

Town of Merrimac Budget Summary

REVENUE ESTIMATES

	Adopted FY2014	Departmental Requested Budget FY2015	4/28/2014 Approved Budget FY2015	10/20/14 Approved Budget FY2015
PROPERTY TAXES				
Tax Base	\$ 10,049,478	\$ 10,395,153	\$ 10,395,153	\$ 10,395,153
2 1/2 % Increase	\$ 251,237	\$ 259,879	\$ 259,879	\$ 259,879
Est New Growth	\$ 94,438	\$ 75,000	\$ 75,000	\$ 110,397
General Override	\$ -	\$ -	\$ -	\$ -
Unused Levy Capacity	\$ (176,947)	\$ (24,509)	\$ (33,267)	\$ (121,548)
SUBTOTAL	\$ 10,218,206	\$ 10,705,523	\$ 10,696,765	\$ 10,643,881
STATE PROVIDED FUNDS				
Cherry Sheet/State Aid	\$ 792,328	\$ 838,547	\$ 838,547	\$ 840,743
SBAB/Chapter 70 Aid	\$ 152,584	\$ 39,015	\$ 39,015	\$ 39,015
SUBTOTAL: STATE FUNDS	\$ 944,912	\$ 877,562	\$ 877,562	\$ 879,758
DEBT EXCLUSIONS				
Sweetsir/Donaghue	\$ 416	\$ -	\$ -	\$ -
Pent. Cap Project	\$ 11,569	\$ -	\$ -	\$ -
New Library Construction	\$ 170,150	\$ 151,600	\$ 151,600	\$ 151,600
Town Hall Renovations	\$ 197,820	\$ 179,235	\$ 179,235	\$ 179,235
SUBTOTAL	\$ 379,955	\$ 330,835	\$ 330,835	\$ 330,835
PROJECTED LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 700,000	\$ 700,000	\$ 700,000	\$ 775,000
Other Excise	\$ 500	\$ 500	\$ 500	\$ 500
Penalties & Interest	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
In Lieu of Tax	\$ 1,300	\$ 19,300	\$ 19,300	\$ 28,000
Trash	\$ 95,000	\$ 95,000	\$ 95,000	\$ 120,000
Ambulance	\$ 212,000	\$ 212,000	\$ 212,000	\$ 200,000
Fees	\$ 45,000	\$ 45,000	\$ 45,000	\$ 41,800
Rentals	\$ 75,000	\$ 75,000	\$ 75,000	\$ 80,000
Cemetery	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Licenses & Permits	\$ 60,000	\$ 60,000	\$ 60,000	\$ 55,000
Fines & Forfeitures	\$ 55,000	\$ 55,000	\$ 55,000	\$ 70,000
Investment Income	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,000
Misc Non Recurring	\$ 45,000	\$ 45,000	\$ 45,000	\$ 46,500
SUBTOTAL	\$ 1,333,800	\$ 1,351,800	\$ 1,351,800	\$ 1,459,800
OTHER REVENUE				
Free Cash Approp	\$ 609,241	\$ 404,528	\$ 404,528	\$ 404,528
Ambulance Stabilization	\$ 55,000	\$ -	\$ -	\$ -
Transfer of Approp	\$ -	\$ -	\$ -	\$ -
Water Privilege	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Water Retained earnings	\$ 168,000	\$ 119,000	\$ 119,000	\$ 119,000
Other Revenue	\$ 21,200	\$ 17,600	\$ 17,600	\$ 17,600
Wastewater Retained Earnings	\$ 37,900	\$ 82,900	\$ 82,900	\$ 82,900
Bonded Capital	\$ 1,021,853	\$ 104,180	\$ 104,180	\$ 104,180
Water Enterprise	\$ 992,312	\$ 1,032,683	\$ 1,032,683	\$ 977,683
Sewer Enterprise	\$ 1,113,957	\$ 1,083,960	\$ 1,083,960	\$ 1,083,960
SUBTOTAL	\$ 4,019,464	\$ 2,869,851	\$ 2,869,851	\$ 2,814,851

TOTAL ESTIMATED REVENUE	\$ 16,896,337	\$ 16,135,571	\$ 16,126,813	\$ 16,129,125
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EXPENDITURE ESTIMATES

