

TOWN OF MERRIMAC BUDGET SUMMARY

REVENUE ESTIMATES

EXPENDITURE ESTIMATES

	Adopted	Departmental Requested Budget	4/24/17 Approved Budget	10/16/17 Approved Budget
	FY2017	FY2018	FY2018	FY2018
PROPERTY TAXES				
Tax Base	\$ 11,187,782	\$ 11,767,675	\$ 11,767,675	\$ 11,767,675
2 1/2 % Increase	\$ 279,695	\$ 294,192	\$ 294,192	\$ 294,192
Est New Growth	\$ 200,198	\$ 100,000	\$ 150,000	\$ 220,308
General Override	\$ 100,000	\$ -	\$ -	\$ -
Unused Levy Capacity	\$ (41,115)	\$ -	\$ -	\$ (84,555)
SUBTOTAL	\$ 11,726,560	\$ 12,161,867	\$ 12,211,867	\$ 12,197,620
STATE PROVIDED FUNDS				
Cherry Sheet/State Aid	\$ 924,270	\$ 958,688	\$ 958,688	\$ 957,135
MSBA	\$ -	\$ -	\$ -	\$ -
SUBTOTAL: STATE FUNDS	\$ 924,270	\$ 958,688	\$ 958,688	\$ 957,135
DEBT EXCLUSIONS				
New Library Construction	\$ 141,750	\$ 134,400	\$ 134,400	\$ 134,400
Town Hall Renovations	\$ 167,275	\$ 159,425	\$ 159,425	\$ 159,425
SUBTOTAL	\$ 309,025	\$ 293,825	\$ 293,825	\$ 293,825
PROJECTED LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 868,000	\$ 868,000	\$ 900,000	\$ 900,000
Other Excise	\$ 500	\$ 500	\$ 500	\$ 500
Penalties & Interest	\$ 28,000	\$ 28,000	\$ 28,000	\$ 20,000
In Lieu of Tax	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,200
Trash	\$ 130,000	\$ 130,000	\$ 130,000	\$ 120,000
Ambulance	\$ 200,000	\$ 200,000	\$ 210,000	\$ 200,000
Fees	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Rentals	\$ 97,000	\$ 97,000	\$ 97,000	\$ 100,000
Cemetery	\$ 12,000	\$ 12,000	\$ 12,000	\$ 15,000
Licenses & Permits	\$ 70,000	\$ 70,000	\$ 70,000	\$ 55,000
Fines & Forfeitures	\$ 52,000	\$ 52,000	\$ 52,000	\$ 50,000
Investment Income	\$ 13,500	\$ 13,500	\$ 13,500	\$ 23,000
Misc Non Recurring	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
Misc Recurring	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
SUBTOTAL	\$ 1,632,500	\$ 1,632,500	\$ 1,674,500	\$ 1,636,200
OTHER REVENUE				
Free Cash Approp	\$ 439,506	\$ 798,737	\$ 798,737	\$ 798,737
Water Privilege	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Water Retained Earnings	\$ 225,000	\$ 185,000	\$ 185,000	\$ 185,000
Other Revenue	\$ 321,877	\$ 35,113	\$ 35,113	\$ 80,113
Wastewater Retained Earnings	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
Bonded Capital	\$ -	\$ 15,416,364	\$ 15,416,364	\$ 916,364
Water Enterprise	\$ 987,950	\$ 1,008,097	\$ 1,008,097	\$ 1,012,097
Wastewater Enterprise	\$ 1,232,795	\$ 1,181,929	\$ 1,181,929	\$ 1,181,929
Wastewater Capital	\$ 60,000	\$ -	\$ -	\$ -
Cable Revenue	\$ 135,393	\$ 151,579	\$ 151,579	\$ 151,579
SUBTOTAL	\$ 3,402,521	\$ 18,906,819	\$ 18,906,819	\$ 4,455,819
TOTAL ESTIMATED REVENUE	\$ 17,994,876	\$ 33,953,699	\$ 34,045,699	\$ 19,540,599

