

**Article 1 FY2011 Omnibus Budget**

Line #	Description	FY2009 Budget	FY2009 Actual	FY2010 Budget	FY2011 Approved Budget	Fall STM Changes	Final FY2011 Budget	Change FY2010 to FY2011	% Change
	<b>Maturing Debt</b>								
1	Title V Septic Loan (FY17)	\$ 11,100	\$ 11,100	\$ 11,100	\$ 11,100		\$ 11,100	\$ -	
	Municipal Purpose - \$1.91M (FY20)*	\$ 75,000	\$ 75,000	\$ 75,000			\$ -	\$ (75,000)	-100.0%
2	Municipal Purpose - \$310K (FY11)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 5,000	\$ -	0.0%
3	Municipal Purpose - \$7.77M (FY23)	\$ 545,000	\$ 545,000	\$ 540,000	\$ 535,000		\$ 535,000	\$ (5,000)	-0.9%
4	Municipal Purpose - \$4.231M (FY24)	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000		\$ 120,000	\$ -	0.0%
	Municipal Purpose - \$405K (FY09)	\$ 30,000	\$ 30,000	\$ -					
5	Municipal Purpose - \$378K (FY17)	\$ 70,000	\$ 70,000	\$ 65,000	\$ 60,000		\$ 60,000	\$ (5,000)	-7.7%
6	Municipal Purpose - \$2.380M (FY28)			\$ 7,317	\$ 72,222		\$ 72,222	\$ 64,905	887.0%
	<b>Total Maturing Debt</b>	<b>\$ 856,100</b>	<b>\$ 856,100</b>	<b>\$ 823,417</b>	<b>\$ 803,322</b>	<b>\$ -</b>	<b>\$ 803,322</b>	<b>\$ (20,095)</b>	<b>-2.4%</b>
	<b>Interest on Maturing Debt</b>								
	Municipal Purpose - \$1.91M (FY20)*	\$ 5,765	\$ 5,766	\$ 1,922	\$ -		\$ -	\$ (1,922)	-100.0%
7	Municipal Purpose - \$310K (FY11)	\$ 852	\$ 853	\$ 573	\$ 288		\$ 288	\$ (285)	-49.7%
8	Municipal Purpose - \$7.77M (FY23)	\$ 159,957	\$ 159,958	\$ 139,620	\$ 118,120		\$ 118,120	\$ (21,500)	-15.4%
9	Municipal Purpose - \$4.231M (FY24)	\$ 75,350	\$ 75,350	\$ 71,150	\$ 66,950		\$ 66,950	\$ (4,200)	-5.9%
	Municipal Purpose - \$405K (FY09)	\$ 1,125	\$ 1,125	\$ -	\$ -		\$ -	\$ -	
10	Municipal Purpose - \$378K (FY17)	\$ 14,850	\$ 14,850	\$ 11,385	\$ 8,168		\$ 8,168	\$ (3,217)	-28.3%
11	Municipal Purpose - \$2.380M (FY28)	\$ 30,908	\$ 30,908	\$ 23,072	\$ 21,878		\$ 21,878	\$ (1,194)	-5.2%
	Short Term Interest								
	<b>Total Interest</b>	<b>\$ 288,807</b>	<b>\$ 288,809</b>	<b>\$ 247,721</b>	<b>\$ 215,404</b>	<b>\$ -</b>	<b>\$ 215,404</b>	<b>\$ (32,318)</b>	<b>-13.0%</b>
	<b>Unclassified</b>								
12	Prop/Liab. & Workers Comp. Ins.	\$ 141,000	\$ 126,346	\$ 125,000	\$ 130,000		\$ 130,000	\$ 5,000	4.0%