	Adopted FY2014	Departmental Requested Budget FY2015	4/28/2014 Approved Budget FY2015	10/20/14 Approved Budget FY2015
ARTICLE 1 OMNIBUS				
Maturing Debt	\$ 494,629	\$ 375,850	\$ 375,850	\$ 375,850
Interest Debt	\$ 143,141	\$ 102,470	\$ 102,470	\$ 112,470
Gen Govt Unclassified	\$ 946,071	\$ 939,964	\$ 939,964	\$ 940,016
General Government	\$ 568,959	\$ 599,954	\$ 591,196	\$ 596,196
Public Safety	\$ 1,556,456	\$ 1,670,678	\$ 1,670,678	\$ 1,673,678
Health & Sanitation	\$ 92,088	\$ 94,195	\$ 94,195	\$ 94,195
Highway	\$ 594,270	\$ 620,536	\$ 620,536	\$ 495,036
Public Assistance	\$ 285,963	\$ 339,071	\$ 339,071	\$ 339,071
Education	\$ 7,365,199	\$ 7,752,362	\$ 7,752,362	\$ 7,762,362
Library	\$ 252,914	\$ 269,495	\$ 269,495	\$ 269,495
Cemetery	\$ 47,356	\$ 48,277	\$ 48,277	\$ 48,277
SUBTOTAL	\$ 12,347,045	\$ 12,812,852	\$ 12,804,094	\$ 12,706,646
CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED				
State & County	\$ 156,147	\$ 80,828	\$ 80,828	\$ 83,926
Tax Abatements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Library Offset	\$ 7,009	\$ 7,300	\$ 7,300	\$ 7,300
Overlay Deficit	\$ -	\$ -	\$ -	\$ -
Snow & Ice Deficit	\$ 1,932	\$ -	\$ -	\$ -
Other Deficits	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
SUBTOTAL	\$ 269,088	\$ 192,128	\$ 192,128	\$ 195,226
PRIOR YEAR SPECIAL ARTICLES				
Appropriation Transfers	\$ -	\$ -	\$ -	\$ -
SUBTOTAL	\$ -	\$ -	\$ -	\$ -
CURRENT YEAR SPECIAL ARTICLES				
Special Articles	\$ 3,258,351	\$ 3,026,411	\$ 3,026,411	\$ 3,123,073
Transfer Articles	\$ -	\$ -	\$ -	\$ -
SUBTOTAL	\$ 3,258,351	\$ 3,026,411	\$ 3,026,411	\$ 3,123,073
BONDED ARTICLES				
Prior Year Bond Issues	\$ 1,021,853	\$ -	\$ 104,180	\$ 104,180
Lease authorization	\$ -	\$ 104,180	\$ 104,180	\$ 104,180
SUBTOTAL	\$ 1,021,853	\$ 104,180	\$ 104,180	\$ 104,180
TOTAL ESTIMATED EXPENSE				
TOTAL ESTIMATED EXPENSE	\$ 16,896,337	\$ 16,135,571	\$ 16,126,813	\$ 16,129,125
SURPLUS/(DEFICIT)	\$ 0	\$ (0)	\$ (0)	\$ (0)

Article 1 FY2015 Omnibus Budget

Line #	Description	FY2013 Budget	FY2013 Actuals	FY2014 Budget	FY2015 Main. Budget	FY2015 Changes	FY2015 Dept. Request	FY2014 Finance Com Changes	FY2015 Finance Com Budget	4/28/14 FY2015 Approved Budget	FY2015 Requested 10/20/14	10/20/14 FY2015 Approved Budget	Change FY2014 to FY2015	% Change	Notes
Maturing Debt															
1	Title V Septic Loan (FY17)	\$ 11,100	\$ 11,100	\$ 11,100	\$ 11,100	\$ -	\$ 11,100		\$ 11,100	\$ 11,100		\$ 11,100	\$ -	0.0%	
	Municipal Purpose - \$7.77M (FY23)	\$ 490,000	\$ 490,000	\$ 290,000	\$ 290,000	\$ (290,000)	\$ -		\$ -	\$ -		\$ -	\$ (290,000)	-100.0%	
	Municipal Purpose - \$4.231M (FY24)	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ (120,000)	\$ -		\$ -	\$ -		\$ -	\$ (120,000)	-100.0%	
2	Municipal Purpose - \$378K (FY17)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000		\$ 10,000	\$ 10,000		\$ 10,000	\$ -	0.0%	
3	Municipal Purpose - \$2.380M (FY28)	\$ 72,222	\$ 72,222	\$ 63,529	\$ 63,529	\$ 221	\$ 63,750		\$ 63,750	\$ 63,750		\$ 63,750	\$ 221	0.3%	
4	Municipal Purpose - \$3.971M (FY24)				\$ -	\$ 291,000	\$ 291,000		\$ 291,000	\$ 291,000		\$ 291,000	\$ 291,000	100.0%	
	Total Maturing Debt	\$ 703,322	\$ 703,322	\$ 494,629	\$ 494,629	\$ (118,779)	\$ 375,850	\$ -	\$ 375,850	\$ 375,850	\$ -	\$ 375,850	\$ (118,779)	-24.0%	

