

Report of the

FINANCE COMMITTEE

of the Town of

MERRIMAC, MASSACHUSETTS

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

**Monday April 25, 2016
7:30 P.M. and 7:45 P.M. respectively
At the Dr. Frederick N. Sweetsir School**

Town of Merrimac
Finance Committee Report FY 2017

To the Voters and Taxpayers of Merrimac:

The Merrimac Finance Committee presents the FY2017 budget for your review and approval.

The town's Finance Committee is made up of concerned citizens and taxpayers just 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. 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% 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 \$8,599,747 which represents an increase of \$489,093 or 6%. Public Education will now comprise 60% of our total operating budget.

During our presentation from Pentucket, we learned that their assessment increased \$403,912 or 5.3% and was largely driven by an extraordinary increase in special education costs, changes to state funding and continued rising health care costs. While our Pentucket assessment is based on a regional agreement funding formula, the Whittier and Essex Agricultural assessments are calculated by the number of Merrimac students attending which has consistently increased in the last few years.

The Finance Committee is very appreciative to the various department heads, Board of Selectmen and all who participated in our hearings for their cooperation in formulating the final budget recommendation. Aside from Public Education, all other town government expenditures including Public Safety, Department of Public Works, Public Assistance, Library, Cemetery, Public Health and General Government in total are only requesting an increase of 1.6%.

To balance our budget, we are recommending a tax override of \$100,000 to meet our Public Education needs.

The town is fortunate this year to have \$439,506, 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, fire, and highway departments 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 7.24% of the FY2017 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, and therefore, cost savings, when the Town needs to borrow money for capital projects.

The finance committee would also like to honor and remember Lana Scully. Lana, who passed away unexpectedly in January was a very valued member of our committee. Her insights, experience and humour have been sorely missed this year.

In closing, the Finance Committee is seeking two additional members. If you are interested in becoming more involved with the Town's finances, please consider joining the Finance Committee. Please contact the Town Moderator for further details.

Respectfully submitted by the Town of Merrimac Finance Committee.

Richard LeSavoy, Chairperson
Paula Hamel, Secretary
James Archibald
Ann Crowell
Christine Berube
Mike Marden
Stuart Egenberg

Town of Merrimac Budget Summary

REVENUE ESTIMATES			EXPENDITURE ESTIMATES		
Adopted	Departmental Requested Budget	4/25/16 Fin Com Recommended Budget	Adopted	Departmental Requested Budget	4/25/16 Fin Com Recommended Budget
FY2016	FY2017	FY2017	FY2016	FY2017	FY2017
PROPERTY TAXES					
Tax Base	\$ 10,765,429	\$ 11,187,781			
2 1/2 % Increase	\$ 279,695	\$ 279,695			
Est New Growth	\$ 153,217	\$ 100,000			
General Override	\$ -	\$ 100,000			
Unused Levy Capacity	\$ (38,360)	\$ -			
SUBTOTAL	\$ 11,149,421	\$ 11,667,476			
STATE PROVIDED FUNDS					
Cherry Sheet/State Aid	\$ 892,962	\$ 926,999			
MSBA	\$ -	\$ -			
SUBTOTAL: STATE FUNDS	\$ 892,962	\$ 926,999			
DEBT EXCLUSIONS					
New Library Construction	\$ 144,150	\$ 141,750			
Town Hall Renovations	\$ 175,225	\$ 167,275			
SUBTOTAL	\$ 319,375	\$ 309,025			
PROJECTED LOCAL RECEIPTS					
Motor Vehicle Excise	\$ 795,000	\$ 845,000			
Other Excise	\$ 500	\$ 500			
Penalties & Interest	\$ 23,000	\$ 23,000			
In Lieu of Tax	\$ 28,000	\$ 28,000			
Trash	\$ 200,000	\$ 132,000			
Ambulance	\$ 200,000	\$ 220,000			
Fees	\$ 41,800	\$ 55,000			
Rentals	\$ 85,000	\$ 92,000			
Cemetery	\$ 12,000	\$ 20,000			
Licenses & Permits	\$ 55,000	\$ 60,000			
Fines & Forfeitures	\$ 75,000	\$ 60,000			
Investment Income	\$ 8,000	\$ 9,000			
Misc Non Recurring	\$ 56,500	\$ 65,000			
Misc Recurring	\$ 26,523	\$ 26,523			
SUBTOTAL	\$ 1,606,323	\$ 1,636,023			
OTHER REVENUE					
Free Cash Approp	\$ 573,988	\$ 439,506			
Water Privilege	\$ 5,000	\$ -			
Water Retained Earnings	\$ 186,000	\$ 225,000			
Other Revenue	\$ 6,400	\$ 319,377			
Wastewater Retained Earnings	\$ 216,800	\$ -			
Bonded Capital	\$ -	\$ -			
Water Enterprise	\$ 980,079	\$ 987,950			
Sewer Enterprise	\$ 1,108,703	\$ 1,157,795			
Cable Revenue	\$ -	\$ 135,393			
SUBTOTAL	\$ 3,076,969	\$ 3,265,021			
TOTAL ESTIMATED REVENUE					
	\$ 17,045,051	\$ 17,804,544			\$ 17,804,544
CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED					
State & County	\$ 81,533	\$ 81,533			
Tax Abatements	\$ 100,000	\$ 100,000			
Library Offset	\$ 9,595	\$ 9,209			
Overlay Deficit	\$ -	\$ -			
Snow & Ice Deficit	\$ -	\$ -			
Other Deficits	\$ -	\$ -			
SUBTOTAL	\$ 191,128	\$ 190,742			
CURRENT YEAR SPECIAL ARTICLES					
Special Articles	\$ 3,593,209	\$ 3,534,284			
Transfer Articles	\$ -	\$ 306,977			
SUBTOTAL	\$ 3,593,209	\$ 3,841,261			
BONDED ARTICLES					
Prior Year Bond Issues	\$ -	\$ -			
Lease authorization	\$ -	\$ -			
SUBTOTAL	\$ -	\$ -			
TOTAL ESTIMATED EXPENSE					
	\$ 17,045,051	\$ 17,992,594			\$ 17,809,629
SURPLUS/(DEFICIT)					
	\$ (0)	\$ (188,050)			\$ (5,085)

Town of Merrimac
April 25, 2016 - Special Town Meeting
Articles for Consideration

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
-	1	-	-	-	To appropriate \$439,506 from Free Cash for the following specific purposes:
		Yes 3 - 0	Yes 7 - 0	N/A	a. \$ 45,000 To fund the training of new employees and sick and vacation earned to retiring personnel.
		Yes 2 - 1	Yes 6 - 1	N/A	b. \$ 6,500 To fund an update of the Salary and Compensation plan.
		Yes 3 - 0	Yes 7 - 0	N/A	c. \$ 10,000 To fund a transfer into the Insurance Revolving fund for damaged fire equipment.
		Yes 3 - 0	Yes 7 - 0	N/A	d. \$ 4,500 To fund a new roller trailer for the DPW-Highway Department.
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	e. \$ 45,000 To fund the purchase of new Patrol Vehicle for the Police Department.
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	f. \$ 35,000 To fund the purchase of a used Street Sweeper for the DPW-Highway Department.
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	g. \$ 20,000 To fund the replacement of the holding tank at the Cemetery office.
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	h. \$ 12,000 To fund the purchase of a new tractor/mower for the DPW-Parks and Recreation Department.
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	i. \$ 25,000 To fund exterior painting at the Sweetsir School.
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	j. \$ 20,000 To fund the replacement of floor tiles at the Donaghue School.
		Yes 3 - 0	No 0 - 7	No 0 - 3	k. \$ 20,000 To fund the purchase and installation of playground equipment.
		Yes 3 - 0	Yes 7 - 0	Yes 3 - 0	l. \$ 125,000 To fund the Town's OPEB Trust established for Retiree Health Benefits.
		Yes 3 - 0	Yes 7 - 0	Yes 3 - 0	m. \$ 20,000 To fund the Ambulance Stabilization Fund. (Requires 2/3 Vote)
		Yes 3 - 0	Yes 7 - 0	Yes 3 - 0	n. \$ 51,506 To fund the remaining balance of Free Cash to the Capital Stabilization Fund. (Requires 2/3 Vote)
-	2	-	-	-	To appropriate \$225,000 from Water Retained Earnings for the following specific purposes:
		-	-	-	a. \$ 205,000 To fund the Capital Items for the DPW-Water Department
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	\$175,000 - To fund necessary upgrades to sections of the Town Water Mains.
		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	\$ 30,000 - To fund the purchase of new water meters, to upgrade the water delivery system.
		Yes 3 - 0	Yes 7 - 0	N/A	b. \$ 20,000 To appropriate funds to the Water Department OPEB Liability Trust.
3		Yes 3 - 0	Yes 7 - 0	N/A	Transfer \$120,000 from the Inspectional Services Revolving Fund to the General Fund.
4		Yes 3 - 0	Yes 7 - 0	N/A	Transfer \$42,000 from the Water Enterprise to the General Fund to return funds not needed on Little's Court.
5		Yes 2-0-1	Yes 7 - 0	N/A	Transfer \$11,750 from the Ambulance Stabilization Fund, to purchase ALS equipment. (Requires 2/3 Vote)
6		Yes 3 - 0	Yes 7 - 0	N/A	Establish a Cable Television Receipts Reserved Account.
7		Yes 3 - 0	Yes 7 - 0	Yes 3 - 0	To appropriate \$100,000 from the Cable Television Receipts Reserved Account to purchase soundproofing alternatives at Town Hall.
8		Yes 3 - 0	Yes 6 - 1	N/A	To fund \$100,000, a portion of the PRSD Assessment, contingent upon passage of an Override vote on May 2, 2016.
9		Yes 3 - 0	Yes 7 - 0	Yes 5 - 0	To transfer the balance in the amount of \$33,277, from the Sweetsir Floor Project, to the Donaghue Floor Project.

