

**Town of Merrimac  
October 19, 2020 - Special Town Meeting  
Articles for Consideration**

Town Vote	Art. #	Recommendations			Description
		Selectmen	Finance Committee	Capital Planning	
	1	N/A	N/A	N/A	To reinstate the Town Nurse's hours to 19 ½ hours per week and reinstate her hourly rate to \$31.00 per hour.
	2	-	-	-	To reduce the amount raised and appropriated in Article 1 of the June 15, 2020 Annual Town Meeting by the sum of <b>\$35,172</b> and amend the following lines by the amounts listed below:
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 4 Capital Planning Expense \$ 184
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 32 Public Building Expense \$ (10,000)
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 37 Fire Expense \$ 1,800
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 50 Whittier Regional Assessment \$ (31,745)
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 52 Essex North Tuition \$ (5,000)
		N/A	N/A	N/A	Line # 60 Board of Health Salaries \$ 6,920
		N/A	N/A	N/A	Line # 62 Nurse Salary (If Article 1 is approved) \$ 15,568
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 68 Library Expense \$ 3,101
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 74 Worker's Compensation Insurance Expense \$ (2,000)
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 75 Unemployment Expense \$ (4,000)
		Yes 2 - 0	Yes 5 - 0	N/A	Line # 80 Property-Liability Insurance Expense \$ (10,000)
	3	Yes 2 - 0	Yes 5 - 0	N/A	To reduce the amount raised and appropriated in Article 2 of the June 15, 2020 Annual Town Meeting, operate the Wastewater Department Enterprise for FY2021, by the sum of <b>\$55,000</b> .
	4	Yes 2 - 0	Yes 5 - 0	N/A	To reduce the amount raised and appropriated in Article 3 of the June 15, 2020 Annual Town Meeting, operate the Water Department Enterprise for FY2021, by the sum of <b>\$30,000</b> .
	5	Yes 2 - 0	Yes 5 - 0	N/A	To increase the amount raise and appropriated in Article 9 of the June 15, 2020 Annual Town Meeting, for Solid Waste Collection and Disposal, Recycling Collection, by the sum of <b>\$15,000</b> .
	6	Yes 2 - 0	Yes 5 - 0	Yes 5 - 0	To appropriate <b>\$19,878</b> from the Capital Stabilization Fund for the required town contribution for the Green Communities Grant of \$200,000 for energy repairs to the Fire Station and COA buildings. <b>2/3 Vote Required</b> .
	7	Yes 2 - 0	Yes 5 - 0	N/A	To transfer the balance of <b>\$24,845.60</b> from Article 1(d) for the Special Town Meeting on April 30, 2018, Engineering on Bear Hill Road Culvert to General Culvert Repairs Town Wide
	8	Yes 2 - 0	N/A	N/A	To accept the provisions of G.L. C. 40, S. 22G and amend the Town of Merrimac General By-laws Section 6.5.11 by adding the following sentence; A fee of \$150 be imposed for a violation of this section.
	9	Yes 2 - 0	N/A	N/A	To authorize the Board of Selectmen to release and discharge the easement granted to the Town by instrument recorded the Essex South District Registry of Deeds in Book 6000, Page 404.
	10	Yes 2 - 0	N/A	N/A	To authorize the Board of Selectmen to sell a parcel of land on Merrimac Ave to the abutter. <b>2/3 Vote Required</b>
	11	Yes 2 - 0	N/A	N/A	To amend the Town of Merrimac Zoning By-Laws by adding the following article; Article 17A: Reuse of Municipal Building or Remediated Hazardous Material Site. <b>2/3 Vote Required</b>

**Town of Merrimac Warrant Articles  
Special Town Meeting, October 19, 2020**

Essex, ss.

To one of the Constables of the Town of Merrimac:

GREETINGS,

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the voters of the Town of Merrimac to meet in the Whittier Regional Vocational Technical High School Cafeteria, 115 Amesbury Line Rd., Haverhill, MA 01830 on October 19, 2020 at 7:30 PM to act on the following articles, namely:

**Article 1:** To see if the Town will vote to reinstate the Town Nurse’s hours to 19 ½ hours per week and reinstate her hourly rate to \$31.00 per hour.

**Rationale:** This is being requested by a citizen’s petition. The Finance Committee and the Board of Selectmen recommended reducing the hours of the Town nurse from 19 ½ per week to 5 hours per week at the Annual Town Meeting. Town Meeting approved this recommendation. The hourly rate was not changed; it is \$31.03 per hour.

**Article 2:** To see if the Town will vote to reduce the amount raised and appropriated in Article 1 of the June 15, 2020 Annual Town Meeting by the sum of **\$35,172** and amend the following lines by the amounts listed below:

Line # 4 – Capital Planning Expense	\$ 184
Line # 32 – Public Building Expense	(\$ 10,000)
Line # 37 – Fire Expense	\$ 1,800
Line # 50 – Whittier Regional Assessment	(\$ 31,745)
Line # 52 – Essex North Tuition	(\$ 5,000)
Line # 60 – Board of Health Salaries	\$ 6,920
Line # 62 – Nurse Salary	\$ 15,568
Line # 68 – Library Expense	\$ 3,101
Line # 74 – Worker’s Compensation Insurance Expense	(\$ 2,000)
Line # 75 – Unemployment Expense	(\$ 4,000)
Line # 80 – Property-Liability Insurance Expense	(\$ 10,000)

; or take any other action relative thereto.

**Rationale:** This article will amend the line items above to account for, adjustments to salary lines, adjustments to town utility charges, adjustment to municipal building expense, adjustments insurance and unemployment lines in order to present a balanced budget. Capital Planning Expense and Library Expense increases are due to errors at the ATM. Nurse Salary is contingent upon Article 1 being approved. Per the request of the Board of Selectmen.

**Selectmen Recommendation: 2 – 0, Except N/A on #60 and #62**  
**FinCom Recommendation: 5 – 0, Except N/A on #60 and #62**

**Article 3:** To see if the Town will vote to reduce the amount raised and appropriated in Article 2 of the June 15, 2020 Annual Town Meeting, operate the Wastewater Department Enterprise for FY2021, by the sum of **\$55,000**; or take any other action relative hereto.

