

**Report of the**  
**FINANCE COMMITTEE**  
**of the Town of**  
**MERRIMAC, MASSACHUSETTS**

**A Summary of the recommendations**  
**To be presented at the**  
**Annual Town Meetings**  
**To be held on:**

**Monday June 15, 2020**  
**5:00 P.M.**  
**At the Helen R. Donaghue School**

## Town of Merrimac Finance Committee Report FY 2021

To the Voters and Taxpayers of Merrimac:

The Merrimac Finance Committee presents the FY2021 budget for your review and approval.

The Town's Finance Committee is made up of eight concerned citizens and taxpayers like yourselves. We devote a substantial number of hours to reviewing the town's finances and operations in order to recommend a fiscally responsible budget that meets the town's needs and priorities.

This year, the Committee held seven public hearings with our town departments and regional school systems in an effort to review and understand each budget and expenditure request. During the process, the Committee also reviewed anticipated revenue including state aid, local receipts, and other available funds. The town is experiencing a period of solid growth. Despite the best efforts of all town departments, we are not able to recommend a balanced budget within the tax levy limits of 2 ½%.

The Town of Merrimac's primary revenue and growth comes from residential property taxes (82%). Over the past three years, the average tax for a single family property matches the state average for the same period closely. According to the department of revenue, the incomes of residents grew at a rate equal to the average residential tax increases thereby maintaining the town's ability to attract new growth.

The Public Education expense for Merrimac is reflected in the annual assessments we receive from the Pentucket Regional School System, The Whittier Vocational Technical High School and the Essex Agricultural and Technical High School. Our assessment this year is \$10,634,568 which represents an increase of \$1,112,844 or 11.63%. Public Education will now comprise 60% of our total operating budget.

The Finance Committee is very appreciative to the various department heads, Board of Selectmen, Public Education Superintendents, and all who participated in our hearings for their cooperation in formulating the final budget recommendation. The Finance Committee would like to recognize the efforts put forward by the town's department heads who were awarded grants totaling \$426,845 with special appreciation to the DPW, Selectmen, and Police departments.

We are pleased to report the town bond rating has improved to AA+. This is three levels of improvement over last year and with the town's large capital projects underway the new rating saves the town in excess of \$1,600,000 over the life of the bond.

The town is fortunate this year to have \$438,192 of certified Free Cash. Free Cash is a revenue source that results from the calculation of the remaining, unrestricted funds from its operations of the previous fiscal year. Free Cash is typically allocated to one-time expenditures, since the amount from year to year is not a predictable source of revenue to support routine operating expenses.

This year, the Finance Committee is recommending Free Cash expenditures for capital requests from the police, highway department, Council on Aging, and additional funding for state-mandated funding of OPEB (Other Post-Employment Benefits), as well as smaller one-time expenses.

Currently the town's stabilization funds are at approximately 7.4% of the FY2021 Omnibus budget, which is up from the previous year, but still at the low end of the recommended range of 5 -15% of the municipal operating budget. At least 10% in stabilization is recommended to achieve the highest bond rating, which results in lower interest rates when the town needs to borrow money for capital projects.

Respectfully submitted by the Town of Merrimac Finance Committee.

James Archibald, Chairperson  
Mike Marden  
Marcia Zosack  
Tracy Grazio  
Drew Bowie  
David Luoma  
Robert L. Gustison II  
Genevieve Donahue

TOWN OF MERRIMAC BUDGET SUMMARY

REVENUE ESTIMATES

	Adopted	Departmental Requested Budget	Fin Com Recommended Budget	
	FY2020	FY2021	FY2021	
<b>PROPERTY TAXES</b>				
Tax Base	\$ 12,817,276	\$ 13,230,691	\$ 13,230,691	
2 1/2 % Increase	\$ 320,432	\$ 330,767	\$ 330,767	
Est New Growth	\$ 92,983	\$ 100,000	\$ 100,000	
General Override	\$ -	\$ 440,000	\$ 440,000	
Unused Levy Capacity	\$ (8,893)	\$ -	\$ (605)	
<b>PROPERTY TAXES</b>	<b>\$ 13,221,798</b>	<b>\$ 14,101,458</b>	<b>\$ 14,100,853</b>	
<b>STATE PROVIDED FUNDS</b>				
Cherry Sheet/State Aid	\$ 1,032,915	\$ 1,069,258	\$ 1,069,258	
MSBA	\$ -	\$ -	\$ -	
<b>SUBTOTAL: STATE FUNDS</b>	<b>\$ 1,032,915</b>	<b>\$ 1,069,258</b>	<b>\$ 1,069,258</b>	
<b>DEBT EXCLUSIONS</b>				
New Library Construction	\$ 129,225	\$ 121,125	\$ 121,125	
Town Hall Renovations	\$ 148,200	\$ 144,488	\$ 144,488	
Police Station	\$ 117,738	\$ 354,778	\$ 354,778	
PRSD Middle/High School	\$ -	\$ 864,020	\$ 864,020	
<b>SUBTOTAL</b>	<b>\$ 395,163</b>	<b>\$ 1,484,411</b>	<b>\$ 1,484,411</b>	

PROJECTED LOCAL RECEIPTS

Motor Vehicle Excise	\$ 990,000	\$ 990,000	\$ 1,030,000
Other Excise	\$ -	\$ -	\$ -
Penalties & Interest	\$ 27,000	\$ 27,000	\$ 27,000
In Lieu of Tax	\$ 1,200	\$ 1,200	\$ 1,200
Trash	\$ 122,000	\$ 123,500	\$ 123,500
Ambulance	\$ 320,000	\$ 320,000	\$ 320,000
Fees	\$ 50,000	\$ 53,000	\$ 53,000
Rentals	\$ 129,000	\$ 129,000	\$ 129,000
Cemetery	\$ 12,000	\$ 12,000	\$ 12,000
Licenses & Permits	\$ 80,000	\$ 80,000	\$ 80,000
Fines & Forfeitures	\$ 35,000	\$ 35,000	\$ 35,000
Investment Income	\$ 65,000	\$ 67,000	\$ 67,000
Misc Recurring	\$ 37,000	\$ 37,000	\$ 37,000
Misc Non Recurring	\$ 75,000	\$ 120,000	\$ 120,000
<b>SUBTOTAL</b>	<b>\$ 1,943,200</b>	<b>\$ 1,994,700</b>	<b>\$ 2,034,700</b>

OTHER REVENUE

Free Cash Approp	\$ 706,297	\$ 438,192	\$ 438,192
Water Privilege	\$ 60,000	\$ -	\$ -
Water Retained Earnings	\$ 80,000	\$ 265,000	\$ 265,000
Other Revenue	\$ 89,800	\$ 436,770	\$ 436,770
Wastewater Retained Earnings	\$ -	\$ -	\$ -
Wastewater Development Fund	\$ 180,000	\$ 230,000	\$ 230,000
Wastewater I & I	\$ 500,000	\$ 37,000	\$ 37,000
Wastewater Betterment Fund	\$ 50,000	\$ -	\$ -
Bonded Capital	\$ (45,000)	\$ 522,000	\$ 522,000
Water Enterprise	\$ 1,042,565	\$ 1,157,980	\$ 1,157,980
Wastewater Enterprise	\$ 1,145,405	\$ 1,172,600	\$ 1,172,600
Cable Revenue	\$ 141,716	\$ 143,226	\$ 143,226
<b>SUBTOTAL</b>	<b>\$ 3,950,783</b>	<b>\$ 4,402,768</b>	<b>\$ 4,402,768</b>

