

**TOWN OF MERRIMAC BUDGET SUMMARY**

**REVENUE ESTIMATES**

**EXPENDITURE ESTIMATES**

|                                 | Adopted              | Departmental Requested Budget | 4/25/16 Approved Budget | 10/17/16 Approved Budget |
|---------------------------------|----------------------|-------------------------------|-------------------------|--------------------------|
|                                 | FY2016               | FY2017                        | FY2017                  | FY2017                   |
| <b>PROPERTY TAXES</b>           |                      |                               |                         |                          |
| Tax Base                        | \$ 10,765,429        | \$ 11,187,782                 | \$ 11,187,782           | \$ 11,187,782            |
| 2 1/2 % Increase                | \$ 269,136           | \$ 279,695                    | \$ 279,695              | \$ 279,695               |
| Est New Growth                  | \$ 153,217           | \$ 100,000                    | \$ 100,000              | \$ 200,198               |
| General Override                | \$ -                 | \$ 100,000                    | \$ 100,000              | \$ 100,000               |
| Unused Levy Capacity            | \$ (38,360)          | \$ -                          | \$ -                    | \$ (41,115)              |
| <b>SUBTOTAL</b>                 | <b>\$ 11,149,421</b> | <b>\$ 11,667,477</b>          | <b>\$ 11,667,477</b>    | <b>\$ 11,726,560</b>     |
| <b>STATE PROVIDED FUNDS</b>     |                      |                               |                         |                          |
| Cherry Sheet/State Aid          | \$ 892,962           | \$ 926,999                    | \$ 926,999              | \$ 924,270               |
| MSBA                            | \$ -                 | \$ -                          | \$ -                    | \$ -                     |
| <b>SUBTOTAL: STATE FUNDS</b>    | <b>\$ 892,962</b>    | <b>\$ 926,999</b>             | <b>\$ 926,999</b>       | <b>\$ 924,270</b>        |
| <b>DEBT EXCLUSIONS</b>          |                      |                               |                         |                          |
| New Library Construction        | \$ 144,150           | \$ 141,750                    | \$ 141,750              | \$ 141,750               |
| Town Hall Renovations           | \$ 175,225           | \$ 167,275                    | \$ 167,275              | \$ 167,275               |
| <b>SUBTOTAL</b>                 | <b>\$ 319,375</b>    | <b>\$ 309,025</b>             | <b>\$ 309,025</b>       | <b>\$ 309,025</b>        |
| <b>PROJECTED LOCAL RECEIPTS</b> |                      |                               |                         |                          |
| Motor Vehicle Excise            | \$ 795,000           | \$ 845,000                    | \$ 845,000              | \$ 855,000               |
| Other Excise                    | \$ 500               | \$ 500                        | \$ 500                  | \$ 500                   |
| Penalties & Interest            | \$ 23,000            | \$ 23,000                     | \$ 23,000               | \$ 28,000                |
| In Lieu of Tax                  | \$ 28,000            | \$ 28,000                     | \$ 28,000               | \$ 28,000                |
| Trash                           | \$ 200,000           | \$ 132,000                    | \$ 132,000              | \$ 130,000               |
| Ambulance                       | \$ 200,000           | \$ 220,000                    | \$ 220,000              | \$ 200,000               |
| Fees                            | \$ 41,800            | \$ 55,000                     | \$ 55,000               | \$ 50,000                |
| Rentals                         | \$ 85,000            | \$ 92,000                     | \$ 92,000               | \$ 92,000                |
| Cemetery                        | \$ 12,000            | \$ 20,000                     | \$ 20,000               | \$ 12,000                |
| Licenses & Permits              | \$ 55,000            | \$ 60,000                     | \$ 60,000               | \$ 70,000                |
| Fines & Forfeitures             | \$ 75,000            | \$ 60,000                     | \$ 60,000               | \$ 52,000                |
| Investment Income               | \$ 8,000             | \$ 9,000                      | \$ 9,000                | \$ 13,500                |
| Misc Non Recurring              | \$ 56,500            | \$ 65,000                     | \$ 65,000               | \$ 86,000                |
| Misc Recurring                  | \$ 26,523            | \$ 26,523                     | \$ 26,523               | \$ 15,500                |
| <b>SUBTOTAL</b>                 | <b>\$ 1,606,323</b>  | <b>\$ 1,636,023</b>           | <b>\$ 1,636,023</b>     | <b>\$ 1,632,500</b>      |
| <b>OTHER REVENUE</b>            |                      |                               |                         |                          |
| Free Cash Approp                | \$ 573,988           | \$ 439,506                    | \$ 439,506              | \$ 439,506               |
| Water Privilege                 | \$ 5,000             | \$ -                          | \$ -                    | \$ -                     |
| Water Retained Earnings         | \$ 186,000           | \$ 225,000                    | \$ 225,000              | \$ 225,000               |
| Other Revenue                   | \$ 6,400             | \$ 319,627                    | \$ 319,627              | \$ 321,877               |
| Wastewater Retained Earnings    | \$ 216,800           | \$ -                          | \$ -                    | \$ -                     |
| Bonded Capital                  | \$ -                 | \$ -                          | \$ -                    | \$ -                     |
| Water Enterprise                | \$ 980,079           | \$ 987,950                    | \$ 987,950              | \$ 987,950               |
| Wastewater Enterprise           | \$ 1,108,703         | \$ 1,157,795                  | \$ 1,157,795            | \$ 1,232,795             |
| Wastewater Capital              | \$ -                 | \$ -                          | \$ -                    | \$ 60,000                |
| Cable Revenue                   | \$ -                 | \$ 135,393                    | \$ 135,393              | \$ 135,393               |
| <b>SUBTOTAL</b>                 | <b>\$ 3,076,969</b>  | <b>\$ 3,265,271</b>           | <b>\$ 3,265,271</b>     | <b>\$ 3,402,521</b>      |
| <b>TOTAL ESTIMATED REVENUE</b>  | <b>\$ 17,045,051</b> | <b>\$ 17,804,795</b>          | <b>\$ 17,804,795</b>    | <b>\$ 17,994,876</b>     |

|  | Adopted              | Departmental Requested Budget | 4/25/16 Approved Budget | 10/17/16 Approved Budget |
