

TOWN OF MERRIMAC BUDGET SUMMARY

REVENUE ESTIMATES

	Adopted	Departmental Requested Budget	4/30/18 Approved Budget	11/07/18 Approved Budget
	FY2018	FY2019	FY2019	FY2019
PROPERTY TAXES				
Tax Base	\$ 11,767,675	\$ 12,282,175	\$ 12,282,175	\$ 12,282,175
2 1/2 % Increase	\$ 294,192	\$ 307,054	\$ 307,054	\$ 307,054
Est New Growth	\$ 220,308	\$ 100,000	\$ 100,000	\$ 228,047
General Override	\$ -	\$ -	\$ -	\$ -
Unused Levy Capacity	\$ (84,555)	\$ -	\$ (2,442)	\$ (43,673)
PROPERTY TAXES	\$ 12,197,620	\$ 12,689,229	\$ 12,686,787	\$ 12,773,603
STATE PROVIDED FUNDS				
Cherry Sheet/State Aid	\$ 957,135	\$ 1,006,905	\$ 1,006,905	\$ 1,007,096
MSBA	\$ -	\$ -	\$ -	\$ -
SUBTOTAL: STATE FUNDS	\$ 957,135	\$ 1,006,905	\$ 1,006,905	\$ 1,007,096
DEBT EXCLUSIONS				
New Library Construction	\$ 134,400	\$ 132,100	\$ 132,100	\$ 132,100
Town Hall Renovations	\$ 159,425	\$ 156,625	\$ 156,625	\$ 156,625
SUBTOTAL	\$ 293,825	\$ 288,725	\$ 288,725	\$ 288,725
PROJECTED LOCAL RECEIPTS				
Motor Vehicle Excise	\$ 900,000	\$ 900,000	\$ 925,000	\$ 940,000
Other Excise	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$ 20,500	\$ 20,500	\$ 20,500	\$ 22,000
In Lieu of Tax	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Trash	\$ 120,000	\$ 127,000	\$ 127,000	\$ 115,000
Ambulance	\$ 200,000	\$ 220,000	\$ 220,000	\$ 220,000
Fees	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Rentals	\$ 100,000	\$ 100,000	\$ 110,000	\$ 105,000
Cemetery	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000
Licenses & Permits	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000
Fines & Forfeitures	\$ 50,000	\$ 50,000	\$ 50,000	\$ 45,000
Investment Income	\$ 23,000	\$ 23,000	\$ 28,000	\$ 35,000
Misc Recurring	\$ 15,500	\$ 15,500	\$ 15,500	\$ 37,000
Misc Non Recurring	\$ 86,000	\$ 86,000	\$ 96,000	\$ 100,000
SUBTOTAL	\$ 1,636,200	\$ 1,663,200	\$ 1,713,200	\$ 1,740,200
OTHER REVENUE				
Free Cash Approp	\$ 798,737	\$ 358,257	\$ 358,257	\$ 358,257
Water Privilege	\$ 100,000	\$ 48,000	\$ 48,000	\$ 68,000
Water Retained Earnings	\$ 185,000	\$ 155,000	\$ 155,000	\$ 155,000
Other Revenue	\$ 80,113	\$ 189,400	\$ 189,400	\$ 519,710
Wastewater Retained Earnings	\$ 30,000	\$ 246,000	\$ 246,000	\$ 246,000
Bonded Capital	\$ 916,364	\$ 1,803,280	\$ 1,803,280	\$ 7,803,280
Water Enterprise	\$ 1,012,097	\$ 1,028,623	\$ 1,028,623	\$ 1,028,623
Wastewater Enterprise	\$ 1,181,929	\$ 1,165,724	\$ 1,165,724	\$ 1,145,224
Cable Revenue	\$ 151,579	\$ 140,355	\$ 140,355	\$ 140,355
SUBTOTAL	\$ 4,455,819	\$ 5,134,639	\$ 5,134,639	\$ 11,464,449
TOTAL ESTIMATED REVENUE	\$ 19,540,599	\$ 20,782,698	\$ 20,830,256	\$ 27,274,073