	Adopted	Departmental Requested Budget	4/24/17 Approved Budget	10/16/17 Approved Budget	
	FY2017	FY2018	FY2018	FY2018	
ARTICLE 1 OMNIBUS					
Maturing Debt	\$ 422,238	\$ 385,178	\$ 385,178	\$ 385,178	-8.78%
Interest Debt	\$ 95,317	\$ 85,184	\$ 85,184	\$ 85,184	-10.63%
Gen Govt Unclassified	\$ 916,967	\$ 989,003	\$ 989,003	\$ 989,003	7.86%
General Government	\$ 794,743	\$ 834,464	\$ 828,458	\$ 828,458	5.00%
Public Safety	\$ 1,757,937	\$ 1,882,895	\$ 1,857,217	\$ 1,867,217	7.11%
Health & Sanitation	\$ 95,567	\$ 89,894	\$ 89,894	\$ 89,894	-5.94%
Highway	\$ 531,077	\$ 562,449	\$ 552,449	\$ 552,449	5.91%
Public Assistance	\$ 341,463	\$ 361,481	\$ 355,293	\$ 355,293	5.86%
Education	\$ 8,527,797	\$ 8,869,179	\$ 8,869,179	\$ 8,879,179	4.00%
Library	\$ 280,328	\$ 287,289	\$ 287,289	\$ 287,289	2.48%
Cemetery	\$ 50,097	\$ 54,218	\$ 54,218	\$ 54,218	8.23%
SUBTOTAL	\$ 13,813,531	\$ 14,401,233	\$ 14,353,361	\$ 14,373,361	4.25%
CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED					
State & County	\$ 93,477	\$ 93,477	\$ 93,477	\$ 97,694	
Tax Abatements	\$ 100,000	\$ 103,211	\$ 103,211	\$ 103,211	
Library Offset	\$ 9,107	\$ 9,107	\$ 9,107	\$ 9,359	
Overlay Deficit	\$ -	\$ -	\$ -	\$ -	
Snow & Ice Deficit	\$ -	\$ -	\$ -	\$ -	
Other Deficits	\$ -	\$ -	\$ -	\$ -	
SUBTOTAL	\$ 202,584	\$ 205,795	\$ 205,795	\$ 210,264	
CURRENT YEAR SPECIAL ARTICLES					
Special Articles	\$ 3,669,484	\$ 3,972,582	\$ 3,972,582	\$ 3,976,582	
Transfer Articles	\$ 309,277	\$ 19,028	\$ 19,028	\$ 64,028	
SUBTOTAL	\$ 3,978,761	\$ 3,991,610	\$ 3,991,610	\$ 4,040,610	
BONDED ARTICLES					
Prior Year Bond Issues					
Bond Authorization		\$ 15,416,364	\$ 15,416,364	\$ 916,364	
SUBTOTAL	\$ -	\$ 15,416,364	\$ 15,416,364	\$ 916,364	
TOTAL ESTIMATED EXPENSE	\$ 17,994,876	\$ 34,015,002	\$ 33,967,130	\$ 19,540,599	
SURPLUS/(DEFICIT)	\$ (0)	\$ (61,303)	\$ 78,569	\$ (0)	