TOTAL ESTIMATED REVENUE

\$ 20,543,859 \$ 23,052,595 \$ 23,091,990

EXPENDITURE ESTIMATES

	Adopted	Departmental Requested Budget	Fin Com Recommended Budget	
	FY2020	FY2021	FY2021	
<b>ARTICLE 1 OMNIBUS</b>				
General Government	\$ 925,853	\$ 1,053,366	\$ 1,039,373	12.26%
Public Safety	\$ 2,155,411	\$ 2,435,822	\$ 2,235,861	3.73%
Health & Sanitation	\$ 121,989	\$ 150,873	\$ 108,791	-10.82%
Highway	\$ 600,156	\$ 664,101	\$ 626,684	4.42%
Public Assistance	\$ 393,716	\$ 453,747	\$ 440,761	11.95%
Education	\$ 9,521,724	\$ 10,669,385	\$ 10,634,568	11.69%
Library	\$ 299,686	\$ 311,539	\$ 310,539	3.62%
Cemetery	\$ 60,700	\$ 91,130	\$ 63,058	3.88%
Parks & Rec	\$ 12,300	\$ 12,300	\$ 12,300	0.00%
Town Gardens	\$ 600	\$ 600	\$ 600	0.00%
Long Term Principal	\$ 321,855	\$ 456,896	\$ 456,896	41.96%
Long Term Interest	\$ 187,818	\$ 292,886	\$ 292,886	55.94%
Lease Expense	\$ 152,907	\$ 154,445	\$ 154,445	1.01%
Gen Govt Unclassified	\$ 1,154,068	\$ 1,334,836	\$ 1,249,836	8.30%
<b>SUBTOTAL</b>	<b>\$ 15,908,783</b>	<b>\$ 18,081,926</b>	<b>\$ 17,626,598</b>	10.80%

CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED

State & County	\$ 103,363	\$ 106,572	\$ 106,572
Tax Abatements	\$ 75,000	\$ 75,000	\$ 75,000
Library Offset	\$ 9,920	\$ 10,552	\$ 10,552
Overlay Deficit	\$ -	\$ -	\$ -
Snow & Ice Deficit	\$ -	\$ -	\$ -
Other Deficits	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ 188,283</b>	<b>\$ 192,124</b>	<b>\$ 192,124</b>

CURRENT YEAR SPECIAL ARTICLES

Special Articles	\$ 4,421,793	\$ 4,332,298	\$ 4,332,298
Transfer Articles	\$ 70,000	\$ 418,970	\$ 418,970
<b>SUBTOTAL</b>	<b>\$ 4,491,793</b>	<b>\$ 4,751,268</b>	<b>\$ 4,751,268</b>

BONDED ARTICLES

Prior Year Bond Issues	\$ (45,000)	\$ -	\$ -
Bond Authorization	\$ -	\$ 522,000	\$ 522,000
<b>SUBTOTAL</b>	<b>\$ (45,000)</b>	<b>\$ 522,000</b>	<b>\$ 522,000</b>

TOTAL ESTIMATED

EXPENSE \$ 20,543,860 \$ 23,547,318 \$ 23,091,990

SURPLUS/(DEFICIT)

\$ (0) \$ (494,723) \$ 0

**Town of Merrimac  
June 15, 2020 - Annual Town Meeting  
Articles for Consideration**

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
	1	Yes 3 - 0	Yes 7 - 0	N/A	To accept the Town's Omnibus Budget, per the attached breakdown.
	2	Yes 3 - 0	Yes 7 - 0	N/A	To accept the revenue and expenditures for the operation of the Wastewater Department.
	3	Yes 3 - 0	Yes 7 - 0	N/A	To accept the revenue and expenditures for the operation of the Water Department.
	4	Yes 3 - 0	Yes 7 - 0	N/A	To accept the revenue and expenditures for the operation of the Cable Television Department.
	5	Yes 3 - 0	Yes 7 - 0	N/A	To accept a sum of money from the Electric Light Department to be used by the Assessors to reduce the Tax Levy.
	6	Yes 3 - 0	Yes 7 - 0	N/A	To appropriate <b>\$2,800</b> from "Sale of Cemetery Lots" for the "care, improvement and embellishment" of said cemeteries.
	7	Yes 3 - 0	Yes 7 - 0	N/A	To raise and appropriate <b>\$160,500</b> to be used to make necessary repairs to Town roadways.
	8	Yes 3 - 0	Yes 7 - 0	N/A	To accept the State Grant of Chapter 90 Highway Funds.
	9	Yes 3 - 0	Yes 7 - 0	N/A	To raise & appropriate <b>\$285,000</b> for Solid Waste, Recycling and Disposal.
	10	Yes 2 - 1	Yes 6-0-1	Yes 4 - 0	To appropriate <b>\$325,000</b> , to purchase a Fire Rescue Vehicle and authorize the borrowing. <b>2/3 Vote Required</b>
	11	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	To appropriate <b>\$197,000</b> , to purchase a DPW Vehicle and authorize the borrowing. <b>2/3 Vote Required</b>
	12	-	-	-	To appropriate <b>\$ 438,192</b> from Free Cash for the following specific purposes:
	-	Yes 3 - 0	Yes 7 - 0	N/A	a. <b>\$ 1,200</b> To purchase Voting Booths.
	-	Yes 3 - 0	Yes 7 - 0	N/A	b. <b>\$ 8,250</b> To fund an update of the Town's Salary Compensation Study.
	-	Yes 3 - 0	Yes 7 - 0	N/A	c. <b>\$ 10,000</b> Additional Funding for the Town share of OPEB.
	-	Yes 3 - 0	Yes 6 - 0	N/A	d. <b>\$ 10,000</b> Additional funding for the Reserve Fund.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	e. <b>\$ 50,000</b> To fund the Town's Capital Stabilization Fund.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	f. <b>\$ 20,000</b> To fund the Town's Ambulance Stabilization Fund.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	g. <b>\$ 57,000</b> To purchase a new Police Cruiser.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	h. <b>\$ 30,000</b> To purchase and install Fire Access and Security Upgrades.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	i. <b>\$ 10,000</b> To replace the first floor rugs at the COA.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	j. <b>\$ 86,000</b> To do repairs on the Library/COA parking lots.
	-	Yes 3 - 0	Yes 7 - 0	N/A	k. <b>\$ 150,000</b> To fund slope repairs on the landfill and do required engineering for landfill closure.
	-	Yes 3 - 0	Yes 7 - 0	N/A	l. <b>\$ 5,742</b> To fund remaining balance to the Town's Stabilization Fund.
	13	-	-	-	To appropriate <b>\$ 265,000</b> from Water Retained Earnings for the following specific Capital purposes:

**Town of Merrimac  
June 15, 2020 - Annual Town Meeting  
Articles for Consideration**

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	a. \$ 30,000 To fund the purchase of new water meters throughout town.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	b. \$ 100,000 To fund replacement of the repairs to the gravel pack wells.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	c. \$ 25,000 To fund repairs to the pump stations buildings and roadways.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	d. \$ 110,000 To fund the replacement/upgrade of existing infrastructure to meet current DEP requirements.
	14	-	-	-	To appropriate \$ 230,000 from the Wastewater Sewer Capital Fund for the following specific Capital purposes:
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	a. \$ 100,000 To fund equipment replacement and upgrades at the Wastewater Facility.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	b. \$ 50,000 This will fund Engineering of Capital Improvement to Main Building, as approved by DEP and EPA.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	c. \$ 30,000 To fund the purchase of new water meters throughout town.
	-	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	d. \$ 50,000 To replenish monies that were transferred out of the existing generator account for additional engineering.
	15	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	To appropriate \$37,000 from Wastewater Retained Earnings for I & I work throughout town.
	16	Yes 3 - 0	Yes 7 - 0	N/A	To transfer \$100,000 from the Inspectional Services Revolving Account to the Town General Fund.
	17	Yes 3 - 0	Yes 7 - 0	N/A	To transfer \$ 20,000 from the Zoning Enforcement Revolving Account to the Town General Fund.
	18	Yes 3 - 0	Yes 7 - 0	Yes 4 - 0	To transfer \$17,622.50 from Article 4 of the October 15, 2018 Special Town Meeting, Town Hall and COA HVAC Controls to Town Hall Exterior Building Repairs.
	19	Yes 3 - 0	Yes 6 - 0	Yes 4 - 0	To transfer \$25,574.08 from Article 1(h) of the April 24, 2017 Special Town Meeting, Accounting Software, to Town Hall Exterior Building Repairs.
	20	Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	To appropriate \$255,633 from Receipts Reserved for Capital Projects Fund, for Town Hall Exterior Repairs.
	21	Yes 2 - 1	Yes 6 - 1	N/A	To appropriate \$190,000 to hire 2 additional full-time officers, contingent upon the passage of a Proposition 2 1/2 Override referendum question.
	22	Yes 3 - 0	Yes 6 - 1	Yes 3 - 1	To appropriate \$250,000 for Town wide roadway repairs, contingent upon the passage of a Proposition 2 ½ Override referendum question.
	23	Yes 3 - 0	N/A	N/A	To amend the General By-Laws, Article XV, Cemetery Trustees, Section 4.4 to include a new class of urns.
	24	Yes 3 - 0	N/A	N/A	To approve the 5 year contract with Patriots Properties, Inc.

**Town of Merrimac Warrant Articles  
Annual Town Meeting, June 15, 2020**

Essex, ss.

To one of the Constables of the Town of Merrimac:

GREETINGS,

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the voters of the Town of Merrimac to meet outside at the Helen R. Donaghue School 24 Union St. Ext., Merrimac MA, on June 15, 2020 at 5:00 PM, if inclement weather, the meeting will be postponed to the following day, until held, to act on the following articles, namely:

**Article 1.** To see if the Town will vote to fix the salary and compensation of all elective officers of the Town as provided by Massachusetts General Laws (M.G.L.), Chapter 41, Section 108 as amended: Town Clerk, three Assessors, three Commissioners of Municipal Light, and raise, appropriate or transfer sums of money therefore and to determine sums of money raised to be transferred to defray the necessary and usual charges and expenses of the Town for the Fiscal Year commencing July 1, 2020 and make appropriations for the same, said sums of money so raised, appropriated or transferred to be expended for specific purposes to be voted; or take any other action relative hereto.

**Rationale:** This article approves the Town's Operating Budget as specified in the attached breakdown.

<b>Selectmen Recommendation:</b>	<b>Yes 3 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 7 - 0</b>

**Article 2.** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to operate the Wastewater Department Enterprise for FY2021; or take any other action relative hereto.

Salaries:	\$ 523,330
Expenses:	\$ 450,680
<u>Debt Service:</u>	<u>\$ 183,017</u>
<b>Total</b>	<b>\$1,157,027</b>

And that **\$ 1,157,027** be raised as follows:

Departmental Receipts:	<b>\$ 1,122,027</b>
Wastewater Betterment Fund:	<b>\$ 35,000</b>

**Rationale:** To set FY2021 Budget for Wastewater Department as an Enterprise Fund (M.G.L. c.44 §53F1/2).

<b>Selectmen Recommendation:</b>	<b>Yes 3 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 7 - 0</b>

**Article 3.** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to operate the Water Department Enterprise for FY2021; or take any other action relative hereto.

Salaries:	\$ 492,274
Expenses:	\$ 413,886
<u>Debt Service:</u>	<u>\$ 240,947</u>
<b>Total</b>	<b>\$1,147,107</b>

And that **\$1,147,107** be raised as follows:

Departmental Receipts: **\$ 1,147,107**

**Rationale:** To set FY2021 Budget for Water Department as an Enterprise Fund (M.G.L. c.44 § 53F1/2).

**Selectmen Recommendation:** **Yes 3 - 0**

**FinCom Recommendation:** **Yes 7 - 0**

**Article 4.** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money to fund the operations of the Cable Television Department for FY2021; or take any other action relative hereto.

Salaries:	\$ 57,726
<u>Expenses:</u>	<u>\$ 85,500</u>
<b>Total</b>	<b>\$ 143,226</b>

And that **\$ 143,226** be transferred from the Cable Television Receipts Reserved Account.

**Rationale:** To set FY2021 Budget for Cable Television Department as a Receipts Reserved Account (M.G.L. c.44 § 53F 3/4).

**Selectmen Recommendation:** **Yes 3 - 0**

**FinCom Recommendation:** **Yes 7 - 0**

**Article 5.** To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money from the Electric Light Operating Balance said money to be used by the Assessors to reduce the Tax Rate for Fiscal Year 2021; or take any other action relative hereto.

**Rationale:** This is an amount of funds approved by the Merrimac Light Commissioners to reduce the tax rate; this amount helps to offset the costs of general governmental services that all taxpayers use. The Light Department does not pay property taxes.

**Selectmen Recommendation:** **Yes 3 - 0**

**FinCom Recommendation:** **Yes 7 - 0**





**Article 10.** To see if the Town will vote to appropriate **\$325,000**, or any other amount, to pay costs of purchasing a Fire Rescue Vehicle, including the payment of all costs incidental and related thereto; to determine whether this amount shall be raised by taxation, transfer from available funds, borrowing, lease-purchase financing or otherwise, or take any other action relative thereto.

**Rationale:** The purchase of the Mini Pumper will replace two trucks. The vehicles that will be replaced and sold off are the Rescue, 1996 truck that has many issues with wiring. The second truck is a 2004 pickup that has 215,000 miles on it and needs front and rear end work. The 2004 also has bed and fender rot. Some of the gains of the Mini Pumper are that we will gain a reliable vehicle with a small water supply. The advantages are that it will hold supply lines, attack lines, jaws, hand tools, first in bag and other rescue equipment on one vehicle. We run small response crews, so it allows us to bring more on a single response vehicle. The article will authorize the borrowing or lease for a term not to exceed 10 years. Requested by the Fire Chief.

