

Town of Merrimac Budget Summary

REVENUE ESTIMATES

	Adopted FY2015	10/19/15 Approved Budget FY2016
PROPERTY TAXES		
Tax Base	\$ 10,395,153	\$ 10,765,429
2 1/2 % Increase	\$ 259,879	\$ 269,136
Est New Growth	\$ 110,397	\$ 153,217
General Override	\$ -	\$ -
Unused Levy Capacity	\$ (117,247)	\$ (38,360)
SUBTOTAL	\$ 10,648,182	\$ 11,149,421
STATE PROVIDED FUNDS		
Cherry Sheet/State Aid	\$ 879,758	\$ 892,962
MSBA	\$ -	\$ -
SUBTOTAL: STATE FUNDS	\$ 879,758	\$ 892,962
DEBT EXCLUSIONS		
New Library Construction	\$ 151,600	\$ 144,150
Town Hall Renovations	\$ 179,235	\$ 175,225
SUBTOTAL	\$ 330,835	\$ 319,375
PROJECTED LOCAL RECEIPTS		
Motor Vehicle Excise	\$ 775,000	\$ 795,000
Other Excise	\$ 500	\$ 500
Penalties & Interest	\$ 23,000	\$ 23,000
In Lieu of Tax	\$ 28,000	\$ 28,000
Trash	\$ 120,000	\$ 200,000
Ambulance	\$ 200,000	\$ 200,000
Fees	\$ 41,800	\$ 41,800
Rentals	\$ 80,000	\$ 85,000
Cemetery	\$ 12,000	\$ 12,000
Licenses & Permits	\$ 55,000	\$ 55,000
Fines & Forfeitures	\$ 70,000	\$ 75,000
Investment Income	\$ 8,000	\$ 8,000
Misc Non Recurring	\$ 46,500	\$ 56,500
Misc Recurring	\$ -	\$ 26,523
SUBTOTAL	\$ 1,459,800	\$ 1,606,323
OTHER REVENUE		
Free Cash Approp	\$ 404,528	\$ 573,988
Water Privilege	\$ 25,000	\$ 5,000
Water Retained Earnings	\$ 119,000	\$ 186,000
Other Revenue	\$ 17,600	\$ 6,400
Wastewater Retained Earnings	\$ 82,900	\$ 216,800
Bonded Capital	\$ 104,180	\$ -
Water Enterprise	\$ 977,683	\$ 980,079
Sewer Enterprise	\$ 1,083,960	\$ 1,108,703
SUBTOTAL	\$ 2,814,853	\$ 3,076,969
TOTAL ESTIMATED REVENUE	\$ 16,133,426	\$ 17,045,051

EXPENDITURE ESTIMATES

	Adopted FY2015	10/19/15 Approved Budget FY2016
ARTICLE 1 OMNIBUS		
Maturing Debt	\$ 375,850	\$ 422,847
Interest Debt	\$ 112,470	\$ 104,516
Gen Govt Unclassified	\$ 940,016	\$ 842,179
General Government	\$ 596,196	\$ 783,683
Public Safety	\$ 1,673,678	\$ 1,718,664
Health & Sanitation	\$ 94,195	\$ 95,270
Highway	\$ 495,036	\$ 519,778
Public Assistance	\$ 339,071	\$ 338,761
Education	\$ 7,762,362	\$ 8,110,704
Library	\$ 269,495	\$ 274,957
Cemetery	\$ 48,277	\$ 49,354
SUBTOTAL	\$ 12,706,646	\$ 13,260,713
CHARGES/ABATEMENTS/OTHER AMOUNTS TO BE RAISED		
State & County	\$ 83,926	\$ 81,533
Tax Abatements	\$ 102,153	\$ 100,000
Library Offset	\$ 9,448	\$ 9,595
Overlay Deficit	\$ -	\$ -
Snow & Ice Deficit	\$ -	\$ -
Other Deficits	\$ 4,000	\$ -
SUBTOTAL	\$ 199,527	\$ 191,128
CURRENT YEAR SPECIAL ARTICLES		
Special Articles	\$ 3,123,073	\$ 3,593,209
Transfer Articles	\$ -	\$ -
SUBTOTAL	\$ 3,123,073	\$ 3,593,209
BONDED ARTICLES		
Prior Year Bond Issues	\$ 104,180	\$ -
Lease authorization	\$ -	\$ -
SUBTOTAL	\$ 104,180	\$ -
TOTAL ESTIMATED EXPENSE	\$ 16,133,426	\$ 17,045,051
SURPLUS/(DEFICIT)	\$ (0)	\$ 0