13	Group Health & Life Insurance	\$ 360,000	\$ 341,329	\$ 370,000	\$ 375,000		\$ 375,000	\$ 5,000	1.4%
14	Print Town Report	\$ 3,000	\$ 2,931	\$ 3,000	\$ 3,000		\$ 3,000	\$ -	0.0%
15	Merrimack Valley Plan Commision	\$ 2,024	\$ 2,024	\$ 2,024	\$ 2,024		\$ 2,024	\$ -	0.0%
16	Electricity in Town Buildings	\$ 75,000	\$ 71,580	\$ 82,500	\$ 80,000		\$ 80,000	\$ (2,500)	-3.0%
17	Water in Town Buildings	\$ 7,500	\$ 6,712	\$ 7,500	\$ 7,500		\$ 7,500	\$ -	0.0%
18	Old Library/Senior Center Expense	\$ 2,000	\$ 1,338	\$ 2,000	\$ 1,500		\$ 1,500	\$ (500)	-25.0%
19	Town Gardens	\$ 600	\$ 600	\$ 600	\$ 600		\$ 600	\$ -	0.0%
20	Reserve Fund	\$ 40,000	\$ 21,995	\$ 20,000	\$ 20,000		\$ 20,000	\$ -	0.0%
21	Unemployment Expense	\$ 13,000	\$ 11,163	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	0.0%
22	Medicare Expense	\$ 49,028	\$ 44,079	\$ 50,499	\$ 49,038		\$ 49,038	\$ (1,461)	-2.9%
23	SickTime Buyback								
24	Essex Regional Retirement	\$ 421,158	\$ 421,159	\$ 450,385	\$ 526,049		\$ 526,049	\$ 75,664	16.8%
25	Department Offset	\$ (362,824)	\$ (358,277)	\$ (385,000)	\$ (416,000)		\$ (416,000)	\$ (31,000)	8.1%
	<b>Total Unclassified</b>	<b>\$ 751,486</b>	<b>\$ 692,979</b>	<b>\$ 738,508</b>	<b>\$ 788,711</b>	<b>\$ -</b>	<b>\$ 788,711</b>	<b>\$ 50,203</b>	<b>6.8%</b>
	<b>General Government</b>								
26	Finance Committee Expense	\$ 2,500	\$ 333	\$ 700	\$ 500		\$ 500	\$ (200)	-28.6%
27	Capital Planning Committee Exp.	\$ 270	\$ 25	\$ 250	\$ 100		\$ 100	\$ (150)	-60.0%
28	Annual Town Audit	\$ 12,000	\$ 12,000	\$ 13,200	\$ 11,680		\$ 11,680	\$ (1,520)	-11.5%
29	Selectmen Admin. Asst. Salary	\$ 30,098	\$ 29,145	\$ 29,034	\$ 29,629		\$ 29,629	\$ 595	2.0%
30	Selectmen Expense	\$ 2,750	\$ 2,472	\$ 1,500	\$ 1,425		\$ 1,425	\$ (75)	-5.0%
31	Finance Department Salaries	\$ 233,381	\$ 230,940	\$ 218,804	\$ 224,822		\$ 224,822	\$ 6,018	2.8%
32	Finance Department Expense	\$ 58,703	\$ 49,563	\$ 53,928	\$ 55,757		\$ 55,757	\$ 1,829	3.4%
33	Sealer of Weights Salary	\$ 1,539	\$ 1,539	\$ 1,539	\$ 1,570		\$ 1,570	\$ 31	2.0%
34	Sealer of Weights Expense	\$ 270	\$ -	\$ 270	\$ 100		\$ 100	\$ (170)	-63.0%
35	Town Counsel Salary	\$ 6,624	\$ 6,624	\$ 6,624	\$ 6,756		\$ 6,756	\$ 132	2.0%
36	Town Counsel Expense	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000		\$ 4,000	\$ -	0.0%