|--|----------------------|-------------------------------|-------------------------|--------------------------|
|  | FY2016               | FY2017                        | FY2017                  | FY2017                   |
| <b>ARTICLE 1 OMNIBUS</b>                             |                      |                               |                         |                          |
| Maturing Debt  | \$ 422,847           | \$ 422,238                    | \$ 422,238              | \$ 422,238               |
| Interest Debt  | \$ 104,516           | \$ 95,317                     | \$ 95,317               | \$ 95,317                |
| Gen Govt Unclassified                                | \$ 842,179           | \$ 931,967                    | \$ 916,967              | \$ 916,967               |
| General Government                                   | \$ 783,333           | \$ 793,296                    | \$ 790,543              | \$ 794,743               |
| Public Safety  | \$ 1,718,665         | \$ 1,819,444                  | \$ 1,754,232            | \$ 1,757,937             |
| Health & Sanitation                                  | \$ 95,270            | \$ 95,567                     | \$ 95,567               | \$ 95,567                |
| Highway  | \$ 519,778           | \$ 531,077                    | \$ 531,077              | \$ 531,077               |
| Public Assistance                                    | \$ 338,760           | \$ 341,463                    | \$ 341,463              | \$ 341,463               |
| Education  | \$ 8,110,704         | \$ 8,599,797                  | \$ 8,499,797            | \$ 8,527,797             |
| Library  | \$ 274,957           | \$ 280,328                    | \$ 280,328              | \$ 280,328               |
| Cemetery   | \$ 49,354            | \$ 50,097                     | \$ 50,097               | \$ 50,097                |
| <b>SUBTOTAL</b>                                      | <b>\$ 13,260,364</b> | <b>\$ 13,960,591</b>          | <b>\$ 13,777,626</b>    | <b>\$ 13,813,531</b>     |
| <b>CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED</b> |                      |                               |                         |                          |
| State & County                                       | \$ 81,533            | \$ 81,533                     | \$ 81,533               | \$ 93,477                |
| Tax Abatements                                       | \$ 100,000           | \$ 100,000                    | \$ 100,000              | \$ 100,000               |
| Library Offset                                       | \$ 9,595             | \$ 9,209                      | \$ 9,209                | \$ 9,107                 |
| Overlay Deficit                                      | \$ -                 | \$ -                          | \$ -                    | \$ -                     |
| Snow & Ice Deficit                                   | \$ -                 | \$ -                          | \$ -                    | \$ -                     |
| Other Deficits                                       | \$ -                 | \$ -                          | \$ -                    | \$ -                     |
| <b>SUBTOTAL</b>                                      | <b>\$ 191,128</b>    | <b>\$ 190,742</b>             | <b>\$ 190,742</b>       | <b>\$ 202,584</b>        |
| <b>CURRENT YEAR SPECIAL ARTICLES</b>                 |                      |                               |                         |                          |
| Special Articles                                     | \$ 3,593,209         | \$ 3,534,484                  | \$ 3,534,484            | \$ 3,669,484             |
| Transfer Articles                                    | \$ -                 | \$ 307,027                    | \$ 307,027              | \$ 309,277               |
| <b>SUBTOTAL</b>                                      | <b>\$ 3,593,209</b>  | <b>\$ 3,841,511</b>           | <b>\$ 3,841,511</b>     | <b>\$ 3,978,761</b>      |
| <b>BONDED ARTICLES</b>                               |                      |                               |                         |                          |
| Prior Year Bond Issues                               | \$ -                 | \$ -                          | \$ -                    | \$ -                     |
| Bond Authorization                                   | \$ -                 | \$ -                          | \$ -                    | \$ -                     |
| <b>SUBTOTAL</b>                                      | <b>\$ -</b>          | <b>\$ -</b>                   | <b>\$ -</b>             | <b>\$ -</b>              |
| <b>TOTAL ESTIMATED EXPENSE</b>                       | <b>\$ 17,044,701</b> | <b>\$ 17,992,844</b>          | <b>\$ 17,809,879</b>    | <b>\$ 17,994,876</b>     |
| <b>SURPLUS/(DEFICIT)</b>                             | <b>\$ 350</b>        | <b>\$ (188,049)</b>           | <b>\$ (5,084)</b>       | <b>\$ (0)</b>            |

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 | 4/25/16 FY2017 Approved Budget | 10/17/16 Requested Changes | 10/17/16 FY2017 Approved Budget | Change FY2016 to FY2017 | % Change | Notes |
|---------------------------|---------------------------------|-----------|----------------|----------------|----------------|---------------|---------------------|----------------|----------------------|----------------------------|---------------------------|--------------------------------|----------------------------|---------------------------------|-------------------------|----------|-------|
| <b>General Government</b> |                                 |           |                |                |                |               |                     |                |                      |                            |                           |                                |                            |                                 |                         |          |       |
| 1                         | Selectmen Exec. Asst. Salary    | 1220      | \$ 30,795      | \$ 31,487      | \$ 32,960      | \$ 33,872     | \$ 33,872           | \$ 9,689       | \$ 43,561            |                            | \$ 43,561                 | \$ 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                  | \$ 3,190                       | \$ 4,200                   | \$ 7,390                        | \$ -                    | 0.0%     |       |
| 3                         | Annual Town Audit               | 1220      | \$ 12,400      | \$ 12,800      | \$ 13,260      | \$ 13,600     | \$ 13,600           | \$ 400         | \$ 14,000            |                            | \$ 14,000                 | \$ 14,000                      |                            | \$ 14,000                       | \$ 400                  | 2.9%     |       |
