

**Article 1 FY2015 Omnibus Budget**

Line #	Description	FY2013 Budget	FY2013 Actuals	FY2014 Budget	FY2015 Main. Budget	FY2015 Changes	FY2015 Dept. Request	FY2014 Finance Com Changes	FY2015 Finance Com Budget	4/28/14 FY2015 Requested Budget	Change FY2014 to FY2015	% Change	Notes
<b>Maturing Debt</b>													
1	Title V Septic Loan (FY17)	\$ 11,100	\$ 11,100	\$ 11,100	\$ 11,100	\$ -	\$ 11,100		\$ 11,100	\$ 11,100	\$ -	0.0%	
	Municipal Purpose - \$7.77M (FY23)	\$ 490,000	\$ 490,000	\$ 290,000	\$ 290,000	\$ (290,000)	\$ -		\$ -	\$ -	\$ (290,000)	-100.0%	
	Municipal Purpose - \$4.231M (FY24)	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ (120,000)	\$ -		\$ -	\$ -	\$ (120,000)	-100.0%	
2	Municipal Purpose - \$378K (FY17)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000		\$ 10,000	\$ 10,000	\$ -	0.0%	
3	Municipal Purpose - \$2.380M (FY28)	\$ 72,222	\$ 72,222	\$ 63,529	\$ 63,529	\$ 221	\$ 63,750		\$ 63,750	\$ 63,750	\$ 221	0.3%	
4	Municipal Purpose - \$3.971M (FY24)				\$ -	\$ 291,000	\$ 291,000		\$ 291,000	\$ 291,000	\$ 291,000	100.0%	
	<b>Total Maturing Debt</b>	<b>\$ 703,322</b>	<b>\$ 703,322</b>	<b>\$ 494,629</b>	<b>\$ 494,629</b>	<b>\$ (118,779)</b>	<b>\$ 375,850</b>	<b>\$ -</b>	<b>\$ 375,850</b>	<b>\$ 375,850</b>	<b>\$ (118,779)</b>	<b>-24.0%</b>	
<b>Interest on Maturing Debt</b>													
	Municipal Purpose - \$7.77M (FY23)	\$ 76,420	\$ 76,420	\$ 60,820	\$ 60,820	\$ (60,820)	\$ -		\$ -	\$ -	\$ (60,820)	-100.0%	
	Municipal Purpose - \$4.231M (FY24)	\$ 56,150	\$ 56,150	\$ 50,150	\$ 50,150	\$ (50,150)	\$ -		\$ -	\$ -	\$ (50,150)	-100.0%	
5	Municipal Purpose - 378K (FY17)	\$ 2,475	\$ 2,475	\$ 1,980	\$ 1,980	\$ (495)	\$ 1,485		\$ 1,485	\$ 1,485	\$ (495)	-25.0%	
6	Municipal Purpose - \$2.380M (FY28)	\$ 17,545	\$ 17,545	\$ 15,191	\$ 15,191	\$ (2,266)	\$ 12,925		\$ 12,925	\$ 12,925	\$ (2,266)	-14.9%	
7	Municipal Purpose - \$3.971M (FY24)	\$ -	\$ -	\$ -	\$ -	\$ 58,060	\$ 58,060		\$ 58,060	\$ 58,060	\$ 58,060	100.0%	
8	Short term Debt/Lease	\$ 5,000	\$ 6,429	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000		\$ 30,000	\$ 30,000	\$ 15,000	100.0%	
	<b>Total Interest</b>	<b>\$ 157,590</b>	<b>\$ 159,019</b>	<b>\$ 143,141</b>	<b>\$ 143,141</b>	<b>\$ (40,671)</b>	<b>\$ 102,470</b>	<b>\$ -</b>	<b>\$ 102,470</b>	<b>\$ 102,470</b>	<b>\$ (40,671)</b>	<b>-28.4%</b>	
