	567,397	318,548	56.1%	633,555	633,808	66,411	11.7%
DPW Overtime Wages	17,299	16,000	7,704	48.1%	18,000	18,000	2,000	12.5%
Snow & Ice Removal	247,245	150,000	36,698	24.5%	200,000	200,000	50,000	33.3%
Town Bldgs Operating Expenses	143,869	150,830	84,431	56.0%	158,030	158,030	7,200	4.8%
Town Bldgs Improvements	41,438	51,000	18,489	36.3%	51,000	51,000	-	0.0%
Street/Paving Repairs	59,693	55,000	558	1.0%	55,000	55,000	-	0.0%
Highway, Sidewalk & Trees	203,126	205,215	37,162	18.1%	219,580	219,580	14,365	7.0%
Stormwater management	10,226	15,500	6,398	41.3%	15,500	15,500	-	0.0%
DPW Expenses	12,080	14,250	17,643	123.8%	16,485	16,485	2,235	15.7%
Parks Expense	14,884	15,000	13,081	87.2%	28,790	28,790	13,790	91.9%
Electricity	80,886	70,000	30,020	42.9%	84,000	84,000	14,000	20.0%
Road Machinery Operating Expen	41,442	51,000	46,175	90.5%	54,060	54,060	3,060	6.0%
DPW Vehicle Allowance	6,000	6,000	4,000	66.7%	6,000	6,000	-	0.0%
Public Street Lights	6,943	7,000	4,653	66.5%	8,400	8,400	1,400	20.0%
420/424 Total Department of Public Works	1,368,664	1,374,192	625,559	45.5%	1,548,400	1,548,653	174,461	12.7%

TOTAL PUBLIC WORKS:	1,368,664	1,374,192	625,559	45.5%	1,548,400	1,548,653	174,461	12.7%
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TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			<u>2/13/2023</u>		
HUMAN SERVICES								
Board of Health Salary & Wages	126,498	129,621	73,673	56.8%	135,458	135,458	5,837	4.5%
Public Health Nurse	5,700	8,175	1,600	19.6%	6,000	6,000	(2,175)	-26.6%
Waste Collection & Disposal	375,998	401,940	198,854	49.5%	421,400	421,400	19,460	4.8%
Recycling	1,670	10,000	14,236	142.4%	45,000	45,000	35,000	350.0%
Hazardous Waste Expense	1,798	2,000	1,814	90.7%	2,000	2,000	-	0.0%
Steele landfill monitoring	29,708	33,555	16,000	47.7%	36,315	36,315	2,760	8.2%
Bd of Health Expenses	7,174	7,000	3,219	46.0%	7,000	7,000	-	0.0%
510 Total Board of Health	548,546	592,291	309,396	52.2%	653,173	653,173	60,882	10.3%
Council on Aging Salary & Wages	71,524	100,308	53,597	53.4%	100,341	109,908	9,600	9.6%
Council on Aging Expenses	21,808	19,500	10,323	52.9%	19,500	19,500	-	0.0%
541 Total Council on Aging	93,331	119,808	63,920	53.4%	119,841	129,408	9,600	8.0%
Soldiers Grave Expense	3,632	3,592	1,592	44.3%	3,592	3,592	-	0.0%
Memorial Day Expenses	1,661	2,200	-	0.0%	2,320	2,320	120	5.5%
Veterans benefits & expenses	5,816	4,400	2,831	64.3%	4,532	4,532	132	3.0%
Eastern Essex Veterans Services	21,695	21,096	21,095	100.0%	25,000	25,000	3,904	18.5%
543 Total Veterans	32,804	31,288	25,518	81.6%	35,444	35,444	4,156	13.3%
TOTAL HUMAN SERVICES:	674,681	743,387	398,834	53.7%	818,025	818,025	74,638	10.0%

