

## FY2008 BUDGET WORKSHEET

a. BGT. LINE NO.	b.  BUDGET COST CENTER COST CENTER DETAIL	e.  FY2006 ACTUAL	f.  FY2007 BUDGET	g  FY2008 REQUEST Level Services NRSD 8.6% HW&M 4/12
EXPENDITURES				
1	Town Meeting - Total Expenses	1,729	2,000	5,000
2	Selectmen - Salaries & Wages	106,398	111,895	122,626
3	Selectmen - Elected Wages	0	0	0
4	Selectmen - Operating Expenses	49,089	15,530	49,395
5	Prior Year Unpaid Bills	0	0	0
6	Selectmen Total	155,487	127,425	172,021
7	Finance Committee - Wages	0	0	0
8	Finance Committee - Expenses	401	182	500
9	Finance Committee Total	401	182	500
10	Department of Finance and Budget - Wages	232,677	251,930	255,644
11	Department of Finance and Budget - Expenses	90,598	78,920	82,005
12	Department of Finance and Budget - Audit	18,000	18,000	20,000
13	Department of Finance and Budget Total	341,275	348,850	357,649
14	Town Counsel - Total Expenses	30,469	45,000	45,000
15	Personnel Board - Total Expenses	230	345	345
	Technology Department - Total Expenses			69,698
16	Town Clerk - Salaries & Wages	49,418	59,430	58,948
17	Town Clerk - Elected Wages	0	0	0
18	Town Clerk - Expenses	3,176	3,700	3,875
19	Town Clerk Total	52,594	63,130	62,823
20	Elections & Registration - Salaries & Wages	1,270	4,800	6,400
21	Elections & Registration - Expenses	5,302	5,700	8,050
22	Elections & Registration Total	6,572	10,500	14,450
23	Community Development & Planning - Salaries & Wages	61,243	53,435	68,685
24	Community Development & Planning - Expenses	11,489	10,275	10,580
25	Montachusett Regional Planning Commission	1,467	1,504	1,540
26	Community Development & Planning Total	74,199	65,214	80,805

## FY2008 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	e. FY2006 ACTUAL	f. FY2007 BUDGET	g FY2008 REQUEST Level Services NRSD 8.6% HW&M 4/12
27	Town Hall/Public Buildings - Salaries & Wages	43,692	46,425	47,583
28	Town Hall/Public Buildings - Expenses	40,863	37,325	40,700
30	<b>Town Hall/Public Buildings Total</b>	<b>84,555</b>	<b>83,750</b>	<b>88,283</b>
31	<b>Central Telecommunications - Total Expenses</b>	<b>36,128</b>	<b>32,310</b>	<b>0</b>
32	<b>Total General Government Regular Salaries &amp; Wages</b>	<b>494,698</b>	<b>527,915</b>	<b>559,886</b>
33	<b>Total General Government Elected Wages</b>	<b>0</b>	<b>0</b>	<b>0</b>
34	<b>Total General Government Operating Expenses</b>	<b>269,473</b>	<b>231,287</b>	<b>315,148</b>
35	<b>Total General Government Other Program Expenses</b>	<b>19,467</b>	<b>19,504</b>	<b>21,540</b>
36	<b>TOTAL GENERAL GOVERNMENT</b>	<b>783,638</b>	<b>778,706</b>	<b>896,574</b>
37	<b>PERCENT OF OPERATING BUDGET</b>	<b>6.69%</b>	<b>6.35%</b>	<b>6.64%</b>
38	<b>PERCENT INCREASE OVER PRIOR YEAR</b>	<b>7.07%</b>	<b>-0.63%</b>	<b>15.14%</b>
	<b>PUBLIC SAFETY</b>			
39	Police Department - Salaries & Wages	632,648	658,635	706,383
40	Police Department - Expenses	106,697	111,705	119,985
41	Police Department - Equipment Replacement	0	0	0
42	<b>Police Department Total</b>	<b>739,345</b>	<b>770,340</b>	<b>826,368</b>
43	Fire Department - Salaries & Wages	181,451	210,735	220,151
44	Fire Department - Expenses	106,347	92,178	92,098
45	<b>Fire Department Total</b>	<b>287,798</b>	<b>302,913</b>	<b>312,249</b>
46	Ambulance Department - Salaries & Wages	66,525	62,145	63,388
47	Ambulance Department - Expenses	36,199	48,882	45,327
48	<b>Ambulance Department Total</b>	<b>102,724</b>	<b>111,027</b>	<b>108,715</b>
49	Inspectional Services - Salaries & Wages	78,838	87,925	89,814
50	Inspectional Services - Expenses	5,712	7,500	7,500
51	<b>Inspectional Services Total</b>	<b>84,550</b>	<b>95,425</b>	<b>97,314</b>
52	Animal Control - Salaries & Wages	5,191	8,599	9,029
53	Animal Control - Expenses	3,939	7,505	7,980
54	<b>Animal Control Total</b>	<b>9,130</b>	<b>16,104</b>	<b>17,009</b>
55	Communications Department - Salaries & Wages	166,111	168,494	177,777
56	Communications Department - Expenses	2,825	5,700	5,800