Interest on Maturing Debt															
	Municipal Purpose - \$7.77M (FY23)	\$ 76,420	\$ 76,420	\$ 60,820	\$ 60,820	\$ (60,820)	\$ -		\$ -	\$ -		\$ -	\$ (60,820)	-100.0%	
	Municipal Purpose - \$4.231M (FY24)	\$ 56,150	\$ 56,150	\$ 50,150	\$ 50,150	\$ (50,150)	\$ -		\$ -	\$ -		\$ -	\$ (50,150)	-100.0%	
5	Municipal Purpose - 378K (FY17)	\$ 2,475	\$ 2,475	\$ 1,980	\$ 1,980	\$ (495)	\$ 1,485		\$ 1,485	\$ 1,485		\$ 1,485	\$ (495)	-25.0%	
6	Municipal Purpose - \$2.380M (FY28)	\$ 17,545	\$ 17,545	\$ 15,191	\$ 15,191	\$ (2,266)	\$ 12,925		\$ 12,925	\$ 12,925		\$ 12,925	\$ (2,266)	-14.9%	
7	Municipal Purpose - \$3.971M (FY24)	\$ -	\$ -	\$ -	\$ -	\$ 58,060	\$ 58,060		\$ 58,060	\$ 58,060		\$ 58,060	\$ 58,060	100.0%	
8	Short term Debt/Lease	\$ 5,000	\$ 6,429	\$ 15,000	\$ 15,000	\$ 15,000	\$ 30,000		\$ 30,000	\$ 30,000	\$ 10,000	\$ 40,000	\$ 25,000	166.7%	
	Total Interest	\$ 157,590	\$ 159,019	\$ 143,141	\$ 143,141	\$ (40,671)	\$ 102,470	\$ -	\$ 102,470	\$ 102,470	\$ 10,000	\$ 112,470	\$ (30,671)	-21.4%	

Unclassified															
9	Prop/Liab. & Workers Comp. Ins.	\$ 140,000	\$ 132,839	\$ 95,000	\$ 95,000	\$ -	\$ 95,000		\$ 95,000	\$ 95,000		\$ 95,000	\$ -	0.0%	
10	Group Health & Life Insurance	\$ 390,000	\$ 330,802	\$ 260,000	\$ 260,000	\$ (20,000)	\$ 240,000		\$ 240,000	\$ 240,000		\$ 240,000	\$ (20,000)	-7.7%	
11	Print Town Report	\$ 1,000	\$ 392	\$ 1,000	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000	\$ -	0.0%	
12	Merrimack Valley Plan Commission	\$ 2,045	\$ 2,045	\$ 2,096	\$ 2,096	\$ -	\$ 2,096		\$ 2,096	\$ 2,096	\$ 52	\$ 2,148	\$ 52	2.5%	
13	Electricity for Town Buildings	\$ 83,000	\$ 77,934	\$ 83,000	\$ 83,000	\$ -	\$ 83,000		\$ 83,000	\$ 83,000		\$ 83,000	\$ -	0.0%	
14	Water for Town Buildings	\$ 6,500	\$ 5,336	\$ 6,500	\$ 6,500	\$ -	\$ 6,500		\$ 6,500	\$ 6,500		\$ 6,500	\$ -	0.0%	
15	Heat for Town Buildings	\$ 43,550	\$ 32,343	\$ 43,550	\$ 43,550	\$ -	\$ 43,550		\$ 43,550	\$ 43,550		\$ 43,550	\$ -	0.0%	
16	Town Gardens	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	\$ 600		\$ 600	\$ 600		\$ 600	\$ -	0.0%	
17	Reserve Fund	\$ 65,000	\$ 39,777	\$ 65,000	\$ 65,000	\$ -	\$ 65,000		\$ 65,000	\$ 65,000		\$ 65,000	\$ -	0.0%	
18	Unemployment Expense	\$ 10,000	\$ 4,645	\$ 10,000	\$ 10,000	\$ (3,600)	\$ 6,400		\$ 6,400	\$ 6,400		\$ 6,400	\$ (3,600)	-36.0%	
19	Medicare Expense	\$ 52,000	\$ 46,755	\$ 34,000	\$ 34,000	\$ 500	\$ 34,500		\$ 34,500	\$ 34,500		\$ 34,500	\$ 500	1.5%	
20	Essex Regional Retirement	\$ 583,118	\$ 580,270	\$ 381,325	\$ 381,325	\$ 11,993	\$ 393,318		\$ 393,318	\$ 393,318		\$ 393,318	\$ 11,993	3.1%	
21	OPEB					\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	100.0%	
22	Department Offset	\$ (430,000)	\$ (417,426)	\$ (36,000)	\$ (36,000)	\$ (15,000)	\$ (51,000)		\$ (51,000)	\$ (51,000)		\$ (51,000)	\$ (15,000)	41.7%	
	Total Unclassified	\$ 946,813	\$ 836,312	\$ 946,071	\$ 946,071	\$ (6,107)	\$ 939,964	\$ -	\$ 939,964	\$ 939,964	\$ 52	\$ 940,016	\$ (6,055)	-0.6%	