| 4                         | Capital Planning Expense        | 1300      | \$ 79          | \$ 68          | \$ 53          | \$ 100        | \$ 100              | \$ -           | \$ 100               |                            | \$ 100                    | \$ 100                         |                            | \$ 100                          | \$ -                    | 0.0%     |       |
| 5                         | Finance Committee Expense       | 1310      | \$ 469         | \$ 439         | \$ 500         | \$ 500        | \$ 500              | \$ -           | \$ 500               |                            | \$ 500                    | \$ 500                         |                            | \$ 500                          | \$ -                    | 0.0%     |       |
| 6                         | Reserve Fund                    | 1320      | \$ 39,777      | \$ -           | \$ -           | \$ 65,000     | \$ 65,000           | \$ (25,000)    | \$ 40,000            |                            | \$ 40,000                 | \$ 40,000                      |                            | \$ 40,000                       | \$ (25,000)             | -38.5%   |       |
|                           | Accountant Salary               | 1350      | \$ 59,448      | \$ 65,727      | \$ 68,414      | \$ 68,414     | \$ 68,414           | \$ 1,372       | \$ 69,786            |                            | \$ 69,786                 | \$ 69,786                      |                            | \$ 69,786                       | \$ 1,372                | 2.0%     |       |
|                           | Accountant Expense              | 1350      | \$ 6,245       | \$ 7,536       | \$ 7,909       | \$ 8,372      | \$ 8,372            | \$ -           | \$ 8,372             |                            | \$ 8,372                  | \$ 8,372                       |                            | \$ 8,372                        | \$ -                    | 0.0%     |       |
|                           | Assessor's Salaries             | 1410      | \$ 37,806      | \$ 40,926      | \$ 42,986      | \$ 39,271     | \$ 39,271           | \$ (2,922)     | \$ 36,349            |                            | \$ 36,349                 | \$ 36,349                      |                            | \$ 36,349                       | \$ (2,922)              | -7.4%    |       |
|                           | Assessor's Expense              | 1410      | \$ 15,594      | \$ 10,806      | \$ 14,506      | \$ 17,201     | \$ 17,201           | \$ 1,165       | \$ 18,366            |                            | \$ 18,366                 | \$ 18,366                      |                            | \$ 18,366                       | \$ 1,165                | 6.8%     |       |
|                           | Finance Director Salary         | 1450      | \$ 80,914      | \$ 93,247      | \$ 95,875      | \$ 97,003     | \$ 97,003           | \$ 9,574       | \$ 106,577           |                            | \$ 106,577                | \$ 106,577                     |                            | \$ 106,577                      | \$ 9,574                | 9.9%     |       |
|                           | Finance Director Expense        | 1450      | \$ 9,392       | \$ 11,857      | \$ 8,139       | \$ 10,390     | \$ 10,390           | \$ 2,000       | \$ 12,390            |                            | \$ 12,390                 | \$ 12,390                      |                            | \$ 12,390                       | \$ 2,000                | 19.2%    |       |
|                           | Assistant Treasurer Collector   | 1450      | \$ 35,071      | \$ 35,900      | \$ 38,201      | \$ 40,167     | \$ 40,167           | \$ (11,192)    | \$ 28,975            |                            | \$ 28,975                 | \$ 28,975                      |                            | \$ 28,975                       | \$ (11,192)             | -27.9%   |       |
|                           | Office Coverage                 | 1450      | \$ -           | \$ -           | \$ 2,547       | \$ 4,037      | \$ 4,037            | \$ 82          | \$ 4,118             |                            | \$ 4,118                  | \$ 4,118                       |                            | \$ 4,118                        | \$ 82                   | 2.0%     |       |
|                           | Bond Issue and Admin. Costs     | 1450      | \$ 1,627       | \$ 367         | \$ 333         | \$ 2,000      | \$ 2,000            | \$ -           | \$ 2,000             |                            | \$ 2,000                  | \$ 2,000                       |                            | \$ 2,000                        | \$ -                    | 0.0%     |       |
|                           | Tax Title Expense               | 1450      | \$ 8,220       | \$ 8,833       | \$ 7,994       | \$ 6,000      | \$ 6,000            | \$ (5,000)     | \$ 1,000             |                            | \$ 1,000                  | \$ 1,000                       |                            | \$ 1,000                        | \$ (5,000)              | -83.3%   |       |
|                           | Tax Collector Salaries          | 1460      | \$ 36,319      | \$ 37,030      | \$ 37,756      | \$ 38,200     | \$ 38,200           | \$ 11,466      | \$ 50,016            |                            | \$ 50,016                 | \$ 50,016                      |                            | \$ 50,016                       | \$ 11,816               | 30.9%    |       |
|                           | Tax Collector Expense           | 1460      | \$ 18,337      | \$ 18,495      | \$ 19,709      | \$ 19,937     | \$ 19,937           | \$ 580         | \$ 20,517            |                            | \$ 20,517                 | \$ 20,517                      |                            | \$ 20,517                       | \$ 580                  | 2.9%     |       |
| 7                         | Finance Department Salaries     | 1410-1460 | \$ 249,558     | \$ 272,830     | \$ 285,779     | \$ 287,092    | \$ 287,092          | \$ 8,380       | \$ 295,823           |                            | \$ 295,823                | \$ 295,823                     |                            | \$ 295,823                      | \$ 8,731                | 3.0%     |       |
| 8                         | Finance Department Expense      | 1410-1460 | \$ 59,415      | \$ 57,895      | \$ 58,589      | \$ 63,900     | \$ 63,900           | \$ (1,255)     | \$ 62,645            |                            | \$ 62,645                 | \$ 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                  | \$ 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                 | \$ 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                  | \$ 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                 | \$ 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                  | \$ 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                 | \$ 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                  | \$ 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                  | \$ 6,342                       |                            | \$ 6,342                        | \$ 5,537                | 687.8%   |       |