## FY2008 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	e. FY2006 ACTUAL	f. FY2007 BUDGET	g FY2008 REQUEST Level Services NRSD 8.6% HW&M 4/12
57	Communications Department Total	168,936	174,194	183,577
58	Field Driver - Salaries & Wages	0	0	0
59	Public Safety Fuel Expenses (Re-assigned to DPW)	0	0	0
60	Total Public Safety Regular Salaries & Wages	1,130,764	1,196,533	1,266,542
61	Total Public Safety Expenses	261,719	273,470	278,690
62	Total Public Safety Capital Outlay	0	0	0
63	TOTAL PUBLIC SAFETY	1,392,483	1,470,003	1,545,232
64	PERCENT OF OPERATING BUDGET	11.89%	12.00%	11.44%
65	PERCENT INCREASE OVER PRIOR YEAR	12.76%	5.57%	5.12%
	EDUCATION			
66	Minuteman Regional High School Assessment	688,374	593,180	539,318
67	Minuteman Regional High School Total	688,374	593,180	539,318
68	PERCENT OF TOTAL BUDGET	5.16%	4.30%	3.59%
69	Nashoba Regional School District Operating Assessment	6,841,421	7,286,094	7,947,291
70	Nashoba Regional High School Debt Assessment	156,732	219,715	219,715
71	Nashoba Regional Deficit Bond Payment	150,186	159,467	159,467
72	Nashoba Regional School District Total	7,148,339	7,665,276	8,326,473
73	PERCENT OF TOTAL BUDGET	53.61%	55.56%	55.40%
74	EDUCATION TOTAL	7,836,713	8,258,456	8,865,791
75	PERCENT OF OPERATING BUDGET	66.91%	67.40%	65.65%
76	PERCENT INCREASE OVER PRIOR YEAR	-1.06%	5.38%	7.35%
	PUBLIC WORKS SERVICES			
77	DPW - Administration - Salaries & Wages	64,600	66,215	0
78	DPW - Administration - Elected Wages	0	0	0
79	DPW - Administration - Expenses	5,731	3,868	0
80	DPW - Administration Total	70,331	70,083	0
81	DPW - Highway Division - Salaries & Wages	149,994	160,883	199,235
82	DPW - Highway Division - Expenses	71,825	92,576	111,351
83	DPW - Highway Division - Public Safety Fuel	46,219	39,182	46,220
84	DPW - Highway Division Total	268,038	292,641	356,806