General Government															
23	Finance Committee Expense	\$ 500	\$ 469	\$ 500	\$ 500	\$ -	\$ 500		\$ 500	\$ 500		\$ 500	\$ -	0.0%	
24	Capital Planning Committee Exp.	\$ 100	\$ 79	\$ 100	\$ 100	\$ -	\$ 100		\$ 100	\$ 100		\$ 100	\$ -	0.0%	
25	Annual Town Audit	\$ 12,400	\$ 12,400	\$ 12,800	\$ 12,800	\$ 460	\$ 13,260		\$ 13,260	\$ 13,260		\$ 13,260	\$ 460	3.6%	
26	Selectmen Admin. Asst. Salary	\$ 31,734	\$ 30,795	\$ 32,505	\$ 32,504	\$ 2,148	\$ 34,652	\$ (1,566)	\$ 33,086	\$ 33,086		\$ 33,086	\$ 581	1.8%	
27	Selectmen Expense	\$ 1,425	\$ 1,256	\$ 1,625	\$ 1,625	\$ 765	\$ 2,390		\$ 2,390	\$ 2,390	\$ 5,000	\$ 7,390	\$ 5,765	354.8%	
	Finance Director/Treasurer Salary	\$ 80,914	\$ 80,914	\$ 93,247	\$ 93,247	\$ 1,888	\$ 95,135		\$ 95,135	\$ 95,135		\$ 95,135	\$ 1,887	2.0%	
	Finance Director/Treasurer Expense	\$ 9,890	\$ 9,392	\$ 12,090	\$ 12,090	\$ (2,000)	\$ 10,090		\$ 10,090	\$ 10,090		\$ 10,090	\$ (2,000)	-16.5%	
	Bond Issue and Admin. Costs	\$ 2,000	\$ 1,627	\$ 2,000	\$ 2,000	\$ -	\$ 2,000		\$ 2,000	\$ 2,000		\$ 2,000	\$ -	0.0%	
	Tax Title Expense	\$ 5,000	\$ 8,220	\$ 6,000	\$ 6,000	\$ -	\$ 6,000		\$ 6,000	\$ 6,000		\$ 6,000	\$ -	0.0%	
	Accountant Salary	\$ 58,448	\$ 59,448	\$ 65,727	\$ 65,727	\$ 1,295	\$ 67,022		\$ 67,022	\$ 67,022		\$ 67,022	\$ 1,295	2.0%	
	Accountant Expense	\$ 5,861	\$ 6,245	\$ 8,573	\$ 8,573	\$ 49	\$ 8,622		\$ 8,622	\$ 8,622		\$ 8,622	\$ 49	0.6%	
	Assistant Treasurer Collector	\$ 35,071	\$ 35,071	\$ 35,900	\$ 35,900	\$ 4,944	\$ 40,394	\$ (2,192)	\$ 38,202	\$ 38,202		\$ 38,202	\$ 2,302	6.4%	
	Office Coverage			\$ -	\$ -	\$ 3,955	\$ 3,955		\$ 3,955	\$ 3,955		\$ 3,955	\$ 3,955	100.0%	
	Tax Collector Salaries	\$ 36,319	\$ 36,319	\$ 37,030	\$ 37,030	\$ 727	\$ 37,756		\$ 37,756	\$ 37,756		\$ 37,756	\$ 727	2.0%	
	Tax Collector Expense	\$ 19,412	\$ 18,337	\$ 19,412	\$ 19,412	\$ 350	\$ 19,762		\$ 19,762	\$ 19,762		\$ 19,762	\$ 350	1.8%	
	Assessor's Salaries	\$ 37,806	\$ 37,806	\$ 47,717	\$ 47,717	\$ 767	\$ 48,484		\$ 48,484	\$ 48,484	\$ (3,700)	\$ 44,784	\$ (2,933)	-6.1%	
	Assessor's Expense	\$ 19,706	\$ 15,594	\$ 10,806	\$ 10,806	\$ -	\$ 10,806		\$ 10,806	\$ 10,806	\$ 3,700	\$ 14,506	\$ 3,700	34.2%	
	Town Hall IT Salaries	\$ 1,200	\$ 1,200	\$ 1,224	\$ 1,224	\$ 24	\$ 1,248		\$ 1,248	\$ 1,248		\$ 1,248	\$ 24	2.0%	
	Town Hall IT Expense	\$ 9,150	\$ 9,065	\$ 9,150	\$ 9,150	\$ 3,220	\$ 12,370		\$ 12,370	\$ 12,370		\$ 12,370	\$ 3,220	35.2%	
28	Finance Department Salaries	\$ 249,758	\$ 250,758	\$ 280,844	\$ 280,845	\$ 13,150	\$ 293,995	\$ (2,192)	\$ 291,803	\$ 291,803	\$ (3,700)	\$ 288,103	\$ 7,259	2.6%	
29	Finance Department Expense	\$ 71,019	\$ 68,480	\$ 68,031	\$ 68,031	\$ 1,619	\$ 69,650		\$ 69,650	\$ 69,650	\$ 3,700	\$ 73,350	\$ 5,319	7.8%	
30	Sealer of Weights Salary	\$ 1,601	\$ 1,601	\$ 1,633	\$ 1,633	\$ 33	\$ 1,666		\$ 1,666	\$ 1,666		\$ 1,666	\$ 33	2.0%	
31	Sealer of Weights Expense	\$ 100	\$ -	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250		\$ 250	\$ -	0.0%	
32	Legal/Consulting Expense	\$ 30,892	\$ 30,828	\$ 41,030	\$ 41,030	\$ 10,141	\$ 51,170	\$ (5,000)	\$ 46,170	\$ 46,170		\$ 46,170	\$ 5,141	12.5%	

