

TOWN OF LANCASTER, MASSACHUSETTS
FY2006 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	c. FY2003 ACTUAL	d. FY2004 ACTUAL	e. FY2005 FINAL Budget	f. FY2006 Requested Budget	g. FY2006 Fincom Recommended Budget	h. FY2006 ATM APPROVED BUDGET
EXPENDITURES							
1	Town Meeting - Total Expenses	1,787	1,924	1,800	4,050	4,050	4,050
2	Selectmen - Salaries & Wages	99,661	100,776	106,405	104,805	104,805	104,805
3	Selectmen - Elected Wages	2,871	0	0	0	0	0
4	Selectmen - Operating Expenses	13,884	16,607	11,656	10,527	10,527	10,527
5	Prior Year Unpaid Bills	750	70	0	0	0	0
6	Selectmen Total	117,166	117,453	118,061	115,332	115,332	115,332
7	Finance Committee - Wages	0	0	0	0	0	0
8	Finance Committee - Expenses	312	225	182	182	182	182
9	Finance Committee Total	312	225	182	182	182	182
10	Department of Finance and Budget - Wages	220,054	227,125	238,620	242,017	242,017	242,017
11	Department of Finance and Budget - Expenses	38,967	42,954	44,170	61,775	61,775	61,775
12	Department of Finance and Budget - Audit	10,000	12,000	14,000	18,000	18,000	18,000
13	Department of Finance and Budget Total	269,021	282,079	296,790	321,792	321,792	321,792
14	Town Counsel - Total Expenses	37,631	41,744	35,000	45,000	45,000	45,000
15	Personnel Board - Total Expenses	376	204	339	339	339	339
16	Town Clerk - Salaries & Wages	48,026	50,495	47,930	51,112	51,112	51,112

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17	Town Clerk - Elected Wages	0	0	0	0	0	0
18	Town Clerk - Expenses	1,452	6,923	4,101	3,625	3,625	3,625
19	Town Clerk Total	49,478	57,418	52,031	54,737	54,737	54,737
20	Elections & Registration - Salaries & Wages	3,050	3,634	3,717	3,324	3,324	3,324
21	Elections & Registration - Expenses	4,089	5,500	5,550	5,750	5,750	5,750
22	Elections & Registration Total	7,139	9,134	9,267	9,074	9,074	9,074
23	Community Development & Planning - Salaries & Wages	25,310	20,708	48,220	51,068	51,068	51,068
24	Community Development & Planning - Expenses	9,417	8,955	10,775	11,775	11,775	11,775
25	Montachusett Regional Planning Commission	1,362	1,396	1,431	1,500	1,500	1,500
26	Community Development & Planning Total	36,089	31,059	60,426	64,343	64,343	64,343
27	Town Hall/Public Buildings - Salaries & Wages	14,849	18,720	43,165	47,292	47,292	47,292
28	Town Hall/Public Buildings - Expenses	46,494	51,876	36,910	40,150	40,150	40,150
30	Town Hall/Public Buildings Total	61,343	70,596	80,075	87,442	87,442	87,442
31	Central Telecommunications - Total Expenses	19,304	21,567	27,000	28,350	28,350	28,350
32	Total General Government Regular Salaries & Wages	410,950	421,458	488,057	499,618	499,618	499,618
33	Total General Government Elected Wages	2,871	0	0	0	0	0
34	Total General Government Operating Expenses	173,713	198,479	177,483	211,523	211,523	211,523
35	Total General Government Other Program Expenses	12,112	13,466	15,431	19,500	19,500	19,500
37	TOTAL GENERAL GOVERNMENT	599,646	633,403	680,971	730,641	730,641	730,641
38	PERCENT OF OPERATING BUDGET	6.06%	5.88%	5.91%	5.81%	5.85%	5.85%
39	PERCENT INCREASE OVER PRIOR YEAR	-1.63%	5.63%	7.51%	7.29%	7.29%	7.29%