EXPENDITURE ESTIMATES

	Adopted	Departmental Requested Budget	4/30/18 Approved Budget	11/07/18 Approved Budget	
	FY2018	FY2019	FY2019	FY2019	FY2019
ARTICLE 1 OMNIBUS					
Maturing Debt	\$ 385,178	\$ 388,173	\$ 388,173	\$ 388,173	0.78%
Interest Debt	\$ 85,184	\$ 122,659	\$ 122,659	\$ 155,659	43.99%
Gen Govt Unclassified	\$ 989,003	\$ 1,065,932	\$ 1,065,932	\$ 1,079,932	7.78%
General Government	\$ 828,458	\$ 889,627	\$ 869,867	\$ 869,867	5.00%
Public Safety	\$ 1,867,217	\$ 2,114,112	\$ 1,927,676	\$ 1,918,600	3.24%
Health & Sanitation	\$ 89,894	\$ 106,241	\$ 106,241	\$ 115,317	18.18%
Highway	\$ 552,449	\$ 577,601	\$ 577,601	\$ 577,601	4.55%
Public Assistance	\$ 355,293	\$ 381,174	\$ 381,174	\$ 381,174	7.28%
Education	\$ 8,879,179	\$ 9,204,854	\$ 9,204,854	\$ 9,189,854	3.67%
Library	\$ 287,289	\$ 293,057	\$ 293,057	\$ 293,057	2.01%
Cemetery	\$ 54,218	\$ 56,090	\$ 56,090	\$ 56,090	3.45%
SUBTOTAL	\$ 14,373,361	\$ 15,199,519	\$ 14,993,323	\$ 15,025,323	4.31%
CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED					
State & County	\$ 97,694	\$ 106,174	\$ 106,174	\$ 106,169	
Tax Abatements	\$ 103,211	\$ 100,000	\$ 100,000	\$ 77,264	
Library Offset	\$ 9,359	\$ 9,880	\$ 9,880	\$ 10,066	
Overlay Deficit	\$ -	\$ -	\$ -	\$ -	
Snow & Ice Deficit	\$ -	\$ -	\$ -	\$ 36,562	
Other Deficits	\$ -	\$ -	\$ -	\$ -	
SUBTOTAL	\$ 210,264	\$ 216,054	\$ 216,054	\$ 230,061	
CURRENT YEAR SPECIAL ARTICLES					
Special Articles	\$ 3,976,582	\$ 3,642,599	\$ 3,642,599	\$ 4,010,099	
Transfer Articles	\$ 64,028	\$ 175,000	\$ 175,000	\$ 205,310	
SUBTOTAL	\$ 4,040,610	\$ 3,817,599	\$ 3,817,599	\$ 4,215,409	
BONDED ARTICLES					
Prior Year Bond Issues	\$ 916,364				
Bond Authorization		\$ 1,803,280	\$ 1,803,280	\$ 7,803,280	
SUBTOTAL	\$ 916,364	\$ 1,803,280	\$ 1,803,280	\$ 7,803,280	
TOTAL ESTIMATED EXPENSE	\$ 19,540,599	\$ 21,036,452	\$ 20,830,256	\$ 27,274,073	
SURPLUS/(DEFICIT)	\$ (0)	\$ (253,754)	\$ 0	\$ 0	