**2/3 vote required**

<b>Selectmen Recommendation:</b>	<b>Yes 2 - 1</b>
<b>FinCom Recommendation:</b>	<b>Yes 6 - 0 - 1</b>
<b>Capital Planning Recommendation:</b>	<b>Yes 4 - 0</b>

**Article 11.** To see if the Town will vote to appropriate **\$197,000**, or any other amount, to pay costs of purchasing a 6 Wheel Dump Truck with Plow or a loader, per the determination by the DPW Director, including the payment of all costs incidental and related thereto; to determine whether this amount shall be raised by taxation, transfer from available funds, borrowing, lease-purchase financing or otherwise, or take any other action relative thereto.

**Rationale:** Currently the units under consideration in this memo are a 1995 front line plow truck (six-wheeler) and a 1987 John Deere loader. These two units have outlasted their useful economic life, and have been on our inventory report list as needing replacement for a number of years.

The supply of available parts with which to repair the 1995 plow truck is extremely limited, and costs will be astronomical if and when these parts can be located. It is also noted that the National Insurance Agency considers a vehicle that is older than 20 years to be classified as an antique.

The Loader is a piece of equipment that is used year-round by the DPW Department, and is an integral part of our operations. Repairs to this unit are also becoming harder to source, and upcoming repairs (repowering, replacement of center pins, etc.), will certainly exceed the value of the unit itself.

The article will authorize the borrowing or lease for a term not to exceed 5 years. Requested by the DPW Director.

**2/3 vote required**

<b>Selectmen Recommendation:</b>	<b>Yes 3 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 7 - 0</b>
<b>Capital Planning Recommendation:</b>	<b>Yes 4 - 0</b>

**Article 12.** To see if the Town will vote to appropriate from Free Cash, a sum of money in the amount of **\$438,192** for the following specific purposes outlined below; or take any other action relative hereto.

**a. Voting Booths** **\$ 1,200**

**Rationale:** This will allow for the purchase of 6 new voting booths for Elections and Early Voting. This will replace broken voting booths and it is anticipated that the State will reimburse these funds. Requested by the Town Clerk.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 7 - 0**

**b. Salary Compensation Study** **\$ 8,250**

**Rationale:** The funds allocated will provide for an updated salary compensation study. It is recommended that the study be update every 3-5 years. The last study was 3 years ago, and due to the favorable labor market, salaries need to be reviewed to retain qualified employees. Requested by the Finance Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 7 - 0**

**c. OPEB Trust Funding** **\$ 10,000**

**Rationale:** The OPEB Trust has been established to fund the cost of Retirees Health Benefits. The Town is required to report the OPEB Liability on the Town's books annually. This article will appropriate funds to the OPEB Trust. Requested by the Finance Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 7 - 0**

**d. Reserve Fund** **\$ 10,000**

**Rationale:** This will appropriate funds to the Reserve Fund. Due to the unprecedented times we are in, these funds will increase the reserve Fund to address shortfalls at year end. Requested by the Finance Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 6 - 0**

**e. Capital Stabilization** **\$ 50,000**

**Rationale:** To appropriate funds to Capital Stabilization. Requested by the Finance Director.

**Selectmen Recommendation: Yes 3 - 0**  
**FinCom Recommendation: Yes 7 - 0**  
**Capital Planning Recommendation: Yes 4 - 0**

**f. Ambulance Stabilization** **\$ 20,000**

**Rationale:** To appropriate funds to Ambulance Stabilization. Requested by the Finance Director.

Selectmen Recommendation: Yes 3 - 0  
FinCom Recommendation: Yes 7 - 0  
Capital Planning Recommendation: Yes 4 - 0

**g. Police Cruiser** **\$ 57,000**

**Rationale:** To appropriate funds to purchase and equip a new Police Cruiser. Requested by the Police Chief.

Selectmen Recommendation: Yes 3 - 0  
FinCom Recommendation: Yes 7 - 0  
Capital Planning Recommendation: Yes 4 - 0

**h. Fire Access and Security** **\$ 30,000**

**Rationale:** To appropriate funds for Fire Department Access and Security. Requested by the Fire Chief.

Selectmen Recommendation: Yes 3 - 0  
FinCom Recommendation: Yes 7 - 0  
Capital Planning Recommendation: Yes 4 - 0

**i. COA Rugs** **\$ 10,000**

**Rationale:** To appropriate funds to replace the first floor rugs at the COA. Requested by the COA Director.

Selectmen Recommendation: Yes 3 - 0  
FinCom Recommendation: Yes 7 - 0  
Capital Planning Recommendation: Yes 4 - 0

**j. Library/COA Parking Lot Repairs** **\$ 86,000**

**Rationale:** To appropriate funds to reclaim and pave the parking lot at the Library and perform crack sealing on the parking lot at the COA. Requested by the Library Director and the COA Director.

Selectmen Recommendation: Yes 3 - 0  
FinCom Recommendation: Yes 7 - 0  
Capital Planning Recommendation: Yes 4 - 0

**k. Landfill Repairs** **\$ 150,000**

**Rationale:** To appropriate funds to repair the slope on the landfill and prepare closure plans for the DEP approval. Requested by the Finance Director/DPW Director.

Selectmen Recommendation: Yes 3 - 0  
FinCom Recommendation: Yes 7 - 0

**I. Stabilization Fund**

**\$ 5,742**

**Rationale:** To appropriate the remaining Free Cash balance to the Stabilization Fund. Requested by the Finance Director.

**Selectmen Recommendation: Yes 3 - 0**

**FinCom Recommendation: Yes 7 - 0**

**Article 13.** To see if the Town will vote to appropriate from Water Retained Earnings a sum of money in the amount of **\$ 265,000** for the following specific capital purposes outlined below; or take any other action relative hereto.

**a. Water Meter Replacement**

**\$ 30,000**

**Rationale:** To upgrade older meters to become lead free and radio read. Reducing time needed to read meters and increase public water quality. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**

**FinCom Recommendation: Yes 7 - 0**

**Capital Planning Recommendation: Yes 4 - 0**

**b. Well Replacement**

**\$100,000**

**Rationale:** This will allow the Town to start replacing our aging gravel pack wells. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**

**FinCom Recommendation: Yes 7 - 0**

**Capital Planning Recommendation: Yes 4 - 0**

**c. Building/Road Maintenance**

**\$ 25,000**

**Rationale:** To start making necessary repairs to pump stations buildings and roadways that have been neglected over the years. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**

**FinCom Recommendation: Yes 7 - 0**

**Capital Planning Recommendation: Yes 4 - 0**

**d. Water Infrastructure**

**\$110,000**

**Rationale:** This will replace/upgrade existing infrastructure to meet current DEP requirements. Requested by the DPW Director.

**Selectmen Recommendation: Yes 3 - 0**

**FinCom Recommendation: Yes 7 - 0**

**Capital Planning Recommendation: Yes 4 - 0**

**Article 14.** To see if the Town will vote to transfer from the Wastewater Sewer Capital Fund a sum of money in the amount of \$ 230,000 for the following specific capital purposes outlined below; or take any other action relative hereto.