| 17                        | Election Expense                | 1620      | \$ 5,699       | \$ 2,988       | \$ 3,628       | \$ 4,950      | \$ 4,950            | \$ 3,873       | \$ 8,823             |                            | \$ 8,823                  | \$ 8,823                       |                            | \$ 8,823                        | \$ 3,873                | 78.2%    |       |
| 18                        | Board of Registrars Salaries    | 1630      | \$ 250         | \$ 250         | \$ 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                  | \$ 2,045                       |                            | \$ 2,045                        | \$ 250                  | 13.9%    |       |
| 20                        | Vital Statistics Expense        | 1640      | \$ 150         | \$ 150         | \$ 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                 | \$ 13,764                      |                            | \$ 13,764                       | \$ 313                  | 2.3%     |       |
| 22                        | Conservation Expense            | 1710      | \$ 623         | \$ 782         | \$ 775         | \$ 800        | \$ 800              | \$ -           | \$ 800               |                            | \$ 800                    | \$ 800                         |                            | \$ 800                          | \$ -                    | 0.0%     |       |
| 23                        | Open Space Comm. Expense        | 1720      | \$ 335         | \$ 154         | \$ -           | \$ 630        | \$ 630              | \$ -           | \$ 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                  | \$ 5,420                       |                            | \$ 5,420                        | \$ 109                  | 2.1%     |       |
| 25                        | Planning Board Expense          | 1750      | \$ 1,766       | \$ 2,818       | \$ 1,173       | \$ 2,555      | \$ 2,555            | \$ -           | \$ 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                  | \$ 4,118                       |                            | \$ 4,118                        | \$ 82                   | 2.0%     |       |
| 27                        | Appeals Board Expense           | 1760      | \$ 69          | \$ 91          | \$ 425         | \$ 425        | \$ 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                  | \$ 2,256                       |                            | \$ 2,256                        | \$ 55                   | 2.5%     |       |
| 29                        | Rent Control Expense            | 1850      | \$ -           | \$ -           | \$ -           | \$ 200        | \$ 200              | \$ -           | \$ 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                 | \$ 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                 | \$ 15,000                      |                            | \$ 15,000                       | \$ -                    | 0.0%     |       |
| 32                        | Electricity for Town Buildings  | 1920      | \$ 77,934      | \$ 74,804      | \$ 73,998      | \$ 63,662     | \$ 63,662           | \$ 14,338      | \$ 78,000            |                            | \$ 78,000                 | \$ 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                  | \$ 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                  | \$ 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                 | \$ 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                 | \$ 14,500                      |                            | \$ 14,500                       | \$ -                    | 0.0%     |       |
| 37                        | Town Gardens                    | 1940      | \$ 600         | \$ 600         | \$ 600         | \$ 600        | \$ 600              | \$ -           | \$ 600               |                            | \$ 600                    | \$ 600                         |                            | \$ 600                          | \$ -                    | 0.0%     |       |
| 38                        | Town Report                     | 1950      | \$ 392         | \$ 408         | \$ 294         | \$ 1,000      | \$ 1,000            | \$ (500)       | \$ 500               |                            | \$ 500                    | \$ 500                         |                            | \$ 500                          | \$ (500)                | -50.0%   |       |
|                           |                                 |           | \$ -           | \$ -           | \$ -           | \$ -          | \$ -                | \$ -           | \$ -                 |                            | \$ -                      | \$ -                           |                            | \$ -                            | \$ -                    |          |       |
|                           | <b>Total General Government</b> |           | \$ 666,425     | \$ 671,440     | \$ 666,311     | \$ 783,333    | \$ 783,333          | \$ 9,612       | \$ 793,296           | \$ (2,753)                 | \$ 790,543                | \$ 790,543                     | \$ 4,200                   | \$ 794,743                      | \$ 11,410               | 1.5%     |       |

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 | 4/25/16 FY2017 Approved Budget | 10/17/16 Requested Changes | 10/17/16 FY2017 Approved Budget | Change FY2016 to FY2017 | % Change     | Notes |
|--------------------------------|--------------------------------------|--------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|----------------------------|---------------------------|--------------------------------|----------------------------|---------------------------------|-------------------------|--------------|-------|
| <b>Public Safety</b>           |                                      |        |                     |                     |                     |                     |                     |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 39                             | Police Department Salaries           | 2100   | \$ 761,507          | \$ 831,327          | \$ 901,754          | \$ 938,680          | \$ 938,680          | \$ 90,664         | \$ 1,029,344         | \$ (65,212)                | \$ 964,132                | \$ 964,132                     |                            | \$ 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                 | \$ 95,183                      |                            | \$ 95,183                       | \$ (916)                | -1.0%        |       |