37	Town Clerk Salary	\$ 31,884	\$ 31,347	\$ 30,975	\$ 33,602		\$ 33,602	\$ 2,627	8.5%
38	Town Clerk Expenses	\$ 1,290	\$ 919	\$ 1,345	\$ 1,340		\$ 1,340	\$ (5)	-0.4%

**Article 1 FY2011 Omnibus Budget**

Line #	Description	FY2009 Budget	FY2009 Actual	FY2010 Budget	FY2011 Approved Budget	Fall STM Changes	Final FY2011 Budget	Change FY2010 to FY2011	% Change
39	Board of Registrars Salaries	\$ 155	\$ 155	\$ 200	\$ 200		\$ 200	\$ -	0.0%
40	Board of Registrars Expense	\$ 1,552	\$ 1,353	\$ 1,677	\$ 1,677		\$ 1,677	\$ -	0.0%
41	Census Takers Expense	\$ 1,280	\$ 1,170	\$ 1,350	\$ 1,487		\$ 1,487	\$ 137	10.1%
42	Vital Statistics Expense	\$ 150	\$ 150	\$ 150	\$ 150		\$ 150	\$ -	0.0%
43	Election Salaries	\$ 3,070	\$ 2,740	\$ 740	\$ 2,755		\$ 2,755	\$ 2,015	272.3%
44	Election Expense	\$ 2,925	\$ 3,175	\$ 2,625	\$ 2,625		\$ 2,625	\$ -	0.0%
45	Planning Board Salaries	\$ 4,806	\$ 4,406	\$ 4,806	\$ 4,902		\$ 4,902	\$ 96	2.0%
46	Planning Board Expense	\$ 6,230	\$ 6,230	\$ 4,430	\$ 4,265		\$ 4,265	\$ (165)	-3.7%
47	Appeals Board Admin Salary	\$ 13,812	\$ 13,812	\$ 4,604	\$ 4,698		\$ 4,698	\$ 94	2.0%
48	Appeals Board Expense	\$ 1,437	\$ 401	\$ 500	\$ 425		\$ 425	\$ (75)	-15.0%
49	Open Space Comm.Expense	\$ 630	\$ -	\$ 630	\$ 630		\$ 630	\$ -	0.0%
50	Conservation Commission Salaries	\$ 11,219	\$ 11,219	\$ 5,611	\$ 5,722		\$ 5,722	\$ 111	2.0%
51	Conservation Commission Expense	\$ 873	\$ 747	\$ 400	\$ 200		\$ 200	\$ (200)	-50.0%
52	Bonding of Officers Expense	\$ 1,050	\$ 992	\$ 1,050	\$ 1,050		\$ 1,050	\$ -	0.0%
53	Town Hall Maintenance Expense	\$ 15,550	\$ 16,157	\$ 16,050	\$ 16,050		\$ 16,050	\$ -	0.0%
54	Town Hall Heating Expense	\$ 13,585	\$ 11,400	\$ 12,585	\$ 12,000		\$ 12,000	\$ (585)	-4.6%
55	Municipal Building Expense	\$ 6,325	\$ 6,295	\$ 6,325	\$ 6,325		\$ 6,325	\$ -	0.0%
56	Town Hall Copier Expense	\$ 2,400	\$ 1,564	\$ 2,400	\$ 2,400		\$ 2,400	\$ -	0.0%
57	Municipal Building Heating Expense	\$ 18,700	\$ 13,319	\$ 13,700	\$ 13,700		\$ 13,700	\$ -	0.0%
58	Telephone Expense	\$ 16,000	\$ 12,702	\$ 14,000	\$ 14,000		\$ 14,000	\$ -	0.0%
	<b>Total General Government</b>	<b>\$ 507,058</b>	<b>\$ 476,893</b>	<b>\$ 456,002</b>	<b>\$ 466,542</b>	<b>\$ -</b>	<b>\$ 466,542</b>	<b>\$ 10,540</b>	<b>2.3%</b>