## FY2008 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	e. FY2006 ACTUAL	f. FY2007 BUDGET	g FY2008 REQUEST Level Services NRSD 8.6% HW&M 4/12
85	DPW - Highway Safety - Expenses	10,982	11,271	11,271
86	DPW - Catch Basin Cleaning	0	0	0
87	DPW - Roadway Repairs & Maintenance	1,545	5,000	5,000
88	DPW - Stormwater Management	17,199	18,000	18,000
89	DPW - Cemetery Division - Salaries & Wages	44,856	44,750	112,402
90	DPW - Cemetery Division - Expenses	32,794	33,273	36,319
91	DPW - Cemetery Division Total	77,650	78,023	148,721
92	Snow Removal - Salaries & Wages	29,854	37,144	37,144
93	Snow Removal - Expenses	78,784	28,817	39,509
94	Snow Removal Total	108,638	65,961	76,653
95	Street Lighting - Salaries & Wages	239	0	0
96	Street Lighting - Expenses	10,983	10,000	10,000
97	Street Lighting Total	11,222	10,000	10,000
98	Total Public Works Services Regular Salaries & Wages	289,543	308,992	348,781
99	Total Public Works Services Elected Wages	0	0	0
100	Total Public Works Services Expenses	229,843	202,805	231,450
101	Total Public Works Services Fuel	46,219	39,182	46,220
102	TOTAL PUBLIC WORKS SERVICES	565,605	550,979	626,451
103	PERCENT OF OPERATING BUDGET	4.83%	4.50%	4.64%
104	PERCENT INCREASE OVER PRIOR YEAR	4.47%	-2.59%	13.70%
	HEALTH & HUMAN SERVICES			
105	Board of Health - Salary & Wages	27,322	28,500	29,720
106	Board of Health - Elected Wages	0	0	0
107	Board of Health - Expenses	3,636	2,575	3,275
108	Board of Health - Nashoba Health District	20,625	21,224	21,244
109	Board of Health - Nashoba Nursing Service	7,320	7,540	7,540
110	Board of Health - Landfill Maintenance	21,069	9,000	9,000
111	Board of Health Total	79,972	68,839	70,779
115	Council on Aging - Salary & Wages	9,733	13,390	13,658
116	Council on Aging - Expenses	406	6,200	6,400
117	Council on Aging - Montachusett Home Care	600	600	600
118	Council on Aging - Meals on Wheels	1,500	1,500	2,000

## FY2008 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	e. FY2006 ACTUAL	f. FY2007 BUDGET	g FY2008 REQUEST Level Services NRSD 8.6% HW&M 4/12
119	Council on Aging Total	12,239	21,690	22,658
120	Veterans' Services - Salary & Wages	6,165	6,165	6,165
121	Veterans' Services - Expenses	7,214	1,200	1,250
122	Veterans' Services Total	13,379	7,365	7,415
123	Commission on Disability - Expenses	325	325	175
124	W.H.E.A.T. Community Services	3,000	3,000	3,000
125	Total Health & Human Services Regular Salary & Wages	43,220	48,055	49,543
126	Total Health & Human Services Elected Wages	0	0	0
127	Total Health & Human Services Expenses	11,581	10,300	11,100
128	Total Health & Human Services Non-Operating Expenses	54,114	42,864	43,384
129	HEALTH & HUMAN SERVICES TOTAL	108,915	101,219	104,027
130	PERCENT OF OPERATING BUDGET	0.93%	0.83%	0.77%
131	PERCENT INCREASE OVER PRIOR YEAR	39.93%	-7.07%	2.77%
	CULTURE & RECREATION			
132	Thayer Memorial Library - Salary & Wages	143,485	150,936	156,576
133	Thayer Memorial Library - Expenses	85,363	85,567	87,968
134	Thayer Memorial Library Total	228,848	236,503	244,544
135	Recreation Committee - Salary & Wages	10,417	10,366	10,573
136	Recreation Committee - Expenses	1,899	3,480	3,480
137	Recreation Committee Total	12,316	13,846	14,053
138	Historical Commission - Salary & Wages	6,580	6,714	6,840
139	Historical Commission - Expenses	2,324	2,295	2,295
140	Historical Commission Total	8,904	9,009	9,135
141	Memorial Day - Expenses	887	850	900
142	Total Culture & Recreation Regular Wages	160,482	168,016	173,989
143	Total Culture & Recreation Expenses	90,473	92,192	94,643
144	TOTAL CULTURE & RECREATION SERVICES	250,955	260,208	268,632
145	PERCENT OF OPERATING BUDGET	2.14%	2.12%	1.99%
146	PERCENT INCREASE OVER PRIOR YEAR	6.83%	3.69%	3.24%