|                                | <b>Sub-Total Police Department</b>   |        | <b>\$ 845,233</b>   | <b>\$ 845,233</b>   | <b>\$ 987,272</b>   | <b>\$ 1,034,780</b> | <b>\$ 1,034,779</b> | <b>\$ 89,748</b>  | <b>\$ 1,124,527</b>  | <b>\$ (65,212)</b>         | <b>\$ 1,059,315</b>       | <b>\$ 1,059,315</b>            |                            | <b>\$ 1,059,315</b>             | <b>\$ 24,536</b>        | <b>2.4%</b>  |       |
| 41                             | Fire Department Salaries             | 2200   | \$ 308,058          | \$ 323,622          | \$ 300,902          | \$ 306,788          | \$ 306,788          | \$ 5,967          | \$ 312,754           |                            | \$ 312,754                | \$ 312,754                     | \$ 3,200                   | \$ 315,954                      | \$ 9,166                | 3.0%         |       |
| 42                             | Fire Department Expense              | 2200   | \$ 61,704           | \$ 76,005           | \$ 87,355           | \$ 86,673           | \$ 86,673           | \$ -              | \$ 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                | \$ 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                 | \$ 47,180                      |                            | \$ 47,180                       | \$ 2,500                | 5.6%         |       |
|                                | <b>Sub-Total Fire Department</b>     |        | <b>\$ 465,848</b>   | <b>\$ 516,838</b>   | <b>\$ 543,391</b>   | <b>\$ 552,984</b>   | <b>\$ 552,984</b>   | <b>\$ 10,764</b>  | <b>\$ 563,747</b>    | <b>\$ -</b>                | <b>\$ 563,747</b>         | <b>\$ 563,747</b>              | <b>\$ 3,200</b>            | <b>\$ 566,947</b>               | <b>\$ 13,963</b>        | <b>2.5%</b>  |       |
| 45                             | Inspectional Services Salaries       | 2410   | \$ 60,278           | \$ 62,962           | \$ 63,969           | \$ 65,632           | \$ 65,632           | \$ (369)          | \$ 65,263            |                            | \$ 65,263                 | \$ 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                  | \$ 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                  | \$ 1,740                       |                            | \$ 1,740                        | \$ 41                   | 2.4%         |       |
| 48                             | Sealer of Weights Expense            | 2440   | \$ -                | \$ -                | \$ 114              | \$ 250              | \$ 250              | \$ -              | \$ 250               |                            | \$ 250                    | \$ 250                         |                            | \$ 250                          | \$ -                    | 0.0%         |       |
| 49                             | Emergency Management Salary          | 2910   | \$ 10,798           | \$ 14,291           | \$ 14,873           | \$ 14,873           | \$ 14,873           | \$ 298            | \$ 15,172            |                            | \$ 15,172                 | \$ 15,172                      | \$ 505                     | \$ 15,677                       | \$ 804                  | 5.4%         |       |
| 50                             | Emergency Management Expense         | 2910   | \$ 6,147            | \$ 7,117            | \$ 6,367            | \$ 12,141           | \$ 12,141           | \$ -              | \$ 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                 | \$ 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                  | \$ 2,500                       |                            | \$ 2,500                        | \$ -                    | 0.0%         |       |
| 53                             | Parking Clerk Salary                 | 2930   | \$ 510              | \$ 520              | \$ 1,200            | \$ 1,224            | \$ 1,224            | \$ 36             | \$ 1,260             |                            | \$ 1,260                  | \$ 1,260                       |                            | \$ 1,260                        | \$ 36                   | 2.9%         |       |
| 54                             | Parking Clerk Expense                | 2930   | \$ 278              | \$ 282              | \$ 222              | \$ 460              | \$ 460              | \$ -              | \$ 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                  | \$ 6,325                       |                            | \$ 6,325                        | \$ -                    | 0.0%         |       |
|                                | <b>Subtotal Other Public Safety</b>  |        | <b>\$ 109,589</b>   | <b>\$ 45,051</b>    | <b>\$ 46,531</b>    | <b>\$ 130,901</b>   | <b>\$ 130,902</b>   | <b>\$ 268</b>     | <b>\$ 131,169</b>    | <b>\$ -</b>                | <b>\$ 131,169</b>         | <b>\$ 131,169</b>              | <b>\$ 505</b>              | <b>\$ 131,674</b>               | <b>\$ 774</b>           | <b>0.6%</b>  |       |
|                                | <b>Total Public Safety</b>           |        | <b>\$ 1,420,669</b> | <b>\$ 1,407,122</b> | <b>\$ 1,577,195</b> | <b>\$ 1,718,665</b> | <b>\$ 1,718,666</b> | <b>\$ 100,779</b> | <b>\$ 1,819,444</b>  | <b>\$ (65,212)</b>         | <b>\$ 1,754,232</b>       | <b>\$ 1,754,232</b>            | <b>\$ 3,705</b>            | <b>\$ 1,757,937</b>             | <b>\$ 39,272</b>        | <b>2.3%</b>  |       |
| <b>Public Education</b>        |                                      |        |                     |                     |                     |                     |                     |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 56                             | Whittier Minimum Assessment          | 3010   | \$ 587,129          | \$ 590,622          | \$ 622,290          | \$ 797,290          | \$ 797,290          | \$ 102,837        | \$ 900,127           |                            | \$ 900,127                | \$ 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                 | \$ 16,478                      |                            | \$ 16,478                       | \$ (1,656)              | -9.1%        |       |
|                                | <b>Subtotal Whittier Assessment</b>  |        | <b>\$ 587,129</b>   | <b>\$ 607,836</b>   | <b>\$ 640,424</b>   | <b>\$ 815,424</b>   | <b>\$ 815,424</b>   | <b>\$ 101,181</b> | <b>\$ 916,605</b>    | <b>\$ -</b>                | <b>\$ 916,605</b>         | <b>\$ 916,605</b>              |                            | <b>\$ 916,605</b>               | <b>\$ 101,181</b>       | <b>12.4%</b> |       |