Article 1 FY2015 Omnibus Budget

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33	Town Clerk Salary	\$ 40,177	\$ 39,126	\$ 45,493	\$ 45,493	\$ (674)	\$ 44,819		\$ 44,819	\$ 44,819		\$ 44,819	\$ (674)	-1.5%	
34	Town Clerk Expenses	\$ 1,340	\$ 932	\$ 860	\$ 860	\$ 50	\$ 910		\$ 910	\$ 910		\$ 910	\$ 50	5.8%	
35	Board of Registrars Salaries	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250		\$ 250	\$ -	0.0%	
36	Board of Registrars Expense	\$ 1,702	\$ 837	\$ 1,795	\$ 1,795	\$ -	\$ 1,795		\$ 1,795	\$ 1,795		\$ 1,795	\$ -	0.0%	
37	Census Takers Expense	\$ 1,562	\$ 1,450	\$ 1,712	\$ 1,712	\$ 125	\$ 1,837		\$ 1,837	\$ 1,837		\$ 1,837	\$ 125	7.3%	
38	Vital Statistics Expense	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 150		\$ 150	\$ 150		\$ 150	\$ -	0.0%	
39	Election Salaries	\$ 4,455	\$ 5,198	\$ 2,605	\$ 2,605	\$ 1,100	\$ 3,705		\$ 3,705	\$ 3,705		\$ 3,705	\$ 1,100	42.2%	
40	Election Expense	\$ 9,146	\$ 5,699	\$ 3,350	\$ 3,350	\$ 1,600	\$ 4,950		\$ 4,950	\$ 4,950		\$ 4,950	\$ 1,600	47.8%	
41	Planning Board Salaries	\$ 5,000	\$ 3,592	\$ 5,103	\$ 5,103	\$ 104	\$ 5,207		\$ 5,207	\$ 5,207		\$ 5,207	\$ 104	2.0%	
42	Planning Board Expense	\$ 4,139	\$ 1,766	\$ 3,854	\$ 3,854	\$ -	\$ 3,854		\$ 3,854	\$ 3,854		\$ 3,854	\$ -	0.0%	
43	Appeals Board Admin Salary	\$ 3,802	\$ 3,600	\$ 3,878	\$ 3,878	\$ 77	\$ 3,955		\$ 3,955	\$ 3,955		\$ 3,955	\$ 77	2.0%	
44	Appeals Board Expense	\$ 425	\$ 69	\$ 425	\$ 425	\$ -	\$ 425		\$ 425	\$ 425		\$ 425	\$ -	0.0%	
45	Open Space Comm.Expense	\$ 630	\$ 335	\$ 630	\$ 630	\$ -	\$ 630		\$ 630	\$ 630		\$ 630	\$ -	0.0%	