<b>Unclassified</b>													
9	Prop/Liab. & Workers Comp. Ins.	\$ 140,000	\$ 132,839	\$ 95,000	\$ 95,000	\$ -	\$ 95,000		\$ 95,000	\$ 95,000	\$ -	0.0%	
10	Group Health & Life Insurance	\$ 390,000	\$ 330,802	\$ 260,000	\$ 260,000	\$ (20,000)	\$ 240,000		\$ 240,000	\$ 240,000	\$ (20,000)	-7.7%	
11	Print Town Report	\$ 1,000	\$ 392	\$ 1,000	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000	\$ -	0.0%	
12	Merrimack Valley Plan Commission	\$ 2,045	\$ 2,045	\$ 2,096	\$ 2,096	\$ -	\$ 2,096		\$ 2,096	\$ 2,096	\$ -	0.0%	
13	Electricity for Town Buildings	\$ 83,000	\$ 77,934	\$ 83,000	\$ 83,000	\$ -	\$ 83,000		\$ 83,000	\$ 83,000	\$ -	0.0%	
14	Water for Town Buildings	\$ 6,500	\$ 5,336	\$ 6,500	\$ 6,500	\$ -	\$ 6,500		\$ 6,500	\$ 6,500	\$ -	0.0%	
15	Heat for Town Buildings	\$ 43,550	\$ 32,343	\$ 43,550	\$ 43,550	\$ -	\$ 43,550		\$ 43,550	\$ 43,550	\$ -	0.0%	
16	Town Gardens	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	\$ 600		\$ 600	\$ 600	\$ -	0.0%	
17	Reserve Fund	\$ 65,000	\$ 39,777	\$ 65,000	\$ 65,000	\$ -	\$ 65,000		\$ 65,000	\$ 65,000	\$ -	0.0%	
18	Unemployment Expense	\$ 10,000	\$ 4,645	\$ 10,000	\$ 10,000	\$ (3,600)	\$ 6,400		\$ 6,400	\$ 6,400	\$ (3,600)	-36.0%	
19	Medicare Expense	\$ 52,000	\$ 46,755	\$ 34,000	\$ 34,000	\$ 500	\$ 34,500		\$ 34,500	\$ 34,500	\$ 500	1.5%	
20	Essex Regional Retirement	\$ 583,118	\$ 580,270	\$ 381,325	\$ 381,325	\$ 11,993	\$ 393,318		\$ 393,318	\$ 393,318	\$ 11,993	3.1%	
21	OPEB					\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	100.0%	
22	Department Offset	\$ (430,000)	\$ (417,426)	\$ (36,000)	\$ (36,000)	\$ (15,000)	\$ (51,000)		\$ (51,000)	\$ (51,000)	\$ (15,000)	41.7%	
	<b>Total Unclassified</b>	<b>\$ 946,813</b>	<b>\$ 836,312</b>	<b>\$ 946,071</b>	<b>\$ 946,071</b>	<b>\$ (6,107)</b>	<b>\$ 939,964</b>	<b>\$ -</b>	<b>\$ 939,964</b>	<b>\$ 939,964</b>	<b>\$ (6,107)</b>	<b>-0.6%</b>	
<b>General Government</b>													
23	Finance Committee Expense	\$ 500	\$ 469	\$ 500	\$ 500	\$ -	\$ 500		\$ 500	\$ 500	\$ -	0.0%	
24	Capital Planning Committee Exp.	\$ 100	\$ 79	\$ 100	\$ 100	\$ -	\$ 100		\$ 100	\$ 100	\$ -	0.0%	
25	Annual Town Audit	\$ 12,400	\$ 12,400	\$ 12,800	\$ 12,800	\$ 460	\$ 13,260		\$ 13,260	\$ 13,260	\$ 460	3.6%	
26	Selectmen Admin. Asst. Salary	\$ 31,734	\$ 30,795	\$ 32,505	\$ 32,504	\$ 2,148	\$ 34,652	\$ (1,566)	\$ 33,086	\$ 33,086	\$ 581	1.8%	1