	<b>Public Safety</b>								
59	Police Department Salaries	\$ 771,121	\$ 769,833	\$ 763,660	\$ 778,908	\$ (2,600)	\$ 776,308	\$ 12,648	1.7%
60	Police Department Expense	\$ 55,430	\$ 55,426	\$ 53,394	\$ 56,925		\$ 56,925	\$ 3,531	6.6%
	<b>Sub-Total Police Department</b>	<b>\$ 826,551</b>	<b>\$ 825,259</b>	<b>\$ 817,053</b>	<b>\$ 835,833</b>	<b>\$ (2,600)</b>	<b>\$ 833,233</b>	<b>\$ 16,179</b>	<b>2.0%</b>
61	Fire Department Salaries	\$ 264,751	\$ 264,751	\$ 305,813	\$ 314,373		\$ 314,373	\$ 8,560	2.8%
62	Fire Department Expense	\$ 49,483	\$ 50,774	\$ 40,223	\$ 45,973		\$ 45,973	\$ 5,750	14.3%
63	EMT Wages	\$ 6,896	\$ 6,895	\$ 5,310	\$ 5,448		\$ 5,448	\$ 138	2.6%
64	Ambulance Expense	\$ 25,080	\$ 24,425	\$ 26,580	\$ 28,780	\$ -	\$ 28,780	\$ 2,200	8.3%
	<b>Sub-Total Fire Department</b>	<b>\$ 346,210</b>	<b>\$ 346,845</b>	<b>\$ 377,926</b>	<b>\$ 394,574</b>	<b>\$ -</b>	<b>\$ 394,574</b>	<b>\$ 16,648</b>	<b>4.4%</b>
65	Emergency Management Salary	\$ 10,379	\$ 10,379	\$ 10,378	\$ 10,586		\$ 10,586	\$ 208	2.0%
66	Emergency Management Expense	\$ 3,786	\$ 3,525	\$ 3,786	\$ 3,786		\$ 3,786	\$ -	0.0%
67	Inspectional Services Salaries	\$ 113,319	\$ 110,142	\$ 105,697	\$ 108,607	\$ (12,000)	\$ 96,607	\$ (9,090)	-8.6%
68	Inspectional Services Expense	\$ 8,545	\$ 6,905	\$ 6,845	\$ 6,770		\$ 6,770	\$ (75)	-1.1%
69	Animal Control Salary	\$ 15,867	\$ 14,992	\$ 9,792	\$ 10,483		\$ 10,483	\$ 691	7.1%
70	Animal Control Expense	\$ 3,275	\$ 1,396	\$ 2,000	\$ 2,000		\$ 2,000	\$ -	0.0%
71	Parking Clerk Salary	\$ 477	\$ 477	\$ 500	\$ 500		\$ 500	\$ -	0.0%
72	Parking Clerk Expense	\$ 460	\$ 337	\$ 460	\$ 460		\$ 460	\$ -	0.0%
	<b>Subtotal Other Public Safety</b>	<b>\$ 156,108</b>	<b>\$ 148,153</b>	<b>\$ 139,458</b>	<b>\$ 143,192</b>	<b>\$ (12,000)</b>	<b>\$ 131,192</b>	<b>\$ (8,266)</b>	<b>-5.9%</b>
	<b>Total Public Safety</b>	<b>\$ 1,328,869</b>	<b>\$ 1,320,256</b>	<b>\$ 1,334,437</b>	<b>\$ 1,373,599</b>	<b>\$ (14,600)</b>	<b>\$ 1,358,999</b>	<b>\$ 24,561</b>	<b>1.8%</b>
	<b>Health &amp; Sanitation</b>								
73	Board of Health Salaries	\$ 35,752	\$ 34,938	\$ 35,832	\$ 36,549		\$ 36,549	\$ 717	2.0%
74	Board of Health Expense	\$ 3,780	\$ 3,099	\$ 2,400	\$ 17,150		\$ 17,150	\$ 14,750	614.6%
75	Animal Inspector Salary	\$ 531	\$ 531	\$ 531	\$ 542		\$ 542	\$ 11	2.1%
