

TOWN OF LANCASTER, MASSACHUSETTS
FY2007 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	c. FY2004 ACTUAL	d. FY2005 ACTUAL	e. FY2006 BUDGET	f. FY2007 ATM Approved	g FY2007 Fall STM Approved
EXPENDITURES						
1	Town Meeting - Total Expenses	1,924	1,625	4,050	2,000	2,000
2	Selectmen - Salaries & Wages	100,776	114,099	104,805	111,895	111,895
3	Selectmen - Elected Wages	0	0	0	0	0
4	Selectmen - Operating Expenses	16,607	25,998	10,527	15,530	15,530
5	Prior Year Unpaid Bills	70	6,410	0	0	0
6	Selectmen Total	117,453	146,507	115,332	127,425	127,425
7	Finance Committee - Wages	0	0	0	0	0
8	Finance Committee - Expenses	225	386	182	182	182
9	Finance Committee Total	225	386	182	182	182
10	Department of Finance and Budget - Wages	227,125	229,805	242,017	251,930	251,930
11	Department of Finance and Budget - Expenses	42,954	45,793	66,775	78,920	78,920
12	Department of Finance and Budget - Audit	12,000	18,000	18,000	18,000	18,000
13	Department of Finance and Budget Total	282,079	293,598	326,792	348,850	348,850
14	Town Counsel - Total Expenses	41,744	56,505	45,000	45,000	45,000
15	Personnel Board - Total Expenses	204	190	339	345	345
16	Town Clerk - Salaries & Wages	50,495	47,697	51,112	59,430	59,430
17	Town Clerk - Elected Wages	0	0	0	0	0
18	Town Clerk - Expenses	6,923	3,947	3,625	3,700	3,700
19	Town Clerk Total	57,418	51,644	54,737	63,130	63,130

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20	Elections & Registration - Salaries & Wages	3,634	5,457	3,324	4,800	4,800
21	Elections & Registration - Expenses	5,500	6,883	5,750	5,700	5,700
22	Elections & Registration Total	9,134	12,340	9,074	10,500	10,500
23	Community Development & Planning - Salaries & Wages	20,708	55,645	51,068	53,435	53,435
24	Community Development & Planning - Expenses	8,955	11,122	11,775	10,275	10,275
25	Montachusett Regional Planning Commission	1,396	1,431	1,500	1,504	1,504
26	Community Development & Planning Total	31,059	68,198	64,343	65,214	65,214
27	Town Hall/Public Buildings - Salaries & Wages	18,720	32,088	47,292	46,425	46,425
28	Town Hall/Public Buildings - Expenses	51,876	36,755	40,150	37,325	37,325
30	Town Hall/Public Buildings Total	70,596	68,843	87,442	83,750	83,750
31	Central Telecommunications - Total Expenses	21,567	32,084	28,350	32,310	32,310
32	Total General Government Regular Salaries & Wages	421,458	484,791	499,618	527,915	527,915
33	Total General Government Elected Wages	0	0	0	0	0
34	Total General Government Operating Expenses	198,479	221,288	216,523	231,287	231,287
35	Total General Government Other Program Expenses	13,466	25,841	19,500	19,504	19,504
36	TOTAL GENERAL GOVERNMENT	633,403	731,920	735,641	778,706	778,706
37	PERCENT OF OPERATING BUDGET	5.99%	6.44%	6.00%	6.01%	5.98%
38	PERCENT INCREASE OVER PRIOR YEAR	5.63%	15.55%	0.51%	5.85%	5.85%

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	PUBLIC SAFETY					
39	Police Department - Salaries & Wages	577,708	558,163	622,003	658,635	658,635
40	Police Department - Expenses	87,317	98,308	109,595	111,705	111,705
41	Police Department - Equipment Replacement	0	0	0	0	0
42	Police Department Total	665,025	656,471	731,598	770,340	770,340
43	Fire Department - Salaries & Wages	100,040	152,921	169,550	210,735	210,735
44	Fire Department - Expenses	67,692	77,731	102,178	92,178	92,178
45	Fire Department Total	167,732	230,652	271,728	302,913	302,913
46	Ambulance Department - Salaries & Wages	61,774	65,252	62,145	62,145	62,145
47	Ambulance Department - Expenses	29,139	39,180	42,830	48,882	48,882
48	Ambulance Department Total	90,913	104,432	104,975	111,027	111,027
49	Inspectional Services - Salaries & Wages	39,239	62,033	79,185	87,925	87,925
50	Inspectional Services - Expenses	2,322	6,399	7,500	7,500	7,500
51	Inspectional Services Total	41,561	68,432	86,685	95,425	95,425
52	Animal Control - Salaries & Wages	3,922	5,649	6,125	8,599	8,599
53	Animal Control - Expenses	7,834	2,427	9,005	7,505	7,505
54	Animal Control Total	11,756	8,076	15,130	16,104	16,104
55	Communications Department - Salaries & Wages	152,417	162,445	170,130	168,494	168,494
56	Communications Department - Expenses	4,203	4,289	5,700	5,700	5,700
57	Communications Department Total	156,620	166,734	175,830	174,194	174,194