Article 1 FY2016 Omnibus Budget

Line #	Description	FY2013 Actuals	FY2014 Actuals	FY2015 Budget	10/19/15 FY2016 Approved Budget	Change FY2015 to FY2016	% Change
General Government							
1	Selectmen Admin. Asst. Salary	\$ 30,795	\$ 31,487	\$ 33,086	\$ 33,872	\$ 786	2.4%
2	Selectmen Expense	\$ 1,256	\$ 1,385	\$ 7,390	\$ 7,390	\$ -	0.0%
3	Annual Town Audit	\$ 12,400	\$ 12,800	\$ 13,260	\$ 13,600	\$ 340	2.6%
4	Capital Planning Committee Exp.	\$ 79	\$ 68	\$ 100	\$ 100	\$ -	0.0%
5	Finance Committee Expense	\$ 469	\$ 439	\$ 500	\$ 500	\$ -	0.0%
6	Reserve Fund	\$ 39,777		\$ 65,000	\$ 65,000	\$ -	0.0%
7	Accountant Salary	\$ 59,448	\$ 65,727	\$ 67,022	\$ 68,414	\$ 1,392	2.1%
8	Accountant Expense	\$ 6,245	\$ 7,536	\$ 8,622	\$ 8,372	\$ (250)	-2.9%
9	Assessor's Salaries	\$ 37,806	\$ 40,926	\$ 44,784	\$ 39,271	\$ (5,513)	-12.3%
10	Assessor's Expense	\$ 15,594	\$ 10,806	\$ 14,506	\$ 17,201	\$ 2,695	18.6%
11	Finance Director/Treasurer Salary	\$ 80,914	\$ 93,247	\$ 95,135	\$ 97,003	\$ 1,869	2.0%
12	Finance Director/Treasurer Expense	\$ 9,392	\$ 11,857	\$ 10,090	\$ 10,390	\$ 300	3.0%
13	Assistant Treasurer Collector	\$ 35,071	\$ 35,900	\$ 38,202	\$ 40,167	\$ 1,966	5.1%
14	Office Coverage	\$ -	\$ -	\$ 3,955	\$ 4,037	\$ 82	2.1%
15	Bond Issue and Admin. Costs	\$ 1,627	\$ 367	\$ 2,000	\$ 2,000	\$ -	0.0%
16	Tax Title Expense	\$ 8,220	\$ 8,833	\$ 6,000	\$ 6,000	\$ -	0.0%
17	Tax Collector Salaries	\$ 36,319	\$ 37,030	\$ 37,756	\$ 38,550	\$ 793	2.1%
18	Tax Collector Expense	\$ 18,337	\$ 18,495	\$ 19,762	\$ 19,937	\$ 175	0.9%
19	Finance Department Salaries	\$ 249,558	\$ 272,830	\$ 286,854	\$ 287,443	\$ 588	0.2%
20	Finance Department Expense	\$ 59,415	\$ 57,895	\$ 60,980	\$ 63,900	\$ 2,920	4.8%
21	Bonding of Officers Expense	\$ 1,018	\$ 1,084	\$ 1,150	\$ 1,150	\$ -	0.0%
22	Legal/Consulting Expense	\$ 30,828	\$ 40,478	\$ 46,170	\$ 47,314	\$ 1,144	2.5%
23	Town Hall IT Salaries	\$ 1,200	\$ 1,224	\$ 1,248	\$ 1,273	\$ 25	2.0%
24	Town Hall IT Expense	\$ 9,065	\$ 8,811	\$ 12,370	\$ 12,946	\$ 576	4.7%
25	Census Takers Expense	\$ 1,450	\$ 1,689	\$ 1,837	\$ 1,912	\$ 75	4.1%
26	Town Clerk Salary	\$ 39,126	\$ 44,653	\$ 44,819	\$ 45,902	\$ 1,083	2.4%
27	Town Clerk Expenses	\$ 932	\$ 578	\$ 910	\$ 1,400	\$ 490	53.8%
28	Election Salaries	\$ 5,198	\$ 1,090	\$ 3,705	\$ 805	\$ (2,900)	-78.3%
29	Election Expense	\$ 5,699	\$ 2,988	\$ 4,950	\$ 4,950	\$ -	0.0%
30	Board of Registrars Salaries	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.0%
31	Board of Registrars Expense	\$ 837	\$ 1,122	\$ 1,795	\$ 1,795	\$ -	0.0%
32	Vital Statistics Expense	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.0%
33	Conservation Commission Salaries	\$ 5,838	\$ 7,424	\$ 7,573	\$ 13,451	\$ 5,877	77.6%
34	Conservation Commission Expense	\$ 623	\$ 782	\$ 800	\$ 800	\$ -	0.0%
35	Open Space Comm.Expense	\$ 335	\$ 154	\$ 630	\$ 630	\$ -	0.0%
36	Planning Board Salaries	\$ 3,592	\$ 4,252	\$ 5,207	\$ 5,311	\$ 104	2.0%
37	Planning Board Expense	\$ 1,766	\$ 4,282	\$ 3,854	\$ 2,555	\$ (1,299)	-33.7%