## FY2008 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	e. FY2006 ACTUAL	f. FY2007 BUDGET	g FY2008 REQUEST Level Services NRSD 8.6% HW&M 4/12
	<b>FIXED COSTS</b>			
	<b>FRINGE BENEFITS</b>			
147	F.I.C.A. (Medicare)	24,935	25,000	27,186
148	Worker's Compensation Insurance Premiums	18,784	23,326	24,492
149	Unemployment Premium Payment	25,790	26,495	26,548
150	Group Health & Life Insurance Premiums	434,017	510,000	581,102
151	Accident Insurance Premiums (Police & Fire)	25,090	25,398	25,000
152	Annuity to dependents of Firemen (G.L. c.32 s.89)	1,200	1,200	1,200
	<b>TOTAL FRINGE BENEFITS</b>	<b>529,816</b>	<b>611,419</b>	<b>685,528</b>
	County Assessment (County Tax - G.L. c. 35, ss. 30-31)			8,718
	Air Pollution Districts (GL. c.111, ss 142B-142C)			1,767
	RMV Non-Renewal Surcharge (G.L. c. 90; c.60A)			5,420
	Mass. Bay Transit Authority (G.L. c. 161A, ss. 8 & 9)			24,150
	Regional Transit Authority (G.L. c. 161B, ss.9,10,23)			26,782
153	County Retirement (G.L. c.32, s.22 (7)(c)(ii))	184,335		217,312
	<b>TOTAL ASSESSMENTS</b>			<b>284,149</b>
	<b>INSURANCE</b>			
154	Property & Casualty/Motor Vehicle	103,749	113,415	115,000
155	Law Enforcement Liability	11,691	10,681	10,000
156	Public Official Liability	9,344	8,537	13,500
157	<b>TOTAL INSURANCES</b>	<b>124,784</b>	<b>132,633</b>	<b>138,500</b>
158	<b>TOTAL FIXED COSTS</b>	<b>654,600</b>	<b>744,052</b>	<b>1,108,177</b>
159	<b>PERCENT OF OPERATING BUDGET</b>	<b>5.59%</b>	<b>6.07%</b>	<b>8.21%</b>
160	<b>PERCENT INCREASE OVER PRIOR YEAR</b>	<b>18.50%</b>	<b>13.67%</b>	<b>48.94%</b>
	<b>RESERVE FUND</b>			
161	Reserve Fund	120,000	90,000	90,000
162	<b>PERCENT OF OPERATING BUDGET</b>	<b>1.02%</b>	<b>0.73%</b>	<b>0.67%</b>
163	<b>TOTAL OPERATING BUDGET</b>	<b>11,712,911</b>	<b>12,253,624</b>	<b>13,504,885</b>
164	<b>PERCENT INCREASE OVER PRIOR YEAR</b>	<b>3.07%</b>	<b>4.62%</b>	<b>10.21%</b>
	<b>DEBT SERVICE</b>			

## FY2008 BUDGET WORKSHEET

a. BGT. LINE NO.	b. BUDGET COST CENTER COST CENTER DETAIL	e. FY2006 ACTUAL	f. FY2007 BUDGET	g FY2008 REQUEST Level Services NRSD 8.6% HW&M 4/12
165	Library Expansion - BAN Principal	0	0	0
166	New Police Station Bond Principal	25,000	25,000	25,000
167	New Police Station Bond Interest	17,444	16,569	15,569
168	New Elementary School Bond Principal	665,000	695,000	730,000
169	New Elementary School Bond Interest	792,831	779,668	751,868
170	Middle School Renovation BAN Interest	112,100	24,000	0
171	Other Short Term Interest	0	2,000	2,000
172	Short-Term Borrowing Bank Service Charges	8,200	1,000	1,000
173	<b>DEBT SERVICE TOTAL</b>	<b>1,620,575</b>	<b>1,543,237</b>	<b>1,525,436</b>
174	<b>PERCENT OF TOTAL BUDGET</b>	<b>13.84%</b>	<b>12.59%</b>	<b>11.30%</b>
175	<b>PERCENT INCREASE OVER PRIOR YEAR</b>	<b>7.27%</b>	<b>-4.77%</b>	<b>-1.15%</b>
176	<b>TOTAL BUDGET APPROPRIATED</b>	<b>13,333,486</b>	<b>13,796,861</b>	<b>15,030,321</b>
177	<b>PERCENT INCREASE OVER PRIOR YEAR</b>	<b>3.56%</b>	<b>3.48%</b>	<b>8.94%</b>
	<b>CAPTIAL REQUESTS EXCLUDING WATER</b>			
	<b>See Capital Request List</b>			<b>585,214</b>
	<b>TOTAL BUDGET APPROPRIATED</b>			<b>15,615,535</b>
178	<b>FUNDING BREAKDOWN</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
179	Total from Raise and Appropriate		<b>14,477,286</b>	<b>15,641,924</b>
180	Transfer from Water Fund		<b>87,169</b>	<b>99,880</b>
181	Overlay surplus used			<b>0</b>
182	Capital plan expenses			
183	<b>Total Revenue Sources</b>		<b>14,564,455</b>	<b>15,741,804</b>