27	Selectmen Expense	\$ 1,425	\$ 1,256	\$ 1,625	\$ 1,625	\$ 765	\$ 2,390		\$ 2,390	\$ 2,390	\$ 765	47.1%	
28	Finance Department Salaries	\$ 249,758	\$ 250,758	\$ 280,844	\$ 280,845	\$ 13,150	\$ 293,995	\$ (2,192)	\$ 291,803	\$ 291,803	\$ 10,959	3.9%	1
29	Finance Department Expense	\$ 71,019	\$ 68,480	\$ 68,031	\$ 68,031	\$ 1,619	\$ 69,650		\$ 69,650	\$ 69,650	\$ 1,619	2.4%	
30	Sealer of Weights Salary	\$ 1,601	\$ 1,601	\$ 1,633	\$ 1,633	\$ 33	\$ 1,666		\$ 1,666	\$ 1,666	\$ 33	2.0%	
31	Sealer of Weights Expense	\$ 100	\$ -	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250	\$ -	0.0%	
32	Legal/Consulting Expense	\$ 30,892	\$ 30,828	\$ 41,030	\$ 41,030	\$ 10,141	\$ 51,170	\$ (5,000)	\$ 46,170	\$ 46,170	\$ 5,141	12.5%	1
33	Town Clerk Salary	\$ 40,177	\$ 39,126	\$ 45,493	\$ 45,493	\$ (674)	\$ 44,819		\$ 44,819	\$ 44,819	\$ (674)	-1.5%	
34	Town Clerk Expenses	\$ 1,340	\$ 932	\$ 860	\$ 860	\$ 50	\$ 910		\$ 910	\$ 910	\$ 50	5.8%	
35	Board of Registrars Salaries	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250	\$ -	0.0%	
36	Board of Registrars Expense	\$ 1,702	\$ 837	\$ 1,795	\$ 1,795	\$ -	\$ 1,795		\$ 1,795	\$ 1,795	\$ -	0.0%	
37	Census Takers Expense	\$ 1,562	\$ 1,450	\$ 1,712	\$ 1,712	\$ 125	\$ 1,837		\$ 1,837	\$ 1,837	\$ 125	7.3%	

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38	Vital Statistics Expense	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 150		\$ 150	\$ 150	\$ -	0.0%	
39	Election Salaries	\$ 4,455	\$ 5,198	\$ 2,605	\$ 2,605	\$ 1,100	\$ 3,705		\$ 3,705	\$ 3,705	\$ 1,100	42.2%	
40	Election Expense	\$ 9,146	\$ 5,699	\$ 3,350	\$ 3,350	\$ 1,600	\$ 4,950		\$ 4,950	\$ 4,950	\$ 1,600	47.8%	
41	Planning Board Salaries	\$ 5,000	\$ 3,592	\$ 5,103	\$ 5,103	\$ 104	\$ 5,207		\$ 5,207	\$ 5,207	\$ 104	2.0%	
42	Planning Board Expense	\$ 4,139	\$ 1,766	\$ 3,854	\$ 3,854	\$ -	\$ 3,854		\$ 3,854	\$ 3,854	\$ -	0.0%	
43	Appeals Board Admin Salary	\$ 3,802	\$ 3,600	\$ 3,878	\$ 3,878	\$ 77	\$ 3,955		\$ 3,955	\$ 3,955	\$ 77	2.0%	
44	Appeals Board Expense	\$ 425	\$ 69	\$ 425	\$ 425	\$ -	\$ 425		\$ 425	\$ 425	\$ -	0.0%	
45	Open Space Comm. Expense	\$ 630	\$ 335	\$ 630	\$ 630	\$ -	\$ 630		\$ 630	\$ 630	\$ -	0.0%	
46	Conservation Commission Salaries	\$ 7,279	\$ 5,838	\$ 7,424	\$ 7,424	\$ 150	\$ 7,573		\$ 7,573	\$ 7,573	\$ 150	2.0%	