Article 1 FY2019 Omnibus Budget

Line #	Description	Dept #	FY2016 Actuals	FY2017 Actuals	FY2018 Approved Budget	FY2019 Main. Budget	FY2019 Changes	FY2019 Dept. Request	FY2019 Finance Com Changes	FY2019 Finance Com Budget	4/30/18 FY2019 Approved Budget	10/15/18 FY2019 Requested Changes	10/15/18 FY2019 Approved Budget	Change FY2018 to FY2019	% Change
General Government															
1	Selectmen Salaries	1220	\$ 34,072	\$ 41,887	\$ 50,455	\$ 50,455	\$ 2,726	\$ 53,181		\$ 53,181	\$ 53,181		\$ 53,181	\$ 2,726	5.4%
2	Selectmen Expense	1220	\$ 7,120	\$ 6,089	\$ 7,390	\$ 7,390	\$ 1,160	\$ 8,550		\$ 8,550	\$ 8,550		\$ 8,550	\$ 1,160	15.7%
3	Annual Town Audit	1220	\$ 13,600	\$ 14,000	\$ 14,000	\$ 14,000	\$ 880	\$ 14,880		\$ 14,880	\$ 14,880		\$ 14,880	\$ 880	6.3%
4	Capital Planning Expense	1300	\$ 31	\$ 70	\$ 100	\$ 100	\$ -	\$ 100		\$ 100	\$ 100		\$ 100	\$ -	0.0%
5	Finance Committee Salaries	1310	\$ -	\$ -	\$ 800	\$ 800	\$ -	\$ 800		\$ 800	\$ 800		\$ 800	\$ -	0.0%
6	Finance Committee Expense	1310	\$ 406	\$ 496	\$ 500	\$ 500	\$ -	\$ 500		\$ 500	\$ 500		\$ 500	\$ -	0.0%
7	Reserve Fund	1320	\$ 18,626	\$ 22,104	\$ 40,000	\$ 40,000		\$ 40,000		\$ 40,000	\$ 40,000		\$ 40,000	\$ -	0.0%
8	Finance Department Salaries	410-146	\$ 283,133	\$ 291,153	\$ 305,098	\$ 305,098	\$ 19,578	\$ 324,676		\$ 324,676	\$ 324,676		\$ 324,676	\$ 19,578	6.4%
9	Finance Department Expense	410-146	\$ 54,367	\$ 56,500	\$ 63,631	\$ 55,728	\$ 4,940	\$ 68,598		\$ 68,598	\$ 68,598		\$ 68,598	\$ 4,967	7.8%
10	Bonding of Officers Expense	1490	\$ 1,084	\$ 894	\$ 1,100	\$ 1,100	\$ -	\$ 1,100		\$ 1,100	\$ 1,100		\$ 1,100	\$ -	0.0%
11	Legal/Consulting Expense	1510	\$ 28,110	\$ 33,659	\$ 49,000	\$ 49,000	\$ 1,000	\$ 50,000		\$ 50,000	\$ 50,000		\$ 50,000	\$ 1,000	2.0%
12	Town Hall IT Salaries	1550	\$ 1,273	\$ 1,300	\$ 1,333	\$ 1,333	\$ 27	\$ 1,360		\$ 1,360	\$ 1,360		\$ 1,360	\$ 27	2.0%
13	Town Hall IT Expense	1550	\$ 12,918	\$ 14,488	\$ 16,419	\$ 16,419	\$ -	\$ 16,419		\$ 16,419	\$ 16,419		\$ 16,419	\$ -	0.0%
14	Census Takers Expense	1600	\$ 1,419	\$ 1,661	\$ 2,122	\$ 2,122	\$ 200	\$ 2,322		\$ 2,322	\$ 2,322		\$ 2,322	\$ 200	9.4%
15	Town Clerk Salary	1610	\$ 44,819	\$ 43,942	\$ 52,545	\$ 52,545	\$ 23,614	\$ 76,159	\$ (17,760)	\$ 58,399	\$ 58,399		\$ 58,399	\$ 5,854	11.1%
16	Town Clerk Expenses	1610	\$ 782	\$ 1,353	\$ 1,775	\$ 1,775	\$ 2,285	\$ 4,060		\$ 4,060	\$ 4,060		\$ 4,060	\$ 2,285	128.7%
17	Election Salaries	1620	\$ 805	\$ 6,764	\$ 2,605	\$ 2,605	\$ 5,403	\$ 8,008		\$ 8,008	\$ 8,008		\$ 8,008	\$ 5,403	207.4%
18	Election Expense	1620	\$ 3,628	\$ 5,877	\$ 6,823	\$ 6,823	\$ 450	\$ 7,273		\$ 7,273	\$ 7,273		\$ 7,273	\$ 450	6.6%
19	Board of Registrars Salaries	1630	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250		\$ 250	\$ -	0.0%
20	Board of Registrars Expense	1630	\$ 645	\$ 2,127	\$ 2,045	\$ 2,045	\$ -	\$ 2,045		\$ 2,045	\$ 2,045		\$ 2,045	\$ -	0.0%
21	Vital Statistics Expense	1640	\$ 150	\$ 150	\$ 150	\$ 150	\$ 395	\$ 545		\$ 545	\$ 545		\$ 545	\$ 395	263.3%
22	Conservation Salaries	1710	\$ 7,573	\$ 13,764	\$ 14,584	\$ 14,584	\$ 2,334	\$ 16,918	\$ (2,000)	\$ 14,918	\$ 14,918		\$ 14,918	\$ 334	2.3%
23	Conservation Expense	1710	\$ 775	\$ 800	\$ 800	\$ 800	\$ -	\$ 800		\$ 800	\$ 800		\$ 800	\$ -	0.0%
24	Open Space Comm.Expense	1720	\$ -	\$ 263	\$ 630	\$ 630	\$ -	\$ 630		\$ 630	\$ 630		\$ 630	\$ -	0.0%