76	Town Nurse Salary	\$ 14,455	\$ 14,453	\$ 14,455	\$ 14,743		\$ 14,743	\$ 288	2.0%
77	Town Nurse Expense	\$ 3,028	\$ 2,566	\$ 2,548	\$ 1,898		\$ 1,898	\$ (650)	-25.5%
	<b>Total Health &amp; Sanitation</b>	<b>\$ 57,546</b>	<b>\$ 55,586</b>	<b>\$ 55,766</b>	<b>\$ 70,882</b>	<b>\$ -</b>	<b>\$ 70,882</b>	<b>\$ 15,116</b>	<b>27.1%</b>

**Article 1 FY2011 Omnibus Budget**

Line #	Description	FY2009 Budget	FY2009 Actual	FY2010 Budget	FY2011 Approved Budget	Fall STM Changes	Final FY2011 Budget	Change FY2010 to FY2011	% Change
<b>Highway Department</b>									
78	Highway Wages	\$ 279,910	\$ 278,820	\$ 303,364	\$ 309,449		\$ 309,449	\$ 6,085	2.0%
79	Highway Expense	\$ 100,240	\$ 91,595	\$ 100,420	\$ 100,420		\$ 100,420	\$ -	0.0%
80	Snow & Ice	\$ 60,600	\$ 148,723	\$ 60,600	\$ 60,600		\$ 60,600	\$ -	0.0%
	<b>Total Highway</b>	<b>\$ 440,750</b>	<b>\$ 519,138</b>	<b>\$ 464,384</b>	<b>\$ 470,469</b>	<b>\$ -</b>	<b>\$ 470,469</b>	<b>\$ 6,085</b>	<b>1.3%</b>
<b>Public Assistance</b>									
81	COA Salaries	\$ 145,145	\$ 145,033	\$ 144,845	\$ 147,802		\$ 147,802	\$ 2,957	2.0%
82	COA. Expense	\$ 35,211	\$ 27,333	\$ 34,236	\$ 31,581		\$ 31,581	\$ (2,655)	-7.8%
83	Town Nurse Salary	\$ 10,417	\$ 10,417	\$ 10,417	\$ 10,629		\$ 10,629	\$ 212	2.0%
84	Town Nurse Expense	\$ 350	\$ 113	\$ 350	\$ 350		\$ 350	\$ -	0.0%
	<b>Subtotal Council on Aging</b>	<b>\$ 191,123</b>	<b>\$ 182,896</b>	<b>\$ 189,848</b>	<b>\$ 190,362</b>	<b>\$ -</b>	<b>\$ 190,362</b>	<b>\$ 514</b>	<b>0.3%</b>
85	Veterans' Agent Salary	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,836		\$ 1,836	\$ 36	2.0%
86	Veterans' Expense	\$ 3,400	\$ 6,810	\$ 3,400	\$ 3,400	\$ 19,000	\$ 22,400	\$ 19,000	558.8%
	<b>Subtotal Veterans' Services</b>	<b>\$ 5,200</b>	<b>\$ 8,610</b>	<b>\$ 5,200</b>	<b>\$ 5,236</b>	<b>\$ 19,000</b>	<b>\$ 24,236</b>	<b>\$ 19,036</b>	<b>366.1%</b>
	<b>Total Public Assistance</b>	<b>\$ 196,323</b>	<b>\$ 191,506</b>	<b>\$ 195,048</b>	<b>\$ 195,598</b>	<b>\$ 19,000</b>	<b>\$ 214,598</b>	<b>\$ 19,550</b>	<b>10.0%</b>
<b>Public Education</b>									
87	Whittier Minimum Assessment	\$ 370,405	\$ 368,124	\$ 446,462	\$ 571,838	\$ (1,089)	\$ 570,749	\$ 124,287	27.8% *