Article 1 FY2016 Omnibus Budget

Line #	Description	FY2013 Actuals	FY2014 Actuals	FY2015 Budget	10/19/15 FY2016 Approved Budget	Change FY2015 to FY2016	% Change
38	Appeals Board Admin Salary	\$ 3,600	\$ 3,878	\$ 3,955	\$ 4,037	\$ 82	2.1%
39	Appeals Board Expense	\$ 69	\$ 91	\$ 425	\$ 425	\$ -	0.0%
40	Merrimack Valley Plan Commission	\$ 2,045	\$ 2,096	\$ 2,148	\$ 2,201	\$ 53	2.5%
41	Rent Control Expense	\$ -	\$ -	\$ -	\$ 200	\$ 200	100.0%
42	Heat for Town Buildings	\$ 32,343	\$ 36,116	\$ 36,550	\$ 37,350	\$ 800	2.2%
43	Telephone Expense	\$ 13,266	\$ 12,819	\$ 15,000	\$ 15,000	\$ -	0.0%
44	Electricity for Town Buildings	\$ 77,934	\$ 74,840	\$ 63,662	\$ 63,662	\$ -	0.0%
45	Water for Town Buildings	\$ 5,336	\$ 6,396	\$ 6,500	\$ 6,500	\$ -	0.0%
46	Town Hall Copier Expense	\$ 2,356	\$ 2,333	\$ 2,400	\$ 2,400	\$ -	0.0%
47	Town Hall Maintenance Expense	\$ 17,979	\$ 19,941	\$ 21,410	\$ 21,410	\$ -	0.0%
48	Municipal Buildings Expense	\$ 7,650	\$ 11,417	\$ 11,500	\$ 14,500	\$ 3,000	26.1%
49	Town Gardens	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	0.0%
50	Town Report	\$ 392	\$ 408	\$ 1,000	\$ 1,000	\$ -	0.0%
	Total General Government	\$ 665,225	\$ 668,851	\$ 769,739	\$ 783,683	\$ 13,944	1.8%