**Town of Merrimac Warrant Articles
Special Town Meeting, April 25, 2016**

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 in the Frederick N. Sweetsir School in Merrimac on April 25, 2016 at 7:30 PM to act on the following articles, namely:

Article 1: To see if the Town will vote to appropriate from Free Cash, a sum of money in the amount of **\$439,506** for the following specific purposes outlined below; or take any other action relative thereto.

a. Training, Sick and Vacation Payouts **\$ 45,000**

Rationale: This article will pay for 4 weeks of training for new personnel in the Collector's, Inspectional Services and Police Departments, to replace retiring personnel. The article will also cover any sick leave buyback and vacation pay due to the retiring personnel.

Requested by Carol McLeod, Finance Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

b. Salary Compensation Study Update **\$ 6,500**

Rationale: To fund an update to the current Salary Compensation Plan. It is recommended the plan be updated every 3 – 5 years, the last study was based on FY2012 salaries.

Requested by Carol McLeod, Finance Director.

Selectmen Recommendation: Yes 2 - 1

FinCom Recommendation: Yes 6 - 1

c. Insurance Revolving **\$ 10,000**

Rationale: To reimburse the Insurance Revolving fund for the remaining balance of the Fire Equipment expenditures that were damaged during a rescue on the highway. The balance is due to a settlement reached with the insurance company. Requested by Carol McLeod, Finance Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

d. **DPW/Highway Roller Trailer** **\$ 4,500**

Rationale: To purchase a Roller Trailer, the current trailer frame broke and could not be repaired at the end of last season. Trailer was 30 plus years old. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

e. **Police SUV Patrol Vehicle** **\$ 45,000**

Rationale: The Dodge Chargers have proven unreliable and costly to maintain. Therefore, I am seeking approval to purchase a new cruiser. Requested by Eric Shears, Police Chief.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 5 - 0

f. **DPW/Highway Used Street Sweeper** **\$ 35,000**

Rationale: To replace current 42 year old Sweeper, which no longer sweeps and to be in compliance with new Storm Water Regulations. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 5 - 0

g. **DPW/Cemetery** **\$ 20,000**

Rationale: To replace the existing Cemetery Office Holding Precast (Waste Water) 2,500 Gallon Holding Tank and all other associated items. Existing Tank has failed and no longer does what it was designed to do. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 5 - 0

h. **DPW/Parks & Recreation** **\$ 12,000**

Rationale: To Replace existing John Deere 445 Mower. Repairing the existing mower now would cost more than replacing it. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 5 - 0

i. Sweetsir Painting **\$ 25,000**

Rationale: This article will appropriate funds to paint portions of the Sweetsir School exterior. This will be a reoccurring request yearly until the entire exterior is complete. Requested by the Board of Selectmen.

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

j. Donaghue Flooring **\$ 20,000**

Rationale: This article will appropriate additional funds to replace the flooring tiles at the Donaghue School. Requested by the School Department.

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

k. Playground **\$ 20,000**

Rationale: This article will appropriate funds to be expended by the Playground Committee at a location to be determined by the Playground Committee with the input and approval of the Open Space Committee and the Board of Selectmen. Requested by the Playground Committee.

Selectmen Recommendation: Yes 3 - 0
FinCom Recommendation: No 0 - 7
Capital Planning Recommendation: Did not discuss

l. OPEB Trust Funding **\$ 125,000**

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. Requested by Carol McLeod, Finance Director.

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

m. Ambulance Stabilization Funding (Requires 2/3 Vote) **\$ 20,000**

Rationale: This will appropriate money to be held in the Ambulance Stabilization Account, to help offset the cost of a new ambulance in future years. Requested by Ralph Spencer, Fire Chief.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 3 - 0

n. Capital Stabilization Funding (Requires 2/3 Vote) \$ 51,506

Rationale: This will appropriate the remaining Free Cash to the Capital Stabilization Fund for use in future years. Requested by Carol McLeod, Finance Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 3 - 0

Article 2: To see if the Town will vote appropriate from Water Retained Earnings a sum of money in the amount of **\$ 225,000** for the following specific purposes outlined below; or take any other action relative thereto.

a. Capital Items \$205,000

i. Water Main Replacement \$175,000

Rationale: To make necessary upgrades to sections of the Town's water mains. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 5 - 0

ii. Water Meter Replacement \$ 30,000

Rationale: To make upgrades to water delivery system, for the purpose of replacing worn and obsolete equipment. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Capital Planning Recommendation: Yes 5 - 0

b. OPEB Trust Funding \$ 20,000

Rationale: The funds will reduce the Water unfunded liability. This amount represents estimated contribution required based on a 30 year amortization schedule. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Article 3: To see if the Town will vote to transfer from the Inspectional Services Revolving Fund a sum of money in the amount of **\$ 120,000** to the General Fund; or take any other action relative thereto.

Rationale: Following a review of the balance within the Inspectional Services Revolving Fund, it was determined that there is excess funds that should be returned to the General Fund. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Article 4: To see if the Town will vote to transfer from the Water Department Enterprise Fund a sum of money in the amount of **\$ 42,000** to the General Fund; or take any other action relative thereto.

Rationale: These funds were voted from Free Cash at the Special Town Meeting of April 27, 2016 to be used for installing an improved Water Main down a portion of Little's Court, the project was completed without using these funds; therefor the DPW Director is requesting the funds be returned to the General Fund. Requested by Robert Sinibaldi, DPW Director.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Article 5: To see if the Town will vote to transfer a sum of money in the amount of **\$11,750** from the Ambulance Stabilization Account to purchase ALS Equipment needed to upgrade the services; or take any other action relative thereto.

Rationale: The Fire Department upgraded Ambulance service to an Advanced Life Support Service, which will require additional equipment relative to the service. Requested by Ralph Spencer, Fire Chief.

2/3 vote required

Selectmen Recommendation: Yes 2-0-1

FinCom Recommendation: Yes 7 - 0

Article 6: To see if the Town will vote to accept MGL Chapter 44 §53F $\frac{3}{4}$, which establishes a special revenue fund known as Peg Access and Cable Related Fund, to reserve cable franchise fees and other cable-related revenues for appropriation to support PEG access services and oversight, renewal of the cable franchise agreement, and to fund operations for FY2016, which begins July 1, 2015; or take any other action relative thereto.

Rationale: This will establish a separate revenue account into which funds received from an agreement between the Town and a cable operator are deposited and to be used to fund cable-related purposes consistent with the agreement. Requested by Carol Traynor, Cable Manager.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Article 7: To see if the Town will vote to appropriate a sum of money in the amount of **\$100,000** from the Cable Television Receipts Reserved Account to address soundproofing issues at Town Hall; or take any other action relative thereto.

Rationale: This will allow the Cable Television Department to use funds from the account to address the sound issues in the 2nd floor meeting room. Requested by Carol Traynor, Cable Manager.

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

Article 8: To see if the Town will vote to raise and appropriate a sum of money in the amount of **\$100,000** to fund a portion of its share of the assessment of the Pentucket Regional School District Budget for Fiscal Year 2017, contingent upon the successful passage of a levy limit override question in the amount of **\$100,000** on May 2, 2016, under Mass. General Laws Chapter 59, Section 21C; or take any other action relative thereto.

Rationale: This override is requested due to 5.3% increase in the Town’s assessment from Pentucket Regional School District. While the year-to-year increase in Pentucket’s operational budget is 2.49%, the state assessment formula increases the Town’s assessment to 5.3%. The state formula considers the community’s ability to pay its share of the budget. Pentucket’s operational budget has absorbed \$818,000 in costs related to special education, a 37% rate hike (\$75,000) in electrical costs, and a reduction in state funding (\$65,000). Per the request of the Board of Selectmen.

Selectmen Recommendation: Yes 3 - 0
FinCom Recommendation: Yes 6 – 1

Article 9: To see if the Town will vote to transfer the balance in the amount of **\$33,277**, of the funds authorized by Article 8 of the Special Town Meeting on April 28, 2014, the remediation of flooring at the Sweetsir Elementary School, to replace flooring tiles at the Donaghue Elementary School; or take any other action relative thereto.

Rationale: This will transfer funds remaining for the flooring tiles work at the Sweetsir to the Donaghue flooring tiles project. Request by PRSD.