47	Conservation Commission Expense	\$ 400	\$ 623	\$ 800	\$ 800	\$ -	\$ 800		\$ 800	\$ 800	\$ -	0.0%	
48	Bonding of Officers Expense	\$ 1,050	\$ 1,018	\$ 1,100	\$ 1,100	\$ 50	\$ 1,150		\$ 1,150	\$ 1,150	\$ 50	4.5%	
49	Town Hall Maintenance Expense	\$ 18,370	\$ 17,979	\$ 21,310	\$ 21,310	\$ 100	\$ 21,410	\$ -	\$ 21,410	\$ 21,410	\$ 100	0.5%	
50	Town Hall Copier Expense	\$ 2,400	\$ 2,356	\$ 2,400	\$ 2,400	\$ -	\$ 2,400		\$ 2,400	\$ 2,400	\$ -	0.0%	
51	Municipal Buildings Expense	\$ 11,500	\$ 7,650	\$ 11,500	\$ 11,500	\$ -	\$ 11,500		\$ 11,500	\$ 11,500	\$ -	0.0%	
52	Telephone Expense	\$ 15,000	\$ 13,266	\$ 15,000	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	\$ 15,000	\$ -	0.0%	
<b>Total General Government</b>		<b>\$ 528,305</b>	<b>\$ 508,399</b>	<b>\$ 568,959</b>	<b>\$ 568,959</b>	<b>\$ 30,997</b>	<b>\$ 599,954</b>	<b>\$ (8,758)</b>	<b>\$ 591,196</b>	<b>\$ 591,196</b>	<b>\$ 22,237</b>	<b>3.9%</b>	

**Public Safety**

53	Police Department Salaries	\$ 799,018	\$ 761,507	\$ 834,410	\$ 834,411	\$ 73,723	\$ 908,134		\$ 908,134	\$ 908,134	\$ 73,723	8.8%	
54	Police Department Expense	\$ 76,816	\$ 83,725	\$ 88,124	\$ 88,124	\$ 2,225	\$ 90,349		\$ 90,349	\$ 90,349	\$ 2,225	2.5%	
<b>Sub-Total Police Department</b>		<b>\$ 875,835</b>	<b>\$ 845,233</b>	<b>\$ 922,535</b>	<b>\$ 922,535</b>	<b>\$ 75,948</b>	<b>\$ 998,483</b>	<b>\$ -</b>	<b>\$ 998,483</b>	<b>\$ 998,483</b>	<b>\$ 75,948</b>	<b>8.2%</b>	<b>2</b>
55	Fire Department Salaries	\$ 308,238	\$ 308,058	\$ 323,622	\$ 323,622	\$ (22,471)	\$ 301,149		\$ 301,149	\$ 301,149	\$ (22,472)	-6.9%	
56	Fire Department Expense	\$ 68,673	\$ 61,704	\$ 73,673	\$ 73,673	\$ 13,000	\$ 86,673		\$ 86,673	\$ 86,673	\$ 13,000	17.6%	
57	EMT Wages	\$ 58,236	\$ 58,236	\$ 69,401	\$ 69,401	\$ 43,190	\$ 112,591		\$ 112,591	\$ 112,591	\$ 43,190	62.2%	
58	Ambulance Expense	\$ 39,280	\$ 37,850	\$ 42,280	\$ 42,280	\$ 2,000	\$ 44,280		\$ 44,280	\$ 44,280	\$ 2,000	4.7%	
<b>Sub-Total Fire Department</b>		<b>\$ 474,427</b>	<b>\$ 465,848</b>	<b>\$ 508,976</b>	<b>\$ 508,976</b>	<b>\$ 35,719</b>	<b>\$ 544,693</b>	<b>\$ -</b>	<b>\$ 544,693</b>	<b>\$ 544,693</b>	<b>\$ 35,718</b>	<b>7.0%</b>	
59	Emergency Management Salary	\$ 10,798	\$ 10,798	\$ 14,291	\$ 14,291	\$ 288	\$ 14,580		\$ 14,580	\$ 14,580	\$ 288	2.0%	
60	Emergency Management Expense	\$ 7,391	\$ 6,147	\$ 11,891	\$ 11,891	\$ 250	\$ 12,141		\$ 12,141	\$ 12,141	\$ 250	2.1%	