	<b>Subtotal Whittier Assessment</b>	<b>\$ 370,405</b>	<b>\$ 368,124</b>	<b>\$ 446,462</b>	<b>\$ 571,838</b>	<b>\$ (1,089)</b>	<b>\$ 570,749</b>	<b>\$ 124,287</b>	<b>27.8%</b>
88	Pentucket Base Educ Assessment	\$ 5,779,539	\$ 5,779,539	\$ 5,961,199	\$ 6,256,203	\$ (1,162)	\$ 6,255,041	\$ 293,842	4.9%
89	Pentucket Net Capital Assessment	\$ 33,578	\$ 33,578	\$ 21,009	\$ 9,881		\$ 9,881	\$ (11,128)	-53.0%
	<b>Subtotal Pentucket Regional</b>	<b>\$ 5,813,117</b>	<b>\$ 5,813,117</b>	<b>\$ 5,982,208</b>	<b>\$ 6,266,084</b>	<b>\$ (1,162)</b>	<b>\$ 6,264,922</b>	<b>\$ 282,714</b>	<b>4.7%</b> *
	<b>Total Public Education</b>	<b>\$ 6,183,522</b>	<b>\$ 6,181,241</b>	<b>\$ 6,428,670</b>	<b>\$ 6,837,922</b>	<b>\$ (2,251)</b>	<b>\$ 6,835,671</b>	<b>\$ 407,001</b>	<b>6.3%</b> *
<b>Library</b>									
90	Library Salaries	\$ 125,208	\$ 124,958	\$ 125,208	\$ 128,122		\$ 128,122	\$ 2,914	2.3%
91	Library Expense	\$ 94,770	\$ 93,933	\$ 94,770	\$ 91,128		\$ 91,128	\$ (3,642)	-3.8%
92	Library Supplemental Collection	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ (40,000)	\$ -	\$ (40,000)	-100.0%
	<b>Total Library</b>	<b>\$ 259,978</b>	<b>\$ 258,891</b>	<b>\$ 259,978</b>	<b>\$ 259,250</b>	<b>\$ (40,000)</b>	<b>\$ 219,250</b>	<b>\$ (40,728)</b>	<b>-15.7%</b>
<b>Parks &amp; Recreation</b>									
93	Parks & Recreation Salaries	\$ 46,567	\$ 38,463	\$ 10,620	\$ -		\$ -	\$ (10,620)	-100.0%
94	Parks & Recreation Expense	\$ 17,200	\$ 16,195	\$ 12,300	\$ 12,300		\$ 12,300	\$ -	0.0%
	<b>Total Parks &amp; Recreation</b>	<b>\$ 63,767</b>	<b>\$ 54,658</b>	<b>\$ 22,920</b>	<b>\$ 12,300</b>	<b>\$ -</b>	<b>\$ 12,300</b>	<b>\$ (10,620)</b>	<b>-46.3%</b>
<b>Cemetery</b>									
95	Cemetery Salaries	\$ 49,114	\$ 47,799	\$ 39,178	\$ 39,995		\$ 39,995	\$ 817	2.1%
96	Cemetery Expense	\$ 5,672	\$ 5,672	\$ 4,172	\$ 5,672		\$ 5,672	\$ 1,500	36.0%
	<b>Total Cemetery</b>	<b>\$ 54,786</b>	<b>\$ 53,471</b>	<b>\$ 43,350</b>	<b>\$ 45,667</b>	<b>\$ -</b>	<b>\$ 45,667</b>	<b>\$ 2,317</b>	<b>5.3%</b>
	<b>TOTAL OMNIBUS</b>	<b>\$ 10,988,992</b>	<b>\$ 10,949,528</b>	<b>\$ 11,070,201</b>	<b>\$ 11,539,666</b>	<b>\$ (37,851)</b>	<b>\$ 11,501,815</b>	<b>\$ 431,614</b>	<b>3.9%</b>

\* Includes a FY2010 Override of \$315,000 - actual % increase is:  
 Whittier 4.64%  
 Pentucket 5.95% w/FY2011 Override