Article 1 FY2015 Omnibus Budget

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46	Conservation Commission Salaries	\$ 7,279	\$ 5,838	\$ 7,424	\$ 7,424	\$ 150	\$ 7,573		\$ 7,573	\$ 7,573		\$ 7,573	\$ 150	2.0%	
47	Conservation Commission Expense	\$ 400	\$ 623	\$ 800	\$ 800	\$ -	\$ 800		\$ 800	\$ 800		\$ 800	\$ -	0.0%	
48	Bonding of Officers Expense	\$ 1,050	\$ 1,018	\$ 1,100	\$ 1,100	\$ 50	\$ 1,150		\$ 1,150	\$ 1,150		\$ 1,150	\$ 50	4.5%	
49	Town Hall Maintenance Expense	\$ 18,370	\$ 17,979	\$ 21,310	\$ 21,310	\$ 100	\$ 21,410	\$ -	\$ 21,410	\$ 21,410		\$ 21,410	\$ 100	0.5%	
50	Town Hall Copier Expense	\$ 2,400	\$ 2,356	\$ 2,400	\$ 2,400	\$ -	\$ 2,400		\$ 2,400	\$ 2,400		\$ 2,400	\$ -	0.0%	
51	Municipal Buildings Expense	\$ 11,500	\$ 7,650	\$ 11,500	\$ 11,500	\$ -	\$ 11,500		\$ 11,500	\$ 11,500		\$ 11,500	\$ -	0.0%	
52	Telephone Expense	\$ 15,000	\$ 13,266	\$ 15,000	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	\$ 15,000		\$ 15,000	\$ -	0.0%	
Total General Government		\$ 528,305	\$ 508,399	\$ 568,959	\$ 568,959	\$ 30,997	\$ 599,954	\$ (8,758)	\$ 591,196	\$ 591,196	\$ 5,000	\$ 596,196	\$ 27,237	4.8%	

Public Safety

53	Police Department Salaries	\$ 799,018	\$ 761,507	\$ 834,410	\$ 834,411	\$ 73,723	\$ 908,134		\$ 908,134	\$ 908,134	\$ 3,000	\$ 911,134	\$ 76,723	9.2%	
54	Police Department Expense	\$ 76,816	\$ 83,725	\$ 88,124	\$ 88,124	\$ 2,225	\$ 90,349		\$ 90,349	\$ 90,349		\$ 90,349	\$ 2,225	2.5%	
Sub-Total Police Department		\$ 875,835	\$ 845,233	\$ 922,535	\$ 922,535	\$ 75,948	\$ 998,483	\$ -	\$ 998,483	\$ 998,483	\$ 3,000	\$ 1,001,483	\$ 78,948	8.6%	
55	Fire Department Salaries	\$ 308,238	\$ 308,058	\$ 323,622	\$ 323,622	\$ (22,471)	\$ 301,149		\$ 301,149	\$ 301,149		\$ 301,149	\$ (22,472)	-6.9%	
56	Fire Department Expense	\$ 68,673	\$ 61,704	\$ 73,673	\$ 73,673	\$ 13,000	\$ 86,673		\$ 86,673	\$ 86,673		\$ 86,673	\$ 13,000	17.6%	
57	EMT Wages	\$ 58,236	\$ 58,236	\$ 69,401	\$ 69,401	\$ 43,190	\$ 112,591		\$ 112,591	\$ 112,591		\$ 112,591	\$ 43,190	62.2%	
58	Ambulance Expense	\$ 39,280	\$ 37,850	\$ 42,280	\$ 42,280	\$ 2,000	\$ 44,280		\$ 44,280	\$ 44,280		\$ 44,280	\$ 2,000	4.7%	
Sub-Total Fire Department		\$ 474,427	\$ 465,848	\$ 508,976	\$ 508,976	\$ 35,719	\$ 544,693	\$ -	\$ 544,693	\$ 544,693	\$ -	\$ 544,693	\$ 35,718	7.0%	
59	Emergency Management Salary	\$ 10,798	\$ 10,798	\$ 14,291	\$ 14,291	\$ 288	\$ 14,580		\$ 14,580	\$ 14,580		\$ 14,580	\$ 288	2.0%	
60	Emergency Management Expense	\$ 7,391	\$ 6,147	\$ 11,891	\$ 11,891	\$ 250	\$ 12,141		\$ 12,141	\$ 12,141		\$ 12,141	\$ 250	2.1%	
61	Inspectional Services Salaries	\$ 60,279	\$ 60,278	\$ 64,148	\$ 64,148	\$ 232	\$ 64,380		\$ 64,380	\$ 64,380		\$ 64,380	\$ 232	0.4%	
62	Inspectional Services Expense	\$ 8,070	\$ 6,966	\$ 8,070	\$ 8,070	\$ -	\$ 8,070		\$ 8,070	\$ 8,070		\$ 8,070	\$ -	0.0%	
63	Animal Control Salary	\$ 15,880	\$ 16,362	\$ 16,241	\$ 16,241	\$ 1,105	\$ 17,346		\$ 17,346	\$ 17,346		\$ 17,346	\$ 1,105	6.8%	
64	Animal Control Expense	\$ 3,000	\$ 2,176	\$ 3,000	\$ 3,000	\$ -	\$ 3,000		\$ 3,000	\$ 3,000		\$ 3,000	\$ -	0.0%	
65	Parking Clerk Salary	\$ 510	\$ 510	\$ 520	\$ 520	\$ 680	\$ 1,200		\$ 1,200	\$ 1,200		\$ 1,200	\$ 680	130.8%	
66	Parking Clerk Expense	\$ 460	\$ 278	\$ 460	\$ 460	\$ -	\$ 460		\$ 460	\$ 460		\$ 460	\$ -	0.0%	
67	Police/Fire Building Expense	\$ 6,325	\$ 6,074	\$ 6,325	\$ 6,325	\$ -	\$ 6,325		\$ 6,325	\$ 6,325		\$ 6,325	\$ -	0.0%	
Subtotal Other Public Safety		\$ 112,713	\$ 109,589	\$ 124,946	\$ 124,946	\$ 2,555	\$ 127,501	\$ -	\$ 127,501	\$ 127,501	\$ -	\$ 127,501	\$ 2,555	2.0%	
Total Public Safety		\$ 1,462,974	\$ 1,420,669	\$ 1,556,456	\$ 1,556,458	\$ 114,223	\$ 1,670,678	\$ -	\$ 1,670,678	\$ 1,670,678	\$ 3,000	\$ 1,673,678	\$ 117,222	7.5%	