61	Inspectional Services Salaries	\$ 60,279	\$ 60,278	\$ 64,148	\$ 64,148	\$ 232	\$ 64,380		\$ 64,380	\$ 64,380	\$ 232	0.4%	
62	Inspectional Services Expense	\$ 8,070	\$ 6,966	\$ 8,070	\$ 8,070	\$ -	\$ 8,070		\$ 8,070	\$ 8,070	\$ -	0.0%	
63	Animal Control Salary	\$ 15,880	\$ 16,362	\$ 16,241	\$ 16,241	\$ 1,105	\$ 17,346		\$ 17,346	\$ 17,346	\$ 1,105	6.8%	
64	Animal Control Expense	\$ 3,000	\$ 2,176	\$ 3,000	\$ 3,000	\$ -	\$ 3,000		\$ 3,000	\$ 3,000	\$ -	0.0%	
65	Parking Clerk Salary	\$ 510	\$ 510	\$ 520	\$ 520	\$ 680	\$ 1,200		\$ 1,200	\$ 1,200	\$ 680	130.8%	
66	Parking Clerk Expense	\$ 460	\$ 278	\$ 460	\$ 460	\$ -	\$ 460		\$ 460	\$ 460	\$ -	0.0%	
67	Police/Fire Building Expense	\$ 6,325	\$ 6,074	\$ 6,325	\$ 6,325	\$ -	\$ 6,325		\$ 6,325	\$ 6,325	\$ -	0.0%	
<b>Subtotal Other Public Safety</b>		<b>\$ 112,713</b>	<b>\$ 109,589</b>	<b>\$ 124,946</b>	<b>\$ 124,946</b>	<b>\$ 2,555</b>	<b>\$ 127,501</b>	<b>\$ -</b>	<b>\$ 127,501</b>	<b>\$ 127,501</b>	<b>\$ 2,555</b>	<b>2.0%</b>	
<b>Total Public Safety</b>		<b>\$ 1,462,974</b>	<b>\$ 1,420,669</b>	<b>\$ 1,556,456</b>	<b>\$ 1,556,458</b>	<b>\$ 114,223</b>	<b>\$ 1,670,678</b>	<b>\$ -</b>	<b>\$ 1,670,678</b>	<b>\$ 1,670,678</b>	<b>\$ 114,222</b>	<b>7.3%</b>	

**Health & Sanitation**

68	Board of Health Salaries	\$ 39,895	\$ 36,125	\$ 40,859	\$ 40,859	\$ 2,396	\$ 43,255		\$ 43,255	\$ 43,255	\$ 2,396	5.9%	
69	Board of Health Expense	\$ 2,175	\$ 1,722	\$ 2,175	\$ 2,175	\$ -	\$ 2,175		\$ 2,175	\$ 2,175	\$ -	0.0%	
70	Animal Inspector Salary	\$ 553	\$ 553	\$ 564	\$ 564	\$ 11	\$ 575		\$ 575	\$ 575	\$ 11	2.0%	
71	Town Nurse Salary	\$ 15,596	\$ 14,985	\$ 16,592	\$ 16,592	\$ (300)	\$ 16,292		\$ 16,292	\$ 16,292	\$ (300)	-1.8%	
72	Town Nurse Expense	\$ 1,898	\$ 1,230	\$ 1,898	\$ 1,898	\$ -	\$ 1,898		\$ 1,898	\$ 1,898	\$ -	0.0%	
73	Landfill	\$ 30,000	\$ 29,990	\$ 30,000	\$ 30,000	\$ -	\$ 30,000		\$ 30,000	\$ 30,000	\$ -	0.0%	
<b>Total Health &amp; Sanitation</b>		<b>\$ 90,117</b>	<b>\$ 84,605</b>	<b>\$ 92,088</b>	<b>\$ 92,088</b>	<b>\$ 2,107</b>	<b>\$ 94,195</b>	<b>\$ -</b>	<b>\$ 94,195</b>	<b>\$ 94,195</b>	<b>\$ 2,107</b>	<b>2.3%</b>	

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<b>Highway Department</b>													
74	Highway Wages	\$ 318,059	\$ 301,910	\$ 324,550	\$ 324,550	\$ 6,266	\$ 330,816		\$ 330,816	\$ 330,816	\$ 6,266	1.9%	