Article 1 FY2019 Omnibus Budget

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25	Planning Board Salaries	1750	\$ 3,787	\$ 5,420	\$ 6,977	\$ 6,984	\$ 140	\$ 7,124		\$ 7,124	\$ 7,124		\$ 7,124	\$ 147	2.1%
26	Planning Board Expense	1750	\$ 1,173	\$ 1,256	\$ 2,150	\$ 2,150	\$ -	\$ 2,150		\$ 2,150	\$ 2,150		\$ 2,150	\$ -	0.0%
27	Appeals Board Admin Salary	1760	\$ 3,164	\$ 4,066	\$ 4,656	\$ 4,656	\$ 94	\$ 4,750		\$ 4,750	\$ 4,750		\$ 4,750	\$ 94	2.0%
28	Appeals Board Expense	1760	\$ 425	\$ 277	\$ 425	\$ 425	\$ -	\$ 425		\$ 425	\$ 425		\$ 425	\$ -	0.0%
29	MVPC Expense	1770	\$ 2,201	\$ 2,256	\$ 2,256	\$ 2,256	\$ 114	\$ 2,370		\$ 2,370	\$ 2,370		\$ 2,370	\$ 114	5.1%
30	Rent Control Expense	1850	\$ -	\$ -	\$ 200	\$ 200	\$ -	\$ 200		\$ 200	\$ 200		\$ 200	\$ -	0.0%
31	Heat for Town Buildings	1920	\$ 29,315	\$ 23,874	\$ 33,350	\$ 33,350	\$ (4,400)	\$ 28,950		\$ 28,950	\$ 28,950		\$ 28,950	\$ (4,400)	-13.2%
32	Telephone Expense	1920	\$ 14,651	\$ 14,126	\$ 15,000	\$ 15,000	\$ -	\$ 15,000		\$ 15,000	\$ 15,000		\$ 15,000	\$ -	0.0%
33	Electricity for Town Buildings	1920	\$ 73,256	\$ 75,598	\$ 81,000	\$ 81,000	\$ -	\$ 81,000		\$ 81,000	\$ 81,000		\$ 81,000	\$ -	0.0%
34	Water for Town Buildings	1920	\$ 5,364	\$ 5,073	\$ 6,000	\$ 6,000	\$ (500)	\$ 5,500		\$ 5,500	\$ 5,500		\$ 5,500	\$ (500)	-8.3%
35	Town Hall Copier Expense	1920	\$ 2,365	\$ 2,264	\$ 2,600	\$ 2,600	\$ (300)	\$ 2,300		\$ 2,300	\$ 2,300		\$ 2,300	\$ (300)	-11.5%
36	Town Hall Maint. Expense	1920	\$ 22,340	\$ 19,460	\$ 23,835	\$ 23,835	\$ 1,250	\$ 25,085		\$ 25,085	\$ 25,085		\$ 25,085	\$ 1,250	5.2%
37	Municipal Buildings Expense	1920	\$ 12,164	\$ 18,871	\$ 14,500	\$ 14,500	\$ -	\$ 14,500		\$ 14,500	\$ 14,500		\$ 14,500	\$ -	0.0%
38	Town Gardens	1940	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	\$ 600		\$ 600	\$ 600		\$ 600	\$ -	0.0%
39	Town Report	1950	\$ 407	\$ 400	\$ 500	\$ 500	\$ -	\$ 500		\$ 500	\$ 500		\$ 500	\$ -	0.0%
	Total General Government		\$ 686,797	\$ 733,132	\$ 828,204	\$ 820,307	\$ 61,390	\$ 889,627	\$ (19,760)	\$ 869,867	\$ 869,867	\$ -	\$ 869,867	\$ 41,663	5.0%