Public Safety							
51	Police Department Salaries	\$ 761,507	\$ 828,736	\$ 911,134	\$ 938,680	\$ 27,546	3.0%
52	Police Department Expense	\$ 83,725	\$ 86,321	\$ 90,349	\$ 96,099	\$ 5,750	6.4%
	Sub-Total Police Department	\$ 845,233	\$ 915,057	\$ 1,001,483	\$ 1,034,779	\$ 33,296	3.3%
53	Fire Department Salaries	\$ 308,058	\$ 323,622	\$ 301,149	\$ 306,788	\$ 5,638	1.9%
54	Fire Department Expense	\$ 61,704	\$ 76,005	\$ 86,673	\$ 86,673	\$ -	0.0%
55	EMT Wages	\$ 58,236	\$ 69,401	\$ 112,591	\$ 114,843	\$ 2,252	2.0%
56	Ambulance Expense	\$ 37,850	\$ 47,810	\$ 44,280	\$ 44,680	\$ 400	0.9%
	Sub-Total Fire Department	\$ 465,848	\$ 516,838	\$ 544,693	\$ 552,984	\$ 8,290	1.5%
57	Inspectional Services Salaries	\$ 60,278	\$ 62,962	\$ 64,380	\$ 65,632	\$ 1,253	1.9%
58	Inspectional Services Expense	\$ 6,966	\$ 7,463	\$ 8,070	\$ 8,070	\$ -	0.0%
59	Sealer of Weights Salary	\$ 1,601	\$ 1,633	\$ 1,666	\$ 1,699	\$ 33	2.0%
60	Sealer of Weights Expense	\$ -	\$ -	\$ 250	\$ 250	\$ -	0.0%
61	Emergency Management Salary	\$ 10,798	\$ 14,291	\$ 14,580	\$ 14,873	\$ 293	2.0%
62	Emergency Management Expense	\$ 6,147	\$ 7,117	\$ 12,141	\$ 12,141	\$ -	0.0%
63	Animal Control Salary	\$ 16,362	\$ 15,824	\$ 17,346	\$ 17,727	\$ 380	2.2%
64	Animal Control Expense	\$ 2,176	\$ 2,864	\$ 3,000	\$ 2,500	\$ (500)	-16.7%
65	Parking Clerk Salary	\$ 510	\$ 520	\$ 1,200	\$ 1,224	\$ 24	2.0%
66	Parking Clerk Expense	\$ 278	\$ 282	\$ 460	\$ 460	\$ -	0.0%
67	Police/Fire Building Expense	\$ 6,074	\$ 4,153	\$ 6,325	\$ 6,325	\$ -	0.0%
	Subtotal Other Public Safety	\$ 109,589	\$ 45,051	\$ 129,418	\$ 130,902	\$ 1,484	1.1%
	Total Public Safety	\$ 1,420,669	\$ 1,476,946	\$ 1,675,594	\$ 1,718,664	\$ 43,070	2.6%