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

Article 1 FY2017 Omnibus Budget

Line #	Description	Dept #	FY2013 Actuals	FY2014 Actuals	FY2015 Actuals	FY2016 Budget	FY2017 Main. Budget	FY2017 Changes	FY2017 Dept. Request	FY2017 Finance Com Changes	FY2017 Finance Com Budget	Change FY2016 to FY2017	% Change
General Government													
1	Selectmen Exec. Asst. Salary	1220	\$ 30,795	\$ 31,487	\$ 32,960	\$ 33,872	\$ 33,872	\$ 9,689	\$ 43,561		\$ 43,561	\$ 9,689	28.6%
2	Selectmen Expense	1220	\$ 1,256	\$ 1,385	\$ 4,180	\$ 7,390	\$ 7,390	\$ (4,200)	\$ 3,190		\$ 3,190	\$ (4,200)	-56.8%
3	Annual Town Audit	1220	\$ 12,400	\$ 12,800	\$ 13,260	\$ 13,600	\$ 13,600	\$ 400	\$ 14,000		\$ 14,000	\$ 400	2.9%
4	Capital Planning Expense	1300	\$ 79	\$ 68	\$ 53	\$ 100	\$ 100	\$ -	\$ 100		\$ 100	\$ -	0.0%
5	Finance Committee Expense	1310	\$ 469	\$ 439	\$ 500	\$ 500	\$ 500	\$ -	\$ 500		\$ 500	\$ -	0.0%
6	Reserve Fund	1320	\$ 39,777	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ (25,000)	\$ 40,000		\$ 40,000	\$ (25,000)	-38.5%
7	Finance Department Salaries	1410-1460	\$ 249,558	\$ 272,830	\$ 285,779	\$ 287,442	\$ 287,442	\$ 8,380	\$ 295,823		\$ 295,823	\$ 8,381	2.9%
8	Finance Department Expense	1410-1460	\$ 59,415	\$ 57,895	\$ 58,589	\$ 63,900	\$ 63,900	\$ (1,255)	\$ 62,645		\$ 62,645	\$ (1,255)	-2.0%
9	Bonding of Officers Expense	1490	\$ 1,018	\$ 1,084	\$ 1,084	\$ 1,150	\$ 1,150	\$ -	\$ 1,150		\$ 1,150	\$ -	0.0%
10	Legal/Consulting Expense	1510	\$ 30,828	\$ 40,478	\$ 28,095	\$ 47,314	\$ 47,314	\$ (2,314)	\$ 45,000		\$ 45,000	\$ (2,314)	-4.9%
11	Town Hall IT Salaries	1550	\$ 1,200	\$ 1,224	\$ 1,273	\$ 1,273	\$ 1,273	\$ 27	\$ 1,300		\$ 1,300	\$ 27	2.2%
12	Town Hall IT Expense	1550	\$ 10,265	\$ 8,811	\$ 12,370	\$ 12,946	\$ 12,946	\$ 3,200	\$ 16,146		\$ 16,146	\$ 3,200	24.7%
13	Census Takers Expense	1600	\$ 1,450	\$ 1,689	\$ 1,547	\$ 1,912	\$ 1,912	\$ 210	\$ 2,122		\$ 2,122	\$ 210	11.0%
14	Town Clerk Salary	1610	\$ 39,126	\$ 44,653	\$ 44,819	\$ 45,902	\$ 45,902	\$ (1,960)	\$ 43,942		\$ 43,942	\$ (1,960)	-4.3%
15	Town Clerk Expenses	1610	\$ 932	\$ 578	\$ 782	\$ 1,400	\$ 1,400	\$ 125	\$ 1,525		\$ 1,525	\$ 125	8.9%
16	Election Salaries	1620	\$ 5,198	\$ 5,198	\$ 3,100	\$ 805	\$ 805	\$ 5,537	\$ 6,342		\$ 6,342	\$ 5,537	68.7%
17	Election Expense	1620	\$ 5,699	\$ 2,988	\$ 3,628	\$ 4,950	\$ 4,950	\$ 3,873	\$ 8,823		\$ 8,823	\$ 3,873	78.2%
18	Board of Registrars Salaries	1630	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ -	0.0%
19	Board of Registrars Expense	1630	\$ 837	\$ 1,068	\$ 645	\$ 1,795	\$ 1,795	\$ 250	\$ 2,045		\$ 2,045	\$ 250	13.9%
20	Vital Statistics Expense	1640	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 150		\$ 150	\$ -	0.0%
21	Conservation Salaries	1710	\$ 5,838	\$ 7,424	\$ 7,573	\$ 13,451	\$ 13,451	\$ 2,313	\$ 15,764	\$ (2,000)	\$ 13,764	\$ 313	2.3%
22	Conservation Expense	1710	\$ 623	\$ 782	\$ 775	\$ 800	\$ 800	\$ -	\$ 800		\$ 800	\$ -	0.0%
23	Open Space Comm. Expense	1720	\$ 335	\$ 154	\$ -	\$ 630	\$ 630	\$ -	\$ 630		\$ 630	\$ -	0.0%
24	Planning Board Salaries	1750	\$ 3,592	\$ 4,252	\$ 3,787	\$ 5,311	\$ 5,311	\$ 862	\$ 6,173	\$ (753)	\$ 5,420	\$ 109	2.1%
25	Planning Board Expense	1750	\$ 1,766	\$ 2,818	\$ 1,173	\$ 2,555	\$ 2,555	\$ -	\$ 2,555		\$ 2,555	\$ -	0.0%
26	Appeals Board Admin Salary	1760	\$ 3,600	\$ 3,878	\$ 3,161	\$ 4,037	\$ 4,037	\$ 82	\$ 4,118		\$ 4,118	\$ 82	2.0%
27	Appeals Board Expense	1760	\$ 69	\$ 91	\$ 425	\$ 425	\$ 425	\$ -	\$ 425		\$ 425	\$ -	0.0%
28	MVPC Expense	1770	\$ 2,045	\$ 2,096	\$ 2,148	\$ 2,201	\$ 2,201	\$ 55	\$ 2,256		\$ 2,256	\$ 55	2.5%
29	Rent Control Expense	1850	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200		\$ 200	\$ -	100.0%
30	Heat for Town Buildings	1920	\$ 32,343	\$ 36,116	\$ 26,810	\$ 37,350	\$ 37,350	\$ (4,000)	\$ 33,350		\$ 33,350	\$ (4,000)	-10.7%
31	Telephone Expense	1920	\$ 13,266	\$ 12,819	\$ 14,563	\$ 15,000	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	\$ -	0.0%
32	Electricity for Town Buildings	1920	\$ 77,934	\$ 74,840	\$ 73,998	\$ 63,662	\$ 63,662	\$ 14,338	\$ 78,000		\$ 78,000	\$ 14,338	22.5%
33	Water for Town Buildings	1920	\$ 5,336	\$ 6,396	\$ 5,503	\$ 6,500	\$ 6,500	\$ (500)	\$ 6,000		\$ 6,000	\$ (500)	-7.7%
34	Town Hall Copier Expense	1920	\$ 2,356	\$ 2,333	\$ 2,312	\$ 2,400	\$ 2,400	\$ -	\$ 2,400		\$ 2,400	\$ -	0.0%
35	Town Hall Maint. Expense	1920	\$ 17,979	\$ 19,941	\$ 20,079	\$ 21,410	\$ 21,410	\$ -	\$ 21,410		\$ 21,410	\$ -	0.0%
36	Municipal Buildings Expense	1920	\$ 7,650	\$ 11,417	\$ 10,045	\$ 14,500	\$ 14,500	\$ -	\$ 14,500		\$ 14,500	\$ -	0.0%
37	Town Gardens	1940	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	\$ 600		\$ 600	\$ -	0.0%
38	Town Report	1950	\$ 392	\$ 408	\$ 294	\$ 1,000	\$ 1,000	\$ (500)	\$ 500		\$ 500	\$ (500)	-50.0%
Total General Government			\$ 666,425	\$ 671,440	\$ 666,311	\$ 783,683	\$ 783,683	\$ 9,612	\$ 793,296	\$ (2,753)	\$ 790,543	\$ 6,860	0.9%