Article 1 FY2019 Omnibus Budget

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Public Safety															
40	Police Department Salaries	2100	\$ 932,925	\$ 941,697	\$ 1,050,915	\$ 1,050,915	\$ 31,513	\$ 1,084,789		\$ 1,084,789	\$ 1,084,789		\$ 1,084,789	\$ 33,874	3.2%
41	Police Department Expense	2100	\$ 91,695	\$ 95,123	\$ 99,252	\$ 99,252	\$ 9,529	\$ 108,781	\$ (3,000)	\$ 105,781	\$ 105,781		\$ 105,781	\$ 6,529	6.6%
	Sub-Total Police Department		\$ 1,024,620	\$ 1,036,820	\$ 1,150,167	\$ 1,150,167	\$ 41,042	\$ 1,193,570	\$ (3,000)	\$ 1,190,570	\$ 1,190,570	\$ -	\$ 1,190,570	\$ 40,403	3.5%
42	Fire Department Salaries	2200	\$ 299,502	\$ 305,134	\$ 325,087	\$ 325,087	\$ 21,688	\$ 346,775	\$ (16,036)	\$ 330,739	\$ 330,739		\$ 330,739	\$ 5,652	1.7%
43	Fire Department Expense	2200	\$ 107,109	\$ 87,009	\$ 79,411	\$ 79,411	\$ 13,600	\$ 93,011	\$ (7,100)	\$ 85,911	\$ 85,911		\$ 85,911	\$ 6,500	8.2%
44	EMT Wages	2201	\$ 111,746	\$ 116,153	\$ 120,069	\$ 120,069	\$ 162,701	\$ 282,770	\$ (160,300)	\$ 122,470	\$ 122,470		\$ 122,470	\$ 2,401	2.0%
45	Ambulance Expense	2201	\$ 43,614	\$ 47,181	\$ 46,930	\$ 46,930	\$ -	\$ 46,930	\$ -	\$ 46,930	\$ 46,930		\$ 46,930	\$ -	0.0%
	Sub-Total Fire Department		\$ 561,971	\$ 555,477	\$ 571,497	\$ 571,497	\$ 197,990	\$ 769,487	\$ (183,436)	\$ 586,051	\$ 586,051	\$ -	\$ 586,051	\$ 14,554	2.5%
46	Inspectional Services Salaries	2410	\$ 63,969	\$ 65,136	\$ 76,815	\$ 76,815	\$ 4,853	\$ 81,668		\$ 81,668	\$ 81,668	\$ (9,076)	\$ 72,592	\$ (4,223)	-5.5%
47	Inspectional Services Expense	2410	\$ 6,094	\$ 5,491	\$ 9,470	\$ 9,470	\$ -	\$ 9,470		\$ 9,470	\$ 9,470		\$ 9,470	\$ -	0.0%
48	Sealer of Weights Salary	2440	\$ 1,666	\$ 1,740	\$ 1,788	\$ 1,788	\$ 36	\$ 1,824		\$ 1,824	\$ 1,824		\$ 1,824	\$ 36	2.0%
49	Sealer of Weights Expense	2440	\$ 136	\$ 119	\$ 250	\$ 250	\$ -	\$ 250		\$ 250	\$ 250		\$ 250	\$ -	0.0%
50	Emergency Management Salary	2910	\$ 14,579	\$ 15,677	\$ 16,118	\$ 16,119	\$ 322	\$ 16,441		\$ 16,441	\$ 16,441		\$ 16,441	\$ 323	2.0%
51	Emergency Management Expense	2910	\$ 6,466	\$ 8,713	\$ 11,641	\$ 11,641	\$ 500	\$ 12,141		\$ 12,141	\$ 12,141		\$ 12,141	\$ 500	4.3%
52	Animal Control Salary	2920	\$ 15,714	\$ 17,369	\$ 18,390	\$ 18,390	\$ 266	\$ 18,656		\$ 18,656	\$ 18,656		\$ 18,656	\$ 266	1.4%
53	Animal Control Expense	2920	\$ 2,837	\$ 2,437	\$ 2,500	\$ 2,500	\$ -	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ -	0.0%
54	Parking Clerk Salary	2930	\$ 1,200	\$ 1,260	\$ 1,296	\$ 1,296	\$ 24	\$ 1,320		\$ 1,320	\$ 1,320		\$ 1,320	\$ 24	1.9%
55	Parking Clerk Expense	2930	\$ 222	\$ 85	\$ 460	\$ 460	\$ -	\$ 460		\$ 460	\$ 460		\$ 460	\$ -	0.0%
56	Police/Fire Building Expense	2100	\$ 6,916	\$ 5,280	\$ 6,325	\$ 6,325	\$ -	\$ 6,325		\$ 6,325	\$ 6,325		\$ 6,325	\$ -	0.0%
	Subtotal Other Public Safety		\$ 47,934	\$ 123,306	\$ 145,051	\$ 145,053	\$ 6,002	\$ 151,055	\$ -	\$ 151,055	\$ 151,055	\$ (9,076)	\$ 141,979	\$ 6,004	4.1%
	Total Public Safety		\$ 1,634,525	\$ 1,715,603	\$ 1,866,717	\$ 1,866,718	\$ 245,033	\$ 2,114,112	\$ (186,436)	\$ 1,927,676	\$ 1,927,676	\$ (9,076)	\$ 1,918,600	\$ 60,959	3.3%