Article 1 FY2018 Omnibus Budget

Line #	Description	Dept #	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Approved Budget	FY2018 Main. Budget	FY2018 Changes	FY2018 Dept. Request	FY2018 Finance Com Changes	FY2018 Finance Com Budget	4/24/17 FY2018 Approved Budget	10/16/17 Requested Changes	10/16/17 FY2018 Approved Budget	Change FY2017 to FY2018	% Change
General Government																
1	Selectmen Salaries	1220	\$ 31,487	\$ 32,960	\$ 34,072	\$ 43,561	\$ 43,561	\$ 3,394	\$ 46,955	\$ 3,500	\$ 50,455	\$ 50,455		\$ 50,455	\$ 6,894	15.8%
2	Selectmen Expense	1220	\$ 1,385	\$ 4,180	\$ 7,120	\$ 7,390	\$ 7,390	\$ -	\$ 7,390		\$ 7,390	\$ 7,390		\$ 7,390	\$ -	0.0%
3	Annual Town Audit	1220	\$ 12,800	\$ 13,260	\$ 13,600	\$ 14,000	\$ 14,000	\$ 400	\$ 14,400		\$ 14,400	\$ 14,400		\$ 14,400	\$ 400	2.9%
4	Capital Planning Expense	1300	\$ 68	\$ 53	\$ 31	\$ 100	\$ 100	\$ -	\$ 100		\$ 100	\$ 100		\$ 100	\$ -	0.0%
5	Finance Committee Expense	1310	\$ 439	\$ 500	\$ 406	\$ 500	\$ 500	\$ 800	\$ 1,300		\$ 1,300	\$ 1,300		\$ 1,300	\$ 800	160.0%
6	Reserve Fund	1320	\$ 48,000	\$ 23,025	\$ 18,626	\$ 40,000	\$ 40,000		\$ 40,000		\$ 40,000	\$ 40,000		\$ 40,000	\$ -	0.0%
7	Finance Department Salaries	1410-1460	\$ 272,830	\$ 283,646	\$ 283,433	\$ 295,822	\$ 297,367	\$ 7,529	\$ 304,896		\$ 304,896	\$ 304,896		\$ 304,896	\$ 9,074	3.1%
8	Finance Department Expense	1410-1460	\$ 57,895	\$ 57,964	\$ 58,323	\$ 62,645	\$ 62,645	\$ 986	\$ 63,631		\$ 63,631	\$ 63,631		\$ 63,631	\$ 986	1.6%
9	Bonding of Officers Expense	1490	\$ 1,084	\$ 1,084	\$ 1,084	\$ 1,150	\$ 1,150	\$ (50)	\$ 1,100		\$ 1,100	\$ 1,100		\$ 1,100	\$ (50)	-4.3%
10	Legal/Consulting Expense	1510	\$ 40,478	\$ 28,095	\$ 28,110	\$ 45,000	\$ 49,000	\$ -	\$ 49,000		\$ 49,000	\$ 49,000		\$ 49,000	\$ 4,000	8.9%
11	Town Hall IT Salaries	1550	\$ 1,224	\$ 1,273	\$ 1,273	\$ 1,300	\$ 1,300	\$ 33	\$ 1,333		\$ 1,333	\$ 1,333		\$ 1,333	\$ 33	2.5%
12	Town Hall IT Expense	1550	\$ 8,811	\$ 12,370	\$ 12,918	\$ 16,146	\$ 16,146	\$ 273	\$ 16,419		\$ 16,419	\$ 16,419		\$ 16,419	\$ 273	1.7%
13	Census Takers Expense	1600	\$ 1,689	\$ 1,547	\$ 1,428	\$ 2,122	\$ 2,122	\$ -	\$ 2,122		\$ 2,122	\$ 2,122		\$ 2,122	\$ -	0.0%
14	Town Clerk Salary	1610	\$ 44,653	\$ 44,819	\$ 45,608	\$ 43,942	\$ 43,942	\$ 16,109	\$ 60,051	\$ (7,506)	\$ 52,545	\$ 52,545		\$ 52,545	\$ 8,603	19.6%
15	Town Clerk Expenses	1610	\$ 578	\$ 782	\$ 1,386	\$ 1,525	\$ 1,525	\$ 250	\$ 1,775		\$ 1,775	\$ 1,775		\$ 1,775	\$ 250	16.4%
16	Election Salaries	1620	\$ 5,198	\$ 3,100	\$ 805	\$ 6,342	\$ 6,342	\$ (3,737)	\$ 2,605		\$ 2,605	\$ 2,605		\$ 2,605	\$ (3,737)	-58.9%
17	Election Expense	1620	\$ 5,699	\$ 3,628	\$ 4,191	\$ 8,823	\$ 8,823	\$ (2,000)	\$ 6,823		\$ 6,823	\$ 6,823		\$ 6,823	\$ (2,000)	-22.7%
18	Board of Registrars Salaries	1630	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250		\$ 250	\$ -	0.0%