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	PUBLIC SAFETY						
40	Police Department - Salaries & Wages	546,406	577,708	596,923	622,003	622,003	622,003
41	Police Department - Expenses	91,309	87,317	114,065	109,595	109,595	109,595
42	Police Department - Equipment Replacement	56,492	0	0	0	0	0
43	<i>From Available Funds (Non-G.F.)</i>	(29,067)	0	0	0	0	0
44	Police Department Total	665,140	665,025	710,988	731,598	731,598	731,598
45	Fire Department - Salaries & Wages	96,355	100,040	133,600	175,105	169,550	169,550
46	Fire Department - Expenses	47,823	67,692	76,848	102,298	96,298	96,298
47	Fire Department Total	144,178	167,732	210,448	277,403	265,848	265,848
48	Ambulance Department - Salaries & Wages	55,681	61,774	62,317	67,545	62,145	62,145
49	Ambulance Department - Expenses	27,563	29,139	40,580	42,830	42,830	42,830
50	Ambulance Department Total	83,244	90,913	102,897	110,375	104,975	104,975
51	Inspectional Services - Salaries & Wages	45,462	39,239	56,160	72,985	72,985	72,985
52	Inspectional Services - Expenses	3,663	2,322	7,600	7,500	7,500	7,500
53	Inspectional Services Total	49,125	41,561	63,760	80,485	80,485	80,485
54	Animal Control - Salaries & Wages	3,892	3,922	4,050	6,125	6,125	6,125
55	Animal Control - Expenses	7,554	7,834	8,380	9,005	9,005	9,005
56	Animal Control Total	11,446	11,756	12,430	15,130	15,130	15,130
57	Communications Department - Salaries & Wages	152,772	152,417	165,786	169,890	169,890	169,890
58	Communications Department - Expenses	3,155	4,203	5,700	5,700	5,700	5,700

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59	Communications Department Total	155,927	156,620	171,486	175,590	175,590	175,590
60	Field Driver - Salaries & Wages	108	108	108	0	0	0
61	Public Safety Fuel Expenses (Re-assigned to DPW)	0	0	0	0	0	0
62	Total Public Safety Regular Salaries & Wages	900,676	935,208	1,018,944	1,113,653	1,102,698	1,102,698
63	Total Public Safety Expenses	181,067	198,507	253,173	276,928	270,928	270,928
64	Total Public Safety Capital Outlay	27,425	0	0	0	0	0
65	TOTAL PUBLIC SAFETY	1,109,168	1,133,715	1,272,117	1,390,581	1,373,626	1,373,626
66	PERCENT OF OPERATING BUDGET	11.22%	10.53%	11.04%	11.05%	11.00%	11.00%
67	PERCENT INCREASE OVER PRIOR YEAR	-3.37%	2.21%	12.21%	9.31%	7.98%	7.98%
	EDUCATION						
68	Minuteman Regional High School Assessment	511,722	767,659	665,905	688,374	688,374	688,374
69	Minuteman Regional High School Total	511,722	767,659	665,905	688,374	688,374	688,374
70	PERCENT OF TOTAL BUDGET	4.35%	6.26%	5.10%	4.84%	4.88%	4.88%
71	Nashoba Regional School District Operating Assessment	5,898,615	6,538,141	6,938,205	7,619,741	7,619,741	7,619,741
72	Nashoba Regional High School Debt Assessment	287,033	181,077	137,215	137,215	137,215	137,215
73	Nashoba Regional Deficit Bond Payment	0	0	151,658	151,658	151,658	151,658
74	Nashoba Regional School District Total	6,185,648	6,719,218	7,227,078	7,908,614	7,908,614	7,908,614
75	PERCENT OF TOTAL BUDGET	52.55%	54.77%	55.40%	55.64%	56.02%	56.02%
76	EDUCATION TOTAL	6,697,370	7,486,877	7,892,983	8,596,988	8,596,988	8,596,988
77	PERCENT OF OPERATING BUDGET	67.73%	69.51%	68.53%	68.31%	68.84%	68.84%
78	PERCENT INCREASE OVER PRIOR YEAR	14.14%	11.79%	5.42%	8.92%	8.92%	8.92%