75	Highway Expense	\$ 167,420	\$ 162,001	\$ 167,420	\$ 167,420	\$ 10,000	\$ 177,420		\$ 177,420	\$ 177,420	\$ 10,000	6.0%	
76	Snow & Ice	\$ 80,600	\$ 134,473	\$ 90,000	\$ 90,000	\$ 10,000	\$ 100,000		\$ 100,000	\$ 100,000	\$ 10,000	11.1%	
77	Parks & Recreation Expense	\$ 12,300	\$ 11,044	\$ 12,300	\$ 12,300	\$ -	\$ 12,300		\$ 12,300	\$ 12,300	\$ -	0.0%	
	<b>Total Highway</b>	<b>\$ 578,379</b>	<b>\$ 609,428</b>	<b>\$ 594,270</b>	<b>\$ 594,270</b>	<b>\$ 26,266</b>	<b>\$ 620,536</b>	<b>\$ -</b>	<b>\$ 620,536</b>	<b>\$ 620,536</b>	<b>\$ 26,266</b>	<b>4.4%</b>	
<b>Public Assistance</b>													
78	COA Salaries	\$ 167,084	\$ 167,084	\$ 191,167	\$ 191,166	\$ 8,885	\$ 200,052		\$ 200,052	\$ 200,052	\$ 8,884	4.6%	
79	COA. Expense	\$ 28,515	\$ 35,967	\$ 28,429	\$ 28,429	\$ (1,450)	\$ 26,979		\$ 26,979	\$ 26,979	\$ (1,450)	-5.1%	
80	Town Nurse Salary	\$ 10,849	\$ 10,849	\$ 11,066	\$ 11,066	\$ 225	\$ 11,290		\$ 11,290	\$ 11,290	\$ 225	2.0%	
81	Town Nurse Expense	\$ 350	\$ -	\$ 350	\$ 350	\$ -	\$ 350		\$ 350	\$ 350	\$ -	0.0%	
	<b>Subtotal Council on Aging</b>	<b>\$ 206,798</b>	<b>\$ 213,900</b>	<b>\$ 231,011</b>	<b>\$ 231,011</b>	<b>\$ 7,660</b>	<b>\$ 238,671</b>	<b>\$ -</b>	<b>\$ 238,671</b>	<b>\$ 238,671</b>	<b>\$ 7,660</b>	<b>3.3%</b>	
82	Veterans' Agent Salary	\$ 3,474	\$ 3,474	\$ 3,552	\$ 3,552	\$ (3,552)	\$ -		\$ -	\$ -	\$ (3,552)	-100.0%	
83	Veterans' Expense	\$ 51,400	\$ 51,927	\$ 51,400	\$ 51,400	\$ 49,000	\$ 100,400		\$ 100,400	\$ 100,400	\$ 49,000	95.3%	
	<b>Subtotal Veterans' Services</b>	<b>\$ 54,874</b>	<b>\$ 55,401</b>	<b>\$ 54,952</b>	<b>\$ 54,952</b>	<b>\$ 45,448</b>	<b>\$ 100,400</b>	<b>\$ -</b>	<b>\$ 100,400</b>	<b>\$ 100,400</b>	<b>\$ 45,448</b>	<b>82.7%</b>	
	<b>Total Public Assistance</b>	<b>\$ 261,672</b>	<b>\$ 269,301</b>	<b>\$ 285,963</b>	<b>\$ 285,963</b>	<b>\$ 53,108</b>	<b>\$ 339,071</b>	<b>\$ -</b>	<b>\$ 339,071</b>	<b>\$ 339,071</b>	<b>\$ 53,108</b>	<b>18.6%</b>	
<b>Public Education</b>													
84	Whittier Minimum Assessment	\$ 587,129	\$ 587,129	\$ 590,622	\$ 590,622	\$ 31,668	\$ 622,290		\$ 622,290	\$ 622,290	\$ 31,668	5.4%	
85	Whittier Capital Assessment	\$ -	\$ -	\$ 17,214	\$ 17,214	\$ 920	\$ 18,134		\$ 18,134	\$ 18,134	\$ 920	5.3%	