Article 1 FY2019 Omnibus Budget

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Public Education															
57	Whittier Minimum Assessment	3010	\$ 815,424	\$ 916,605	\$ 904,825	\$ 904,825	\$ 86,905	\$ 991,730		\$ 991,730	\$ 991,730	\$ (25,000)	\$ 966,730	\$ 61,905	6.8%
58	Whittier Capital	3010	\$ 18,134	\$ 16,478	\$ 19,262	\$ 19,262	\$ 6,049	\$ 25,311		\$ 25,311	\$ 25,311		\$ 25,311	\$ 6,049	31.4%
	Subtotal Whittier Assessment		\$ 833,558	\$ 933,083	\$ 924,087	\$ 924,087	\$ 92,954	\$ 1,017,041	\$ -	\$ 1,017,041	\$ 1,017,041	\$ (25,000)	\$ 992,041	\$ 67,954	7.4%
59	Pentucket Base Assessment	3020	\$ 7,047,248	\$ 7,390,538	\$ 7,637,936	\$ 7,637,936	\$ 203,366	\$ 7,841,302	\$ -	\$ 7,841,302	\$ 7,841,302		\$ 7,841,302	\$ 203,366	2.7%
60	Pentucket Net Capital	3020	\$ 150,718	\$ 211,339	\$ 213,824	\$ 213,824	\$ 6,415	\$ 220,239	\$ -	\$ 220,239	\$ 220,239		\$ 220,239	\$ 6,415	3.0%
	Subtotal Pentucket Regional		\$ 7,197,966	\$ 7,601,877	\$ 7,851,760	\$ 7,851,760	\$ 209,781	\$ 8,061,541	\$ -	\$ 8,061,541	\$ 8,061,541		\$ 8,061,541	\$ 209,781	2.7%
61	Essex-North Shore Tuition	3030	\$ 78,894	\$ 96,442	\$ 122,594	\$ 122,594	\$ 3,678	\$ 126,272		\$ 126,272	\$ 126,272	\$ 10,000	\$ 136,272	\$ 13,678	11.2%
	Total Public Education		\$ 8,110,418	\$ 8,631,402	\$ 8,898,441	\$ 8,898,441	\$ 306,413	\$ 9,204,854	\$ -	\$ 9,204,854	\$ 9,204,854	\$ (15,000)	\$ 9,189,854	\$ 306,413	3.4%

Highway Department															
62	Highway Wages	4200	\$ 322,123	\$ 320,065	\$ 366,858	\$ 366,858	\$ 7,052	\$ 374,511		\$ 374,511	\$ 374,511		\$ 374,511	\$ 7,653	2.1%
63	Highway Expense	4200	\$ 46,926	\$ 44,319	\$ 63,290	\$ 63,290	\$ 7,500	\$ 70,790		\$ 70,790	\$ 70,790		\$ 70,790	\$ 7,500	11.9%
64	Snow & Ice	4200	\$ 101,327	\$ 151,000	\$ 110,000	\$ 110,000	\$ 10,000	\$ 120,000		\$ 120,000	\$ 120,000		\$ 120,000	\$ 10,000	9.1%
65	Parks & Recreation Expense	6300	\$ 8,270	\$ 9,497	\$ 12,300	\$ 12,300	\$ -	\$ 12,300		\$ 12,300	\$ 12,300		\$ 12,300	\$ -	0.0%
	Total Highway		\$ 478,646	\$ 524,881	\$ 552,448	\$ 552,448	\$ 24,552	\$ 577,601	\$ -	\$ 577,601	\$ 577,601	\$ -	\$ 577,601	\$ 25,153	4.6%

66	Landfill	4330	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000		\$ 30,000	\$ 30,000		\$ 30,000	\$ -	0.0%
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Article 1 FY2019 Omnibus Budget

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Cemetery															
67	Cemetery Salaries	4910	\$ 44,535	\$ 42,782	\$ 49,419	\$ 49,419	\$ 872	\$ 50,490		\$ 50,490	\$ 50,490		\$ 50,490	\$ 1,071	2.2%
68	Cemetery Expense	4910	\$ 2,817	\$ 3,996	\$ 4,800	\$ 4,800	\$ 800	\$ 5,600		\$ 5,600	\$ 5,600		\$ 5,600	\$ 800	16.7%
	Total Cemetery		\$ 47,352	\$ 46,778	\$ 54,219	\$ 54,219	\$ 1,672	\$ 56,090	\$ -	\$ 56,090	\$ 56,090		\$ 56,090	\$ 1,871	3.4%

Health & Sanitation															
69	Board of Health Salaries	5100	\$ 42,500	\$ 43,442	\$ 38,198	\$ 38,198	\$ 3,016	\$ 41,214		\$ 41,214	\$ 41,214	\$ 9,076	\$ 50,290	\$ 12,092	31.7%
70	Board of Health Expense	5100	\$ 1,585	\$ 1,965	\$ 2,175	\$ 2,175	\$ 300	\$ 2,475		\$ 2,475	\$ 2,475		\$ 2,475	\$ 300	13.8%
71	Animal Inspector Salary	5100	\$ 587	\$ 599	\$ 611	\$ 611	\$ 12	\$ 623		\$ 623	\$ 623		\$ 623	\$ 12	2.0%
72	Town Nurse Salary	5100	\$ 28,187	\$ 28,745	\$ 29,478	\$ 29,478	\$ 475	\$ 29,954		\$ 29,954	\$ 29,954		\$ 29,954	\$ 475	1.6%
73	Town Nurse Expense	5100	\$ 1,375	\$ 1,444	\$ 1,975	\$ 1,975	\$ -	\$ 1,975		\$ 1,975	\$ 1,975		\$ 1,975	\$ -	0.0%
	Total Health & Sanitation		\$ 74,234	\$ 76,195	\$ 72,437	\$ 72,437	\$ 3,803	\$ 76,241	\$ -	\$ 76,241	\$ 76,241	\$ 9,076	\$ 85,317	\$ 3,803	5.3%