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	PUBLIC WORKS SERVICES						
79	DPW - Administration - Salaries & Wages	65,869	71,691	63,332	80,393	64,600	64,600
80	DPW - Administration - Elected Wages	1,500	0	0	1,500	0	0
81	DPW - Administration - Expenses	3,334	3,304	3,868	12,178	3,868	3,868
82	DPW - Administration Total	70,703	74,995	67,200	94,071	68,468	68,468
83	DPW - Highway Division - Salaries & Wages	134,078	126,787	145,701	140,915	148,620	148,620
84	DPW - Highway Division - Expenses	50,149	61,909	93,312	96,101	93,312	93,312
85	DPW - Highway Division - Public Safety Fuel	18,987	20,381	31,350	31,350	31,350	31,350
86	DPW - Highway Division Total	203,214	209,077	270,363	268,366	273,282	273,282
87	DPW - Highway Safety - Expenses	11,271	11,232	11,271	11,271	11,271	11,271
88	DPW - Catch Basin Cleaning			5,000	5,000	0	0
89	DPW - Roadway Repairs & Maintenance			5,000	5,000	5,000	5,000
90	DPW - Stormwater Management			9,700	18,000	18,000	18,000
91	DPW - Cemetery Division - Salaries & Wages	27,362	28,140	20,445	110,450	20,855	20,855
92	DPW - Cemetery Division - Expenses	9,296	9,315	10,395	12,782	10,395	10,395
93	DPW - Cemetery Division Total	36,658	37,455	30,840	123,232	31,250	31,250
94	Snow Removal - Salaries & Wages	60,535	33,411	37,144	37,144	37,144	37,144
95	Snow Removal - Expenses	100,412	77,801	28,817	28,817	28,817	28,817
96	Snow Removal Total	160,947	111,212	65,961	65,961	65,961	65,961
97	Street Lighting - Salaries & Wages	478	478	478	478	478	478

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98	Street Lighting - Expenses	10,324	10,892	14,500	12,000	12,000	12,000
99	Street Lighting Total	10,802	11,370	14,978	12,478	12,478	12,478
100	Total Public Works Services Regular Salaries & Wages	288,322	260,507	267,100	369,380	271,697	271,697
101	Total Public Works Services Elected Wages	1,500	0	0	1,500	0	0
102	Total Public Works Services Expenses	184,786	174,453	181,863	201,149	182,663	182,663
103	Total Public Works Services Fuel	18,987	20,381	31,350	31,350	31,350	31,350
104	TOTAL PUBLIC WORKS SERVICES	493,595	455,341	480,313	603,379	485,710	485,710
105	PERCENT OF OPERATING BUDGET	4.99%	4.23%	4.17%	4.79%	3.89%	3.89%
106	PERCENT INCREASE OVER PRIOR YEAR	18.00%	-7.75%	5.48%	25.62%	1.12%	1.12%
	HEALTH & HUMAN SERVICES						
107	Board of Health - Salary & Wages	24,790	25,399	25,943	27,550	27,550	27,550
108	Board of Health - Elected Wages	2,438	0	0	0	0	0
109	Board of Health - Expenses	1,552	1,849	2,280	2,888	2,888	2,888
110	Board of Health - Nashoba Health District	20,625	20,625	20,625	20,625	20,625	20,625
111	Board of Health - Nashoba Nursing Service	7,320	7,320	7,320	7,320	7,320	7,320
112	Board of Health - Landfill Maintenance	0	4,890	6,840	0	0	0
113	Board of Health Total	56,725	60,083	63,008	58,383	58,383	58,383
114	Animal Inspector - Salary & Wages	901	905	1,938	0	0	0
115	Animal Inspector - Expenses	330	253	375	0	0	0
116	Animal Inspector Total	1,231	1,158	2,313	0	0	0
117	Council on Aging - Salary & Wages	5,145	7,042	6,371	12,780	12,780	12,780
118	Council on Aging - Expenses	1,091	506	1,200	1,200	1,200	1,200