Public Safety																							
39	Police Department Salaries	2100	\$	761,507	\$	831,327	\$	901,754	\$	938,680	\$	938,680	\$	90,664	\$	1,029,344	\$	(65,212)	\$	964,132	\$	25,452	2.7%
40	Police Department Expense	2100	\$	83,725	\$	86,321	\$	85,519	\$	96,099	\$	96,099	\$	(916)	\$	95,183	\$		\$	95,183	\$	(916)	-1.0%
	Sub-Total Police Department		\$	845,233	\$	845,233	\$	987,272	\$	1,034,780	\$	1,034,779	\$	89,748	\$	1,124,527	\$	(65,212)	\$	1,059,315	\$	24,536	2.4%
41	Fire Department Salaries	2200	\$	308,058	\$	323,622	\$	300,902	\$	306,788	\$	306,788	\$	5,967	\$	312,754	\$		\$	312,754	\$	5,966	1.9%
42	Fire Department Expense	2200	\$	61,704	\$	76,005	\$	87,355	\$	86,673	\$	86,673	\$	-	\$	86,673	\$		\$	86,673	\$	-	0.0%
43	EMT Wages	2200	\$	58,236	\$	69,401	\$	112,572	\$	114,843	\$	114,843	\$	2,297	\$	117,140	\$		\$	117,140	\$	2,297	2.0%
44	Ambulance Expense	2200	\$	37,850	\$	47,810	\$	42,562	\$	44,680	\$	44,680	\$	2,500	\$	47,180	\$		\$	47,180	\$	2,500	5.6%
	Sub-Total Fire Department		\$	465,848	\$	516,838	\$	543,391	\$	552,984	\$	552,984	\$	10,764	\$	563,747	\$		\$	563,747	\$	10,763	1.9%
45	Inspectional Services Salaries	2410	\$	60,278	\$	62,962	\$	63,969	\$	65,632	\$	65,632	\$	(369)	\$	65,263	\$		\$	65,263	\$	(369)	-0.6%
46	Inspectional Services Expense	2410	\$	6,966	\$	7,463	\$	6,094	\$	8,070	\$	8,070	\$	-	\$	8,070	\$		\$	8,070	\$	-	0.0%
47	Sealer of Weights Salary	2440	\$	1,601	\$	1,633	\$	1,666	\$	1,699	\$	1,699	\$	41	\$	1,740	\$		\$	1,740	\$	41	2.4%
48	Sealer of Weights Expense	2440	\$	-	\$	-	\$	114	\$	250	\$	250	\$	-	\$	250	\$		\$	250	\$	-	0.0%
49	Emergency Management Salary	2910	\$	10,798	\$	14,291	\$	14,873	\$	14,873	\$	14,874	\$	298	\$	15,172	\$		\$	15,172	\$	299	2.0%
50	Emergency Management Expense	2910	\$	6,147	\$	7,117	\$	6,367	\$	12,141	\$	12,141	\$	-	\$	12,141	\$		\$	12,141	\$	-	0.0%
51	Animal Control Salary	2920	\$	16,362	\$	15,824	\$	15,714	\$	17,727	\$	17,727	\$	262	\$	17,988	\$		\$	17,988	\$	262	1.5%
52	Animal Control Expense	2920	\$	2,176	\$	2,864	\$	2,837	\$	2,500	\$	2,500	\$	-	\$	2,500	\$		\$	2,500	\$	-	0.0%
53	Parking Clerk Salary	2930	\$	510	\$	520	\$	1,200	\$	1,224	\$	1,224	\$	36	\$	1,260	\$		\$	1,260	\$	36	2.9%
54	Parking Clerk Expense	2930	\$	278	\$	282	\$	222	\$	460	\$	460	\$	-	\$	460	\$		\$	460	\$	-	0.0%
55	Police/Fire Building Expense	2100	\$	6,074	\$	4,153	\$	5,319	\$	6,325	\$	6,325	\$	-	\$	6,325	\$		\$	6,325	\$	-	0.0%
	Subtotal Other Public Safety		\$	109,589	\$	45,051	\$	46,531	\$	130,901	\$	130,902	\$	268	\$	131,169	\$		\$	131,169	\$	269	0.2%
	Total Public Safety		\$	1,420,669	\$	1,407,122	\$	1,577,195	\$	1,718,665	\$	1,718,666	\$	100,779	\$	1,819,444	\$	(65,212)	\$	1,754,232	\$	35,567	2.1%
Public Education																							
56	Whittier Minimum Assessment	3010	\$	587,129	\$	590,622	\$	622,290	\$	797,290	\$	797,290	\$	102,837	\$	900,127	\$		\$	900,127	\$	102,837	12.9%
57	Whittier Capital	3010	\$	-	\$	17,214	\$	18,134	\$	18,134	\$	18,134	\$	(1,656)	\$	16,478	\$		\$	16,478	\$	(1,656)	-9.1%
	Subtotal Whittier Assessment		\$	587,129	\$	607,836	\$	640,424	\$	815,424	\$	815,424	\$	101,181	\$	916,605	\$		\$	916,605	\$	101,181	12.4%
58	Pentucket Base Assessment	3020	\$	6,396,066	\$	6,607,582	\$	6,815,775	\$	7,047,247	\$	7,047,247	\$	343,291	\$	7,390,538	\$	(100,000)	\$	7,290,538	\$	243,291	3.5%
59	Pentucket Net Capital	3020	\$	91,929	\$	149,782	\$	199,244	\$	150,718	\$	150,718	\$	60,621	\$	211,339	\$		\$	211,339	\$	60,621	40.2%
	Subtotal Pentucket Regional		\$	6,487,995	\$	6,757,364	\$	7,015,019	\$	7,197,965	\$	7,197,965	\$	403,912	\$	7,601,877	\$	(100,000)	\$	7,501,877	\$	303,912	4.2%
60	Essex-North Shore Tuition	3030	\$	-	\$	-	\$	60,239	\$	97,315	\$	97,315	\$	(16,000)	\$	81,315	\$		\$	81,315	\$	(16,000)	100.0%
	Total Public Education		\$	7,075,124	\$	7,365,200	\$	7,715,682	\$	8,110,704	\$	8,110,704	\$	489,093	\$	8,599,797	\$	(100,000)	\$	8,499,797	\$	389,093	4.8%

Highway Department												
61	Highway Wages	4200	\$ 301,910	\$ 289,119	\$ 300,415	\$ 345,558	\$ 345,558	\$ 10,929	\$ 356,487	\$ 356,487	\$ 10,929	3.2%
62	Highway Expense	4200	\$ 162,001	\$ 144,490	\$ 42,861	\$ 51,920	\$ 51,920	\$ 370	\$ 52,290	\$ 52,290	\$ 370	0.7%
63	Snow & Ice	4200	\$ 134,473	\$ 159,387	\$ 263,610	\$ 110,000	\$ 110,000	-	\$ 110,000	\$ 110,000	-	0.0%
64	Parks & Recreation Expense	6300	\$ 11,044	\$ 6,977	\$ 6,764	\$ 12,300	\$ 12,300	-	\$ 12,300	\$ 12,300	-	0.0%
	Total Highway		\$ 609,428	\$ 599,973	\$ 613,649	\$ 519,778	\$ 519,778	\$ 11,299	\$ 531,077	\$ 531,077	\$ 11,299	2.2%
65	Landfill	4330	\$ 29,990	\$ 29,961	\$ 30,000	\$ 30,000	\$ 30,000	-	\$ 30,000	\$ 30,000	-	0.0%
Cemetery												
66	Cemetery Salaries	4910	\$ 41,534	\$ 42,693	\$ 43,977	\$ 45,054	\$ 45,054	\$ 743	\$ 45,797	\$ 45,797	\$ 742	1.6%
67	Cemetery Expense	4910	\$ 2,792	\$ 3,804	\$ 3,585	\$ 4,300	\$ 4,300	-	\$ 4,300	\$ 4,300	-	0.0%
	Total Cemetery		\$ 44,326	\$ 46,497	\$ 47,562	\$ 49,354	\$ 49,354	\$ 743	\$ 50,097	\$ 50,097	\$ 742	1.5%
Health & Sanitation												
68	Board of Health Salaries	5100	\$ 36,125	\$ 39,770	\$ 41,813	\$ 44,303	\$ 44,303	\$ 13	\$ 44,316	\$ 44,316	\$ 13	0.0%
69	Board of Health Expense	5100	\$ 1,722	\$ 1,062	\$ 3,396	\$ 2,175	\$ 2,175	-	\$ 2,175	\$ 2,175	-	0.0%
70	Animal Inspector Salary	5100	\$ 553	\$ 564	\$ 575	\$ 587	\$ 587	\$ 12	\$ 599	\$ 599	\$ 12	2.0%
71	Town Nurse Salary	5100	\$ 14,985	\$ 15,967	\$ 16,292	\$ 16,680	\$ 16,680	\$ 273	\$ 16,952	\$ 16,952	\$ 273	1.6%
72	Town Nurse Expense	5100	\$ 1,230	\$ 1,230	\$ 921	\$ 1,525	\$ 1,525	-	\$ 1,525	\$ 1,525	-	0.0%
	Total Health & Sanitation		\$ 84,605	\$ 88,593	\$ 92,997	\$ 95,270	\$ 95,270	\$ 297	\$ 95,567	\$ 95,567	\$ 297	0.5%
Public Assistance												
73	COA Salaries	5410	\$ 167,084	\$ 184,760	\$ 192,650	\$ 199,245	\$ 199,245	\$ 7,174	\$ 206,419	\$ 206,419	\$ 7,174	3.6%
74	COA Expense	5410	\$ 35,967	\$ 26,982	\$ 25,561	\$ 26,979	\$ 26,979	\$ 800	\$ 27,779	\$ 27,779	\$ 800	3.0%
75	Town Nurse Salary	5410	\$ 10,849	\$ 11,108	\$ 11,290	\$ 11,603	\$ 11,603	\$ 190	\$ 11,793	\$ 11,793	\$ 190	1.6%
76	Town Nurse Expense	5410	\$ -	\$ 292	\$ 211	\$ 400	\$ 400	\$ 50	\$ 450	\$ 450	\$ 50	12.5%
	Subtotal Council on Aging		\$ 213,900	\$ 223,141	\$ 229,712	\$ 238,228	\$ 238,227	\$ 8,213	\$ 246,441	\$ 246,441	\$ 8,212	3.4%
	Veterans' Agent Salary		\$ 3,474	\$ 3,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
77	Veterans' Expense	5430	\$ 51,927	\$ 88,125	\$ 90,541	\$ 100,533	\$ 100,533	\$ (5,511)	\$ 95,022	\$ 95,022	\$ (5,511)	-5.5%
	Subtotal Veterans' Services		\$ 55,401	\$ 91,678	\$ 90,541	\$ 100,533	\$ 100,533	\$ (5,511)	\$ 95,022	\$ 95,022	\$ (5,511)	-5.5%
	Total Public Assistance		\$ 269,301	\$ 314,819	\$ 320,253	\$ 338,760	\$ 338,760	\$ 2,702	\$ 341,463	\$ 341,463	\$ 2,702	0.8%
Library												
78	Library Salaries	6100	\$ 162,235	\$ 166,783	\$ 179,879	\$ 184,475	\$ 184,475	\$ 3,271	\$ 187,746	\$ 187,746	\$ 3,271	1.8%
79	Library Expense	6100	\$ 84,665	\$ 86,128	\$ 89,379	\$ 90,482	\$ 90,482	\$ 2,100	\$ 92,582	\$ 92,582	\$ 2,100	2.3%
	Total Library		\$ 246,900	\$ 252,911	\$ 269,258	\$ 274,957	\$ 274,957	\$ 5,371	\$ 280,328	\$ 280,328	\$ 5,371	2.0%