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58	Field Driver - Salaries & Wages	108	108	0	0	0
59	Public Safety Fuel Expenses (Re-assigned to DPW)	0	0	0	0	0
60	<i>Total Public Safety Regular Salaries & Wages</i>	935,208	1,006,571	1,109,138	1,196,533	1,196,533
61	<i>Total Public Safety Expenses</i>	198,507	228,334	276,808	273,470	273,470
62	<i>Total Public Safety Capital Outlay</i>	0	0	0	0	0
63	TOTAL PUBLIC SAFETY	1,133,715	1,234,905	1,385,946	1,470,003	1,470,003
64	PERCENT OF OPERATING BUDGET	10.73%	10.87%	11.30%	11.35%	11.29%
65	PERCENT INCREASE OVER PRIOR YEAR	4.80%	8.93%	12.23%	6.06%	6.06%
	EDUCATION					
66	Minuteman Regional High School Assessment	767,659	665,905	688,374	593,180	593,180
67	Minuteman Regional High School Total	767,659	665,905	688,374	593,180	593,180
68	PERCENT OF TOTAL BUDGET	6.36%	5.17%	4.96%	4.09%	4.07%
69	Nashoba Regional School District Operating Assessment	6,538,141	6,965,607	7,557,817	8,053,688	8,053,688
70	Nashoba Regional High School Debt Assessment	181,077	137,215	144,534	219,715	219,715
71	Nashoba Regional Deficit Bond Payment	0	151,658	150,186	159,467	159,467
72	Nashoba Regional School District Total	6,719,218	7,254,480	7,852,537	8,432,870	8,432,870
73	PERCENT OF TOTAL BUDGET	55.69%	56.34%	56.62%	58.19%	57.90%

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74	EDUCATION TOTAL	7,486,877	7,920,385	8,540,911	9,026,050	9,026,050
75	PERCENT OF OPERATING BUDGET	70.84%	69.69%	69.64%	69.71%	69.32%
76	PERCENT INCREASE OVER PRIOR YEAR	11.79%	5.79%	7.83%	5.68%	5.68%
	PUBLIC WORKS SERVICES					
77	DPW - Administration - Salaries & Wages	71,691	63,937	64,600	66,215	66,215
78	DPW - Administration - Elected Wages	0	0	0	0	0
79	DPW - Administration - Expenses	3,304	3,791	3,868	3,868	3,868
80	DPW - Administration Total	74,995	67,728	68,468	70,083	70,083
81	DPW - Highway Division - Salaries & Wages	126,787	137,660	148,620	122,811	160,883
82	DPW - Highway Division - Expenses	61,909	93,766	72,359	92,576	92,576
83	DPW - Highway Division - Public Safety Fuel	20,381	30,922	31,350	39,182	39,182
84	DPW - Highway Division Total	209,077	262,348	252,329	254,569	292,641
85	DPW - Highway Safety - Expenses	11,232	11,269	11,271	11,271	11,271
86	DPW - Catch Basin Cleaning		4,829	0	0	0
87	DPW - Roadway Repairs & Maintenance		5,000	5,000	5,000	5,000
88	DPW - Stormwater Management		9,700	18,000	18,000	18,000
89	DPW - Cemetery Division - Salaries & Wages	28,140	20,333	20,855	21,376	44,750
90	DPW - Cemetery Division - Expenses	9,315	10,139	31,348	33,273	33,273
91	DPW - Cemetery Division Total	37,455	30,472	52,203	54,649	78,023