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119	Council on Aging - Montachusett Home Care	600	600	600	600	600	600
120	Council on Aging - Meals on Wheels	1,500	1,500	1,500	1,500	1,500	1,500
121	Council on Aging Total	8,336	9,648	9,671	16,080	16,080	16,080
122	Veterans' Services - Salary & Wages	2,963	2,172	2,244	6,165	6,165	6,165
123	Veterans' Services - Expenses	1,524	2,136	1,200	1,200	1,200	1,200
124	Veterans' Services Total	4,487	4,308	3,444	7,365	7,365	7,365
125	Commission on Disability - Expenses	285	53	325	325	325	325
126	W.H.E.A.T. Community Services	3,000	3,000	3,000	3,000	3,000	3,000
127	Total Health & Human Services Regular Salary & Wages	33,799	35,518	36,496	46,495	46,495	46,495
128	Total Health & Human Services Elected Wages	2,438	0	0	0	0	0
129	Total Health & Human Services Expenses	4,782	4,797	5,380	5,613	5,613	5,613
130	total Health & Human Services Non-Operating Expenses	33,045	37,935	39,885	33,045	33,045	33,045
131	HEALTH & HUMAN SERVICES TOTAL	74,064	78,250	81,761	85,153	85,153	85,153
132	PERCENT OF OPERATING BUDGET	0.75%	0.73%	0.71%	0.68%	0.68%	0.68%
133	PERCENT INCREASE OVER PRIOR YEAR	-2.50%	5.65%	4.49%	4.15%	4.15%	4.15%
	CULTURE & RECREATION						
134	Thayer Memorial Library - Salary & Wages	126,969	130,766	133,906	143,485	143,485	143,485
135	Thayer Memorial Library - Expenses	74,676	73,699	75,394	79,091	79,091	79,091
136	Thayer Memorial Library Total	201,645	204,465	209,300	222,576	222,576	222,576
137	Recreation Committee - Salary & Wages	10,113	8,600	10,113	10,113	10,113	10,113
138	Recreation Committee - Expenses	2,641	3,149	3,380	3,480	3,480	3,480

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139	Recreation Committee Total	12,754	11,749	13,493	13,593	13,593	13,593
140	Historical Commission - Salary & Wages	6,147	6,162	6,447	6,550	6,550	6,550
141	Historical Commission - Expenses	1,710	2,309	2,325	2,325	2,325	2,325
142	Historical Commission Total	7,857	8,471	8,772	8,875	8,875	8,875
143	Memorial Day - Expenses	634	705	850	850	850	850
144	Total Culture & Recreation Regular Wages	143,229	145,528	150,466	160,148	160,148	160,148
145	Total Culture & Recreation Expenses	79,661	79,862	81,949	85,746	85,746	85,746
146	TOTAL CULTURE & RECREATION SERVICES	222,890	225,390	232,415	245,894	245,894	245,894
147	PERCENT OF OPERATING BUDGET	2.25%	2.09%	2.02%	1.95%	1.97%	1.97%
148	PERCENT INCREASE OVER PRIOR YEAR	2.81%	1.12%	3.12%	5.80%	5.80%	5.80%
	FIXED COSTS						
	STATE ASSESSMENTS/CHARGES						
149	County Assessment (County Tax - G.L. c. 35, ss. 30-31)	8,718	8,718	8,718	8,718	8,718	8,718
150	Air Pollution Districts (GL. c.111, ss 142B-142C)	1,592	1,629	1,674	1,622	1,622	1,622
151	RMV Non-Renewal Surcharge (G.L. c. 90; c.60A)	3,560	2,620	2,620	5,220	5,220	5,220
152	Mass. Bay Transit Authority (G.L. c. 161A, ss. 8 & 9)	9,002	13,815	16,672	20,158	20,158	20,158
153	Regional Transit Authority (G.L. c. 161B, ss.9,10,23)	11,008	18,520	18,943	19,417	19,417	19,417
154	County Retirement (G.L. c.32, s.22 (7)(c)(ii))	143,576	156,751	154,268	189,841	189,841	189,841
155	TOTAL STATE ASSESSMENTS/CHARGES	177,456	202,053	202,895	244,976	244,976	244,976
	FRINGE BENEFITS						
156	F.I.C.A. (Medicare)	17,247	18,291	18,900	21,000	21,000	21,000