Maturing Debt																	
80	\$3.971M (FY24)	5939		\$	291,000	\$	285,000	\$	285,000	\$	(5,000)	\$	280,000	\$	(5,000)	-1.8%	
81	\$378K (FY17)	5940	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	0.0%	
82	Title V Septic Loan (FY17)	5915	\$	11,100	\$	11,100	\$	11,100	\$	11,100	\$	11,100	\$	11,100	\$	0.0%	
83	\$2.380M (FY28)	5919	\$	72,222	\$	63,750	\$	63,750	\$	63,750	\$	63,750	\$	63,750	\$	0.0%	
	\$7.77M		\$	490,000	\$		\$		\$		\$		\$		\$	0.0%	
	\$4.231M		\$	120,000	\$	120,000	\$		\$		\$		\$		\$	0.0%	
84	Lease - Energy	5901		\$	52,997	\$	52,997	\$	52,997	\$	2,651	\$	55,648	\$	2,651	5.0%	
85	MW/PAT 860K - 5%				\$		\$		\$	1,740	\$	1,740	\$	1,740	\$	100.0%	
	Total Maturing Debt		\$	703,322	\$	204,629	\$	428,847	\$	422,847	\$	(609)	\$	422,238	\$	(609)	-0.1%
Interest on Maturing Debt																	
86	\$3.971M (FY24)	5939	\$	-	\$	14,904	\$	58,060	\$	52,300	\$	(5,650)	\$	46,650	\$	(5,650)	-10.8%
87	\$378K (FY17)	5940	\$	2,475	\$	1,980	\$	1,485	\$	990	\$	(495)	\$	495	\$	(495)	-50.0%
88	Short term Debt/Lease	5950	\$	6,429	\$	8,713	\$	40,000	\$	22,000	\$		\$	22,000	\$		0.0%
89	\$2.380M (FY28)	5919	\$	17,545	\$	15,191	\$	12,925	\$	10,932	\$	(2,430)	\$	8,502	\$	(2,430)	-22.2%
	\$7.77M		\$	76,420	\$		\$		\$		\$		\$		\$		0.0%
	\$4.231M		\$	56,150	\$	26,575	\$		\$		\$		\$		\$		0.0%
90	Lease - Energy	5901		\$	18,294	\$	18,294	\$	18,294	\$	(1,422)	\$	16,872	\$	(1,422)	-7.8%	
91	MW/PAT 860K - 5%				\$		\$		\$	798	\$	798	\$	798	\$	100.0%	
	Total Interest		\$	159,019	\$	67,363	\$	130,764	\$	104,516	\$	(9,199)	\$	95,317	\$	(9,199)	-8.8%
Unclassified																	
92	Department Offset	5192	\$	(417,426)	\$	(40,129)	\$	48,578	\$	(52,100)	\$	(7,500)	\$	(59,600)	\$	(7,500)	14.4%
93	Essex Regional Retirement	5170	\$	580,270	\$	381,325	\$	393,318	\$	429,379	\$	50,288	\$	479,667	\$	50,288	11.7%
94	Unemployment Expense	5171	\$	4,645	\$	4,873	\$	4,663	\$	6,400	\$		\$	6,400	\$		0.0%
95	Group Health & Life Insurance	5172	\$	330,802	\$	200,337	\$	202,988	\$	280,000	\$	47,000	\$	327,000	\$	32,000	11.4%
96	Medicare Expense	5174	\$	46,755	\$	33,634	\$	35,986	\$	38,500	\$		\$	38,500	\$		0.0%
97	Prop/Liab. & Workers Comp.	5740	\$	132,839	\$	74,245	\$	85,429	\$	100,000	\$		\$	100,000	\$		0.0%
98	OPEB Liability Funding	5966			\$		\$	20,000	\$	40,000	\$		\$	40,000	\$		0.0%
	Total Unclassified		\$	836,312	\$	654,284	\$	790,962	\$	842,179	\$	(15,000)	\$	931,967	\$	74,788	8.9%
	TOTAL OMBIBUS		\$	11,957,405	\$	11,672,793	\$	12,653,480	\$	13,260,714	\$	13,260,715	\$	13,960,591	\$	13,777,626	3.9%

**Town of Merrimac
April 25, 2016 - 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	No 0 - 3	Yes 6-0-1	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 raise & appropriate \$10,740 for the Assessors to hire a consultant to perform an independent revaluation of the Town.
	7	Yes 3 - 0	Yes 7 - 0	N/A	To appropriate \$7,600 from "Sale of Cemetery Lots" for the "care, improvement and embellishment" of said cemeteries.
	8	Yes 3 - 0	Yes 7 - 0	N/A	To raise and appropriate \$125,500 to be used to make necessary repairs to Town roadways.
	9	Yes 3 - 0	Yes 7 - 0	N/A	To accept the State Grant of Chapter 90 Highway Funds.
	10	Yes 3 - 0	Yes 7 - 0	N/A	To raise & appropriate, or transfer \$285,000 for Solid Waste, Recycling and Disposal, and Leaf Collection.
	11	Yes 2 - 1	Yes 7 - 0	N/A	To authorize, pursuant to MGL Chapter 44, Section 53 E 1/2, the Town's Revolving Funds.
	12	Yes 3 - 0	Yes 7 - 0	N/A	To raise and appropriate \$60,000 for additional landfill activities at the Battis Rd. Landfill.
	13	Yes 3 - 0	Yes 7 - 0	Yes 3 - 0	To authorize the Board of Selectmen to convey the surplus land and buildings on 2 Little's Court, Parcel ID # 3-1-7, for terms and conditions and for a sum of money as they determine. (Requires 2/3 Vote)
	14	Yes 3 - 0	Yes 7 - 0	N/A	To establish a Playground Revolving Account.
	15	Yes 3 - 0	Yes 7 - 0	N/A	To approve Whittier Regional Vocational Technical District vote to establish a Stabilization Fund.
	16	Yes 3 - 0	Yes 7 - 0	N/A	To amend the Town of Merrimac General By-Laws, Article XV, Cemetery Trustees, Section V, #3, regarding foundations.
	17	Yes 3 - 0	Yes 7 - 0	N/A	To increase the maximum amount of the credit that eligible seniors may qualify for from \$750 to \$1,000.
	18	Yes 3 - 0	N/A	N/A	To amend the Merrimac General By-Laws, Article XVI, Regulation of Sewer Use, correcting reference to the Board of Sewer Commissioners to the Board of Selectmen and allow the Board of Selectmen to allow a designee the authority to issue Sewer Drain Layers Licences. (Requires 2/3 Vote)
	19	Yes 3 - 0	N/A	N/A	To amend the Merrimac General By-Laws, by the addition of a Commercial and Institutional Deliveries By-Law. (Requires 2/3 Vote)
	20	Yes 3 - 0	N/A	N/A	To amend the Merrimac General By-Laws, by the addition of a Noise By-Law. (Requires 2/3 Vote)
	21	Yes 3 - 0	N/A	N/A	To amend the Merrimac General By-Laws, by the addition of a Snow Removal By-Law. (Requires 2/3 Vote)
	22	Yes 3 - 0	N/A	N/A	To accept Madison Way as a Town right of way.

**Town of Merrimac Warrant Articles
Annual Town Meeting, April 25, 2016**

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 in the Frederick N. Sweetsir School in Merrimac on April 25, 2016 at 7:45 PM 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, 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, 2016 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 thereto.

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

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

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; or take any other action relative thereto.

Salaries:	\$ 351,596
Expenses:	\$ 588,309
<u>Debt Service:</u>	<u>\$ 217,890</u>
Total	\$ 1,157,795

And that **\$ 1,157,795** be raised as follows:

Departmental Receipts:	\$ 1,112,795
Wastewater Betterment Fund:	\$ 45,000

Rationale: To set FY2017 Budget for Wastewater Department as an Enterprise Fund (c44 § 53F1/2).

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

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; or take any other action relative thereto.

Salaries:	\$ 264,445
Expenses:	\$ 416,792
<u>Debt Service:</u>	<u>\$ 306,713</u>
Total	\$ 987,950

And that **\$ 987,950** be raised as follows:

Departmental Receipts: **\$ 987,950**

Rationale: To set FY2017 Budget for Water Department as an Enterprise Fund (c44 § 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; or take any other action relative thereto.

Salaries:	\$ 49,893
<u>Expenses:</u>	<u>\$ 85,500</u>
Total	\$ 135,393

And that **\$ 135,393** be transferred from the Cable Television Receipts Reserved Account.

Rationale: To set FY2017 Budget for Cable Television Department as a Receipts Reserved Account (c44 § 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 2017; or take any other action relative thereto.

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: No 0 - 3

FinCom Recommendation: Yes 6 - 0 - 1

Article 6: To see if the Town will vote to raise and appropriate, or transfer from available funds, a sum of money in the amount of **\$10,740** to be expended by the Board of Assessors to hire an consultant to perform an independent revaluation; or take any other action relative thereto.

Rationale: This article allows the Board of Assessors to hire an outside consultant to perform an independent revaluation of the entire town every three years, as required by the State. This is a special article to raise 1/3 of the amount needed each year, instead of raising the entire amount every third year. Requested by the Board of Assessors.