19	Board of Registrars Expense	1630	\$ 1,068	\$ 645	\$ 622	\$ 2,045	\$ 2,045	\$ -	\$ 2,045		\$ 2,045	\$ 2,045		\$ 2,045	\$ -	0.0%
20	Vital Statistics Expense	1640	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 150		\$ 150	\$ 150		\$ 150	\$ -	0.0%
21	Conservation Salaries	1710	\$ 7,424	\$ 7,573	\$ 13,451	\$ 13,764	\$ 13,764	\$ 820	\$ 16,584	\$ (2,000)	\$ 14,584	\$ 14,584		\$ 14,584	\$ 820	6.0%
22	Conservation Expense	1710	\$ 782	\$ 775	\$ 800	\$ 800	\$ 800	\$ -	\$ 800		\$ 800	\$ 800		\$ 800	\$ -	0.0%
23	Open Space Comm.Expense	1720	\$ 154	\$ -	\$ -	\$ 630	\$ 630	\$ -	\$ 630		\$ 630	\$ 630		\$ 630	\$ -	0.0%
24	Planning Board Salaries	1750	\$ 4,252	\$ 3,787	\$ 3,728	\$ 5,420	\$ 5,420	\$ 1,557	\$ 6,977		\$ 6,977	\$ 6,977		\$ 6,977	\$ 1,557	28.7%
25	Planning Board Expense	1750	\$ 2,818	\$ 1,173	\$ 1,335	\$ 2,555	\$ 2,555	\$ (405)	\$ 2,150		\$ 2,150	\$ 2,150		\$ 2,150	\$ (405)	-15.9%
26	Appeals Board Admin Salary	1760	\$ 3,878	\$ 3,164	\$ 4,037	\$ 4,118	\$ 4,118	\$ 538	\$ 4,656		\$ 4,656	\$ 4,656		\$ 4,656	\$ 538	13.1%
27	Appeals Board Expense	1760	\$ 91	\$ 425	\$ 203	\$ 425	\$ 425	\$ -	\$ 425		\$ 425	\$ 425		\$ 425	\$ -	0.0%
28	MVPC Expense	1770	\$ 2,096	\$ 2,148	\$ 2,201	\$ 2,256	\$ 2,256	\$ 56	\$ 2,312		\$ 2,312	\$ 2,312		\$ 2,312	\$ 56	2.5%
29	Rent Control Expense	1850	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200		\$ 200	\$ 200		\$ 200	\$ -	0.0%
30	Heat for Town Buildings	1920	\$ 36,116	\$ 26,810	\$ 29,315	\$ 33,350	\$ 33,350	\$ -	\$ 33,350		\$ 33,350	\$ 33,350		\$ 33,350	\$ -	0.0%
31	Telephone Expense	1920	\$ 12,819	\$ 14,563	\$ 14,651	\$ 15,000	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	\$ 15,000		\$ 15,000	\$ -	0.0%
32	Electricity for Town Buildings	1920	\$ 74,840	\$ 73,998	\$ 73,256	\$ 78,000	\$ 78,000	\$ 3,000	\$ 81,000		\$ 81,000	\$ 81,000		\$ 81,000	\$ 3,000	3.8%
33	Water for Town Buildings	1920	\$ 6,396	\$ 5,503	\$ 5,364	\$ 6,000	\$ 6,000	\$ -	\$ 6,000		\$ 6,000	\$ 6,000		\$ 6,000	\$ -	0.0%
34	Town Hall Copier Expense	1920	\$ 2,333	\$ 2,312	\$ 2,365	\$ 2,400	\$ 2,400	\$ 200	\$ 2,600		\$ 2,600	\$ 2,600		\$ 2,600	\$ 200	8.3%
35	Town Hall Maint. Expense	1920	\$ 19,941	\$ 20,079	\$ 22,340	\$ 21,410	\$ 21,410	\$ 2,425	\$ 23,835		\$ 23,835	\$ 23,835		\$ 23,835	\$ 2,425	11.3%
36	Municipal Buildings Expense	1920	\$ 11,417	\$ 10,045	\$ 12,164	\$ 14,500	\$ 14,500	\$ -	\$ 14,500		\$ 14,500	\$ 14,500		\$ 14,500	\$ -	0.0%
37	Town Gardens	1940	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	\$ 600		\$ 600	\$ 600		\$ 600	\$ -	0.0%
38	Town Report	1950	\$ 408	\$ 394	\$ 407	\$ 500	\$ 500	\$ -	\$ 500		\$ 500	\$ 500		\$ 500	\$ -	0.0%
														\$ -		
	Total General Government		\$ 722,152	\$ 686,680	\$ 699,653	\$ 794,743	\$ 800,287	\$ 32,176	\$ 834,464	\$ (6,006)	\$ 828,458	\$ 828,458	\$ -	\$ 828,458	\$ 33,715	4.2%