Public Assistance															
74	COA Salaries	5410	\$ 192,819	\$ 217,761	\$ 218,548	\$ 218,549	\$ 5,595	\$ 224,143		\$ 224,143	\$ 224,143		\$ 224,143	\$ 5,596	2.6%
75	COA. Expense	5410	\$ 28,246	\$ 24,839	\$ 29,979	\$ 29,979	\$ (1,540)	\$ 28,439		\$ 28,439	\$ 28,439		\$ 28,439	\$ (1,540)	-5.1%
	Subtotal Council on Aging		\$ 221,065	\$ 242,600	\$ 248,528	\$ 248,528	\$ 4,055	\$ 252,582	\$ -	\$ 252,582	\$ 252,582	\$ -	\$ 252,582	\$ 4,055	1.6%
76	Veterans' Expense	5430	\$ 87,594	\$ 98,698	\$ 95,022	\$ 95,022	\$ 33,570	\$ 128,592		\$ 128,592	\$ 128,592		\$ 128,592	\$ 33,570	35.3%
	Subtotal Veterans' Services		\$ 87,594	\$ 98,698	\$ 95,022	\$ 95,022	\$ 33,570	\$ 128,592		\$ 128,592	\$ 128,592		\$ 128,592	\$ 33,570	35.3%
	Total Public Assistance		\$ 308,659	\$ 341,298	\$ 343,550	\$ 343,550	\$ 37,625	\$ 381,174	\$ -	\$ 381,174	\$ 381,174	\$ -	\$ 381,174	\$ 37,625	11.0%

Article 1 FY2019 Omnibus Budget

Line #	Description	Dept #	FY2016 Actuals	FY2017 Actuals	FY2018 Approved Budget	FY2019 Main. Budget	FY2019 Changes	FY2019 Dept. Request	FY2019 Finance Com Changes	FY2019 Finance Com Budget	4/30/18 FY2019 Approved Budget	10/15/18 FY2019 Requested Changes	10/15/18 FY2019 Approved Budget	Change FY2018 to FY2019	% Change
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Library															
77	Library Salaries	6100	\$ 184,462	\$ 186,833	\$ 193,106	\$ 193,106	\$ 3,344	\$ 196,451		\$ 196,451	\$ 196,451		\$ 196,451	\$ 3,344	1.7%
78	Library Expense	6100	\$ 90,481	\$ 92,585	\$ 94,182	\$ 94,182	\$ 2,424	\$ 96,606		\$ 96,606	\$ 96,606		\$ 96,606	\$ 2,424	2.6%
	Total Library		\$ 274,943	\$ 279,418	\$ 287,288	\$ 287,288	\$ 5,768	\$ 293,057	\$ -	\$ 293,057	\$ 293,057		\$ 293,057	\$ 5,768	2.0%

Maturing Debt															
79	\$2.380M (FY28)	5919	\$ 63,750	\$ 63,751	\$ 55,000	\$ 55,000		\$ 55,000		\$ 55,000	\$ 55,000		\$ 55,000	\$ -	0.0%
80	\$3.971M (FY24)	5939	\$ 285,000	\$ 280,000	\$ 270,000	\$ 270,000		\$ 270,000		\$ 270,000	\$ 270,000		\$ 270,000	\$ -	0.0%
	\$378K (FY17)	5940	\$ 10,000	\$ 10,000	\$ -	\$ -		\$ -		\$ -	\$ -		\$ -	\$ -	0.0%
	Title V Septic Loan (FY17)	5915	\$ 11,100	\$ 11,100	\$ -	\$ -		\$ -		\$ -	\$ -		\$ -	\$ -	0.0%
81	Lease - Energy	5901	\$ 52,997	\$ 55,648	\$ 58,401	\$ 58,401	\$ 2,956	\$ 61,357		\$ 61,357	\$ 61,357		\$ 61,357	\$ 2,956	5.1%
82	MWPAT 860K - 5%	5945	\$ -	\$ 1,740	\$ 1,777	\$ 1,777	\$ 39	\$ 1,816		\$ 1,816	\$ 1,816		\$ 1,816	\$ 39	2.2%
	Total Maturing Debt		\$ 422,847	\$ 422,239	\$ 385,178	\$ 385,178	\$ 2,995	\$ 388,173	\$ -	\$ 388,173	\$ 388,173	\$ -	\$ 388,173	\$ 2,995	0.8%