Selectmen Recommendation: Yes 3 - 0

FinCom Recommendation: Yes 7 - 0

Article 11: To see if the Town will vote pursuant to M.G.L., Chapter 44, Section 53E ½, to establish revolving funds for the following departments for the specific purpose outlined below for the Fiscal Year 2016; or take any other action relative thereto.

Rationale: By state law all 53E ½ Revolving Accounts must be reauthorized annually. This article allows for the reauthorization of each existing 53E ½ Revolving Account.

Selectmen Recommendation: Yes 2 - 1

FinCom Recommendation: Yes 7 - 0

- a. Police Firearms Revolving Fund**
Fees received for firearms licenses and permit fees to be used to pay the state share of such fees and similar departmental needs, said expenditures to be approved by the Police Chief; and not to exceed **\$5,000** during the Fiscal Year 2017.
- b. Zoning Board of Appeal Revolving Fund**
Fees received for applicants requesting appeal of zoning decisions to be used to pay for advertising, mailings, legal and administrative costs, said expenditures to be approved by the Zoning Board of Appeals; not to exceed **\$4,000** during the Fiscal Year 2017.
- c. Board of Health Town Nurse Revolving Fund**
Fees received for nursing programs and services to be used by the Town Nurse to pay for materials and technical services for nursing programs and health promotion programs, said expenditures to be approved by the Board of Health; not to exceed **\$10,000** during Fiscal Year 2017.
- d. Zoning Bylaw and Building Code Compliance Enforcement Revolving Fund**
5% of all fees received from building, wiring, plumbing and gas permits plus 100% of all fines and monetary judgments received as a result of Inspectional Services Department compliance enforcement actions to be used by Inspectional Services Department for legal fees and administrative costs relative to Zoning Bylaw and Building Code compliance enforcement actions; said expenditures to be approved by the Building Commissioner, not to exceed **\$15,000** during Fiscal Year 2017.
- e. Board of Health Project Revolving Fund**
50% of all permit fees received for the Bear Hill Road and Quail Ridge/Battis Road Subdivisions to be used by the Board of Health to pay for tests and inspections for these two projects; said expenditures to be approved by the Board of Health; not to exceed **\$4,500** during the Fiscal Year 2017.
- f. Board of Health Revolving Fund**
80% of fees received from pre-rental inspections and re-inspections to be used to pay for the Health Agent's inspections, the remaining 20% of fees, and 100% of all fines and monetary judgments received as a result of Board of Health compliance enforcement actions to be used by the Board of Health for legal fees and administrative costs relative to the Board of Health Regulations and Health Code compliance and enforcement actions; said expenditures are to be approved by the Board of Health and are not to exceed **\$4,000** during the Fiscal Year 2017.
- g. Inspectional Services Inspection Revolving Fund**
70% of all fees received from building, wiring, plumbing and gas to be used by Inspectional Services Department for costs relative to required inspections for the Inspectional Services Department; said expenditures to be approved by the Building Commissioner, not to exceed **\$80,000** during Fiscal Year 2017.

h. PRSD Revolving Account

Funds received from PRSD will be used to pay for grounds maintenance at the Sweetsir and Donaghue Schools; said expenditures to be approved by the Board of Selectmen; not to exceed **\$50,000** during the Fiscal Year 2017.

i. Tax Title Revolving Account

Funds received from tax title payments for legal fees, charges and other associated costs through the tax title redemption process may be used to pay related costs incurred in tax title foreclosure actions undertaken by the Town; said expenditures to be approved by the Finance Director; expenditures from fund may not exceed **\$5,000** during the Fiscal Year 2017.

Article 12: To see if the Town will vote to raise and appropriate or transfer from available funds, a sum of money in the amount of **\$60,000**, for additional closure activities at the Battis Rd. Landfill; or take any other action relative thereto.

Rationale: This article will appropriate funds for additional work at the Battis Road Landfill as mandated by the MassDEP as a result of deficiencies with data collection activities that are typically performed to properly care for the former landfill. A handout is available describing the past efforts with funds appropriated at the landfill and the upcoming activities to be funded with this appropriation. Requested by the Board of Selectmen.

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

Article 13: To see if the Town will vote to transfer the care, custody, management and control of the real property described in this article from the board currently having care, custody, management and control for the purpose for which the property is now held to the Board of Selectmen for general municipal purposes and the purpose of conveyance; and to authorize the Board of Selectmen to convey, pursuant to the requirements of General Laws Chapter 30B, Section 16, the parcel of surplus land with any buildings thereon, containing about 1.59 Acres, located at 2 Littles Court , shown on Assessors Map 3-1-7, 3-1-8, 3-1-18A, and 3-1-20, , as indicated on the Assessors Map on file in the office of the Town Clerk on such terms and conditions as the Selectmen may determine; and further to authorize the Board of Selectmen to execute any and all documents and instruments as necessary to effectuate the purpose of this article; or take any other action relative thereto.

Rationale: The building has been declared surplus by the Board of Selectmen, this will allow the Selectmen to negotiate the sale of the property to the successful bidder. Requested by the Board of Selectmen.

2/3 vote required

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

Article 14: To see if the Town will vote pursuant to M.G.L., Chapter 44, Section 53E ½, to establish a Playground Revolving Account, funds received from fundraising events to be used to pay costs associated with the maintenance and enhancement of the Town’s Playgrounds, said expenditures to be approved by the Playground Committee; expenditures not to exceed \$10,000 during the Fiscal Year 2017; or take any other action relative thereto.

Rationale: This will establish a revolving account for the maintenance of the Town Playgrounds. Requested by Playground Committee.

Selectmen Recommendation: Yes 3 - 0
FinCom Recommendation: No 0 - 7

Article 15: To see if the Town will vote to approve the Whittier Regional Vocational Technical District Committee’s vote on February 10, 2016 to establish a Stabilization Fund, pursuant to Section 16G ½ of Chapter 71 of the Massachusetts General Laws, said Stabilization Fund to be invested and to retain its own interest earnings as provided by law and further set up an operational line item to be created to transfer available monies into said Stabilization Fund; or take any other action relative thereto.

Rationale: This will allow the school to set up a Stabilization Fund and begin putting funds aside for Capital expenditures. Requested Amy Pocsik, District Treasurer.

Selectmen Recommendation: Yes 3 - 0

Article 16: To see if the Town will vote to amend the Town of Merrimac General By-Laws, Article XV, Cemetery Trustees, Section V, #3 by deleting the words “Foundations and”, sentence now to read “Corners markers are included in the sale of lots.”; or take any other action relative thereto.

Rationale: The Cemetery Trustees voted to discontinue providing monument bases for memorial monuments in all of the Merrimac Cemeteries. Requested by the Merrimac Cemetery Trustees.

2/3 vote required

Selectmen Recommendation: Yes 3 – 0

Article 17: To see if the Town will vote to accept the amendment to MGL, Chapter 59, Section 5K, as amended by Chapter 27 of the Acts of 2009, and to increase the maximum amount of the deduction that eligible seniors may take on their property tax bill from the current limit of \$750 to the limit of \$1,000, said \$1,000 limit to become effective for the fiscal year beginning July 1, 2016; or take any other action relative thereto.

Rationale: This will allow the Town to bring the number of hours that seniors may work to 100. Requested by the Merrimac Council on Aging.

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

Article 18: To see if the Town will vote to amend the Merrimac General By-Laws, Article XVI, Regulation of Sewer Use, by deleting any reference to “Board of Sewer Commissioners” and replacing with “Board of Selectmen, or their designee”; or take any other action relative thereto.

Rationale: This will fix the incorrect reference in the regulations to the Board of Sewer Commissioners as well as allow the Board of Selectmen the authority to designate licensing authority for the Sewer Department. Requested by the Board of Selectmen.

2/3 vote required

Selectmen Recommendation: Yes 3 - 0

Article 19: To see if the Town will vote to amend the Merrimac General By-Laws by adding the Commercial and Institutional Deliveries By-Law as follows:

Article XII, Section 16: Commercial and Institutional Deliveries

The collection of refuse and the pickup, delivery, loading, unloading, and collection of goods or materials and waste materials to or from any commercial or institutional property shall be prohibited between the hours of 11:00 pm and 6:00 am.

The Board of Selectmen is authorized to promulgate regulations to implement this Bylaw. The regulations may include definitions of the terms used in this Bylaw, as well as exemptions for certain deliveries and/or pickups in cases of hardship or emergency.

; or take any other action relative thereto.

Rationale: To guarantee the peace and tranquility of the neighborhoods for residents that happen to reside near these types of properties. Requested by Robert Sinibaldi, DPW Director

2/3 vote required

Selectmen Recommendation: Yes 3 – 0

Article 20: To see if the Town will vote to amend the Merrimac General By-Laws by the Noise By-Law as follows:

Article XII, Section 15: Regulation of certain types of activities.