Article 1 FY2016 Omnibus Budget

Line #	Description	FY2013 Actuals	FY2014 Actuals	FY2015 Budget	10/19/15 FY2016 Approved Budget	Change FY2015 to FY2016	% Change
Public Education							
68	Whittier Minimum Assessment	\$ 587,129	\$ 590,622	\$ 622,290	\$ 797,290	\$ 175,000	28.1%
69	Whittier Capital Assessment	\$ -	\$ 17,214	\$ 18,134	\$ 18,134	\$ -	0.0%
	Subtotal Whittier Assessment	\$ 587,129	\$ 607,836	\$ 640,424	\$ 815,424	\$ 175,000	27.3%
70	Pentucket Base Assessment	\$ 6,396,066	\$ 6,607,582	\$ 6,835,806	\$ 7,047,247	\$ 211,441	3.1%
71	Pentucket Net Capital Assessment	\$ 91,929	\$ 149,782	\$ 199,244	\$ 150,718	\$ (48,526)	-24.4%
	Subtotal Pentucket Regional	\$ 6,487,995	\$ 6,757,364	\$ 7,035,050	\$ 7,197,965	\$ 162,915	2.3%
72	Essex-North Shore Tuition	\$ -	\$ -	\$ 86,888	\$ 97,315	\$ 10,427	100.0%
	Total Public Education	\$ 7,075,124	\$ 7,365,200	\$ 7,762,362	\$ 8,110,704	\$ 348,342	4.5%
Highway Department							
73	Highway Wages	\$ 301,910	\$ 289,119	\$ 330,816	\$ 345,558	\$ 14,741	4.5%
74	Highway Expense	\$ 162,001	\$ 144,490	\$ 51,920	\$ 51,920	\$ -	0.0%
75	Snow & Ice	\$ 134,473	\$ 159,387	\$ 100,000	\$ 110,000	\$ 10,000	10.0%
76	Parks & Recreation Expense	\$ 11,044	\$ 6,976	\$ 12,300	\$ 12,300	\$ -	0.0%
	Total Highway	\$ 609,428	\$ 599,972	\$ 495,036	\$ 519,778	\$ 24,741	5.0%
77	Landfill	\$ 29,990	\$ 29,961	\$ 30,000	\$ 30,000	\$ -	0.0%
Cemetery							
78	Cemetery Salaries	\$ 41,534	\$ 42,693	\$ 43,977	\$ 45,054	\$ 1,077	2.4%
79	Cemetery Expense	\$ 2,792	\$ 3,804	\$ 4,300	\$ 4,300	\$ -	0.0%
	Total Cemetery	\$ 44,326	\$ 46,497	\$ 48,277	\$ 49,354	\$ 1,077	2.2%
Health & Sanitation							
80	Board of Health Salaries	\$ 36,125	\$ 39,770	\$ 43,255	\$ 44,303	\$ 1,049	2.4%
81	Board of Health Expense	\$ 1,722	\$ 1,062	\$ 2,175	\$ 2,175	\$ -	0.0%
82	Animal Inspector Salary	\$ 553	\$ 553	\$ 575	\$ 587	\$ 12	2.0%
83	Town Nurse Salary	\$ 14,985	\$ 15,967	\$ 16,292	\$ 16,680	\$ 388	2.4%
84	Town Nurse Expense	\$ 1,230	\$ 944	\$ 1,898	\$ 1,525	\$ (373)	-19.7%
	Total Health & Sanitation	\$ 84,605	\$ 58,296	\$ 64,195	\$ 65,270	\$ 1,075	1.7%