Interest on Maturing Debt															
83	\$2.380M (FY28)	5919	\$ 10,932	\$ 8,502	\$ 5,830	\$ 5,830	\$ (2,543)	\$ 3,287		\$ 3,287	\$ 3,287		\$ 3,287	\$ (2,543)	-43.6%
84	\$3.971M (FY24)	5939	\$ 52,300	\$ 46,650	\$ 41,150	\$ 41,150	\$ (5,400)	\$ 35,750		\$ 35,750	\$ 35,750		\$ 35,750	\$ (5,400)	-13.1%
	\$378K (FY17)	5940	\$ 990	\$ 495	\$ -	\$ -		\$ -		\$ -	\$ -		\$ -	\$ -	0.0%
85	Lease - Energy	5901	\$ 18,294	\$ 16,872	\$ 15,379	\$ 15,379	\$ (1,547)	\$ 13,832		\$ 13,832	\$ 13,832		\$ 13,832	\$ (1,547)	-10.1%
86	Short term Debt/Lease	5950	\$ 21,923	\$ 22,000	\$ 22,000	\$ 22,000	\$ 47,000	\$ 69,000		\$ 69,000	\$ 69,000	\$ 33,000	\$ 102,000	\$ 80,000	363.6%
87	MWPAT 860K - 5%	5945	\$ -	\$ 798	\$ 825	\$ 825	\$ (35)	\$ 790		\$ 790	\$ 790		\$ 790	\$ (35)	-4.2%
	Total Interest		\$ 104,439	\$ 95,317	\$ 85,184	\$ 85,184	\$ 37,475	\$ 122,659	\$ -	\$ 122,659	\$ 122,659	\$ 33,000	\$ 155,659	\$ 37,475	44.0%

Article 1 FY2019 Omnibus Budget

Line #	Description	Dept #	FY2016 Actuals	FY2017 Actuals	FY2018 Appoved Budget	FY2019 Main. Budget	FY2019 Changes	FY2019 Dept. Request	FY2019 Finance Com Changes	FY2019 Finance Com Budget	4/30/18 FY2019 Approved Budget	10/15/18 FY2019 Requested Changes	10/15/18 FY2019 Approved Budget	Change FY2018 to FY2019	% Change
Unclassified															
88	Department Offset	5192	\$ (50,148)	\$ (45,252)	\$ (44,900)	\$ (44,900)	\$ (3,100)	\$ (48,000)		\$ (48,000)	\$ (48,000)		\$ (48,000)	\$ (3,100)	6.9%
89	Essex Regional Retirement	5170	\$ 423,206	\$ 474,044	\$ 517,003	\$ 517,003	\$ 19,029	\$ 536,032		\$ 536,032	\$ 536,032		\$ 536,032	\$ 19,029	3.7%
90	Unemployment Expense	5171	\$ 4,064	\$ 4,385	\$ 6,400	\$ 6,400	\$ -	\$ 6,400		\$ 6,400	\$ 6,400		\$ 6,400	\$ -	0.0%
91	Group Health & Life Insurance	5172	\$ 232,477	\$ 248,963	\$ 312,000	\$ 312,000	\$ 20,000	\$ 332,000		\$ 332,000	\$ 332,000	\$ 10,000	\$ 342,000	\$ 20,000	6.4%
92	Medicare Expense	5174	\$ 37,692	\$ 37,754	\$ 38,500	\$ 38,500	\$ 5,000	\$ 43,500		\$ 43,500	\$ 43,500		\$ 43,500	\$ 5,000	13.0%
93	Prop/Liab. & Workers Comp.	5740	\$ 74,303	\$ 85,999	\$ 100,000	\$ 100,000	\$ 6,000	\$ 106,000		\$ 106,000	\$ 106,000	\$ 4,000	\$ 110,000	\$ 10,000	10.0%
94	OPEB Liability Funding	5966	\$ 40,000	\$ 40,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 80,000		\$ 80,000	\$ 80,000		\$ 80,000	\$ 20,000	33.3%
95	Salary Adjustments					\$ -	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000	100.0%
	Total Unclassified		\$ 761,594	\$ 845,893	\$ 989,003	\$ 989,003	\$ 76,929	\$ 1,065,932	\$ -	\$ 1,065,932	\$ 1,065,932	\$ 14,000	\$ 1,079,932	\$ 76,929	7.8%
	TOTAL OMNIBUS		\$ 12,934,454	\$ 13,742,155	\$ 14,392,669	\$ 14,384,774	\$ 803,655	\$ 15,199,519	\$ (206,196)	\$ 14,993,323	\$ 14,993,323	\$ 32,000	\$ 15,025,323	\$ 632,654	4.4%