**a. Wastewater Plant Improvements** **\$100,000**

**Rationale:** This will replace/upgrade/existing out of date and obsolete equipment as well as building improvements. Requested by the DPW Director.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 7 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**b. Wastewater Plant Engineering** **\$ 50,000**

**Rationale:** This will fund Engineering of Capital Improvement to Main Building, as a result of compressive review, as approved by DEP and EPA. Requested by the DPW Director.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 7 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**c. Water Meter Replacement** **\$ 30,000**

**Rationale:** To upgrade older meters so that they are lead free and radio read, reducing time needed to read meters. Requested by the DPW Director.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 7 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**d. Generator Additional Funding** **\$ 50,000**

**Rationale:** To replenish monies that were transferred out of the existing generator account for additional engineering and MA procurement laws. Requested by the DPW Director.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 7 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**Article 15.** To see if the Town will vote to appropriate \$37,000 or other sum of money from Wastewater Retained Earnings for I & I repairs throughout town; or take any other action hereto.

**Rationale:** This will allow for ongoing I & I work as required by the DEP as needed. Requested by the DPW Director. Requested by the DPW Director.

**Selectmen Recommendation:** Yes 3 - 0  
**FinCom Recommendation:** Yes 7 - 0  
**Capital Planning Recommendation:** Yes 4 - 0

**Article 16.** To see if the Town will vote to transfer **\$100,000** or other sum of money from the Inspectional Services Revolving Account to the Town General Fund; or take any other action relative hereto.

**Rationale:** This will transfer excess funds in the Inspections Services Revolving Account to the Town Wide Roadway article. Requested by the DPW Director.

**Selectmen Recommendation:                    Yes 3 - 0**  
**FinCom Recommendation:                    Yes 7 - 0**

**Article 17.** To see if the Town will vote to transfer **\$20,000** or other sum of money from the ZBA/Code Enforcement Revolving Account to the General Fund; or take any other action relative hereto.

**Rationale:** This will transfer excess funds in the ZBA/Code Enforcement Revolving Account to the Town General Fund. Requested by the Building Commissioner.

**Selectmen Recommendation:                    Yes 3 - 0**  
**FinCom Recommendation:                    Yes 7 - 0**

**Article 18.** To see if the Town will vote to transfer **\$17,762.50** or other sum of money from Article 4 of the October 15, 2018 Special Town Meeting, Town Hall and COA HVAC Controls, to Town Hall Exterior Building Repairs; or take any other action relative hereto.

**Rationale:** This will transfer excess funds in the Town Hall/COA HVAC Article to the Town Hall Exterior Repair Article. The Town secured a grant to cover the HVAC Replacement, this is the balance remaining in the original article. Requested by the Finance Director.

**Selectmen Recommendation:                    Yes 3 - 0**  
**FinCom Recommendation:                    Yes 7 - 0**  
**Capital Planning Recommendation:        Yes 4 - 0**

**Article 19.** To see if the Town will vote to transfer **\$25,574.08** or other sum of money from Article 1(h) of the April 24, 2017 Special Town Meeting, Accounting Software, to Town Hall Exterior Building Repairs; or take any other action relative hereto.

**Rationale:** This will transfer excess funds in the Accounting Software Article to the Town Hall Exterior Repair Article. The Town secured a grant to cover the Accounting Software, this is the balance remaining in the original article. Requested by the Finance Director.

**Selectmen Recommendation:                    Yes 3 - 0**  
**FinCom Recommendation:                    Yes 6 - 0**  
**Capital Planning Recommendation:        Yes 4 - 0**

**Article 20.** To see if the Town will vote to appropriate **\$255,633** or other sum of money from Receipts Reserved for Capital Projects Fund for Town Hall Exterior Building Repairs; or take any other action relative hereto.

**Rationale:** This will appropriate funds in the Receipts Reserved Fund for the Town Hall Exterior Repair Article. Requested by the Finance Director.

**Selectmen Recommendation:                    Yes 3 - 0**  
**FinCom Recommendation:                    Yes 7 - 0**  
**Capital Planning Recommendation:        Yes 5 - 0**

**Article 21.** To see if the Town will vote to appropriate **\$190,000** or other sum of money for the purpose of hiring two (2) additional full-time police officers in the Town of Merrimac, including the payment of all costs incidental or related thereto, for the fiscal year beginning July 1, 2020, contingent upon the passage of a Proposition 2 ½ override referendum question; or take any other action relative thereto.

**Rationale:** This article if approved at Town Meeting and at the Ballot, will provide funding for all costs associated with hiring 2 officers that will enhance staffing and provide additional safety for officers and residents. Requested by the Police Chief.

**Selectmen Recommendation:                    Yes 2 - 1**  
**FinCom Recommendation:                    Yes 6 - 1**

**Article 22.** To see if the Town will vote to appropriate **\$250,000** or other sum of money for the purpose of Town wide roadway repairs, including the payment of all costs incidental or related thereto, for the fiscal year beginning July 1, 2020, contingent upon the passage of a Proposition 2 ½ override referendum question; or take any other action relative thereto.

**Rationale:** This article if approved at Town Meeting and at the Ballot, will provide additional funding for Town wide roadway repairs. See separate detailed handout. Requested by the DPW Director.

**Selectmen Recommendation:                    Yes 3 - 0**  
**FinCom Recommendation:                    Yes 6 - 1**  
**Capital Planning Recommendation:        Yes 3 - 1**





**FY21 - Omnibus Budget**

Line #	Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	Fin Com Budget	\$ Change from FY20	% Change From FY20
	General Government									
1	Total Town Moderator Expenditures:	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -	0.00%
	Board of Selectmen									
2	Total Salaries and Wages:	\$ 41,888	\$ 46,677	\$ 52,421	\$ 56,702	\$ 60,286	\$ -	\$ 60,286	\$ 3,584	6.32%
3	Total Other Expenditures:	\$ 19,837	\$ 21,340	\$ 22,848	\$ 24,110	\$ 24,600	\$ -	\$ 24,600	\$ 490	2.03%
4	Total Capital Planning Expenditures:	\$ 70	\$ 50	\$ 100	\$ 184	\$ 184			\$ -	0.00%
	Finance Committee									
5	Total Salaries and Wages:	\$ -	\$ 800	\$ 800	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
6	Total Other Expenditures:	\$ 496	\$ 500	\$ 500	\$ 584	\$ 800	\$ -	\$ 800	\$ 216	36.99%
7	Total Reserve Fund Expenditures:	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -	0.00%
	Finance Administration									
8	Total Salaries and Wages:	\$ 291,154	\$ 301,971	\$ 319,591	\$ 341,799	\$ 371,208	\$ (7,655)	\$ 365,399	\$ 23,600	6.90%
9	Total Other Expenditures:	\$ 59,984	\$ 56,607	\$ 58,021	\$ 74,253	\$ 87,380	\$ -	\$ 87,380	\$ 13,127	17.68%
10	Total Bond Town Officers Expenditures:	\$ 894	\$ 941	\$ 830	\$ 1,100	\$ 1,100	\$ -	\$ 1,100	\$ -	0.00%
11	Total Town Counsel-Legal Expenditures:	\$ 33,659	\$ 36,938	\$ 33,944	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	0.00%
	Town Hall IT									
12	Total Salaries and Wages:	\$ 1,300	\$ 1,333	\$ 1,360	\$ 7,292	\$ 7,488	\$ -	\$ 7,488	\$ 196	2.69%
13	Total Other Expenditures:	\$ 14,488	\$ 15,475	\$ 15,050	\$ 14,451	\$ 27,390	\$ -	\$ 27,390	\$ 12,939	89.54%
	Census Takers									
14	Total Other Expenditures:	\$ 1,661	\$ 2,043	\$ 2,322	\$ 2,672	\$ 2,860	\$ -	\$ 2,860	\$ 188	7.04%
	Town Clerk									
15	Total Salaries and Wages:	\$ 43,942	\$ 52,545	\$ 58,397	\$ 68,827	\$ 76,240	\$ (5,320)	\$ 70,920	\$ 2,093	3.04%
16	Total Other Expenditures:	\$ 870	\$ 1,564	\$ 3,677	\$ 4,855	\$ 7,530	\$ (1,480)	\$ 6,050	\$ 1,195	24.61%
	Elections									
17	Total Salaries and Wages:	\$ 6,764	\$ 1,375	\$ 6,328	\$ 1,250	\$ 9,075	\$ -	\$ 9,075	\$ 7,825	626.00%
18	Total Other Expenditures:	\$ 12,627	\$ 6,618	\$ 8,953	\$ 3,850	\$ 15,630	\$ (1,200)	\$ 14,430	\$ 10,580	274.81%
	Registrars									
19	Total Salaries and Wages:	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250	\$ -	0.00%
20	Total Other Expenditures:	\$ 2,127	\$ 2,045	\$ 2,026	\$ 2,045	\$ 2,045	\$ -	\$ 2,045	\$ -	0.00%
	Vital Statistics									
21	Total Salaries and Wages:	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 150	\$ -	0.00%
22	Total Other Expenditures:	\$ -	\$ -	\$ 395	\$ 395	\$ 395	\$ -	\$ 395	\$ -	0.00%
	Conservation Commission									
23	Total Salaries and Wages:	\$ 13,764	\$ 14,584	\$ 14,918	\$ 15,256	\$ 15,776	\$ -	\$ 15,776	\$ 520	3.41%
24	Total Other Expenditures:	\$ 800	\$ 700	\$ 786	\$ 1,209	\$ 1,519	\$ -	\$ 1,519	\$ 310	25.64%