| 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              | \$ 7,290,538                   |                            | \$ 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                | \$ 211,339                     |                            | \$ 211,339                      | \$ 60,621               | 40.2%        |       |
|                                | <b>Subtotal Pentucket Regional</b>   |        | <b>\$ 6,487,995</b> | <b>\$ 6,757,364</b> | <b>\$ 7,015,019</b> | <b>\$ 7,197,965</b> | <b>\$ 7,197,965</b> | <b>\$ 403,912</b> | <b>\$ 7,601,877</b>  | <b>\$ (100,000)</b>        | <b>\$ 7,501,877</b>       | <b>\$ 7,501,877</b>            |                            | <b>\$ 7,501,877</b>             | <b>\$ 303,912</b>       | <b>4.2%</b>  |       |
| 60                             | Essex-North Shore Tuition            | 3030   | \$ -                | \$ -                | \$ 60,239           | \$ 97,315           | \$ 97,315           | \$ (16,000)       | \$ 81,315            |                            | \$ 81,315                 | \$ 81,315                      | \$ 28,000                  | \$ 109,315                      | \$ 12,000               | 100.0%       |       |
|                                | <b>Total Public Education</b>        |        | <b>\$ 7,075,124</b> | <b>\$ 7,365,200</b> | <b>\$ 7,715,682</b> | <b>\$ 8,110,704</b> | <b>\$ 8,110,704</b> | <b>\$ 489,093</b> | <b>\$ 8,599,797</b>  | <b>\$ (100,000)</b>        | <b>\$ 8,499,797</b>       | <b>\$ 8,499,797</b>            | <b>\$ 28,000</b>           | <b>\$ 8,527,797</b>             | <b>\$ 417,093</b>       | <b>5.1%</b>  |       |
| <b>Highway Department</b>      |                                      |        |                     |                     |                     |                     |                     |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 61                             | Highway Wages                        | 4200   | \$ 301,910          | \$ 289,119          | \$ 300,415          | \$ 345,558          | \$ 345,558          | \$ 10,929         | \$ 356,487           |                            | \$ 356,487                | \$ 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                 | \$ 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                | \$ 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                 | \$ 12,300                      |                            | \$ 12,300                       | \$ -                    | 0.0%         |       |
|                                | <b>Total Highway</b>                 |        | <b>\$ 609,428</b>   | <b>\$ 599,973</b>   | <b>\$ 613,649</b>   | <b>\$ 519,778</b>   | <b>\$ 519,778</b>   | <b>\$ 11,299</b>  | <b>\$ 531,077</b>    | <b>\$ -</b>                | <b>\$ 531,077</b>         | <b>\$ 531,077</b>              | <b>\$ -</b>                | <b>\$ 531,077</b>               | <b>\$ 11,299</b>        | <b>2.2%</b>  |       |
| 65                             | Landfill                             | 4330   | \$ 29,990           | \$ 29,961           | \$ 30,000           | \$ 30,000           | \$ 30,000           | \$ -              | \$ 30,000            |                            | \$ 30,000                 | \$ 30,000                      |                            | \$ 30,000                       | \$ -                    | 0.0%         |       |
| <b>Cemetery</b>                |                                      |        |                     |                     |                     |                     |                     |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 66                             | Cemetery Salaries                    | 4910   | \$ 41,534           | \$ 42,693           | \$ 43,977           | \$ 45,054           | \$ 45,054           | \$ 743            | \$ 45,797            |                            | \$ 45,797                 | \$ 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                  | \$ 4,300                       |                            | \$ 4,300                        | \$ -                    | 0.0%         |       |
|                                | <b>Total Cemetery</b>                |        | <b>\$ 44,326</b>    | <b>\$ 46,497</b>    | <b>\$ 47,562</b>    | <b>\$ 49,354</b>    | <b>\$ 49,354</b>    | <b>\$ 743</b>     | <b>\$ 50,097</b>     | <b>\$ -</b>                | <b>\$ 50,097</b>          | <b>\$ 50,097</b>               |                            | <b>\$ 50,097</b>                | <b>\$ 742</b>           | <b>1.5%</b>  |       |
| <b>Health &amp; Sanitation</b> |                                      |        |                     |                     |                     |                     |                     |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 68                             | Board of Health Salaries             | 5100   | \$ 36,125           | \$ 39,770           | \$ 41,813           | \$ 44,303           | \$ 44,303           | \$ 13             | \$ 44,316            |                            | \$ 44,316                 | \$ 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                  | \$ 2,175                       |                            | \$ 2,175                        | \$ -                    | 0.0%         |       |
| 70                             | Animal Inspector Salary              | 5100   | \$ 553              | \$ 564              | \$ 575              | \$ 587              | \$ 587              | \$ 12             | \$ 599               |                            | \$ 599                    | \$ 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                 | \$ 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                  | \$ 1,525                       |                            | \$ 1,525                        | \$ -                    | 0.0%         |       |
|                                | <b>Total Health &amp; Sanitation</b> |        | <b>\$ 84,605</b>    | <b>\$ 58,593</b>    | <b>\$ 62,997</b>    | <b>\$ 65,270</b>    | <b>\$ 65,270</b>    | <b>\$ 297</b>     | <b>\$ 65,567</b>     | <b>\$ -</b>                | <b>\$ 65,567</b>          | <b>\$ 65,567</b>               |                            | <b>\$ 65,567</b>                | <b>\$ 297</b>           | <b>0.5%</b>  |       |

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 | 4/25/16 FY2017 Approved Budget | 10/17/16 Requested Changes | 10/17/16 FY2017 Approved Budget | Change FY2016 to FY2017 | % Change     | Notes |
|----------------------------------|------------------------------------|--------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|----------------------|----------------------------|---------------------------|--------------------------------|----------------------------|---------------------------------|-------------------------|--------------|-------|