Article 1 FY2018 Omnibus Budget

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Public Safety																
39	Police Department Salaries	2100	\$ 831,327	\$ 901,754	\$ 932,925	\$ 964,132	\$ 968,922	\$ 81,992	\$ 1,050,915	\$ (10,000)	\$ 1,040,915	\$ 1,040,915	\$ 10,000	\$ 1,050,915	\$ 76,783	8.0%
40	Police Department Expense	2100	\$ 86,321	\$ 85,519	\$ 91,695	\$ 95,183	\$ 95,183	\$ 5,569	\$ 100,752	\$ (1,500)	\$ 99,252	\$ 99,252		\$ 99,252	\$ 4,069	4.3%
	Sub-Total Police Department		\$ 845,233	\$ 987,272	\$ 1,024,620	\$ 1,059,315	\$ 1,064,106	\$ 87,561	\$ 1,151,667	\$ (11,500)	\$ 1,140,167	\$ 1,140,167	\$ 10,000	\$ 1,150,167	\$ 80,852	7.6%
41	Fire Department Salaries	2200	\$ 323,622	\$ 300,902	\$ 299,502	\$ 315,954	\$ 315,947	\$ 23,318	\$ 339,265	\$ (14,178)	\$ 325,087	\$ 325,087		\$ 325,087	\$ 9,133	2.9%
42	Fire Department Expense	2200	\$ 76,005	\$ 87,355	\$ 90,418	\$ 86,673	\$ 86,673	\$ (7,262)	\$ 79,411		\$ 79,411	\$ 79,411		\$ 79,411	\$ (7,262)	-8.4%
43	EMT Wages	2201	\$ 69,401	\$ 112,572	\$ 111,746	\$ 117,140	\$ 117,140	\$ 2,929	\$ 120,069	\$ -	\$ 120,069	\$ 120,069		\$ 120,069	\$ 2,929	2.5%
44	Ambulance Expense	2201	\$ 47,810	\$ 42,562	\$ 43,328	\$ 47,180	\$ 47,180	\$ (250)	\$ 46,930	\$ -	\$ 46,930	\$ 46,930		\$ 46,930	\$ (250)	-0.5%
	Sub-Total Fire Department		\$ 516,838	\$ 543,391	\$ 544,994	\$ 566,947	\$ 566,940	\$ 18,735	\$ 585,674	\$ (14,178)	\$ 571,496	\$ 571,496	\$ -	\$ 571,496	\$ 4,550	0.8%
45	Inspectional Services Salaries	2410	\$ 60,278	\$ 63,969	\$ 65,632	\$ 65,263	\$ 65,263	\$ 11,552	\$ 76,815		\$ 76,815	\$ 76,815		\$ 76,815	\$ 11,552	17.7%
46	Inspectional Services Expense	2410	\$ 6,966	\$ 6,094	\$ 7,887	\$ 8,070	\$ 8,070	\$ 1,400	\$ 9,470		\$ 9,470	\$ 9,470		\$ 9,470	\$ 1,400	17.3%
47	Sealer of Weights Salary	2440	\$ 1,633	\$ 1,666	\$ 1,669	\$ 1,740	\$ 1,740	\$ 48	\$ 1,788		\$ 1,788	\$ 1,788		\$ 1,788	\$ 48	2.8%
48	Sealer of Weights Expense	2440	\$ -	\$ 136	\$ -	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250		\$ 250	\$ -	0.0%
49	Emergency Management Salary	2910	\$ 14,291	\$ 14,579	\$ 14,873	\$ 15,677	\$ 15,677	\$ 441	\$ 16,118		\$ 16,118	\$ 16,118		\$ 16,118	\$ 441	2.8%
50	Emergency Management Expense	2910	\$ 7,117	\$ 6,466	\$ 10,009	\$ 12,141	\$ 12,141	\$ -	\$ 12,141		\$ 12,141	\$ 12,141		\$ 12,141	\$ -	0.0%