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92	Snow Removal - Salaries & Wages	33,411	52,237	37,144	37,144	37,144
93	Snow Removal - Expenses	77,801	84,874	28,817	28,817	28,817
94	Snow Removal Total	111,212	137,111	65,961	65,961	65,961
95	Street Lighting - Salaries & Wages	478	478	478	0	0
96	Street Lighting - Expenses	10,892	12,456	12,000	10,000	10,000
97	Street Lighting Total	11,370	12,934	12,478	10,000	10,000
98	Total Public Works Services Regular Salaries & Wages	260,507	274,645	271,697	247,546	308,992
99	Total Public Works Services Elected Wages	0	0	0	0	0
100	Total Public Works Services Expenses	174,453	235,824	182,663	202,805	202,805
101	Total Public Works Services Fuel	20,381	30,922	31,350	39,182	39,182
102	TOTAL PUBLIC WORKS SERVICES	455,341	541,391	485,710	489,533	550,979
103	PERCENT OF OPERATING BUDGET	4.31%	4.76%	3.96%	3.78%	4.23%
104	PERCENT INCREASE OVER PRIOR YEAR	-7.75%	18.90%	-10.28%	0.79%	13.44%
	HEALTH & HUMAN SERVICES					
105	Board of Health - Salary & Wages	25,399	25,631	27,550	28,500	28,500
106	Board of Health - Elected Wages	0	0	0	0	0
107	Board of Health - Expenses	1,849	2,280	2,888	2,575	2,575
108	Board of Health - Nashoba Health District	20,625	20,625	20,625	21,224	21,224
109	Board of Health - Nashoba Nursing Service	7,320	7,320	7,320	7,540	7,540
110	Board of Health - Landfill Maintenance	4,890	4,582	9,000	9,000	9,000
111	Board of Health Total	60,083	60,438	67,383	68,839	68,839
112	Animal Inspector - Salary & Wages	905	0	0	0	0
113	Animal Inspector - Expenses	253	0	0	0	0

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114	Animal Inspector Total	1,158	0	0	0	0

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115	Council on Aging - Salary & Wages	7,042	6,308	12,780	13,390	13,390
116	Council on Aging - Expenses	506	658	1,200	6,200	6,200
117	Council on Aging - Montachusett Home Care	600	600	600	600	600
118	Council on Aging - Meals on Wheels	1,500	1,500	1,500	1,500	1,500
119	Council on Aging Total	9,648	9,066	16,080	21,690	21,690
120	Veterans' Services - Salary & Wages	2,172	0	6,165	6,165	6,165
121	Veterans' Services - Expenses	2,136	5,329	1,200	1,200	1,200
122	Veterans' Services Total	4,308	5,329	7,365	7,365	7,365
123	Commission on Disability - Expenses	53	0	325	325	325
124	W.H.E.A.T. Community Services	3,000	3,000	3,000	3,000	3,000
125	total Health & Human Services Regular Salary & Wages	35,518	31,939	46,495	48,055	48,055
126	Total Health & Human Services Elected Wages	0	0	0	0	0
127	Total Health & Human Services Expenses	4,797	8,267	5,613	10,300	10,300
128	tal Health & Human Services Non-Operating Expenses	37,935	37,627	42,045	42,864	42,864
129	HEALTH & HUMAN SERVICES TOTAL	78,250	77,833	94,153	101,219	101,219
130	PERCENT OF OPERATING BUDGET	0.74%	0.68%	0.77%	0.78%	0.78%
131	PERCENT INCREASE OVER PRIOR YEAR	5.65%	-0.53%	20.97%	7.50%	7.50%
	CULTURE & RECREATION					
132	Thayer Memorial Library - Salary & Wages	130,766	133,906	143,485	150,936	150,936
133	Thayer Memorial Library - Expenses	73,699	79,200	79,091	85,567	85,567
134	Thayer Memorial Library Total	204,465	213,106	222,576	236,503	236,503