| <b>Public Assistance</b>         |                                    |        |                      |                      |                      |                      |                      |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 73                               | COA Salaries                       | 5410   | \$ 167,084           | \$ 184,760           | \$ 192,650           | \$ 199,245           | \$ 199,245           | \$ 7,174          | \$ 206,419           |                            | \$ 206,419                | \$ 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                 | \$ 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                 | \$ 11,793                      |                            | \$ 11,793                       | \$ 190                  | 1.6%         |       |
| 76                               | Town Nurse Expense                 | 5410   | \$ -                 | \$ 292               | \$ 211               | \$ 400               | \$ 400               | \$ 50             | \$ 450               |                            | \$ 450                    | \$ 450                         |                            | \$ 450                          | \$ 50                   | 12.5%        |       |
|                                  | <b>Subtotal Council on Aging</b>   |        | <b>\$ 213,900</b>    | <b>\$ 223,141</b>    | <b>\$ 229,712</b>    | <b>\$ 238,228</b>    | <b>\$ 238,227</b>    | <b>\$ 8,213</b>   | <b>\$ 246,441</b>    | <b>\$ -</b>                | <b>\$ 246,441</b>         | <b>\$ 246,441</b>              | <b>\$ -</b>                | <b>\$ 246,441</b>               | <b>\$ 8,212</b>         | <b>3.4%</b>  |       |
|                                  | 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                 | \$ 95,022                      |                            | \$ 95,022                       | \$ (5,511)              | -5.5%        |       |
|                                  | <b>Subtotal Veterans' Services</b> |        | <b>\$ 55,401</b>     | <b>\$ 91,678</b>     | <b>\$ 90,541</b>     | <b>\$ 100,533</b>    | <b>\$ 100,533</b>    | <b>\$ (5,511)</b> | <b>\$ 95,022</b>     | <b>\$ -</b>                | <b>\$ 95,022</b>          | <b>\$ 95,022</b>               | <b>\$ -</b>                | <b>\$ 95,022</b>                | <b>\$ (5,511)</b>       | <b>-5.5%</b> |       |
|                                  | <b>Total Public Assistance</b>     |        | <b>\$ 269,301</b>    | <b>\$ 314,819</b>    | <b>\$ 320,253</b>    | <b>\$ 338,760</b>    | <b>\$ 338,760</b>    | <b>\$ 2,702</b>   | <b>\$ 341,463</b>    | <b>\$ -</b>                | <b>\$ 341,463</b>         | <b>\$ 341,463</b>              | <b>\$ -</b>                | <b>\$ 341,463</b>               | <b>\$ 2,702</b>         | <b>0.8%</b>  |       |
| <b>Library</b>                   |                                    |        |                      |                      |                      |                      |                      |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 78                               | Library Salaries                   | 6100   | \$ 162,235           | \$ 166,783           | \$ 179,879           | \$ 184,475           | \$ 184,475           | \$ 3,271          | \$ 187,746           |                            | \$ 187,746                | \$ 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                 | \$ 92,582                      |                            | \$ 92,582                       | \$ 2,100                | 2.3%         |       |
|                                  | <b>Total Library</b>               |        | <b>\$ 246,900</b>    | <b>\$ 252,911</b>    | <b>\$ 269,258</b>    | <b>\$ 274,957</b>    | <b>\$ 274,957</b>    | <b>\$ 5,371</b>   | <b>\$ 280,328</b>    | <b>\$ -</b>                | <b>\$ 280,328</b>         | <b>\$ 280,328</b>              | <b>\$ -</b>                | <b>\$ 280,328</b>               | <b>\$ 5,371</b>         | <b>2.0%</b>  |       |
| <b>Maturing Debt</b>             |                                    |        |                      |                      |                      |                      |                      |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 80                               | \$3.971M (FY24)                    | 5939   |                      |                      | \$ 291,000           | \$ 285,000           | \$ 285,000           | \$ (5,000)        | \$ 280,000           |                            | \$ 280,000                | \$ 280,000                     |                            | \$ 280,000                      | \$ (5,000)              | -1.8%        |       |
| 81                               | \$378K (FY17)                      | 5940   | \$ 10,000            | \$ 10,000            | \$ 10,000            | \$ 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            |                            | \$ 11,100                 | \$ 11,100                      |                            | \$ 11,100                       | \$ -                    | 0.0%         |       |
| 83                               | \$2.380M (FY28)                    | 5919   | \$ 72,222            | \$ 63,529            | \$ 63,750            | \$ 63,750            | \$ 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            |                            | \$ 55,648                 | \$ 55,648                      |                            | \$ 55,648                       | \$ 2,651                | 5.0%         |       |
| 85                               | MWPAT 860K - 5%                    |        |                      |                      |                      |                      | \$ -                 | \$ 1,740          | \$ 1,740             |                            | \$ 1,740                  | \$ 1,740                       |                            | \$ 1,740                        | \$ 1,740                | 100.0%       |       |
|                                  | <b>Total Maturing Debt</b>         |        | <b>\$ 703,322</b>    | <b>\$ 204,629</b>    | <b>\$ 428,847</b>    | <b>\$ 422,847</b>    | <b>\$ 422,847</b>    | <b>\$ (609)</b>   | <b>\$ 422,238</b>    | <b>\$ -</b>                | <b>\$ 422,238</b>         | <b>\$ 422,238</b>              | <b>\$ -</b>                | <b>\$ 422,238</b>               | <b>\$ (609)</b>         | <b>-0.1%</b> |       |
| <b>Interest on Maturing Debt</b> |                                    |        |                      |                      |                      |                      |                      |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 86                               | \$3.971M (FY24)                    | 5939   | \$ -                 | \$ 14,904            | \$ 58,060            | \$ 52,300            | \$ 52,300            | \$ (5,650)        | \$ 46,650            |                            | \$ 46,650                 | \$ 46,650                      |                            | \$ 46,650                       | \$ (5,650)              | -10.8%       |       |