Salaries:	(\$ 5,000)
Expenses:	(\$ 50,000)
<b>Total</b>	<b>(\$ 55,000)</b>

**Rationale:** This article reduces the budget to reflect actual revenue collection in FY2020. FY2020 revenues were less than anticipated due to Covid restrictions on the revenue collection. Per the request of the DPW Director.

**Selectmen Recommendation: Yes 2 - 0**  
**FinCom Recommendation: Yes 5 - 0**

**Article 4:** To see if the Town will vote to reduce the amount raised and appropriated in Article 3 of the June 15, 2020 Annual Town Meeting, operate the Water Department Enterprise for FY2021, by the sum of **\$30,000**; or take any other action relative hereto.

Salaries:	<b>(\$ 30,000)</b>
<b>Total</b>	<b>(\$ 30,000)</b>

**Rationale:** This article reduces the budget to reflect actual revenue collection in FY2020. FY2020 revenues were less than anticipated due to Covid restrictions on the revenue collection. Per the request of the DPW Director.

<b>Selectmen Recommendation:</b>	<b>Yes 2 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 5 - 0</b>

**Article 5.** To see if the Town will vote to increase the amount raise and appropriated in Article 9 of the June 15, 2020 Annual Town Meeting, for Solid Waste Collection and Disposal, Recycling Collection, by the sum of **\$15,000**; or take any other action relative hereto.

**Rationale:** This article increases the funds necessary for the collection and disposal of solid waste, recycling based upon actual costs in FY2020. The cost of recycling continues to increase due to the unfavorable recycling market.

<b>Selectmen Recommendation:</b>	<b>Yes 2 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 5 - 0</b>

**Article 6:** To see if the Town will vote to appropriate **\$19,878** from the Capital Stabilization Fund for the required town contribution for the Green Communities Grant of \$200,000 for energy repairs to the Fire Station and COA buildings; or take any other action relative thereto.

**Rationale:** The Town was awarded a \$200,000 grant to make energy repairs to the Fire Department and the COA Buildings. The grant requires a Town match of \$19,878 in order to receive the grant. Per the request of the Board of Selectmen.

<b>Selectmen Recommendation:</b>	<b>Yes 2 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 5 - 0</b>
<b>Capital Planning Recommendation:</b>	<b>Yes 5 - 0</b>

**2/3 Vote Required**

**Article 7:** To see if the Town will vote to transfer the balance of **\$24,845.60** from Article 1(d) for the Special Town Meeting on April 30, 2018, Engineering on Bear Hill Road Culvert to General Culvert Repairs Town wide; or take any other action relative thereto.

**Rationale:** The Town has multiple culverts which have failed or are in the process of failing. The initial article has helped us get to the point of a shovel-ready project for Bear Hill, and continues to help us through the grant application process for replacement of such culvert. We have also received grant funding for the Mill Street culvert engineering, and want to ensure the remaining funds in the article can be used to help us reach the goal of repair/replacement town-wide for any and all future culvert needs the Town may face. Per the request of the DPW Director.

<b>Selectmen Recommendation:</b>	<b>Yes 2 - 0</b>
<b>FinCom Recommendation:</b>	<b>Yes 5 - 0</b>

**Article 8:** To see if the Town will vote to amend the Town of Merrimac General By-laws Section 6.5.11 by adding the following sentence;

A fee of \$150 be imposed for a violation of this section.

; or take any other action relative thereto.

**Rationale:** This article will allow the town to collect handicapped parking fines in a separate account to be used by the Commission on Disabilities for ADA projects approved by the Board of Selectmen. The current fine is \$10. Massachusetts General Law Chapter 40, Section 22A states that handicapped parking fines shall contain a penalty of not less than \$100 nor more than \$300. The Commission on Disabilities is asking the penalty be set at \$150. Requested by the Merrimac Commission on Disabilities.

**Selectmen Recommendation: Yes 2 - 0**

**Article 9:** To see if the Town will vote to authorize the Board of Selectmen to release and discharge the easement granted to the Town by instrument recorded the Essex South District Registry of Deeds in Book 6000, Page 404; or take any other action relative hereto.

**Rationale:** The homeowners of Merri Hill Tree Farm requested the easement on their property be released. The Board of Selectmen in consultation with the DPW Director agree that the access easement is no longer needed. Per the request of the Board of Selectmen.

**Selectmen Recommendation: Yes 2 - 0**

**Article 10:** To see if the Town will vote to transfer from the tax custodian for tax title purposes to the Board of Selectmen for general municipal purposes and for the purpose of conveyance, the care, custody and control of the parcel of land located on Merrimac Avenue, identified by the Assessors as Parcel 98-1-847, and acquired by the Town by low value foreclosure recorded with the Essex South District Registry of Deeds in Book 3393, Page 394, and to authorize the Board of Selectmen to convey said parcel on such terms and conditions and for such consideration as the Board of Selectmen deems appropriate; or take any other action relative hereto.

**Rationale:** This will allow for the sale of a parcel of land on Merrimac Ave to the abutter. Per the request of the Board of Selectmen.

**Selectmen Recommendation: Yes 2 - 0**

### **2/3 Vote Required**

#### **Article 17A: Reuse of Municipal Building or Remediated Hazardous Material Site**

- 17A.1. Purpose. The purpose of the Reuse of Municipal Building or Remediated Hazardous Material Site bylaw is to provide for a range of multi-family affordable housing types in the Town of Merrimac through the reuse of existing municipal buildings or redevelopment of former hazardous material sites.
- 17A.2. Applicability. This bylaw shall apply to sites containing municipal buildings (or former municipal buildings) designated for reuse by the Town or at remediated sites that have formerly been found to contain hazardous materials as further detailed herein.
- 17A.3. Permit Granting Authority. The Planning Board shall be the special permit granting authority for applications made in accordance with this section and may grant a SPECIAL PERMIT for MULTI-FAMILY DWELLING qualifying as AFFORDABLE HOUSING for LOW- AND MODERATE INCOME HOUSEHOLDS, if at least 25% of the units meet the requirements of 760 CMR 56.00, in existing or former municipal buildings which have been designated for reuse or at remediated sites that have formerly been found to contain hazardous materials subject to EPA Brownfields and Land Revitalization Program or other similar program of the Commonwealth of Massachusetts. DWELLING UNITS may include one-, two-, or three-bedrooms.
- 17A.4. Definitions. Terms used herein shall be as defined in the Zoning Bylaw, unless otherwise defined herein or in the event the context clearly means otherwise.