Health & Sanitation

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

Highway Department

74	Highway Wages	\$ 318,059	\$ 301,910	\$ 324,550	\$ 324,550	\$ 6,266	\$ 330,816		\$ 330,816	\$ 330,816		\$ 330,816	\$ 6,266	1.9%	
75	Highway Expense	\$ 167,420	\$ 162,001	\$ 167,420	\$ 167,420	\$ 10,000	\$ 177,420		\$ 177,420	\$ 177,420	\$ (125,500)	\$ 51,920	\$ (115,500)	-69.0%	
76	Snow & Ice	\$ 80,600	\$ 134,473	\$ 90,000	\$ 90,000	\$ 10,000	\$ 100,000		\$ 100,000	\$ 100,000		\$ 100,000	\$ 10,000	11.1%	
77	Parks & Recreation Expense	\$ 12,300	\$ 11,044	\$ 12,300	\$ 12,300	\$ -	\$ 12,300		\$ 12,300	\$ 12,300		\$ 12,300	\$ -	0.0%	
Total Highway		\$ 578,379	\$ 609,428	\$ 594,270	\$ 594,270	\$ 26,266	\$ 620,536	\$ -	\$ 620,536	\$ 620,536	\$ (125,500)	\$ 495,036	\$ (99,234)	-16.7%	

Public Assistance

78	COA Salaries	\$ 167,084	\$ 167,084	\$ 191,167	\$ 191,166	\$ 8,885	\$ 200,052		\$ 200,052	\$ 200,052		\$ 200,052	\$ 8,884	4.6%	
79	COA Expense	\$ 28,515	\$ 35,967	\$ 28,429	\$ 28,429	\$ (1,450)	\$ 26,979		\$ 26,979	\$ 26,979		\$ 26,979	\$ (1,450)	-5.1%	
80	Town Nurse Salary	\$ 10,849	\$ 10,849	\$ 11,066	\$ 11,066	\$ 225	\$ 11,290		\$ 11,290	\$ 11,290		\$ 11,290	\$ 225	2.0%	
81	Town Nurse Expense	\$ 350	\$ -	\$ 350	\$ 350	\$ -	\$ 350		\$ 350	\$ 350		\$ 350	\$ -	0.0%	
Subtotal Council on Aging		\$ 206,798	\$ 213,900	\$ 231,011	\$ 231,011	\$ 7,660	\$ 238,671	\$ -	\$ 238,671	\$ 238,671	\$ -	\$ 238,671	\$ 7,660	3.3%	
82	Veterans' Agent Salary	\$ 3,474	\$ 3,474	\$ 3,552	\$ 3,552	\$ (3,552)	\$ -		\$ -	\$ -		\$ -	\$ (3,552)	-100.0%	
83	Veterans' Expense	\$ 51,400	\$ 51,927	\$ 51,400	\$ 51,400	\$ 49,000	\$ 100,400		\$ 100,400	\$ 100,400		\$ 100,400	\$ 49,000	95.3%	
Subtotal Veterans' Services		\$ 54,874	\$ 55,401	\$ 54,952	\$ 54,952	\$ 45,448	\$ 100,400	\$ -	\$ 100,400	\$ 100,400	\$ -	\$ 100,400	\$ 45,448	82.7%	
Total Public Assistance		\$ 261,672	\$ 269,301	\$ 285,963	\$ 285,963	\$ 53,108	\$ 339,071	\$ -	\$ 339,071	\$ 339,071	\$ -	\$ 339,071	\$ 53,108	18.6%	