51	Animal Control Salary	2920	\$ 15,824	\$ 15,714	\$ 16,363	\$ 17,988	\$ 17,988	\$ 402	\$ 18,390		\$ 18,390	\$ 18,390		\$ 18,390	\$ 402	2.2%
52	Animal Control Expense	2920	\$ 2,864	\$ 2,837	\$ 2,464	\$ 2,500	\$ 2,500	\$ -	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ -	0.0%
53	Parking Clerk Salary	2930	\$ 520	\$ 1,200	\$ 1,224	\$ 1,260	\$ 1,260	\$ 36	\$ 1,296		\$ 1,296	\$ 1,296		\$ 1,296	\$ 36	2.9%
54	Parking Clerk Expense	2930	\$ 282	\$ 222	\$ 50	\$ 460	\$ 460	\$ -	\$ 460		\$ 460	\$ 460		\$ 460	\$ -	0.0%
55	Police/Fire Building Expense	2100	\$ 4,153	\$ 5,319	\$ 6,916	\$ 6,325	\$ 6,325	\$ -	\$ 6,325		\$ 6,325	\$ 6,325		\$ 6,325	\$ -	0.0%
	Subtotal Other Public Safety		\$ 45,051	\$ 46,337	\$ 127,087	\$ 131,674	\$ 131,675	\$ 13,879	\$ 145,553	\$ -	\$ 145,553	\$ 145,553	\$ -	\$ 145,553	\$ 13,880	10.5%
														\$ -		
	Total Public Safety		\$ 1,407,122	\$ 1,577,000	\$ 1,696,701	\$ 1,757,937	\$ 1,762,721	\$ 120,174	\$ 1,882,895	\$ (25,678)	\$ 1,857,217	\$ 1,857,217	\$ 10,000	\$ 1,867,217	\$ 99,280	5.6%
Public Education																
56	Whittier Minimum Assessment	3010	\$ 590,622	\$ 622,290	\$ 797,290	\$ 900,127	\$ 900,127	\$ (14,564)	\$ 885,563		\$ 885,563	\$ 885,563		\$ 885,563	\$ (14,564)	-1.6%
57	Whittier Capital	3010	\$ 17,214	\$ 18,134	\$ 18,134	\$ 16,478	\$ 16,478	\$ 2,784	\$ 19,262		\$ 19,262	\$ 19,262		\$ 19,262	\$ 2,784	16.9%
	Subtotal Whittier Assessment		\$ 607,836	\$ 640,424	\$ 815,424	\$ 916,605	\$ 916,605	\$ (11,780)	\$ 904,825	\$ -	\$ 904,825	\$ 904,825		\$ 904,825	\$ (11,780)	-1.3%
58	Pentucket Base Assessment	3020	\$ 6,607,582	\$ 6,815,775	\$ 7,047,248	\$ 7,290,538	\$ 7,390,538	\$ 247,398	\$ 7,637,936	\$ -	\$ 7,637,936	\$ 7,637,936		\$ 7,637,936	\$ 247,398	3.4%
59	Pentucket Net Capital	3020	\$ 149,782	\$ 199,244	\$ 150,718	\$ 211,339	\$ 211,339	\$ 2,485	\$ 213,824	\$ -	\$ 213,824	\$ 213,824		\$ 213,824	\$ 2,485	1.2%
	Subtotal Pentucket Regional		\$ 6,757,364	\$ 7,015,019	\$ 7,197,966	\$ 7,501,877	\$ 7,601,877	\$ 249,883	\$ 7,851,760	\$ -	\$ 7,851,760	\$ 7,851,760		\$ 7,851,760	\$ 249,883	3.3%
60	Essex-North Shore Tuition	3030	\$ -	\$ 60,239	\$ 78,894	\$ 109,315	\$ 109,315	\$ 3,279	\$ 112,594		\$ 112,594	\$ 112,594	\$ 10,000	\$ 122,594	\$ 3,279	3.0%
	Total Public Education		\$ 7,365,200	\$ 7,715,682	\$ 8,092,284	\$ 8,527,797	\$ 8,627,797	\$ 241,382	\$ 8,869,179	\$ -	\$ 8,869,179	\$ 8,869,179	\$ 10,000	\$ 8,879,179	\$ 241,382	2.8%