MUNICIPAL USE: A building shall be considered in municipal use if substantially all of that building was actively used for municipal purposes for at least ten (10) continuous years, and it is currently owned by the Town. Buildings associated with public parks and municipal cemeteries are excluded for purposes of this bylaw.

HAZARDOUS MATERIAL: A hazardous material, as defined in MGL c.21E, includes but not limited to, any material, in whatever form, which, because of its quantity, concentration, chemical, corrosive, flammable, reactive, toxic, infectious or radioactive characteristics, either separately or in combination with any substance(s), constitutes a present or potential threat to human health, safety, welfare, or to the environment, when improperly stored, treated, transported, disposed of, used, or otherwise managed. The term shall not include oil. The term shall also include all those substances which are included under 42 USC Sec. 9601(14), but it is not limited to those substances.

REMIEDIATED HAZARDOUS MATERIAL SITE: A LOT that has been subject to regulated clean up efforts to remove or mitigate the release of Hazardous Materials to a level at which the land can be re-developed for economically viable uses not otherwise prohibited by law.

- 17A.5 Pre-Submission Meeting. All applicants seeking a SPECIAL PERMIT under Section 17A shall schedule a pre-submission meeting with the Planning Board to review the scope of the project and the LOT for which it is proposed. Whenever possible, the Planning Board shall include other Town boards in the pre-submission meeting. Additional pre-submission meetings may be held by mutual agreement of the Planning Board and the applicant.
- 17A.6. Reuse of Buildings in Municipal Use.
- 17A.6.1. Dimensional Regulations for existing or former Buildings in Municipal Use.
- 17A.6.1.1. There shall be no minimum LOT AREA per DWELLING UNIT requirement for the building for which the SPECIAL PERMIT is issued.
- 17A.6.1.2. The Planning Board may, in issuing a SPECIAL PERMIT hereunder, allow structural extensions and alterations to existing or former nonconforming municipal buildings where the Board finds that: (1) the changes are necessary for purposes of public health and safety, access for disabled persons, utilities, mechanical equipment or code compliance concerns and (2) the extensions and alterations shall not be substantially more detrimental than the existing nonconformity to the neighborhood.
- 17A.6.2. Any portion of the LOT on which the municipal building is or formerly was located not dedicated to the development of AFFORDABLE HOUSING, including associated yard areas, parking and circulation must be used in its entirety for other municipal purposes. This requirement shall not prevent the LOT from being divided so as to create separate LOTS, each containing a MULTI-FAMILY DWELLING and a municipal purpose.
- 17A.7 Redevelopment of Remediated Hazardous Material Site.
- 17A.7.1. Dimensional Regulations.
- 17A.7.1.1. Maximum number of units: Up to 24 units per acre at the discretion of the Planning Board. Remediation costs and potential net profits, neighborhood, zoning district and other land use factors, such as capacity of existing utilities, shall be given consideration. The applicant is not entitled to 24 units per acre and the Planning Board's determination shall be conclusive.
- 17A.7.1.2. Dimensional regulations for LOT AREA, FRONTAGE, LOT COVERAGE, and setbacks shall be as specified for the ZONING DISTRICT in which the LOT is located. As part of a SPECIAL PERMIT granted under this section, the Planning Board may vary those requirements.
- 17A.7.1.3. Maximum Building Height (Feet): 40 feet with consideration given to the ZONING DISTRICT.
- 17A.7.1.4. Maximum Building Height (Stories): 3 stories with consideration given to the ZONING DISTRICT.
- 17A.8. New Road Construction.  
Any new roads that serve affordable housing developments under section 17A shall be constructed in accordance with the standards of the Subdivision Rules and Regulations of the Town with the exception of width, which shall be determined by the Planning Board. Inspection of the roads during construction shall be in accordance with the procedures contained in the Subdivision Rules and Regulations and the inspection process shall be administered by the Planning Board. Such procedure shall include the payment of any fees or deposits for the inspections as required by the Subdivision Rules and Regulations at the time of site plan submittal.
- 17A.9. Parking. OFF-STREET PARKING shall be provided in accordance with Article 20 of this bylaw. As part of a SPECIAL PERMIT granted under this section, the Planning Board may vary those requirements.

- 17A.10. Signs. SIGNS shall be permitted in accordance with Article 21 of this bylaw.
- 17A.11. Special Permit Criteria. The Planning Board may grant a SPECIAL PERMIT for reuse of Buildings in Municipal Use or Redevelopment of Remediated Hazardous Material Site upon finding that the proposed use is in harmony with the general purpose and intent of this section 17A. In making its decision, the Planning Board shall consider the following criteria:
- 17A.11.1. Consistency with the Merrimac Master Plan.
  - 17A.11.2. Consistency with special regulations that apply to the proposed use.
  - 17A.11.3. Protection of adjoining LOTS against detrimental or offensive uses on the site, including, but not limited to, landscaping, visual buffers, amenities provided for residents or the public.
  - 17A.11.4. The degree to which the proposed use, viewed in its entirety, is of superior design and provides more environmental, social, and/or fiscal benefits to the Town than an alternative use permitted as of right.
  - 17A.11.5. Adequacy of space for vehicular access to the site and off-street parking and loading/unloading on the site.
  - 17A.11.6. Adequacy of water supplies and distribution for domestic use fire protection.
  - 17A.11.7. Adequacy of the methods of:
    - 17A.11.7.1. Disposal of sanitary sewage, as determined by the Board of Health or regulations of the Sewer Commission, where applicable. Connection to the municipal sewer system is required for property located in a designated sewer service area.
    - 17A.11.7.2. Storage and disposal of refuse and solid wastes resulting from the uses permitted on the site.
    - 17A.11.7.3. Drainage and retention of surface water.
- 17A.12. Site Plan Review. The site plan requirements of Article 19 of this Bylaw shall apply to section. SITE PLAN REVIEW shall be conducted concurrently with the SPECIAL PERMIT application, review, and determination procedures.
- ; or take any other action relative thereto.