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FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/13/2023		
CULTURE & RECREATION								
Library Salaries & Wages	260,013	282,899	166,362	58.8%	298,639	303,841	20,942	7.4%
Library Expenses	38,461	33,000	28,377	86.0%	33,000	33,000	-	0.0%
Library Books and Periodicals	71,241	78,000	44,377	56.9%	80,000	81,569	3,569	4.6%
610 Total Library	369,714	393,899	239,116	60.7%	411,639	418,410	24,511	6.2%
Recreation Wages	1,335	2,700	1,358	50.3%	5,072	5,072	2,372	87.9%
Recreation Expenses	16,000	19,085	3,375	17.7%	38,272	38,272	19,187	100.5%
Action Cove Expenses	1,826	3,000	-	0.0%	-	-	(3,000)	-100.0%
630/637 Total Recreation	19,161	24,785	4,733	19.1%	43,344	43,344	18,559	74.9%
Mill Pond Operating Expenses	188	2,100	-	0.0%	2,100	2,100	-	0.0%
631 Total Mill Pond	188	2,100	-	0.0%	2,100	2,100	-	0.0%
Bandstand Expense	6,000	6,000	4,446	74.1%	8,000	8,000	2,000	33.3%
635 Total Bandstand	6,000	6,000	4,446	74.1%	8,000	8,000	2,000	33.3%
Historical Commission Expenses	-	600	493	82.1%	600	600	-	0.0%
691 Total Historical Commission	-	600	493	82.1%	600	600	-	0.0%
Cultural Council Expense	-	100	-	0.0%	100	100	-	0.0%
695 Total Cultural Council	-	100	-	0.0%	100	100	-	0.0%
TOTAL CULTURE & RECREATION:								
	395,063	427,484	248,787	58.2%	465,783	472,554	45,070	10.5%

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr:	58.9%		2/13/2023		

DEBT SERVICE								
Debt Service (Principal)	305,000	295,000	295,000	100.0%	-	-	(295,000)	-100.0%
Debt Service (Interest)	8,950	5,900	2,950	50.0%	-	-	(5,900)	-100.0%
710/750 Total Debt Service	313,950	300,900	297,950	99.0%	-	-	(300,900)	-100.0%
TOTAL DEBT SERVICE:	313,950	300,900	297,950	99.0%	-	-	(300,900)	-100.0%

TOWN OF WEST NEWBURY



FY24 Operating Budget

	FY 2022	FY 2023	YTD thru 2/1/2023		FY 2024	TM proposed	Proposed Change	
	Expended	Approved	\$	%	DH/BCC	/ SB referred	\$	%
	6/30/2022	5/14/2022	Percent of yr: 58.9%			2/13/2023		
BENEFITS								
Essex Regional Retirement Assessment	731,432	805,420	805,419	100.0%	675,135	675,135	(130,285)	-16.2%
911 Total Essex Regional Retirement	731,432	805,420	805,419	100.0%	675,135	675,135	(130,285)	-16.2%
Unemployment Insurance & Benefits	439	1,500	-	0.0%	1,200	1,200	(300)	-20.0%
913 Total Unemployment Insurance	439	1,500	-	0.0%	1,200	1,200	(300)	-20.0%
Group Insurance	406,997	481,857	270,952	56.2%	554,551	554,551	72,694	15.1%
914 Total Group Insurance	406,997	481,857	270,952	56.2%	554,551	554,551	72,694	15.1%
FICA Insurance	52,412	51,485	28,587	55.5%	56,406	56,406	4,921	9.6%
916 Total FICA Insurance	52,412	51,485	28,587	55.5%	56,406	56,406	4,921	9.6%
Insurance and Bonds	187,002	199,865	186,972	93.5%	217,349	217,349	17,484	8.7%
945 Total Insurance and Bonds	187,002	199,865	186,972	93.5%	217,349	217,349	17,484	8.7%
TOTAL BENEFITS:	1,378,282	1,540,127	1,291,930	83.9%	1,504,641	1,504,641	(35,486)	-2.3%
TRANSFERS OUT - STABILIZATION								
Transfers Out - to Capital Stabilization	500,000	500,000	500,000	100.0%	500,000	500,000	-	0.0%
992 Total Transfers Out	500,000	500,000	500,000	100.0%	500,000	500,000	-	0.0%
TOTAL TRANSFERS OUT:	500,000	500,000	500,000	100.0%	500,000	500,000	-	0.0%
1000 Total General Fund	16,786,774	17,364,056	11,447,878	65.9%	17,969,301	18,200,581	836,525	4.8%