

TOWN OF LANCASTER  
FY15 BUDGET

	ATM/STM Finance Comm Fiscal2014	ATM Dept Request Fiscal2015	ATM Finance Comm Fiscal2015
Tax Levy	15,402,705	15,540,892	15,765,860
State Aid - Net of Assessments	1,040,811	1,021,728	1,047,547
Local Estimated Receipts	1,692,572	1,214,112	1,257,392
	18,136,088	17,776,732	18,070,799
	Budgeted	Budgeted	Budgeted
<b>General Government:</b>			
Salaries & Wages	771,062	836,064	793,720
Expenses	783,351	797,163	851,013
<b>General Government Total</b>	<b>1,554,412</b>	<b>1,633,227</b>	<b>1,644,733</b>
<b>GEN GOVT % OF OVERALL BUDGET</b>	<b>9.04%</b>	<b>8.46%</b>	<b>9.15%</b>
<b>Public Safety:</b>			
Salaries & Wages	1,242,335	1,274,505	1,275,334
Expenses	408,611	410,887	397,177
<b>Public Safety Total</b>	<b>1,650,946</b>	<b>1,685,391</b>	<b>1,672,511</b>
<b>PUBLIC SAFETY % OF OVERALL BUD</b>	<b>9.60%</b>	<b>9.27%</b>	<b>9.30%</b>
<b>Education:</b>			
Minuteman Assessment	648,293	699,343	699,343
Nashoba Regional Assessment	10,236,444	10,747,244	10,665,623
<b>Education Total</b>	<b>10,884,737</b>	<b>11,446,587</b>	<b>11,364,966</b>
<b>EDUCATION % OF OVERALL BUDGET</b>	<b>63.30%</b>	<b>63.45%</b>	<b>63.77%</b>
<b>Public Works:</b>			
Salaries & Wages	378,825	381,957	343,147
Expenses	249,450	310,390	249,750
<b>Public Works Total</b>	<b>628,275</b>	<b>692,347</b>	<b>592,897</b>
<b>PUBLIC WORKS % OF OVERALL BUD</b>	<b>3.65%</b>	<b>3.67%</b>	<b>3.29%</b>
<b>Health &amp; Human Services:</b>			
Salaries & Wages	52,190	55,570	55,603
Expenses	69,118	81,768	88,568
<b>Health &amp; Human Services Total</b>	<b>121,308</b>	<b>137,338</b>	<b>144,171</b>
<b>HEALTH/HUMAN % OVERALL BUD</b>	<b>0.71%</b>	<b>0.76%</b>	<b>0.80%</b>
<b>Culture &amp; Recreation:</b>			
Salaries & Wages	239,080	239,994	239,994
Expenses	85,893	105,759	96,759
<b>Culture &amp; Recreation Total</b>	<b>324,973</b>	<b>345,753</b>	<b>336,753</b>
<b>CULTURE/REC % OF OVERALL BUD</b>	<b>1.89%</b>	<b>1.92%</b>	<b>1.87%</b>
Sub Total - Departmental Totals	15,164,651	15,940,643	15,756,030
<b>Total Salaries &amp; Wages</b>	<b>2,683,492</b>	<b>2,788,089</b>	<b>2,707,797</b>
<b>Total Expenses</b>	<b>12,481,159</b>	<b>13,152,553</b>	<b>13,048,233</b>
<b>Transfer to Capital Stabilization</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>
<b>Sub Total Salaries &amp; Wages / Expense</b>	<b>15,164,651</b>	<b>16,090,643</b>	<b>15,906,030</b>
<b>INSURANCES</b>	<b>1,195,582</b>	<b>1,236,543</b>	<b>1,159,543</b>
<b>INSURANCE % OF OVERALL BUDGET</b>	<b>6.95%</b>	<b>6.85%</b>	<b>6.45%</b>
<b>DEBT SERVICE</b>	<b>713,650</b>	<b>727,700</b>	<b>792,050</b>
<b>DEBT SERVICE % OF OVERALL BUD</b>	<b>4.15%</b>	<b>4.03%</b>	<b>4.40%</b>
<b>LOCAL AID ASSESSMENTS</b>	<b>122,608</b>	<b>122,745</b>	<b>122,845</b>
<b>LOCAL AID % OF OVERALL BUDGET</b>	<b>0.71%</b>	<b>0.68%</b>	<b>0.68%</b>
<b>TOTAL OPERATING BUDGETS</b>	<b>17,196,491</b>	<b>18,177,631</b>	<b>17,980,468</b>
<b>Added to Budget When Completing Tax Recap</b>			
Tax Title	20,000.00	20,000.00	20,000.00
Snow & Ice Deficit	62,254.00	0.00	0.00
Library Cherry Sheet Offset	10,555.00	10,555.00	12,090.00
Allowance for Abatements	244,000.00	244,000.00	190,000.00
Chapter 90 Deficit		67,391.00	63,185.00
Abatement Deficit			0.00
Previous Years Personal Property	9,963.00	0.00	0.00
<b>BUDGET TOTAL</b>	<b>17,543,263</b>	<b>18,519,577</b>	<b>18,265,743</b>
<b>Surplus/(Deficit)</b>	<b>592,824</b>	<b>(742,845)</b>	<b>(194,944)</b>
<b>OTHER FUNDING SOURCES/(USES)</b>			
<b>Transfer From Free Cash</b>			
<b>Transfer From Stabilization</b>			
<b>Transfer From Overlay</b>	<b>100,000</b>		
<b>Transfer From Water</b>	<b>122,049</b>	<b>122,049</b>	<b>122,049</b>
<b>Transfer From FB Rsrvd for Debt</b>	<b>84,310</b>	<b>73,771</b>	<b>73,771</b>
<b>Transfer From Central Fire Capital</b>			
<b>Mosquito Assessment Not Budgeted</b>			
<b>Transfer From Closed Capital</b>			
<b>Transfer TO Other Funds - Capital</b>			
<b>Transfer TO Capital Stabilization</b>	<b>(150,000)</b>		
<b>Transfer TO Capital - Fire Air Packs</b>	<b>(170,850)</b>		
<b>Surplus/(Deficit)</b>	<b>578,333</b>	<b>(547,025)</b>	<b>876</b>