**Rationale:** This article amends zoning to create a means to develop multi-family affordable housing that can serve as an alternative to the Comprehensive Special Permit process, commonly referred to as 40B. In very special circumstances, a developer will have the option to obtain a Special Permit under this new zoning bylaw rather than through the 40B process. This only applies to development of affordable housing that involves the reuse of municipal buildings or remediated hazardous material sites. By creating this zoning option it will give the Town more control over these developments than is the case with a 40B project while creating affordable housing units that qualify toward the state required 10%. Per the request of the Planning Board.

**Selectmen Recommendation: Yes 2 - 0**

**2/3 Vote Required**

TOWN OF MERRIMAC BUDGET SUMMARY

REVENUE ESTIMATES

	Departmental		Fin Com		10/19/2020 Requested Budget
	Adopted	Requested Budget	Recommended Budget	FY2021	
	FY2020	FY2021	FY2021	FY2021	
<b>PROPERTY TAXES</b>					
Tax Base	\$ 12,817,276	\$ 13,237,643	\$ 13,237,643	\$ 13,237,643	\$ 13,237,643
2 1/2 % Increase	\$ 320,432	\$ 330,941	\$ 330,941	\$ 330,941	\$ 330,941
Est New Growth	\$ 92,983	\$ 100,000	\$ 100,000	\$ 140,000	\$ 140,000
General Override	\$ -	\$ 440,000	\$ 440,000	\$ -	\$ -
Unused Levy Capacity	\$ (8,893)	\$ -	\$ (7,731)	\$ (35,095)	\$ (35,095)
<b>PROPERTY TAXES</b>	<b>\$ 13,221,798</b>	<b>\$ 14,108,584</b>	<b>\$ 14,100,853</b>	<b>\$ 13,673,489</b>	<b>\$ 13,673,489</b>
<b>STATE PROVIDED FUNDS</b>					
Cherry Sheet/State Aid	\$ 1,032,915	\$ 1,069,258	\$ 1,069,258	\$ 1,051,724	\$ 1,051,724
MSBA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL STATE FUNDS</b>	<b>\$ 1,032,915</b>	<b>\$ 1,069,258</b>	<b>\$ 1,069,258</b>	<b>\$ 1,051,724</b>	<b>\$ 1,051,724</b>
<b>DEBT EXCLUSIONS</b>					
New Library Construction	\$ 129,225	\$ 121,125	\$ 121,125	\$ 121,125	\$ 121,125
Town Hall Renovations	\$ 148,200	\$ 144,488	\$ 144,488	\$ 144,488	\$ 144,488
Police Station	\$ 117,738	\$ 354,778	\$ 354,778	\$ 354,778	\$ 354,778
PRSD Middle/High School	\$ -	\$ 864,020	\$ 864,020	\$ 864,020	\$ 864,020
<b>SUBTOTAL</b>	<b>\$ 395,163</b>	<b>\$ 1,484,411</b>	<b>\$ 1,484,411</b>	<b>\$ 1,484,411</b>	<b>\$ 1,484,411</b>

EXPENDITURE ESTIMATES

	Departmental		Fin Com		10/19/2020 Requested Budget
	Adopted	Requested Budget	Recommended Budget	FY2021	
	FY2020	FY2021	FY2021	FY2021	
<b>ARTICLE 1 OMINIBUS</b>					
General Government	\$ 925,853	\$ 1,053,366	\$ 1,039,373	\$ 1,039,373	\$ 1,029,557
Public Safety	\$ 2,155,411	\$ 2,435,822	\$ 2,235,861	\$ 2,235,861	\$ 2,237,661
Health & Sanitation	\$ 121,989	\$ 150,873	\$ 108,791	\$ 108,791	\$ 108,791
Highway	\$ 600,156	\$ 664,101	\$ 626,684	\$ 626,684	\$ 626,684
Public Assistance	\$ 393,716	\$ 453,747	\$ 440,761	\$ 440,761	\$ 440,761
Education	\$ 9,521,724	\$ 10,669,385	\$ 10,634,568	\$ 10,597,823	\$ 10,597,823
Library	\$ 299,686	\$ 311,539	\$ 310,539	\$ 310,539	\$ 313,640
Cemetery	\$ 60,700	\$ 91,130	\$ 63,058	\$ 63,058	\$ 63,058
Parks & Rec	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300
Town Gardens	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Long Term Principal	\$ 321,855	\$ 456,896	\$ 456,896	\$ 456,896	\$ 592,372
Long Term Interest	\$ 187,818	\$ 292,886	\$ 292,886	\$ 292,886	\$ 292,886
Lease Expense	\$ 152,907	\$ 154,445	\$ 154,445	\$ 154,445	\$ 18,969
Gen Govt Unclassified	\$ 1,154,068	\$ 1,334,836	\$ 1,249,836	\$ 1,249,836	\$ 1,233,836
<b>SUBTOTAL</b>	<b>\$ 15,908,783</b>	<b>\$ 18,081,926</b>	<b>\$ 17,626,598</b>	<b>\$ 17,626,598</b>	<b>\$ 17,568,938</b>

PROJECTED LOCAL RECEIPTS

Motor Vehicle Excise	\$ 990,000	\$ 990,000	\$ 1,030,000	\$ 1,000,000
Other Excise	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
In Lieu of Tax	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,300
Trash	\$ 122,000	\$ 123,500	\$ 123,500	\$ 130,000
Ambulance	\$ 320,000	\$ 320,000	\$ 320,000	\$ 320,000
Fees	\$ 50,000	\$ 53,000	\$ 53,000	\$ 50,000
Rentals	\$ 129,000	\$ 129,000	\$ 129,000	\$ 125,000
Cemetery	\$ 12,000	\$ 12,000	\$ 12,000	\$ 18,000
Licenses & Permits	\$ 80,000	\$ 80,000	\$ 80,000	\$ 70,000
Fines & Forfeitures	\$ 35,000	\$ 35,000	\$ 35,000	\$ 23,000
Investment Income	\$ 65,000	\$ 67,000	\$ 67,000	\$ 70,000
Misc Recurring	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
Misc Non Recurring	\$ 75,000	\$ 120,000	\$ 120,000	\$ 125,000
<b>SUBTOTAL</b>	<b>\$ 1,943,200</b>	<b>\$ 1,994,700</b>	<b>\$ 2,034,700</b>	<b>\$ 1,996,300</b>

CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED

State & County	\$ 103,363	\$ 106,572	\$ 106,572	\$ 106,572
Tax Abatements	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Library Offset	\$ 9,920	\$ 10,552	\$ 10,552	\$ 9,920
Overlay Deficit	\$ -	\$ -	\$ -	\$ -
Snow & Ice Deficit	\$ -	\$ -	\$ -	\$ -
Other Deficits	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ 188,283</b>	<b>\$ 192,124</b>	<b>\$ 192,124</b>	<b>\$ 191,486</b>
<b>CURRENT YEAR SPECIAL ARTICLES</b>				
Special Articles	\$ 4,421,793	\$ 4,332,298	\$ 4,305,852	\$ 3,815,730
Transfer Articles	\$ 70,000	\$ 418,970	\$ 418,970	\$ 418,970
<b>SUBTOTAL</b>	<b>\$ 4,491,793</b>	<b>\$ 4,751,268</b>	<b>\$ 4,724,822</b>	<b>\$ 4,234,700</b>

OTHER REVENUE

Free Cash Approp	\$ 706,297	\$ 438,192	\$ 438,192	\$ 438,192
Water Privilege	\$ 60,000	\$ -	\$ -	\$ -
Water Retained Earnings	\$ 80,000	\$ 265,000	\$ 265,000	\$ 265,000
Other Revenue	\$ 89,800	\$ 436,770	\$ 436,770	\$ 456,648
Wastewater Retained Earnings	\$ -	\$ -	\$ -	\$ -
Wastewater Development Fund	\$ 180,000	\$ 230,000	\$ 230,000	\$ 230,000
Wastewater I & I	\$ 500,000	\$ 37,000	\$ 37,000	\$ 37,000
Wastewater Betterment Fund	\$ 50,000	\$ -	\$ -	\$ -
Bonded Capital	\$ (45,000)	\$ 522,000	\$ 522,000	\$ 522,000
Water Enterprise	\$ 1,042,565	\$ 1,157,980	\$ 1,147,107	\$ 1,117,107
Wastewater Enterprise	\$ 1,145,405	\$ 1,172,600	\$ 1,157,027	\$ 1,102,027
Cable Revenue	\$ 141,716	\$ 143,226	\$ 143,226	\$ 143,226
<b>SUBTOTAL</b>	<b>\$ 3,950,783</b>	<b>\$ 4,402,768</b>	<b>\$ 4,376,322</b>	<b>\$ 4,311,200</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 20,543,859</b>	<b>\$ 23,059,721</b>	<b>\$ 23,065,544</b>	<b>\$ 22,517,124</b>

BONDED ARTICLES

Prior Year Bond Issues	\$ (45,000)	\$ -	\$ -	\$ -
Bond Authorization	\$ -	\$ 522,000	\$ 522,000	\$ 522,000
<b>SUBTOTAL</b>	<b>\$ (45,000)</b>	<b>\$ 522,000</b>	<b>\$ 522,000</b>	<b>\$ 522,000</b>
<b>TOTAL ESTIMATED EXPENSE</b>	<b>\$ 20,543,860</b>	<b>\$ 23,547,318</b>	<b>\$ 23,065,544</b>	<b>\$ 22,517,124</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ (0)</b>	<b>\$ (487,597)</b>	<b>\$ 0</b>	<b>\$ 0</b>