**FY21 - Omnibus Budget**

Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	Fin Com Budget	\$ Change from FY20	% Change From FY20
25 Total Open Space Committee Expenditures:	\$ 263	\$ 380	\$ 525	\$ 630	\$ 630	\$ -	\$ 630	\$ -	0.00%
Planning Board									
26 Total Salaries and Wages:	\$ 5,420	\$ 5,839	\$ 5,383	\$ 7,267	\$ 7,486	\$ -	\$ 7,486	\$ 219	3.01%
27 Total Other Expenditures:	\$ 1,258	\$ 1,478	\$ 1,493	\$ 2,150	\$ 2,150	\$ -	\$ 2,150	\$ -	0.00%
Appeals Board									
28 Total Salaries and Wages:	\$ 4,067	\$ 4,462	\$ 4,750	\$ 4,845	\$ 4,991	\$ -	\$ 4,991	\$ 146	3.01%
29 Total Other Expenditures:	\$ 277	\$ 341	\$ 167	\$ 425	\$ 425	\$ -	\$ 425	\$ -	0.00%
30 Total MVPC Expenditures:	\$ 2,256	\$ 2,312	\$ 2,370	\$ 2,430	\$ 2,503	\$ -	\$ 2,503	\$ 73	3.00%
31 Total Rent Control Expenditures:	\$ -	\$ 20	\$ -	\$ 200	\$ 200	\$ -	\$ 200	\$ -	0.00%
32 Total Public Building Expenditures:	\$ 155,623	\$ 176,708	\$ 161,002	\$ 194,975	\$ 231,375	\$ -	\$ 231,375	\$ 36,400	18.67%
33 Total Town Report Expenditures:	\$ -	\$ 412	\$ 450	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.00%
Total General Government:	\$ 715,887	\$ 756,459	\$ 779,805	\$ 925,853	\$ 1,053,366	\$ (15,655)	\$ 1,039,373	\$ 113,520	12.26%
Public Safety									
Police									
34 Total Salaries and Wages:	\$ 941,697	\$ 1,011,034	\$ 1,079,970	\$ 1,154,056	\$ 1,338,237	\$ (150,819)	\$ 1,187,418	\$ 33,362	2.89%
35 Total Other Expenditures:	\$ 100,402	\$ 127,470	\$ 110,319	\$ 115,481	\$ 146,628	\$ (7,000)	\$ 139,628	\$ 24,147	20.91%
Fire									
36 Total Salaries and Wages:	\$ 305,134	\$ 310,208	\$ 251,050	\$ 361,481	\$ 512,363	\$ (29,000)	\$ 483,363	\$ 121,882	33.72%
37 Total Other Expenditures:	\$ 92,963	\$ 85,549	\$ 139,224	\$ 119,856	\$ 136,261	\$ (7,142)	\$ 129,119	\$ 9,263	7.73%
Ambulance									
38 Total Salaries and Wages:	\$ 116,153	\$ 119,812	\$ 121,665	\$ 217,629	\$ 100,158	\$ -	\$ 100,158	\$ (117,471)	-53.98%
39 Total Other Expenditures:	\$ 36,434	\$ 40,576	\$ 38,279	\$ 50,315	\$ 59,965	\$ (5,000)	\$ 54,965	\$ 4,650	9.24%
Inspectional Services									
40 Total Salaries and Wages:	\$ 65,136	\$ 76,626	\$ 72,630	\$ 72,320	\$ 74,749	\$ -	\$ 74,749	\$ 2,429	3.36%
41 Total Other Expenditures:	\$ 5,491	\$ 7,104	\$ 5,072	\$ 9,470	\$ 9,470	\$ -	\$ 9,470	\$ -	0.00%
Sealer of Weights and Measures									
42 Total Salaries and Wages:	\$ 1,740	\$ 1,788	\$ 1,824	\$ 1,860	\$ 1,916	\$ -	\$ 1,916	\$ 56	3.01%
43 Total Other Expenditures:	\$ 119	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ 250	\$ -	0.00%
Emergency Management									
44 Total Salaries and Wages:	\$ 15,677	\$ 15,904	\$ 16,142	\$ 16,622	\$ 17,264	\$ -	\$ 17,264	\$ 642	3.86%
45 Total Other Expenditures:	\$ 8,713	\$ 7,662	\$ 9,214	\$ 12,641	\$ 14,641	\$ (1,000)	\$ 13,641	\$ 1,000	7.91%
Animal Control									
46 Total Salaries and Wages:	\$ 17,269	\$ 16,806	\$ 16,635	\$ 19,122	\$ 19,574	\$ -	\$ 19,574	\$ 452	2.36%
47 Total Other Expenditures:	\$ 2,437	\$ 1,866	\$ 2,506	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	0.00%