Article 1 FY2018 Omnibus Budget

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Highway Department																
61	Highway Wages	4200	\$ 289,119	\$ 300,414	\$ 322,123	\$ 356,487	\$ 357,144	\$ 9,715	\$ 366,859		\$ 366,859	\$ 366,859		\$ 366,859	\$ 10,372	2.9%
62	Highway Expense	4200	\$ 144,490	\$ 42,861	\$ 46,926	\$ 52,290	\$ 52,290	\$ 11,000	\$ 63,290		\$ 63,290	\$ 63,290		\$ 63,290	\$ 11,000	21.0%
63	Snow & Ice	4200	\$ 159,387	\$ 263,610	\$ 101,327	\$ 110,000	\$ 110,000	\$ 10,000	\$ 120,000	\$ (10,000)	\$ 110,000	\$ 110,000		\$ 110,000	\$ -	0.0%
64	Parks & Recreation Expense	6300	\$ 6,977	\$ 6,764	\$ 8,270	\$ 12,300	\$ 12,300	\$ -	\$ 12,300		\$ 12,300	\$ 12,300		\$ 12,300	\$ -	0.0%
	Total Highway		\$ 599,973	\$ 613,648	\$ 478,646	\$ 531,077	\$ 531,734	\$ 30,715	\$ 562,449	\$ (10,000)	\$ 552,449	\$ 552,449	\$ -	\$ 552,449	\$ 21,372	4.0%
65	Landfill	4330	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000		\$ 30,000	\$ 30,000		\$ 30,000	\$ -	0.0%
Cemetery																
66	Cemetery Salaries	4910	\$ 42,692	\$ 42,693	\$ 43,977	\$ 45,797	\$ 45,798	\$ 3,621	\$ 49,418		\$ 49,418	\$ 49,418		\$ 49,418	\$ 3,621	7.9%
67	Cemetery Expense	4910	\$ 3,805	\$ 3,585	\$ 2,817	\$ 4,300	\$ 4,300	\$ 500	\$ 4,800		\$ 4,800	\$ 4,800		\$ 4,800	\$ 500	11.6%
	Total Cemetery		\$ 46,497	\$ 46,278	\$ 46,794	\$ 50,097	\$ 50,098	\$ 4,121	\$ 54,218	\$ -	\$ 54,218	\$ 54,218		\$ 54,218	\$ 4,121	8.2%
Health & Sanitation																
68	Board of Health Salaries	5100	\$ 39,770	\$ 41,813	\$ 42,500	\$ 44,316	\$ 44,316	\$ (6,118)	\$ 38,198		\$ 38,198	\$ 38,198		\$ 38,198	\$ (6,118)	-13.8%
69	Board of Health Expense	5100	\$ 1,063	\$ 3,396	\$ 1,585	\$ 2,175	\$ 2,175	\$ -	\$ 2,175		\$ 2,175	\$ 2,175		\$ 2,175	\$ -	0.0%
70	Animal Inspector Salary	5100	\$ 564	\$ 575	\$ 587	\$ 599	\$ 599	\$ 12	\$ 611		\$ 611	\$ 611		\$ 611	\$ 12	2.0%
71	Town Nurse Salary	5100	\$ 15,968	\$ 16,292	\$ 16,661	\$ 16,952	\$ 16,952	\$ 432	\$ 17,385		\$ 17,385	\$ 17,385		\$ 17,385	\$ 432	2.5%
72	Town Nurse Expense	5100	\$ 954	\$ 921	\$ 1,044	\$ 1,525	\$ 1,525	\$ -	\$ 1,525		\$ 1,525	\$ 1,525		\$ 1,525	\$ -	0.0%
	Total Health & Sanitation		\$ 58,319	\$ 62,997	\$ 62,377	\$ 65,567	\$ 65,567	\$ (5,674)	\$ 59,894	\$ -	\$ 59,894	\$ 59,894		\$ 59,894	\$ (5,674)	-8.7%
Public Assistance																
73	COA Salaries	5410	\$ 184,760	\$ 192,650	\$ 192,819	\$ 206,419	\$ 206,419	\$ 18,613	\$ 223,876	\$ (5,328)	\$ 218,548	\$ 218,548		\$ 218,548	\$ 12,129	5.9%
74	COA. Expense	5410	\$ 26,982	\$ 25,561	\$ 28,246	\$ 27,779	\$ 27,779	\$ 2,260	\$ 30,039	\$ (860)	\$ 29,179	\$ 29,179		\$ 29,179	\$ 1,400	5.0%
75	Town Nurse Salary	5410	\$ 11,108	\$ 11,290	\$ 11,526	\$ 11,793	\$ 11,793	\$ 301	\$ 12,094		\$ 12,094	\$ 12,094		\$ 12,094	\$ 301	2.5%
76	Town Nurse Expense	5410	\$ 292	\$ 292	\$ 211	\$ 450	\$ 450	\$ -	\$ 450		\$ 450	\$ 450		\$ 450	\$ -	0.0%
	Subtotal Council on Aging		\$ 223,141	\$ 229,793	\$ 232,803	\$ 246,442	\$ 246,441	\$ 21,174	\$ 266,459	\$ (6,188)	\$ 260,271	\$ 260,271	\$ -	\$ 260,271	\$ 13,829	5.6%
77	Veterans' Agent Salary		\$ 3,553													
78	Veterans' Expense	5430	\$ 88,125	\$ 90,541	\$ 87,594	\$ 95,022	\$ 95,022	\$ -	\$ 95,022		\$ 95,022	\$ 95,022		\$ 95,022	\$ -	0.0%
	Subtotal Veterans' Services		\$ 91,678	\$ 90,541	\$ 87,594	\$ 95,022	\$ 95,022	\$ -	\$ 95,022		\$ 95,022	\$ 95,022		\$ 95,022	\$ -	0.0%
	Total Public Assistance		\$ 314,819	\$ 320,334	\$ 320,396	\$ 341,463	\$ 341,463	\$ 21,174	\$ 361,481	\$ (6,188)	\$ 355,293	\$ 355,293	\$ -	\$ 355,293	\$ 13,830	4.1%