	<b>Subtotal Whittier Assessment</b>	<b>\$ 587,129</b>	<b>\$ 587,129</b>	<b>\$ 607,836</b>	<b>\$ 607,836</b>	<b>\$ 32,588</b>	<b>\$ 640,424</b>	<b>\$ -</b>	<b>\$ 640,424</b>	<b>\$ 640,424</b>	<b>\$ 32,588</b>	<b>5.4%</b>	
86	Pentucket Base Assessment	\$ 6,444,193	\$ 6,396,066	\$ 6,607,582	\$ 6,607,582	\$ 228,224	\$ 6,835,806		\$ 6,835,806	\$ 6,835,806	\$ 228,224	3.5%	
87	Pentucket Net Capital Assessment	\$ 96,929	\$ 91,929	\$ 149,782	\$ 149,782	\$ 49,462	\$ 199,244		\$ 199,244	\$ 199,244	\$ 49,462	33.0%	
	<b>Subtotal Pentucket Regional</b>	<b>\$ 6,541,122</b>	<b>\$ 6,487,995</b>	<b>\$ 6,757,363</b>	<b>\$ 6,757,364</b>	<b>\$ 277,686</b>	<b>\$ 7,035,050</b>	<b>\$ -</b>	<b>\$ 7,035,050</b>	<b>\$ 7,035,050</b>	<b>\$ 277,687</b>	<b>4.1%</b>	
88	Essex-North Shore Tuition					\$ 76,888	\$ 76,888		\$ 76,888	\$ 76,888	\$ 76,888	100.0%	
	<b>Total Public Education</b>	<b>\$ 7,128,251</b>	<b>\$ 7,075,124</b>	<b>\$ 7,365,199</b>	<b>\$ 7,365,200</b>	<b>\$ 387,162</b>	<b>\$ 7,752,362</b>	<b>\$ -</b>	<b>\$ 7,752,362</b>	<b>\$ 7,752,362</b>	<b>\$ 387,163</b>	<b>5.3%</b>	
<b>Library</b>													
89	Library Salaries	\$ 162,235	\$ 162,235	\$ 166,786	\$ 166,786	\$ 13,327	\$ 180,113		\$ 180,113	\$ 180,113	\$ 13,327	8.0%	
90	Library Expense	\$ 85,128	\$ 84,665	\$ 86,128	\$ 86,128	\$ 3,254	\$ 89,382		\$ 89,382	\$ 89,382	\$ 3,254	3.8%	
	<b>Total Library</b>	<b>\$ 247,363</b>	<b>\$ 246,900</b>	<b>\$ 252,914</b>	<b>\$ 252,914</b>	<b>\$ 16,581</b>	<b>\$ 269,495</b>	<b>\$ -</b>	<b>\$ 269,495</b>	<b>\$ 269,495</b>	<b>\$ 16,581</b>	<b>6.6%</b>	
<b>Cemetery</b>													
91	Cemetery Salaries	\$ 42,086	\$ 41,534	\$ 43,056	\$ 43,056	\$ 921	\$ 43,977		\$ 43,977	\$ 43,977	\$ 921	2.1%	
92	Cemetery Expense	\$ 4,300	\$ 2,792	\$ 4,300	\$ 4,300	\$ -	\$ 4,300		\$ 4,300	\$ 4,300	\$ -	0.0%	
	<b>Total Cemetery</b>	<b>\$ 46,386</b>	<b>\$ 44,326</b>	<b>\$ 47,356</b>	<b>\$ 47,356</b>	<b>\$ 921</b>	<b>\$ 48,277</b>	<b>\$ -</b>	<b>\$ 48,277</b>	<b>\$ 48,277</b>	<b>\$ 921</b>	<b>1.9%</b>	
	<b>TOTAL OMNIBUS</b>	<b>\$ 12,151,173</b>	<b>\$ 11,957,405</b>	<b>\$ 12,347,045</b>	<b>\$ 12,347,048</b>	<b>\$ 465,807</b>	<b>\$ 12,812,852</b>	<b>\$ (8,758)</b>	<b>\$ 12,804,094</b>	<b>\$ 12,804,094</b>	<b>\$ 457,049</b>	<b>3.7%</b>	

\* Includes Special Article for salary changes

1 Finance Committee and Board of Selectmen agreed to reduce requested departmental increase.

2 Finance Committee vote 4-1 to support the increases in the Police Budget.