Article 1 FY2015 Omnibus Budget

Line #	Description	FY2013 Budget	FY2013 Actuals	FY2014 Budget	FY2015 Main. Budget	FY2015 Changes	FY2015 Dept. Request	FY2014 Finance Com Changes	FY2015 Finance Com Budget	4/28/14 FY2015 Approved Budget	FY2015 Requested 10/20/14	10/20/14 FY2015 Approved Budget	Change FY2014 to FY2015	% Change	Notes
Public Education															
84	Whittier Minimum Assessment	\$ 587,129	\$ 587,129	\$ 590,622	\$ 590,622	\$ 31,668	\$ 622,290		\$ 622,290	\$ 622,290		\$ 622,290	\$ 31,668	5.4%	
85	Whittier Capital Assessment	\$ -	\$ -	\$ 17,214	\$ 17,214	\$ 920	\$ 18,134		\$ 18,134	\$ 18,134		\$ 18,134	\$ 920	5.3%	
	Subtotal Whittier Assessment	\$ 587,129	\$ 587,129	\$ 607,836	\$ 607,836	\$ 32,588	\$ 640,424	\$ -	\$ 640,424	\$ 640,424	\$ -	\$ 640,424	\$ 32,588	5.4%	
86	Pentucket Base Assessment	\$ 6,444,193	\$ 6,396,066	\$ 6,607,582	\$ 6,607,582	\$ 228,224	\$ 6,835,806		\$ 6,835,806	\$ 6,835,806		\$ 6,835,806	\$ 228,224	3.5%	
87	Pentucket Net Capital Assessment	\$ 96,929	\$ 91,929	\$ 149,782	\$ 149,782	\$ 49,462	\$ 199,244		\$ 199,244	\$ 199,244		\$ 199,244	\$ 49,462	33.0%	
	Subtotal Pentucket Regional	\$ 6,541,122	\$ 6,487,995	\$ 6,757,363	\$ 6,757,364	\$ 277,686	\$ 7,035,050	\$ -	\$ 7,035,050	\$ 7,035,050	\$ -	\$ 7,035,050	\$ 277,687	4.1%	
88	Essex-North Shore Tuition					\$ 76,888	\$ 76,888		\$ 76,888	\$ 76,888	\$ 10,000	\$ 86,888	\$ 86,888	100.0%	
	Total Public Education	\$ 7,128,251	\$ 7,075,124	\$ 7,365,199	\$ 7,365,200	\$ 387,162	\$ 7,752,362	\$ -	\$ 7,752,362	\$ 7,752,362	\$ 10,000	\$ 7,762,362	\$ 397,163	5.4%	
Library															
89	Library Salaries	\$ 162,235	\$ 162,235	\$ 166,786	\$ 166,786	\$ 13,327	\$ 180,113		\$ 180,113	\$ 180,113		\$ 180,113	\$ 13,327	8.0%	
90	Library Expense	\$ 85,128	\$ 84,665	\$ 86,128	\$ 86,128	\$ 3,254	\$ 89,382		\$ 89,382	\$ 89,382		\$ 89,382	\$ 3,254	3.8%	
	Total Library	\$ 247,363	\$ 246,900	\$ 252,914	\$ 252,914	\$ 16,581	\$ 269,495	\$ -	\$ 269,495	\$ 269,495	\$ -	\$ 269,495	\$ 16,581	6.6%	
Cemetery															
91	Cemetery Salaries	\$ 42,086	\$ 41,534	\$ 43,056	\$ 43,056	\$ 921	\$ 43,977		\$ 43,977	\$ 43,977		\$ 43,977	\$ 921	2.1%	
92	Cemetery Expense	\$ 4,300	\$ 2,792	\$ 4,300	\$ 4,300		\$ 4,300		\$ 4,300	\$ 4,300		\$ 4,300	\$ -	0.0%	
	Total Cemetery	\$ 46,386	\$ 44,326	\$ 47,356	\$ 47,356	\$ 921	\$ 48,277	\$ -	\$ 48,277	\$ 48,277	\$ -	\$ 48,277	\$ 921	1.9%	
	TOTAL OMNIBUS	\$ 12,151,173	\$ 11,957,405	\$ 12,347,045	\$ 12,347,048	\$ 465,807	\$ 12,812,852	\$ (8,758)	\$ 12,804,094	\$ 12,804,094	\$ (97,448)	\$ 12,706,646	\$ 359,601	2.9%	