Article 1 FY2016 Omnibus Budget

Line #	Description	FY2013 Actuals	FY2014 Actuals	FY2015 Budget	10/19/15 FY2016 Approved Budget	Change FY2015 to FY2016	% Change
Public Assistance							
85	COA Salaries	\$ 167,084	\$ 184,760	\$ 200,052	\$ 199,245	\$ (807)	-0.4%
86	COA. Expense	\$ 35,967	\$ 26,982	\$ 26,979	\$ 26,979	\$ -	0.0%
87	Town Nurse Salary	\$ 10,849	\$ 11,108	\$ 11,290	\$ 11,605	\$ 315	2.8%
88	Town Nurse Expense	\$ -	\$ 292	\$ 350	\$ 400	\$ 50	14.3%
	Subtotal Council on Aging	\$ 213,900	\$ 223,141	\$ 238,671	\$ 238,229	\$ (443)	-0.2%
Subtotal Veterans' Services							
89	Veterans' Agent Salary	\$ 3,474	\$ 3,552	\$ -	\$ -	\$ -	
90	Veterans' Expense	\$ 51,927	\$ 88,125	\$ 100,400	\$ 100,533	\$ 133	0.1%
	Subtotal Veterans' Services	\$ 55,401	\$ 91,677	\$ 100,400	\$ 100,533	\$ 133	0.1%
	Total Public Assistance	\$ 269,301	\$ 314,818	\$ 339,071	\$ 338,761	\$ (310)	-0.1%
Library							
91	Library Salaries	\$ 162,235	\$ 166,783	\$ 180,124	\$ 184,475	\$ 4,351	2.4%
92	Library Expense	\$ 84,665	\$ 86,128	\$ 89,382	\$ 90,482	\$ 1,100	1.2%
	Total Library	\$ 246,900	\$ 252,911	\$ 269,506	\$ 274,957	\$ 5,451	2.0%
Maturing Debt							
93	Municipal Purpose - \$3.971M (FY24)			\$ 291,000	\$ 285,000	\$ (6,000)	-2.1%
94	Municipal Purpose - \$378K (FY17)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
95	Title V Septic Loan (FY17)	\$ 11,100	\$ 11,100	\$ 11,100	\$ 11,100	\$ -	0.0%
96	Municipal Purpose - \$2.380M (FY28)	\$ 72,222	\$ 63,529	\$ 63,750	\$ 63,750	\$ -	0.0%
	Municipal Purpose - \$7.77M (FY23)	\$ 490,000			\$ -	\$ -	0.0%
	Municipal Purpose - \$4.231M (FY24)	\$ 120,000	\$ 120,000		\$ -	\$ -	0.0%
97	Lease - Energy				\$ 52,997	\$ 52,997	100.0%
	Total Maturing Debt	\$ 703,322	\$ 204,629	\$ 375,850	\$ 422,847	\$ 46,997	12.5%
Interest on Maturing Debt							
98	Municipal Purpose - \$3.971M (FY24)	\$ -	\$ 14,904	\$ 58,060	\$ 52,300	\$ (5,760)	-9.9%
99	Municipal Purpose - 378K (FY17)	\$ 2,475	\$ 1,980	\$ 1,485	\$ 990	\$ (495)	-33.3%
100	Short term Debt/Lease	\$ 6,429	\$ 8,713	\$ 40,000	\$ 22,000	\$ (18,000)	-45.0%
101	Municipal Purpose - \$2.380M (FY28)	\$ 17,545	\$ 15,191	\$ 12,925	\$ 10,932	\$ (1,993)	-15.4%
	Municipal Purpose - \$7.77M (FY23)	\$ 76,420			\$ -	\$ -	0.0%
	Municipal Purpose - \$4.231M (FY24)	\$ 56,150	\$ 26,575	\$ -	\$ -	\$ -	0.0%
102	Lease - Energy				\$ 18,294	\$ 18,294	100.0%
	Total Interest	\$ 159,019	\$ 67,363	\$ 112,470	\$ 104,516	\$ (7,954)	-7.1%

Article 1 FY2016 Omnibus Budget

Line #	Description	FY2013 Actuals	FY2014 Actuals	FY2015 Budget	10/19/15 FY2016 Approved Budget	Change FY2015 to FY2016	% Change
Unclassified							
103	Department Offset	\$ (417,426)	\$ (40,129)	\$ (51,000)	\$ (52,100)	\$ (1,100)	2.2%
104	Essex Regional Retirement	\$ 580,270	\$ 381,325	\$ 393,318	\$ 429,379	\$ 36,061	9.2%
105	Unemployment Expense	\$ 4,645	\$ 4,873	\$ 6,400	\$ 6,400	\$ -	0.0%
106	Group Health & Life Insurance	\$ 330,802	\$ 200,337	\$ 240,000	\$ 280,000	\$ 40,000	16.7%
107	Medicare Expense	\$ 46,755	\$ 33,634	\$ 34,500	\$ 38,500	\$ 4,000	11.6%
108	Prop/Liab. & Workers Comp. Ins.	\$ 132,839	\$ 74,245	\$ 95,000	\$ 100,000	\$ 5,000	5.3%
109	OPEB			\$ 20,000	\$ 40,000	\$ 20,000	100.0%
	Total Unclassified	\$ 836,312	\$ 654,284	\$ 738,218	\$ 842,179	\$ 103,961	14.1%
	TOTAL OMNIBUS	\$ 11,957,405	\$ 11,739,728	\$ 12,680,319	\$ 13,260,713	\$ 580,395	4.6%