| 87                               | \$378K (FY17)                      | 5940   | \$ 2,475             | \$ 1,980             | \$ 1,485             | \$ 990               | \$ 990               | \$ (495)          | \$ 495               |                            | \$ 495                    | \$ 495                         |                            | \$ 495                          | \$ (495)                | -50.0%       |       |
| 88                               | Short term Debt/Lease              | 5950   | \$ 6,429             | \$ 8,713             | \$ 40,000            | \$ 22,000            | \$ 22,000            |                   | \$ 22,000            |                            | \$ 22,000                 | \$ 22,000                      |                            | \$ 22,000                       | \$ -                    | 0.0%         |       |
| 89                               | \$2.380M (FY28)                    | 5919   | \$ 17,545            | \$ 15,191            | \$ 12,925            | \$ 10,932            | \$ 10,932            | \$ (2,430)        | \$ 8,502             |                            | \$ 8,502                  | \$ 8,502                       |                            | \$ 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            |                            | \$ 16,872                 | \$ 16,872                      |                            | \$ 16,872                       | \$ (1,422)              | -7.8%        |       |
| 91                               | MWPAT 860K - 5%                    |        |                      |                      |                      |                      | \$ 798               | \$ 798            | \$ 798               |                            | \$ 798                    | \$ 798                         |                            | \$ 798                          | \$ 798                  | 100.0%       |       |
|                                  | <b>Total Interest</b>              |        | <b>\$ 159,019</b>    | <b>\$ 67,363</b>     | <b>\$ 130,764</b>    | <b>\$ 104,516</b>    | <b>\$ 104,516</b>    | <b>\$ (9,199)</b> | <b>\$ 95,317</b>     | <b>\$ -</b>                | <b>\$ 95,317</b>          | <b>\$ 95,317</b>               | <b>\$ -</b>                | <b>\$ 95,317</b>                | <b>\$ (9,199)</b>       | <b>-8.8%</b> |       |
| <b>Unclassified</b>              |                                    |        |                      |                      |                      |                      |                      |                   |                      |                            |                           |                                |                            |                                 |                         |              |       |
| 92                               | Department Offset                  | 5192   | \$ (417,426)         | \$ (40,129)          | \$ 48,578            | \$ (52,100)          | \$ (52,100)          | \$ (7,500)        | \$ (59,600)          |                            | \$ (59,600)               | \$ (59,600)                    |                            | \$ (59,600)                     | \$ (7,500)              | 14.4%        |       |
| 93                               | Essex Regional Retirement          | 5170   | \$ 580,270           | \$ 381,325           | \$ 393,318           | \$ 429,379           | \$ 429,379           | \$ 50,288         | \$ 479,667           |                            | \$ 479,667                | \$ 479,667                     |                            | \$ 479,667                      | \$ 50,288               | 11.7%        |       |
| 94                               | Unemployment Expense               | 5171   | \$ 4,645             | \$ 4,873             | \$ 4,663             | \$ 6,400             | \$ 6,400             |                   | \$ 6,400             |                            | \$ 6,400                  | \$ 6,400                       |                            | \$ 6,400                        | \$ -                    | 0.0%         |       |
| 95                               | Group Health & Life Insurance      | 5172   | \$ 330,802           | \$ 200,337           | \$ 202,988           | \$ 280,000           | \$ 280,000           | \$ 47,000         | \$ 327,000           | \$ (15,000)                | \$ 312,000                | \$ 312,000                     |                            | \$ 312,000                      | \$ 32,000               | 11.4%        |       |
| 96                               | Medicare Expense                   | 5174   | \$ 46,755            | \$ 33,634            | \$ 35,986            | \$ 38,500            | \$ 38,500            |                   | \$ 38,500            |                            | \$ 38,500                 | \$ 38,500                      |                            | \$ 38,500                       | \$ -                    | 0.0%         |       |
| 97                               | Prop/Liab. & Workers Comp.         | 5740   | \$ 132,839           | \$ 74,245            | \$ 85,429            | \$ 100,000           | \$ 100,000           |                   | \$ 100,000           |                            | \$ 100,000                | \$ 100,000                     |                            | \$ 100,000                      | \$ -                    | 0.0%         |       |
| 98                               | OPEB Liability Funding             | 5966   |                      |                      | \$ 20,000            | \$ 40,000            | \$ 40,000            |                   | \$ 40,000            |                            | \$ 40,000                 | \$ 40,000                      |                            | \$ 40,000                       | \$ -                    | 0.0%         |       |
|                                  | <b>Total Unclassified</b>          |        | <b>\$ 836,312</b>    | <b>\$ 654,284</b>    | <b>\$ 790,962</b>    | <b>\$ 842,179</b>    | <b>\$ 842,179</b>    | <b>\$ 89,788</b>  | <b>\$ 931,967</b>    | <b>\$ (15,000)</b>         | <b>\$ 916,967</b>         | <b>\$ 916,967</b>              | <b>\$ -</b>                | <b>\$ 916,967</b>               | <b>\$ 74,788</b>        | <b>8.9%</b>  |       |
|                                  | <b>TOTAL OMNIBUS</b>               |        | <b>\$ 11,957,405</b> | <b>\$ 11,672,793</b> | <b>\$ 12,653,480</b> | <b>\$ 13,260,364</b> | <b>\$ 13,260,365</b> | <b>\$ 699,878</b> | <b>\$ 13,960,591</b> | <b>\$ (182,965)</b>        | <b>\$ 13,777,626</b>      | <b>\$ 13,777,626</b>           | <b>\$ 35,905</b>           | <b>\$ 13,813,531</b>            | <b>\$ 553,167</b>       | <b>4.2%</b>  |       |