

TOWN OF LANCASTER  
FY14 BUDGET

	STM Fiscal2013	ATM APPROVED Finance Comm Fiscal2014	STM Finance Comm Fiscal2014
Tax Levy	14,786,508	15,504,340	15,138,540
State Aid - Net of Assessments	876,691	1,021,458	1,040,811
Local Estimated Receipts	1,581,317	1,257,572	1,373,157
	<b>17,244,516</b>	<b>17,783,370</b>	<b>17,552,508</b>
	<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>
<b>General Government:</b>			
Salaries & Wages	749,070	761,793	771,062
Expenses	652,955	691,065	783,351
<b>General Government Total</b>	<b>1,402,025</b>	<b>1,452,858</b>	<b>1,554,412</b>
<b>GEN GOVT % OF OVERALL BUDGET</b>		<b>8.44%</b>	<b>9.04%</b>
<b>Public Safety:</b>			
Salaries & Wages	1,375,603	1,218,335	1,242,335
Expenses	209,778	408,601	408,611
<b>Public Safety Total</b>	<b>1,585,381</b>	<b>1,626,936</b>	<b>1,650,946</b>
<b>PUBLIC SAFETY % OF OVERALL BUD</b>		<b>9.46%</b>	<b>9.60%</b>
<b>Education:</b>			
Minuteman Assessment	560,765	648,293	648,293
Nashoba Regional Assessment	10,017,312	10,352,237	10,236,444
<b>Education Total</b>	<b>10,578,077</b>	<b>11,000,530</b>	<b>10,884,737</b>
<b>EDUCATION % OF OVERALL BUDGET</b>		<b>63.93%</b>	<b>63.30%</b>
<b>Public Works:</b>			
Salaries & Wages	350,268	378,825	378,825
Expenses	350,400	246,450	249,450
<b>Public Works Total</b>	<b>700,668</b>	<b>625,275</b>	<b>628,275</b>
<b>PUBLIC WORKS % OF OVERALL BUD</b>		<b>3.63%</b>	<b>3.65%</b>
<b>Health &amp; Human Services:</b>			
Salaries & Wages	49,629	51,501	52,190
Expenses	60,068	69,118	69,118
<b>Health &amp; Human Services Total</b>	<b>109,697</b>	<b>120,619</b>	<b>121,308</b>
<b>HEALTH/HUMAN % OVERALL BUD</b>		<b>0.70%</b>	<b>0.71%</b>
<b>Culture &amp; Recreation:</b>			
Salaries & Wages	234,419	241,715	239,080
Expenses	75,560	85,893	85,893
<b>Culture &amp; Recreation Total</b>	<b>309,979</b>	<b>327,608</b>	<b>324,973</b>
<b>CULTURE/REC % OF OVERALL BUD</b>		<b>1.90%</b>	<b>1.89%</b>
Sub Total - Departmental Totals	14,685,826	15,153,826	15,164,651
<b>Total Salaries &amp; Wages</b>	<b>2,758,988</b>	<b>2,652,169</b>	<b>2,683,492</b>
<b>Total Expenses</b>	<b>11,926,838</b>	<b>12,501,657</b>	<b>12,481,159</b>
<b>Sub Total Salaries &amp; Wages / Expense</b>	<b>14,685,826</b>	<b>15,153,826</b>	<b>15,164,651</b>
<b>INSURANCES</b>	<b>1,116,215</b>	<b>1,195,582</b>	<b>1,195,582</b>
<b>INSURANCE % OF OVERALL BUDGET</b>		<b>6.95%</b>	<b>6.95%</b>
<b>DEBT SERVICE</b>	<b>629,039</b>	<b>736,650</b>	<b>713,650</b>
<b>DEBT SERVICE % OF OVERALL BUD</b>		<b>4.28%</b>	<b>4.15%</b>
<b>LOCAL AID ASSESSMENTS</b>	<b>0</b>	<b>121,508</b>	<b>122,608</b>
<b>LOCAL AID % OF OVERALL BUDGET</b>		<b>0.71%</b>	<b>0.71%</b>
<b>TOTAL OPERATING BUDGETS</b>	<b>16,431,080</b>	<b>17,207,566</b>	<b>17,196,491</b>
<b>Added to Budget When Completing Tax Recap</b>			
Tax Title	20,000.00	20,000.00	20,000.00
Snow & Ice Deficit	0.00	0.00	57,000.00
Library Cherry Sheet Offset	10,555.00	10,555.00	10,555.00
Allowance for Abatements	255,719.00	591,537.00	244,000.00
Previous Years Personal Property	18,870.00	9,963.00	9,963.00
<b>BUDGET TOTAL</b>	<b>16,736,224</b>	<b>17,839,621</b>	<b>17,538,009</b>
<b>Surplus/(Deficit)</b>	<b>508,292</b>	<b>(56,252)</b>	<b>14,498</b>
<b>OTHER FUNDING SOURCES/(USES)</b>			
Transfer From Free Cash	(455,000)		
Transfer From Stabilization			
Transfer From Overlay			100,000
Transfer From Water		122,049	122,049
Transfer From FB Rsrvd for Debt		84,310	84,310
Transfer From Central Fire Capital			
Mosquito Assessment Not Budgeted			
Transfer From Closed Capital			
Transfer TO Other Funds - Capital	(107,000)		
Transfer TO Capital Stabilization	452130	(150,000)	(150,000)
Transfer TO Capital - Fire Air Packs			(170,850)
<b>Surplus/(Deficit)</b>	<b>398,422</b>	<b>107</b>	<b>7</b>