**FY21 - Omnibus Budget**

Line #	Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	ATM Approved Budget 6/15/2020	FTM Requested Changes	FTM Requested Budget	\$ Change from FY20	% Change From FY20
	<b>General Government</b>											
	<b>Town Moderator</b>											
1	Total Town Moderator Expenditures:	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200		\$ 200	\$ -	0.00%
	<b>Board of Selectmen</b>											
2	Total Salaries and Wages:	\$ 41,888	\$ 46,677	\$ 52,421	\$ 56,702	\$ 60,286	\$ -	\$ 60,286		\$ 60,286	\$ 3,584	6.32%
3	Total Other Expenditures:	\$ 19,837	\$ 21,340	\$ 22,848	\$ 24,110	\$ 24,600	\$ -	\$ 24,600		\$ 24,600	\$ 490	2.03%
	<b>Capital Planning</b>											
4	Total Capital Planning Expenditures:	\$ 70	\$ 50	\$ 100	\$ 184	\$ 184	\$ -	\$ -	\$ 184	\$ 184	\$ -	0.00%
	<b>Finance Committee</b>											
5	Total Salaries and Wages:	\$ -	\$ 800	\$ 800	\$ 1,000	\$ 1,000	\$ -	\$ 1,000		\$ 1,000	\$ -	0.00%
6	Total Other Expenditures:	\$ 496	\$ 500	\$ 500	\$ 584	\$ 800	\$ -	\$ 800		\$ 800	\$ 216	36.99%
	<b>Reserve Fund</b>											
7	Total Reserve Fund Expenditures:	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000		\$ 40,000	\$ -	0.00%
	<b>Finance Administration</b>											
8	Total Salaries and Wages:	\$ 291,154	\$ 301,971	\$ 319,591	\$ 341,799	\$ 371,208	\$ (7,655)	\$ 365,399		\$ 365,399	\$ 23,600	6.90%
9	Total Other Expenditures:	\$ 59,984	\$ 56,607	\$ 58,021	\$ 74,253	\$ 87,380	\$ -	\$ 87,380		\$ 87,380	\$ 13,127	17.68%
	<b>Bond Town Officers</b>											
10	Total Bond Town Officers Expenditures:	\$ 894	\$ 941	\$ 830	\$ 1,100	\$ 1,100	\$ -	\$ 1,100		\$ 1,100	\$ -	0.00%
	<b>Town Counsel-Legal</b>											
11	Total Town Counsel-Legal Expenditures:	\$ 33,659	\$ 36,938	\$ 33,944	\$ 50,000	\$ 50,000	\$ -	\$ 50,000		\$ 50,000	\$ -	0.00%
	<b>Town Hall IT</b>											
12	Total Salaries and Wages:	\$ 1,300	\$ 1,333	\$ 1,360	\$ 7,292	\$ 7,488	\$ -	\$ 7,488		\$ 7,488	\$ 196	2.69%
13	Total Other Expenditures:	\$ 14,488	\$ 15,475	\$ 15,050	\$ 14,451	\$ 27,390	\$ -	\$ 27,390		\$ 27,390	\$ 12,939	89.54%
	<b>Census Takers</b>											
14	Total Other Expenditures:	\$ 1,661	\$ 2,043	\$ 2,322	\$ 2,672	\$ 2,860	\$ -	\$ 2,860		\$ 2,860	\$ 188	7.04%
	<b>Town Clerk</b>											
15	Total Salaries and Wages:	\$ 43,942	\$ 52,545	\$ 58,397	\$ 68,827	\$ 76,240	\$ (5,320)	\$ 70,920		\$ 70,920	\$ 2,093	3.04%
16	Total Other Expenditures:	\$ 870	\$ 1,564	\$ 3,677	\$ 4,855	\$ 7,530	\$ (1,480)	\$ 6,050		\$ 6,050	\$ 1,195	24.61%
	<b>Elections</b>											
17	Total Salaries and Wages:	\$ 6,764	\$ 1,375	\$ 6,328	\$ 1,250	\$ 9,075	\$ -	\$ 9,075		\$ 9,075	\$ 7,825	626.00%
18	Total Other Expenditures:	\$ 12,627	\$ 6,618	\$ 8,953	\$ 3,850	\$ 15,630	\$ (1,200)	\$ 14,430		\$ 14,430	\$ 10,580	274.81%
	<b>Registrars</b>											
19	Total Salaries and Wages:	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ -	0.00%
20	Total Other Expenditures:	\$ 2,127	\$ 2,045	\$ 2,026	\$ 2,045	\$ 2,045	\$ -	\$ 2,045		\$ 2,045	\$ -	0.00%
	<b>Vital Statistics</b>											
21	Total Salaries and Wages:	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 150		\$ 150	\$ -	0.00%
22	Total Other Expenditures:	\$ -	\$ -	\$ 395	\$ 395	\$ 395	\$ -	\$ 395		\$ 395	\$ -	0.00%
	<b>Conservation Commission</b>											
23	Total Salaries and Wages:	\$ 13,764	\$ 14,584	\$ 14,918	\$ 15,256	\$ 15,776	\$ -	\$ 15,776		\$ 15,776	\$ 520	3.41%
24	Total Other Expenditures:	\$ 800	\$ 700	\$ 786	\$ 1,209	\$ 1,519	\$ -	\$ 1,519		\$ 1,519	\$ 310	25.64%
	<b>Open Space Committee</b>											
25	Total Open Space Committee Expenditures:	\$ 263	\$ 380	\$ 525	\$ 630	\$ 630	\$ -	\$ 630		\$ 630	\$ -	0.00%
	<b>Planning Board</b>											
26	Total Salaries and Wages:	\$ 5,420	\$ 5,839	\$ 5,383	\$ 7,267	\$ 7,486	\$ -	\$ 7,486		\$ 7,486	\$ 219	3.01%
27	Total Other Expenditures:	\$ 1,258	\$ 1,478	\$ 1,493	\$ 2,150	\$ 2,150	\$ -	\$ 2,150		\$ 2,150	\$ -	0.00%
	<b>Appeals Board</b>											