**FY21 - Omnibus Budget**

Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	Fin Com Budget	\$ Change from FY20	% Change From FY20
Parking Clerk									
48 Total Salaries and Wages:	\$ 1,260	\$ 1,296	\$ 1,320	\$ 1,346	\$ 1,386	\$ -	\$ 1,386	\$ 40	2.97%
49 Total Other Expenditures:	\$ 85	\$ 88	\$ 104	\$ 460	\$ 460	\$ -	\$ 460	\$ -	0.00%
Total Public Safety:	\$ 1,710,710	\$ 1,823,788	\$ 1,865,954	\$ 2,155,411	\$ 2,435,822	\$ (199,961)	\$ 2,235,861	\$ 80,450	3.73%
Public Education									
50 Total Whittier Regional Voc-Tech H S:	\$ 916,605	\$ 904,825	\$ 991,730	\$ 998,951	\$ 918,951	\$ (34,817)	\$ 884,134	\$ (114,817)	-11.49%
51 Total Pentucket Regional School Dist:	\$ 7,501,877	\$ 7,851,760	\$ 8,061,541	\$ 8,341,413	\$ 9,563,633	\$ -	\$ 9,563,633	\$ 1,222,220	14.65%
52 Total Essex-North Shore:	\$ 96,442	\$ 120,435	\$ 138,792	\$ 181,360	\$ 186,801	\$ -	\$ 186,801	\$ 5,441	3.00%
Total Public Education:	\$ 8,514,924	\$ 8,877,020	\$ 9,192,063	\$ 9,521,724	\$ 10,669,385	\$ (34,817)	\$ 10,634,568	\$ 1,112,844	11.69%
Highway									
53 Total Salaries and Wages:	\$ 320,065	\$ 326,452	\$ 352,645	\$ 391,406	\$ 437,851	\$ (22,417)	\$ 415,434	\$ 24,028	6.14%
54 Total Other Expenditures:	\$ 44,319	\$ 58,111	\$ 63,519	\$ 78,750	\$ 87,150	\$ (5,900)	\$ 81,250	\$ 2,500	3.17%
55 Total Snow and Ice Expenditures:	\$ 151,051	\$ 171,562	\$ 136,720	\$ 130,000	\$ 139,100	\$ (9,100)	\$ 130,000	\$ -	0.00%
Parks and Recreation									
56 Total Other Expenditures:	\$ 9,497	\$ 5,624	\$ 12,245	\$ 12,300	\$ 12,300	\$ -	\$ 12,300	\$ -	0.00%
Solid Waste Disposal-Recycle-Landfill									
57 Total Other Expenditures:	\$ 30,000	\$ 473,068	\$ 30,000	\$ 30,000	\$ 50,000	\$ -	\$ 50,000	\$ 20,000	66.67%
Cemetery									
58 Total Salaries and Wages:	\$ 42,542	\$ 46,904	\$ 50,065	\$ 51,700	\$ 77,500	\$ (23,592)	\$ 53,908	\$ 2,208	4.27%
59 Total Other Expenditures:	\$ 3,720	\$ 4,634	\$ 4,885	\$ 9,000	\$ 13,630	\$ (4,480)	\$ 9,150	\$ 150	1.67%
Health And Sanitation									
Board Of Health									
60 Total Salaries and Wages:	\$ 43,442	\$ 38,447	\$ 50,904	\$ 56,795	\$ 64,280	\$ (17,993)	\$ 46,287	\$ (10,508)	-18.50%
61 Total Other Expenditures:	\$ 1,964	\$ 1,429	\$ 2,061	\$ 2,475	\$ 3,075	\$ (600)	\$ 2,475	\$ -	0.00%
Nursing Service									
62 Total Salaries and Wages:	\$ 16,952	\$ 29,365	\$ 29,954	\$ 30,788	\$ 31,589	\$ (23,489)	\$ 8,100	\$ (22,688)	-73.69%
63 Total Other Expenditures:	\$ 982	\$ 1,392	\$ 84	\$ 1,929	\$ 1,929	\$ -	\$ 1,929	\$ -	0.00%
Total Health And Sanitation:	\$ 63,341	\$ 70,633	\$ 83,002	\$ 91,989	\$ 100,873	\$ (42,082)	\$ 58,791	\$ (33,198)	-36.09%

**FY21 - Omnibus Budget**

Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	Fin Com Budget	\$ Change from FY20	% Change From FY20
Public Assistance									
Council On Aging									
64 Total Salaries and Wages:	\$ 205,967	\$ 223,077	\$ 222,498	\$ 232,024	\$ 249,593	\$ (5,411)	\$ 244,182	\$ 12,158	5.24%
65 Total Other Expenditures:	\$ 24,120	\$ 28,973	\$ 28,839	\$ 31,824	\$ 41,449	\$ (7,575)	\$ 33,874	\$ 2,050	6.44%
Veterans									
66 Total Other Expenditures:	\$ 98,698	\$ 112,058	\$ 122,017	\$ 129,868	\$ 162,705	\$ -	\$ 162,705	\$ 32,837	25.28%
Total Public Assistance:	\$ 328,785	\$ 364,108	\$ 373,354	\$ 393,716	\$ 453,747	\$ (12,986)	\$ 440,761	\$ 47,045	11.95%
Library									
67 Total Salaries and Wages:	\$ 186,773	\$ 191,906	\$ 195,152	\$ 201,201	\$ 206,707	\$ -	\$ 206,707	\$ 5,506	2.74%
68 Total Other Expenditures:	\$ 91,289	\$ 93,769	\$ 94,771	\$ 98,485	\$ 104,832	\$ (1,000)	\$ 103,832	\$ 5,347	5.43%
69 Total Other - Town Gardens Expenditures:	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600		\$ 600	\$ -	0.00%
Debt Service									
70 Total Principal:	\$ 412,238	\$ 504,631	\$ 448,903	\$ 451,715	\$ 592,372	\$ -	\$ 592,372	\$ 140,657	31.14%
71 Total Interest:	\$ 94,745	\$ 118,736	\$ 124,292	\$ 210,865	\$ 311,855		\$ 311,855	\$ 100,990	47.89%
Unclassified									
72 Total Dept Benefit Reimb Offset:	\$ (45,252)	\$ (45,396)	\$ (48,132)	\$ (53,800)	\$ (54,500)		\$ (54,500)	\$ (700)	1.30%
73 Total Retirement:	\$ 474,044	\$ 517,003	\$ 536,032	\$ 570,968	\$ 632,436		\$ 632,436	\$ 61,468	10.77%
74 Total Workers Comp Insurance:	\$ 37,493	\$ 42,293	\$ 48,000	\$ 50,000	\$ 60,000	\$ (2,000)	\$ 58,000	\$ 8,000	16.00%
75 Total Unemployment:	\$ 4,385	\$ 5,083	\$ 2,946	\$ 11,400	\$ 11,400		\$ 11,400	\$ -	0.00%
76 Total Health Insurance:	\$ 246,432	\$ 306,004	\$ 324,083	\$ 346,500	\$ 445,000	\$ (85,000)	\$ 360,000	\$ 13,500	3.90%
77 Total Medicare:	\$ 37,754	\$ 43,454	\$ 42,935	\$ 46,500	\$ 50,000		\$ 50,000	\$ 3,500	7.53%
78 Total Life Insurance:	\$ 606	\$ 3,008	\$ 2,814	\$ 3,500	\$ 3,500		\$ 3,500	\$ -	0.00%
79 Total Training Buyback Merit:			\$ -	\$ 15,000	\$ 15,000		\$ 15,000	\$ -	0.00%
80 Total Property-Liability Insurance:	\$ 48,506	\$ 55,200	\$ 54,098	\$ 74,000	\$ 82,000	\$ 2,000	\$ 84,000	\$ 10,000	13.51%
Total Unclassified:	\$ 803,969	\$ 926,648	\$ 962,776	\$ 1,064,068	\$ 1,244,836	\$ (85,000)	\$ 1,159,836	\$ 95,768	9.00%
81 Total OPEB:		\$ 114,757	\$ 256,797	\$ 90,000	\$ 90,000		\$ 90,000	\$ -	0.00%
Total Expenditures:	\$ 13,524,455	\$ 14,929,409	\$ 15,027,547	\$ 15,908,783	\$ 18,081,926	\$ (456,990)	\$ 17,626,598	\$ 1,717,815	10.80%