General By-Law Chapter XX: Noise

- A.** For the purpose of controlling and abating disturbing noise, which either annoys, disturbs, injures, or endangers the reasonable quiet, comfort, repose, health, or safety of others within the Town of Merrimac, and to maintain and promote tranquility of residential neighborhoods, certain types of activities will be regulated.
- B.** It shall be unlawful for any person or persons to operate or cause to be operated any type of construction machinery powered by any internal combustion or diesel engine including but not limited to; heavy earthmoving equipment, materials handling equipment, logging and land clearing equipment, pumps, generators, and air compressors; during certain hours of the day, unless specifically authorized by the appropriate licensing or permitting authority.
- C.** It shall be unlawful for any person or persons to operate or cause to be operated certain types of electrically powered equipment associated with construction activity including but not limited to; air-actuated nailing guns, circular saws, drills and the like, that are utilized for the purpose of building or assembling construction materials, during certain hours of the day, unless specifically authorized by the appropriate licensing or permitting authority.
- D.** The aforementioned equipment and activities may only be utilized or carried out from 7:00 a.m. until 7:00 p.m., Mondays through Fridays, excluding legal holidays. Saturday hours 9:00 a.m. until 3:00 p.m. The aforementioned equipment and activities may not begin Sundays and legal holidays,

unless a permit to perform such work or labor has been secured in accordance with MGL c. 136, §7 from the Board of Selectmen by application, on or before Wednesday proceeding that Sunday or legal holiday. Application fee is ten dollars.

Exemptions. None of the terms or prohibitions shall apply or be enforced against:

- A.** Emergency vehicles. Any police, fire, or ambulance vehicles while engaged in necessary emergency business.
- B.** Highway and utility maintenance or construction. Necessary excavation in, or repairs to bridges, streets, highways, or any public utility installation by, or on behalf of the Town, public utility, or agency of the State of Massachusetts.
- C.** Public address. The reasonable use of amplifiers or loudspeakers for public addresses which are noncommercial in nature.

Penalties.

The first violation of this Bylaw shall be a warning. The second violation of this Bylaw within 12 months after the first violation shall be punished by a fine of not more than \$200. Further violations within 12 months after the last violation shall be punished by a fine of not more than \$300. Each such act, which either continues or is repeated more than ½ hour after the issuance of a written notice of violation of this Bylaw shall be a separate offense and shall be prosecuted as separate offense. The third offense will result in loss of Drain Layer License for one year. If the violation occurs on the premises of rental property which has a nonresident owner, then the owner must also be notified in writing that the violation has occurred.

; or take any other action relative thereto.

Rationale: This would ensure that the Police Department has the ability to enforce the noise by-law which will afford the residences hours of operations, start and stop times, and days of operations that are spelled out with little room for misunderstanding for the contractors. Requested by Robert Sinibaldi, DPW Director

2/3 vote required

Selectmen Recommendation: Yes 3 - 0

Article 21: To see if the Town will vote to amend the Merrimac General By-Laws by the Snow Removal By-Law as follows:

Article V, Section 10: Snow Removal By-Law

(1) Purpose: Since pedestrians are safer when walking on sidewalks than when walking in the streets used by vehicular traffic, the purpose of this section is to encourage owners of all property to remove the snow, slush, and ice from abutting sidewalks so that sidewalks throughout the Town are safe for use during the winter season, and so that the Town’s local services and amenities are reasonably accessible by pedestrians via sidewalks, especially by elderly persons, persons using wheel chairs, persons using carriages to transport children, and students walking to school.

(2) Definitions. For the purpose of this Section, the following terms shall have the following definitions:

(a) OBLIGATED PERSON- the person responsible for compliance with this Subsection pursuant to Paragraph (4)

(b) SIDEWALK- a paved walkway (weather paved with brick, stone, cement, concrete, asphalt, or other impervious material) that is located within the right-of-way of a street that abuts residential property.

(3) Obligations. Snow, slush, and ice shall be removed from the sidewalk, in accordance with the deadlines set forth in Paragraph (5), to a width of at least 36 inches or, if the sidewalk is narrower than 36 inches, for the full width of the sidewalk.

(4) Obligated Persons. The owner of record of a property abutting a right-of-way in which a sidewalk is located shall be obligated to comply with this Section within that portion of the right-of-way to which the property abuts, unless the owner of record can demonstrate that this obligation has been duly delegated to a responsible person, identified by name and address, by a written agreement signed by the person so delegated or by an express reference to the obligation in a written lease.

(5) Deadlines for Removal and Treatment.

(a) After the cessation of a weather event that has resulted in snow, slush, or ice on a sidewalk, the snow, slush, or ice shall be removed no later than 8 p.m. the following day, and the sidewalk shall be treated with melting compounds, sand, or other grit, as reasonably necessary to inhibit slipping. Regardless of this deadline, Obligated Persons are encouraged to remove snow, slush and ice promptly from the full width of the sidewalks in order to minimize the ice formed on the sidewalk when snow or ice melts and refreezes, so that neighbors and others can use the sidewalks as soon as possible.

(b) Treatment of ice that forms on sidewalks shall be accomplished no later than 8 p.m. on the day after the ice has formed, but Obligated Persons are encouraged to treat the ice promptly so that neighbors and others can use the sidewalks as soon as possible.

(c) The deadlines set forth in this Subsection shall be extended for Obligated Persons who are temporarily absent from the residential property for vacations, holiday, hospitalization, and unexpected absences; provided, however, that such Obligated Persons shall be required to complete their removal and treatment obligations by 8 p.m. on the day following the end of their temporary absence.

(6) Rules and Regulations. The Board of Selectmen may adopt rules and regulations further implementing this Section, including, without limitation, provisions and hearing procedures for exemptions from the requirements of this Section for Obligated Persons who are physically unable to perform the obligations themselves and have a *bona fide* financial hardship; provided, however, that exemptions granted to such Obligated Persons shall be void if the Obligated Person causes portions of the residential property to be cleared of snow, slush, or ice for vehicular access from the street.

(7) Fines. Fines for violations of this Section shall be on the following schedule: First offense – written warning, second offense - \$50, Third and successive offenses - \$ 100 each, to a maximum of \$ 350 per winter season (October 1 – April 30). In situations where there is more than one Obligated Person, such fines may be assessed jointly or individually. No more than one fine may be assessed with respect to any single weather event requiring removal or treatment of snow, slush or ice.

(8) Enforcement

- (a)** A person who is an “Enforcing Person”, as defined in Subsection 10, shall take appropriate action with respect to observed or reported violations of this Section
- (b)** An Enforcing Person cognizant of such a violation, shall promptly send the alleged offender a non-criminal written citation thereof by hand delivery or mail, postage prepaid, addressed to the owner of record.
- (c)** An owner of record who receives a citation pursuant to this Subsection shall have 20 days thereafter to pay the applicable fine or to provide to the Enforcing Person a photocopy of the written agreement or lease used to delegate the obligation to comply with this Section, in which case the owner of record shall not be responsible for paying any applicable fine, and the Enforcing Person may dismiss or modify the citation or reissue the citation to the Obligated Person as is deemed appropriate.
- (d)** If a citation is not dismissed and the fine is not timely paid, the provisions of Subsection 10, other than those establishing penalties, shall be applicable.

(9) Not Evidence. Except as required by applicable law, violations of this Section shall not be admissible as evidence of negligence in any civil proceeding brought by an injured third party against an Obligated Person, tenant, or owner of record.

(10) In addition to the provisions for enforcement set forth elsewhere in this Bylaw, the Bylaw may also be enforced by non-criminal disposition as provided in MGL c. 40, §21D. The penalty for such violation shall be \$300 for each offense. Each day or part thereof shall constitute a separate offense.

- (a)** “**Enforcing person**” as used in this subsection shall mean any police officer of the Town, the Director of Public Works and any other Town employee designated by the Board of Selectmen as an enforcing person.
- (b)** An enforcing person cognizant of a violation of Subsection A, B, D(2), E(2), G, H, or I or any rule or regulation adopted hereunder shall give the offender a written notice to appear before the Clerk of the District Court having jurisdiction thereof for the noncriminal disposition thereof in accordance with the provisions of §21D. The provisions of §21D are incorporated herein by this reference.

Approved Rules and Regulation – Snow Removal By-Law

- (1)** Determination of compliance with the Bylaw regarding the removal and treatment of snow, ice or slush shall not occur before 8 p.m. as described in Section 5 of the Bylaw.
- (2)** Homeowners who have an approved Clause 37A (Blind Exemption), 41C (Elderly Exemption) or Clause 22 (Veteran Disability Exemption) from the Merrimac Board of Assessors as of October 1 each year shall be exempted from the requirements of the Residential Snow bylaw for the winter season which begins October 1 through April 30. However, homeowners exempted from the Bylaw are encouraged to comply voluntarily.
- (3)** A temporary absence as referenced in Section 5, item C shall be defined to be no more than 5 calendar days.

(4) The Board of Selectmen will be responsible for the overall administration of the enforcement provisions of this Bylaw.

; or take any other action relative thereto.

Rationale: To explain and establish that the outdated “common law rule” **in which the property owner**, both private and commercial, could simply leave naturally accumulated snow and ice untreated and escape liability and thereby setting forth the “**Snow Removal Bylaw**” to bring the town In compliance with MSJC ruling. Requested by Robert Sinibaldi, DPW Director

2/3 vote required

Selectmen Recommendation: Yes 3 – 0

Article 22: To see if the Town will vote to accept, as a Town way, the layout of the road known as “Madison Way”, and to authorize the Board of Selectmen to acquire the land, rights, and easements therein for roadway, drainage, utility, or other purposes, all shown on a plan prepared by Atlantic Engineering & Survey Consultants Inc. dated February 24, 2016, entitled “Street Acceptance Plan at Madison Way (Bear Hill) in Merrimac, Mass.”; or take any other action relative thereto.

Rationale: The Planning Board recommends acceptance of Madison Way, the road is complete and the DPW has signed off on the project. Requested by the Planning Department.