FY21 - Omnibus Budget

Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	ATM Approved Budget 6/15/2020	FTM Requested Changes	FTM Requested Budget	\$ Change from FY20	% Change From FY20
28 Total Salaries and Wages:	\$ 4,067	\$ 4,462	\$ 4,750	\$ 4,845	\$ 4,991	\$ -	\$ 4,991		\$ 4,991	\$ 146	3.01%
29 Total Other Expenditures:	\$ 277	\$ 341	\$ 167	\$ 425	\$ 425	\$ -	\$ 425		\$ 425	\$ -	0.00%
Merrimack Valley Planning Comm											
30 Total MVPC Expenditures:	\$ 2,256	\$ 2,312	\$ 2,370	\$ 2,430	\$ 2,503	\$ -	\$ 2,503		\$ 2,503	\$ 73	3.00%
Rent Control											
31 Total Rent Control Expenditures:	\$ -	\$ 20	\$ -	\$ 200	\$ 200	\$ -	\$ 200		\$ 200	\$ -	0.00%
Public Building											
32 Total Public Building Expenditures:	\$ 155,623	\$ 176,708	\$ 161,002	\$ 194,975	\$ 231,375	\$ -	\$ 231,375	\$ (10,000)	\$ 221,375	\$ 26,400	13.54%
Town Report											
33 Total Town Report Expenditures:	\$ -	\$ 412	\$ 450	\$ 500	\$ 500	\$ -	\$ 500		\$ 500	\$ -	0.00%
Total General Government:	\$ 715,887	\$ 756,459	\$ 779,805	\$ 925,853	\$ 1,053,366	\$ (15,655)	\$ 1,039,373	\$ (9,816)	\$ 1,029,557	\$ 103,704	11.20%
Public Safety											
Police											
34 Total Salaries and Wages:	\$ 941,697	\$ 1,011,034	\$ 1,079,970	\$ 1,154,056	\$ 1,338,237	\$ (150,819)	\$ 1,187,418		\$ 1,187,418	\$ 33,362	2.89%
35 Total Other Expenditures:	\$ 100,402	\$ 127,470	\$ 110,319	\$ 115,481	\$ 146,628	\$ (7,000)	\$ 139,628		\$ 139,628	\$ 24,147	20.91%
Fire											
36 Total Salaries and Wages:	\$ 305,134	\$ 310,208	\$ 251,050	\$ 361,481	\$ 512,363	\$ (29,000)	\$ 483,363		\$ 483,363	\$ 121,882	33.72%
37 Total Other Expenditures:	\$ 92,963	\$ 85,549	\$ 139,224	\$ 119,856	\$ 136,261	\$ (7,142)	\$ 129,119	\$ 1,800	\$ 130,919	\$ 11,063	9.23%
Ambulance											
38 Total Salaries and Wages:	\$ 116,153	\$ 119,812	\$ 121,665	\$ 217,629	\$ 100,158	\$ -	\$ 100,158		\$ 100,158	\$ (117,471)	-53.98%
39 Total Other Expenditures:	\$ 36,434	\$ 40,576	\$ 38,279	\$ 50,315	\$ 59,965	\$ (5,000)	\$ 54,965		\$ 54,965	\$ 4,650	9.24%
Inspectional Services											
40 Total Salaries and Wages:	\$ 65,136	\$ 76,626	\$ 72,630	\$ 72,320	\$ 74,749	\$ -	\$ 74,749		\$ 74,749	\$ 2,429	3.36%
41 Total Other Expenditures:	\$ 5,491	\$ 7,104	\$ 5,072	\$ 9,470	\$ 9,470	\$ -	\$ 9,470		\$ 9,470	\$ -	0.00%
Sealer of Weights and Measures											
42 Total Salaries and Wages:	\$ 1,740	\$ 1,788	\$ 1,824	\$ 1,860	\$ 1,916	\$ -	\$ 1,916		\$ 1,916	\$ 56	3.01%
43 Total Other Expenditures:	\$ 119	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ -	0.00%
Emergency Management											
44 Total Salaries and Wages:	\$ 15,677	\$ 15,904	\$ 16,142	\$ 16,622	\$ 17,264		\$ 17,264		\$ 17,264	\$ 642	3.86%
45 Total Other Expenditures:	\$ 8,713	\$ 7,662	\$ 9,214	\$ 12,641	\$ 14,641	\$ (1,000)	\$ 13,641		\$ 13,641	\$ 1,000	7.91%
Animal Control											
46 Total Salaries and Wages:	\$ 17,269	\$ 16,806	\$ 16,635	\$ 19,122	\$ 19,574	\$ -	\$ 19,574		\$ 19,574	\$ 452	2.36%
47 Total Other Expenditures:	\$ 2,437	\$ 1,866	\$ 2,506	\$ 2,500	\$ 2,500	\$ -	\$ 2,500		\$ 2,500	\$ -	0.00%
Parking Clerk											
48 Total Salaries and Wages:	\$ 1,260	\$ 1,296	\$ 1,320	\$ 1,346	\$ 1,386	\$ -	\$ 1,386		\$ 1,386	\$ 40	2.97%
49 Total Other Expenditures:	\$ 85	\$ 88	\$ 104	\$ 460	\$ 460	\$ -	\$ 460		\$ 460	\$ -	0.00%
Total Public Safety:	\$ 1,710,710	\$ 1,823,788	\$ 1,865,954	\$ 2,155,411	\$ 2,435,822	\$ (199,961)	\$ 2,235,861	\$ 1,800	\$ 2,237,661	\$ 82,250	3.82%
Public Education											
50 Total Whittier Regional Voc-Tech H S:	\$ 916,605	\$ 904,825	\$ 991,730	\$ 998,951	\$ 918,951	\$ (34,817)	\$ 884,134	\$ (31,745)	\$ 852,389	\$ (146,562)	-14.67%
51 Total Pentucket Regional School Dist:	\$ 7,501,877	\$ 7,851,760	\$ 8,061,541	\$ 8,341,413	\$ 9,563,633	\$ -	\$ 9,563,633		\$ 9,563,633	\$ 1,222,220	14.65%
52 Total Essex-North Shore:	\$ 96,442	\$ 120,435	\$ 138,792	\$ 181,360	\$ 186,801	\$ -	\$ 186,801	\$ (5,000)	\$ 181,801	\$ 441	0.24%
Total Public Education:	\$ 8,514,924	\$ 8,877,020	\$ 9,192,063	\$ 9,521,724	\$ 10,669,385	\$ (34,817)	\$ 10,634,568	\$ (36,745)	\$ 10,597,823	\$ 1,076,099	11.30%
Highway											
53 Total Salaries and Wages:	\$ 320,065	\$ 326,452	\$ 352,645	\$ 391,406	\$ 437,851	\$ (22,417)	\$ 415,434		\$ 415,434	\$ 24,028	6.14%