**FY2021 Debt Repayment Detail**

<b>Borrowing</b>	<b>Acct#</b>	<b>Inside/ Outside</b>	<b>Original Amount</b>	<b>Fiscal Year Paid</b>	<b>FY2020 Principal</b>	<b>Line #</b>	<b>FY2020 Interest</b>	<b>Line #</b>
Building Constuction (Library)		Inside	\$ 2,351,000	Refinanced				
<b>Sub-Total (Ominibus)</b>								
Church Fowler Betterment (Sewer)		Inside	\$ 50,000	2024	\$ 2,500	SA	\$ 386	SA
Red Oak Betterment (Sewer)		Inside	\$ 50,000	2024	\$ 2,500	SA	\$ 386	SA
Sewer Treatment Facility (Sewer)		Inside	\$ 1,690,000	2024	\$ 85,000	SA	\$ 12,664	SA
Engineering Services - Sewer Inflow			\$ 90,000	2009	\$ -		\$ -	
<b>Total Municipal Purpose - \$4.231M</b>	<b>610904</b>		<b>\$ 4,231,000</b>	<b>2024</b>	<b>\$ 90,000</b>		<b>\$ 13,435</b>	
Landfill Closure		Outside	\$ 214,801	2020				
Land Acq. - Open Space (Brush Hill)		Inside	\$ 107,016	2020				
Municipal Building Renovations		Inside	\$ 107,016	2020				
Land Acq. (Library)		Inside	\$ 54,406	2015				
Land/Building (Senior Center)		Inside	\$ 160,524	2020				
<b>Sub-Total (Ominibus)</b>					<b>\$ -</b>		<b>\$ -</b>	
Belmore Rd. Betterment		Inside	\$ 21,455	2014				
Water		Outside	\$ 214,782	2020				
Electric Sub Station		Outside	\$ 1,500,000	2028	\$ 75,000	SA	\$ 21,844	SA
<b>Total Municipal Purpose - \$2.380M</b>	<b>992920</b>		<b>\$ 2,380,000</b>	<b>2020</b>	<b>\$ 75,000</b>		<b>\$ 21,844</b>	
Sewer - Ridgefield Rd		Inside	\$ 132,080	2021	\$ 10,000	SA	\$ 213	SA
<b>Total Municipal Purpose - \$132,080</b>	<b>610902</b>		<b>\$ 132,080</b>	<b>2021</b>	<b>\$ 10,000</b>		<b>\$ 213</b>	
Building Constuction (Town Hall Exempt)		Inside	\$ 1,256,000	2023	\$ 135,000		\$ 9,488	
Building Constuction (Library Exempt)		Inside	\$ 1,145,000	2024	\$ 110,000		\$ 11,125	
Land - School St.		Inside	\$ 140,000	2024	\$ 15,000		\$ 1,238	
					<b>\$ 260,000</b>		<b>\$ 21,850</b>	
Sewer - Attitash Lift		Inside	\$ 375,000	2024	\$ 35,000	SA	\$ 3,588	SA
Sewer - Chuch/Fowler Betterment		Inside	\$ 45,000	2023	\$ 5,000	SA	\$ 363	SA
Water - Engineering		Inside	\$ 145,000	2024	\$ 15,000	SA	\$ 1,388	SA
Water - Tonka Filters		Outside	\$ 260,000	2022	\$ 30,000	SA	\$ 1,275	SA
Water - Storage Tanks		Outside	\$ 235,000	2024	\$ 25,000	SA	\$ 1,813	SA
Water - Well Fields		Outside	\$ 270,000	2024	\$ 25,000	SA	\$ 2,563	SA
Water - Booster Stations		Outside	\$ 100,000	2024	\$ 10,000	SA	\$ 1,025	SA
<b>Total Municipal Purpose - \$3,971,000</b>	<b>992923</b>		<b>\$ 3,971,000</b>	<b>2021</b>	<b>\$ 405,000</b>		<b>\$ 33,863</b>	
Water Mains - Town Share 5%		Outside	\$43,000	2036	\$ 1,896		\$ 716	
Water Mains		Outside	\$817,000	2036	\$ 36,016	SA	\$ 13,609	SA
<b>Total Municipal Purpose - \$860,000</b>	<b>992924</b>		<b>\$860,000</b>	<b>2036</b>	<b>\$ 37,912</b>		<b>\$ 14,325</b>	
Water Booster Stations		Outside	\$1,600,000	2049	\$ 36,894	SA	\$ 37,094	SA
<b>Total Municipal Purpose - \$1.6 M</b>	<b>601004</b>		<b>\$1,600,000</b>	<b>2049</b>	<b>\$ 36,894</b>		<b>\$ 37,094</b>	
Library - Roof		Inside	\$250,000	2039	\$10,000		\$ 9,033	
Library - Roof		Inside	\$390,000	2039	\$15,000		\$ 14,063	
Town Hall		Inside	\$1,113,000	2045	\$25,000		\$ 37,448	
Police Engineering		Inside	\$465,000	2045	\$10,000		\$ 15,613	
Police Construction		Inside	\$5,767,000	2045	\$135,000		\$ 194,165	
<b>Total Municipal Purpose - \$7.985M</b>			<b>\$7,985,000</b>	<b>2045</b>	<b>\$195,000</b>		<b>\$ 270,320</b>	
<b>TOTAL LONG TERM DEBT</b>					<b>\$ 849,806</b>		<b>\$ 391,093</b>	
<b>Short Term Debt/Lease</b>								
Town/School Energy		Inside	\$ 753,925	2025	\$ 73,747	84	\$ 10,261	85
Water Energy		Inside	\$ 38,594	2025	\$ 3,750	SA	\$ 522	SA
Sewer Energy		Inside	\$ 229,334	2025	\$ 22,314	SA	\$ 3,105	SA
<b>Total Lease - \$1,021,853</b>	<b>992925</b>		<b>\$ 1,021,853</b>	<b>2025</b>	<b>\$ 99,812</b>		<b>\$ 13,888</b>	
Fire Air Packs		Inside	\$ 141,364	2023	\$ 28,248	86	\$ 2,610	87
<b>Total Lease - \$141,364</b>			<b>\$ 1,163,217</b>	<b>2025</b>	<b>\$ 28,248</b>		<b>\$ 2,610</b>	
Dump Truck Lease		Inside	\$ 174,860	2024	\$ 33,481	88	\$ 6,098	89
<b>Total Lease - \$174,860</b>			<b>\$ 1,338,077</b>	<b>2025</b>	<b>\$ 33,481</b>		<b>\$ 6,098</b>	
<b>TOTAL LEASE EXPENSE</b>					<b>\$ 161,540</b>		<b>\$ 22,597</b>	