Selectmen Recommendation: Yes 3 – 0

FY2017 Debt Repayment Detail

Borrowing	Acct#	Inside/ Outside	Original Amount	Year Paid	FY2017 Principal	Line #	FY2017 Interest	Line #
Title V Septic Loan	5915	Outside	\$ 200,000	2017	\$ 11,100		\$ -	
River Road (Sewer)	5916	Outside	\$ 200,000	2017	\$ 7,530	SA	\$ 325	SA
Building Constuction - Library		Inside	\$ 2,351,000	Refinanced				
Sub-Total (Ominibus)								
Church Fowler Betterment	5936	Inside	\$ 50,000	2024	\$ 2,500	SA	\$ 792	SA
Red Oak Betterment	5936	Inside	\$ 50,000	2024	\$ 2,500	SA	\$ 792	SA
Sewer Treatment Facility	5936	Inside	\$ 1,690,000	2024	\$ 85,000	SA	\$ 26,476	SA
Engineering Services - Sewer Inflow			\$ 90,000	2009	\$ -		\$ -	
Total Municipal Purpose - \$4.231M			\$ 4,231,000	2023	\$ 90,000		\$ 28,060	
Sweetsir Driveway		Inside	\$ 134,000	2012				
Sweetsir Sewer	5940	Inside	\$ 126,000	2017	\$ 10,000		\$ 495	
Ambulance		Inside	\$ 118,000	2012				
Total Municipal Purpose - \$378K			\$ 378,000	2017	\$ 10,000		\$ 495	
Landfill Closure	5919	Outside	\$ 214,801	2020	\$ 26,563		\$ 3,168	
Land Acq. - Open Space (Brush Hill)	5919	Inside	\$ 107,016	2020	\$ 10,625		\$ 1,524	
Municipal Building Renovations	5919	Inside	\$ 107,016	2020	\$ 10,625		\$ 1,524	
Land Acq. - Library		Inside	\$ 54,406	2015	\$ -		\$ -	
Land/Building - Senior Center	5919	Inside	\$ 160,524	2020	\$ 15,938		\$ 2,286	
Sub-Total (Ominibus)					\$ 63,750		\$ 8,502	
Belmore Rd. Betterment		Inside	\$ 21,455	2014				
Water	5919	Outside	\$ 214,782	2020	\$ 21,250	SA	\$ 3,048	SA
Electric Sub Station	5919	Outside	\$ 1,500,000	2028	\$ 75,000	SA	\$ 34,575	SA
Total Municipal Purpose - \$2.380M			\$ 2,380,000	2020	\$ 160,000		\$ 46,125	
Sewer - Ridgefield Rd	5943	Inside	\$ 132,080	2021	\$ 15,000	SA	\$ 2,019	SA
Total Municipal Purpose - \$132,080			\$ 132,080	2021	\$ 15,000		\$ 2,019	
Building Constuction - Town Hall	5939	Inside	\$ 1,256,000	2023	\$ 145,000		\$ 22,275	
Building Constuction - Library	5939	Inside	\$ 1,145,000	2024	\$ 120,000		\$ 21,750	
Land - School St.	5939	Inside	\$ 140,000	2024	\$ 15,000		\$ 2,625	
					\$ 280,000		\$ 46,650	
Sewer - Attitash Lift	5939	Inside	\$ 375,000	2024	\$ 40,000	SA	\$ 7,075	SA
Sewer - Chuch/Fowler Betterment	5939	Inside	\$ 45,000	2023	\$ 5,000	SA	\$ 825	SA
Water - Engineering	5939	Inside	\$ 145,000	2024	\$ 15,000	SA	\$ 2,775	SA
Water - Tonka Filters	5939	Outside	\$ 260,000	2022	\$ 35,000	SA	\$ 4,200	SA
Water - Storage Tanks	5939	Outside	\$ 235,000	2024	\$ 25,000	SA	\$ 4,125	SA
Water - Well Fields	5939	Outside	\$ 270,000	2024	\$ 30,000	SA	\$ 5,025	SA
Water - Booster Stations	5939	Outside	\$ 100,000	2024	\$ 10,000	SA	\$ 1,950	SA
Total Municipal Purpose - \$3,971,000			\$ 3,971,000	2021	\$ 440,000		\$ 72,625	
Water Mains - Town Share 5%	5945	Outside	\$43,000	2036	\$ 1,739		\$ 798	
Water Mains	5945	Outside	\$817,000	2036	\$ 33,049	SA	\$ 15,160	SA
Total Municipal Purpose - \$860,000			\$860,000	2036	\$ 34,788		\$ 15,958	
Town/School Energy		Inside	\$ 753,925	2025	\$ 55,648		\$ 16,872	
Water Energy		Inside	\$ 38,594	2025	\$ 2,851	SA	\$ 864	SA
Sewer Energy		Inside	\$ 229,334	2025	\$ 16,925	SA	\$ 5,131	SA
Total Lease - \$1,021,853			\$ 1,021,853	2025	\$ 75,424		\$ 22,867	
Short Term Debt/Lease							\$ 22,000	

Tax Impact on Home Valued at \$339,000

Resulting from Debt Exclusions and General Overrides

Debt Exclusions - Impact on property tax rate is for the duration of debt service - usually 20 years for major capital expenditures.

	Amount	FY2013	FY2014	FY2015	FY2016	FY2017
Sweetsir Building and Equipment	\$ 875,000	\$ (44)	\$ 0	Complete	Complete	Complete
Pentucket Capital Project	\$ 12,640,000	\$ (22)	\$ 19	Complete	Complete	Complete
Town Hall Renovation and Addition	\$ 2,850,000	\$ 100	\$ 95	\$ 86	\$ 84	\$ 80
Construction of New Library	\$ 2,351,263	\$ 84	\$ 81	\$ 73	\$ 69	\$ 68
Total Debt Exclusions		\$ 118	\$ 196	\$ 159	\$ 153	\$ 148

General Overrides - Impact on property tax rate is permanent and can increase each year by 2 1/2%, but decreases when reevaluated property values go up.

	Amount	FY2013	FY2014	FY2015	FY2016	FY2017
School Operating Budget - FY2002	\$ 167,768	\$ 105	\$ 108	\$ 111	\$ 114	\$ 116
School Operating Budget - FY2003	\$ 243,818	\$ 149	\$ 153	\$ 157	\$ 161	\$ 165
Library Operating Budget - FY2005	\$ 35,034	\$ 20	\$ 21	\$ 22	\$ 22	\$ 23
School Operating Budget - FY2006	\$ 484,500	\$ 275	\$ 283	\$ 290	\$ 298	\$ 304
EMT-Firefighter - FY2008	\$ 47,000	\$ 25	\$ 26	\$ 27	\$ 27	\$ 28
COA Nutrition Program - FY2008	\$ 31,700	\$ 17	\$ 17	\$ 18	\$ 18	\$ 18
On Call Firefighter/EMT - FY2009	\$ 50,000	\$ 26	\$ 27	\$ 28	\$ 29	\$ 29
Schools Operating Budget - FY2010	\$ 315,000	\$ 162	\$ 166	\$ 171	\$ 175	\$ 179
Schools Operating Budget - FY2017	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 48
Total General Overrides		\$ 780	\$ 801	\$ 824	\$ 844	\$ 910

Combined Total Impact of Debt Exclusions and Overrides		\$ 899	\$ 997	\$ 982	\$ 997	\$ 1,057
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Breakdown of Tax Rate for FY2016

Expenses	Omnibus	Special Articles & Overrides	Other Funding	Raise and Appropriate	% of Tax Rate	\$ of Tax Rate
Maturing Debt	\$ 422,847	\$	5,000	\$ 417,847	3.03%	\$ 0.49
Interest Debt	\$ 104,516			\$ 104,516	0.76%	\$ 0.12
Gen Govt Unclassified	\$ 842,179	\$ 1,162		\$ 843,341	6.12%	\$ 0.99
General Government	\$ 783,683	\$ 15,740		\$ 799,423	5.80%	\$ 0.94
Public Safety	\$ 1,718,664			\$ 1,718,664	12.47%	\$ 2.02
Health & Sanitation	\$ 95,270	\$ 80,000		\$ 175,270	1.27%	\$ 0.21
Highway	\$ 507,478	\$ 125,500		\$ 632,978	4.59%	\$ 0.74
Public Assistance	\$ 338,761			\$ 338,761	2.46%	\$ 0.40
Schools	\$ 8,110,704			\$ 8,110,704	58.87%	\$ 9.51
Library	\$ 274,957			\$ 274,957	2.00%	\$ 0.32
Recreation	\$ 12,300			\$ 12,300	0.09%	\$ 0.01
Cemetery	\$ 49,354	\$ 1,400	1,400	\$ 49,354	0.36%	\$ 0.06
Trash	\$	\$ 300,000		\$ 300,000	2.18%	\$ 0.35
Total	\$13,260,713	\$ 523,802	\$ 6,400	\$ 13,778,115	100.00%	
State Funds & Charges			\$ 711,834	\$ (711,834)		
Local Receipts			\$ 1,606,323	\$ (1,606,323)		
Actual Tax Levy				\$ 11,459,958		\$ 16.16
Average Single Family Home Tax Rate		FY2015	FY2016	Change	Percentage	
		\$ 324,116	\$ 339,000	\$ 14,884.00	4.39%	
		\$ 16.25	\$ 16.16	\$ (0.09)	-0.56%	
Average Tax Bill		\$ 5,266.89	\$ 5,478.24	\$ 211.36	3.86%	