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135	Recreation Committee - Salary & Wages	8,600	10,113	10,113	10,366	10,366
136	Recreation Committee - Expenses	3,149	2,458	3,480	3,480	3,480
137	Recreation Committee Total	11,749	12,571	13,593	13,846	13,846
138	Historical Commission - Salary & Wages	6,162	6,444	6,550	6,714	6,714
139	Historical Commission - Expenses	2,309	1,941	2,325	2,295	2,295
140	Historical Commission Total	8,471	8,385	8,875	9,009	9,009
141	Memorial Day - Expenses	705	850	850	850	850
142	Total Culture & Recreation Regular Wages	145,528	150,463	160,148	168,016	168,016
143	Total Culture & Recreation Expenses	79,862	84,449	85,746	92,192	92,192
144	TOTAL CULTURE & RECREATION SERVICES	225,390	234,912	245,894	260,208	260,208
145	PERCENT OF OPERATING BUDGET	2.13%	2.07%	2.00%	2.01%	2.00%
146	PERCENT INCREASE OVER PRIOR YEAR	1.12%	4.22%	4.67%	5.82%	5.82%
	FIXED COSTS					
	FRINGE BENEFITS					
147	F.I.C.A. (Medicare)	18,291	22,049	21,000	25,000	25,000
148	Worker's Compensation Insurance Premiums	20,102	16,287	17,425	17,861	23,326
149	Unemployment Premium Payment	8,784	23,805	24,287	25,881	26,495
150	Group Health & Life Insurance Premiums	285,942	343,230	442,200	510,000	510,000
151	Accident Insurance Premiums (Police & Fire)	10,243	19,821	25,625	25,398	25,398
152	Annuity to dependents of Firemen (G.L. c.32 s.89)		2,400	1,200	1,200	1,200
153	TOTAL FRINGE BENEFITS	343,362	427,592	531,737	605,340	611,419

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	INSURANCE					
154	Property & Casualty/Motor Vehicle	95,856	104,634	105,575	108,215	113,415
155	Law Enforcement Liability	8,840	10,166	10,420	10,681	10,681
156	Public Official Liability	7,592	10,024	8,328	8,537	8,537
157	TOTAL INSURANCES	112,288	124,824	124,323	127,433	132,633
158	TOTAL FIXED COSTS	455,650	552,416	656,060	732,773	744,052
159	PERCENT OF OPERATING BUDGET	4.31%	4.86%	5.35%	5.66%	5.71%
160	PERCENT INCREASE OVER PRIOR YEAR	1.58%	21.24%	18.76%	11.69%	13.41%
	RESERVE FUND					
161	Reserve Fund	99,804	70,643	120,000	90,000	90,000
162	PERCENT OF OPERATING BUDGET	0.94%	0.62%	0.98%	0.70%	0.69%
163	TOTAL OPERATING BUDGET	10,568,430	11,364,405	12,264,316	12,948,493	13,021,218
164	PERCENT INCREASE OVER PRIOR YEAR	9.14%	7.53%	7.92%	5.58%	6.17%

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	DEBT SERVICE					
165	Library Expansion - BAN Principal	0	0	0	0	0
166	New Police Station Bond Principal	25,000	25,000	25,000	25,000	25,000
167	New Police Station Bond Interest	19,194	18,319	17,444	16,569	16,569
168	New Elementary School Bond Principal	605,000	635,000	665,000	695,000	695,000
169	New Elementary School Bond Interest	846,343	825,168	802,943	779,668	779,668
170	Middle School Renovation BAN Interest	0	0	91,877	24,000	24,000
171	Other Short Term Interest	1,000	0	2,000	2,000	2,000
172	Short-Term Borrowing Bank Service Charges	0	7,268	1,000	1,000	1,000
173	DEBT SERVICE TOTAL	1,496,537	1,510,755	1,605,264	1,543,237	1,543,237
174	PERCENT OF TOTAL BUDGET	12.40%	13.29%	13.09%	11.92%	11.85%
175	PERCENT INCREASE OVER PRIOR YEAR	-20.50%	0.95%	6.26%	-3.86%	-3.86%
176	TOTAL BUDGET APPROPRIATED	12,064,967	12,875,160	13,869,579	14,491,730	14,564,455
177	PERCENT INCREASE OVER PRIOR YEAR	4.31%	6.72%	7.72%	4.49%	5.01%
178	FUNDING BREAKDOWN	2004	2005	2006	2007	2007
179	Total from Raise and Appropriate				14,404,561	14,477,286
180	Transfer from Water Fund				87,169	87,169
181	Overlay surplus used					0
182	Capital plan expenses					
183	Total Revenue Sources				14,491,730	14,564,455
184	SURPLUS(DEFICIT)				0	0

<i>Bills of Prior Year</i>	1,049	raise and approp
<i>DPW Remediation</i>	39,000	overlay
<i>capital plan voted</i>	92,196	raise and approp