Article 1 FY2018 Omnibus Budget

Line #	Description	Dept #	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Approved Budget	FY2018 Main. Budget	FY2018 Changes	FY2018 Dept. Request	FY2018 Finance Com Changes	FY2018 Finance Com Budget	4/24/17 FY2018 Approved Budget	10/16/17 Requested Changes	10/16/17 FY2018 Approved Budget	Change FY2017 to FY2018	% Change
Library																
79	Library Salaries	6100	\$ 166,783	\$ 179,879	\$ 184,462	\$ 187,746	\$ 187,746	\$ 5,360	\$ 193,107		\$ 193,107	\$ 193,107		\$ 193,107	\$ 5,360	2.9%
80	Library Expense	6100	\$ 86,128	\$ 89,379	\$ 90,482	\$ 92,582	\$ 92,582	\$ 1,600	\$ 94,182		\$ 94,182	\$ 94,182		\$ 94,182	\$ 1,600	1.7%
	Total Library		\$ 252,911	\$ 269,258	\$ 274,944	\$ 280,328	\$ 280,328	\$ 6,960	\$ 287,289	\$ -	\$ 287,289	\$ 287,289		\$ 287,289	\$ 6,960	2.5%
Maturing Debt																
81	\$2.380M (FY28)	5919	\$ 63,529	\$ 63,750	\$ 63,750	\$ 63,751	\$ 63,751	\$ (8,751)	\$ 55,000		\$ 55,000	\$ 55,000		\$ 55,000	\$ (8,751)	-13.7%
82	\$3.971M (FY24)	5939		\$ 291,000	\$ 285,000	\$ 280,000	\$ 280,000	\$ (10,000)	\$ 270,000		\$ 270,000	\$ 270,000		\$ 270,000	\$ (10,000)	-3.6%
	\$378K (FY17)	5940	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ (10,000)	\$ -		\$ -	\$ -		\$ -	\$ (10,000)	-100.0%
	Title V Septic Loan (FY17)	5915	\$ 11,100	\$ 11,100	\$ 11,100	\$ 11,100	\$ 11,100	\$ (11,100)	\$ -		\$ -	\$ -		\$ -	\$ (11,100)	-100.0%
	\$4.231M		\$ 120,000													
83	Lease - Energy	5901		\$ 52,997	\$ 52,997	\$ 55,648	\$ 55,648	\$ 2,753	\$ 58,401		\$ 58,401	\$ 58,401		\$ 58,401	\$ 2,753	4.9%
84	MWPAT 860K - 5%	5945				\$ 1,740	\$ 1,740	\$ 37	\$ 1,777		\$ 1,777	\$ 1,777		\$ 1,777	\$ 37	2.1%
	Total Maturing Debt		\$ 204,629	\$ 428,847	\$ 422,847	\$ 422,238	\$ 422,239	\$ (37,061)	\$ 385,178	\$ -	\$ 385,178	\$ 385,178	\$ -	\$ 385,178	\$ (37,060)	-8.8%
Interest on Maturing Debt																
85	\$2.380M (FY28)	5919	\$ 15,191	\$ 12,924	\$ 10,932	\$ 8,502	\$ 8,502	\$ (2,672)	\$ 5,830		\$ 5,830	\$ 5,830		\$ 5,830	\$ (2,672)	-31.4%
86	\$3.971M (FY24)	5939	\$ 14,904	\$ 58,060	\$ 52,300	\$ 46,650	\$ 46,650	\$ (5,500)	\$ 41,150		\$ 41,150	\$ 41,150		\$ 41,150	\$ (5,500)	-11.8%
	\$378K (FY17)	5940	\$ 1,980	\$ 1,485	\$ 990	\$ 495	\$ 495	\$ (495)	\$ -		\$ -	\$ -		\$ -	\$ (495)	-100.0%
	\$4.231M		\$ 26,575													
87	Lease - Energy	5901		\$ 18,294	\$ 18,294	\$ 16,872	\$ 16,872	\$ (1,493)	\$ 15,379		\$ 15,379	\$ 15,379		\$ 15,379	\$ (1,493)	-8.8%
88	Short term Debt/Lease	5950	\$ 8,713	\$ 37,981	\$ 21,923	\$ 22,000	\$ 22,000	\$ -	\$ 22,000		\$ 22,000	\$ 22,000		\$ 22,000	\$ -	0.0%
89	MWPAT 860K - 5%	5945				\$ 798	\$ 798	\$ 27	\$ 825		\$ 825	\$ 825		\$ 825	\$ 27	3.4%
	Total Interest		\$ 67,363	\$ 128,744	\$ 104,439	\$ 95,317	\$ 95,317	\$ (10,133)	\$ 85,184	\$ -	\$ 85,184	\$ 85,184	\$ -	\$ 85,184	\$ (10,133)	-10.6%
Unclassified																
90	Department Offset	5192	\$ (40,129)	\$ (48,578)	\$ (50,148)	\$ (59,600)	\$ (59,600)	\$ 14,700	\$ (44,900)		\$ (44,900)	\$ (44,900)		\$ (44,900)	\$ 14,700	-24.7%
91	Essex Regional Retirement	5170	\$ 381,325	\$ 393,318	\$ 423,206	\$ 479,667	\$ 479,667	\$ 37,336	\$ 517,003		\$ 517,003	\$ 517,003		\$ 517,003	\$ 37,336	7.8%
92	Unemployment Expense	5171	\$ 4,873	\$ 4,663	\$ 4,064	\$ 6,400	\$ 6,400	\$ -	\$ 6,400		\$ 6,400	\$ 6,400		\$ 6,400	\$ -	0.0%
93	Group Health & Life Insurance	5172	\$ 200,338	\$ 202,988	\$ 232,477	\$ 312,000	\$ 312,000	\$ -	\$ 312,000		\$ 312,000	\$ 312,000		\$ 312,000	\$ -	0.0%
94	Medicare Expense	5174	\$ 33,634	\$ 35,986	\$ 37,692	\$ 38,500	\$ 38,500	\$ -	\$ 38,500		\$ 38,500	\$ 38,500		\$ 38,500	\$ -	0.0%
95	Prop/Liab. & Workers Comp.	5740	\$ 74,243	\$ 85,430	\$ 74,303	\$ 100,000	\$ 100,000	\$ -	\$ 100,000		\$ 100,000	\$ 100,000		\$ 100,000	\$ -	0.0%
96	OPEB Liability Funding	5966	\$ -	\$ 20,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 20,000	\$ 60,000		\$ 60,000	\$ 60,000		\$ 60,000	\$ 20,000	50.0%
	Total Unclassified		\$ 654,284	\$ 693,807	\$ 761,594	\$ 916,967	\$ 916,967	\$ 72,036	\$ 989,003	\$ -	\$ 989,003	\$ 989,003	\$ -	\$ 989,003	\$ 72,036	7.9%

Article 1 FY2018 Omnibus Budget

Line #	Description	Dept #	FY2014 Actuals	FY2015 Actuals	FY2016 Actuals	FY2017 Appoved Budget	FY2018 Main. Budget	FY2018 Changes	FY2018 Dept. Request	FY2018 Finance Com Changes	FY2018 Finance Com Budget	4/24/17 FY2018 Approved Budget	10/16/17 Requested Changes	10/16/17 FY2018 Approved Budget	Change FY2017 to FY2018	% Change
	TOTAL OMNIBUS		\$ 11,723,269	\$ 12,573,275	\$ 12,990,675	\$ 13,813,531	\$ 13,924,519	\$ 475,872	\$ 14,401,233	\$ (47,872)	\$ 14,353,361	\$ 14,353,361	\$ 20,000	\$ 14,373,361	\$ 539,830	3.9%