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157	Worker's Compensation Insurance Premiums	20,441	20,102	17,000	17,425	17,425	17,425
158	Unemployment Premium Payment	2,000	8,784	22,891	25,373	24,287	24,287
159	Group Health & Life Insurance Premiums	302,017	285,942	389,288	392,200	392,200	392,200
160	Accident Insurance Premiums (Police & Fire)	10,042	10,243	25,000	25,625	25,625	25,625
161	Annuity to dependents of Firemen (G.L. c.32 s.89)				1,200	1,200	1,200
162	TOTAL FRINGE BENEFITS	351,747	343,362	473,079	482,823	481,737	481,737
	INSURANCE						
163	Property & Casualty/Motor Vehicle	82,034	95,856	103,000	105,575	105,575	105,575
164	Law Enforcement Liability	7,687	8,840	10,166	10,420	10,420	10,420
165	Public Official Liability	7,102	7,592	8,125	8,328	8,328	8,328
166	TOTAL INSURANCES	96,823	112,288	121,291	124,323	124,323	124,323
167	TOTAL FIXED COSTS	626,026	657,703	797,265	852,122	851,036	851,036
168	PERCENT OF OPERATING BUDGET	6.33%	6.11%	6.92%	6.77%	6.81%	6.81%
169	PERCENT INCREASE OVER PRIOR YEAR	10.42%	5.06%	21.22%	6.88%	6.74%	6.74%
	RESERVE FUND						
170	Reserve Fund	65,614	99,804	80,000	80,000	120,000	120,000
171	PERCENT OF OPERATING BUDGET	0.66%	0.93%	0.69%	0.64%	0.96%	0.96%
172	TOTAL OPERATING BUDGET	9,888,374	10,770,483	11,517,825	12,584,758	12,489,048	12,489,048
173	PERCENT INCREASE OVER PRIOR YEAR	10.63%	8.92%	6.94%	9.26%	8.43%	8.43%
	DEBT SERVICE						
174	Library Expansion - BAN Principal	200,000	0	0	0	0	0

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175	New Police Station Bond Principal	25,000	25,000	25,000	25,000	25,000	25,000
176	New Police Station Bond Interest	10,034	19,194	18,319	17,444	17,444	17,444
177	New Elementary School Bond Principal	575,000	605,000	635,000	665,000	665,000	665,000
178	New Elementary School Bond Interest (FY01&02 BANs)	866,468	846,343	825,168	802,943	802,943	802,943
179	Middle School Renovation BAN Interest	196,015	0	0	115,811	115,811	115,811
180	Other Short Term Interest	10,000	1,000	5,000	2,000	2,000	2,000
181	Short-Term Borrowing Bank Service Charges	34	0	20,000	1,000	1,000	1,000
182	DEBT SERVICE TOTAL	1,882,551	1,496,537	1,528,487	1,629,198	1,629,198	1,629,198
183	PERCENT OF TOTAL BUDGET	15.99%	12.20%	13.27%	12.95%	13.05%	13.05%
184	PERCENT INCREASE OVER PRIOR YEAR	23.39%	-20.50%	2.13%	6.59%	6.59%	6.59%
185	TOTAL BUDGET APPROPRIATED	11,770,925	12,267,020	13,046,312	14,213,956	14,118,246	14,118,246
186	PERCENT INCREASE OVER PRIOR YEAR	12.49%	4.21%	6.35%	8.95%	8.22%	8.22%
187	FUNDING BREAKDOWN	2003	2004	2005	2006	2006	2006
188	Total from Raise and Appropriate				13,888,691	13,888,691	13,888,691
189	Transfer from Water Fund				79,555	79,555	79,555
190	Transfers from Stabilization Fund				0	0	0
191	Appropriation from Available Free Cash				0	0	0
192	Total Revenue Sources				13,968,246	13,968,246	13,968,246
193	SURPLUS(DEFICIT)				(245,710)	(150,000)	(150,000)