FY21 - Omnibus Budget

Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	ATM Approved Budget 6/15/2020	FTM Requested Changes	FTM Requested Budget	\$ Change from FY20	% Change From FY20
54 Total Other Expenditures:	\$ 44,319	\$ 58,111	\$ 63,519	\$ 78,750	\$ 87,150	\$ (5,900)	\$ 81,250		\$ 81,250	\$ 2,500	3.17%
55 Total Snow and Ice Expenditures:	\$ 151,051	\$ 171,562	\$ 136,720	\$ 130,000	\$ 139,100	\$ (9,100)	\$ 130,000		\$ 130,000	\$ -	0.00%
Parks and Recreation											
56 Total Other Expenditures:	\$ 9,497	\$ 5,624	\$ 12,245	\$ 12,300	\$ 12,300		\$ 12,300		\$ 12,300	\$ -	0.00%
Solid Waste Disposal-Recycle-Landfill											
57 Total Other Expenditures:	\$ 30,000	\$ 473,068	\$ 30,000	\$ 30,000	\$ 50,000	\$ -	\$ 50,000		\$ 50,000	\$ 20,000	66.67%
Cemetery											
58 Total Salaries and Wages:	\$ 42,542	\$ 46,904	\$ 50,065	\$ 51,700	\$ 77,500	\$ (23,592)	\$ 53,908		\$ 53,908	\$ 2,208	4.27%
59 Total Other Expenditures:	\$ 3,720	\$ 4,634	\$ 4,885	\$ 9,000	\$ 13,630	\$ (4,480)	\$ 9,150		\$ 9,150	\$ 150	1.67%
Health And Sanitation											
Board Of Health											
60 Total Salaries and Wages:	\$ 43,442	\$ 38,447	\$ 50,904	\$ 56,795	\$ 64,280	\$ (17,993)	\$ 46,287		\$ 46,287	\$ (10,508)	-18.50%
61 Total Other Expenditures:	\$ 1,964	\$ 1,429	\$ 2,061	\$ 2,475	\$ 3,075	\$ (600)	\$ 2,475		\$ 2,475	\$ -	0.00%
Nursing Service											
62 Total Salaries and Wages:	\$ 16,952	\$ 29,365	\$ 29,954	\$ 30,788	\$ 31,589	\$ (23,489)	\$ 8,100		\$ 8,100	\$ (22,688)	-73.69%
63 Total Other Expenditures:	\$ 982	\$ 1,392	\$ 84	\$ 1,929	\$ 1,929	\$ -	\$ 1,929		\$ 1,929	\$ -	0.00%
Total Health And Sanitation:	\$ 63,341	\$ 70,633	\$ 83,002	\$ 91,989	\$ 100,873	\$ (42,082)	\$ 58,791		\$ 58,791	\$ (33,198)	-36.09%
Public Assistance											
Council On Aging											
64 Total Salaries and Wages:	\$ 205,967	\$ 223,077	\$ 222,498	\$ 232,024	\$ 249,593	\$ (5,411)	\$ 244,182		\$ 244,182	\$ 12,158	5.24%
65 Total Other Expenditures:	\$ 24,120	\$ 28,373	\$ 28,839	\$ 31,824	\$ 41,449	\$ (7,575)	\$ 33,874		\$ 33,874	\$ 2,050	6.44%
Veterans											
66 Total Other Expenditures:	\$ 98,698	\$ 112,058	\$ 122,017	\$ 129,868	\$ 162,705	\$ -	\$ 162,705		\$ 162,705	\$ 32,837	25.28%
Total Public Assistance:	\$ 328,785	\$ 364,108	\$ 373,354	\$ 393,716	\$ 453,747	\$ (12,986)	\$ 440,761		\$ 440,761	\$ 47,045	11.95%
Library											
67 Total Salaries and Wages:	\$ 186,773	\$ 191,906	\$ 195,152	\$ 201,201	\$ 206,707	\$ -	\$ 206,707		\$ 206,707	\$ 5,506	2.74%
68 Total Other Expenditures:	\$ 91,289	\$ 93,769	\$ 94,771	\$ 98,485	\$ 104,832	\$ (1,000)	\$ 103,832	\$ 3,101	\$ 106,933	\$ 5,347	5.43%
Total Other - Town Gardens Expenditures:	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600		\$ 600		\$ 600	\$ -	0.00%
Debt Service											
70 Total Principal:	\$ 412,238	\$ 504,631	\$ 448,903	\$ 451,715	\$ 592,372	\$ -	\$ 592,372		\$ 592,372	\$ 140,657	31.14%
71 Total Interest:	\$ 94,745	\$ 118,736	\$ 124,292	\$ 210,865	\$ 311,855		\$ 311,855		\$ 311,855	\$ 100,990	47.89%
Unclassified											
72 Total Dept Benefit Reimb Offset:	\$ (45,252)	\$ (45,396)	\$ (48,132)	\$ (53,800)	\$ (54,500)		\$ (54,500)		\$ (54,500)	\$ (700)	1.30%
73 Total Retirement:	\$ 474,044	\$ 517,003	\$ 536,032	\$ 570,968	\$ 632,436		\$ 632,436		\$ 632,436	\$ 61,468	10.77%
74 Total Workers Comp Insurance:	\$ 37,493	\$ 42,293	\$ 48,000	\$ 50,000	\$ 60,000	\$ (2,000)	\$ 58,000	\$ (2,000)	\$ 56,000	\$ 8,000	16.00%
75 Total Unemployment:	\$ 4,385	\$ 5,083	\$ 2,946	\$ 11,400	\$ 11,400		\$ 11,400	\$ (4,000)	\$ 7,400	\$ -	0.00%
76 Total Health Insurance:	\$ 246,432	\$ 306,004	\$ 324,083	\$ 346,500	\$ 445,000	\$ (85,000)	\$ 360,000		\$ 360,000	\$ 13,500	3.90%
77 Total Medicare:	\$ 37,754	\$ 43,454	\$ 42,935	\$ 46,500	\$ 50,000		\$ 50,000		\$ 50,000	\$ 3,500	7.53%
78 Total Life Insurance:	\$ 606	\$ 3,008	\$ 2,814	\$ 3,500	\$ 3,500		\$ 3,500		\$ 3,500	\$ -	0.00%
79 Total Training Buyback Merit:				\$ 15,000	\$ 15,000		\$ 15,000		\$ 15,000	\$ -	0.00%
80 Total Property-Liability Insurance:	\$ 48,506	\$ 55,200	\$ 54,098	\$ 74,000	\$ 82,000	\$ 2,000	\$ 84,000	\$ (10,000)	\$ 74,000	\$ 10,000	13.51%

**FY21 - Omnibus Budget**

Account Description	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budgeted	Dept. Requested Budget	Fin Com Changes	ATM Approved Budget 6/15/2020	FTM Requested Changes	FTM Requested Budget	\$ Change from FY20	% Change From FY20
Total Unclassified:	\$ 803,969	\$ 926,648	\$ 962,776	\$ 1,064,068	\$ 1,244,836	\$ (85,000)	\$ 1,159,836	\$ (16,000)	\$ 1,143,836	\$ 95,768	9.00%
81 Total OPEB:		\$ 114,757	\$ 256,797	\$ 90,000	\$ 90,000		\$ 90,000	\$ -	\$ 90,000	\$ -	0.00%
Total Expenditures:	\$ 13,524,455	\$ 14,929,409	\$ 15,027,547	\$ 15,908,783	\$ 18,081,926	\$ (456,990)	\$ 17,626,598	\$ (57,660)	\$ 17,568,938	\$ 1,673,054	10.52%