

# TOWN OF LANCASTER FY17 BUDGET

	ATM/STM FINANCE COMM <i>Fiscal2014</i>	STM FINANCE COMM <i>Fiscal2015</i>	ATM FINANCE COMM <i>Fiscal2016</i>	ATM FINANCE COMM <i>Fiscal2017</i>
Tax Levy	15,402,705	16,107,750	16,650,597	17,290,353
State Aid - Net of Assessments	1,040,811	1,049,696	1,089,806	1,089,806
Local Estimated Receipts	1,692,572	1,509,612	1,491,024	1,463,231
	<b>18,136,088</b>	<b>18,667,058</b>	<b>19,231,427</b>	<b>19,843,390</b>
	<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Budgeted</b>
<b>General Government:</b>				
Salaries & Wages	771,062	797,720	814,750	814,750
Expenses	968,556	971,056	971,056	849,371
<b>General Government Total</b>	<b>1,739,618</b>	<b>1,768,776</b>	<b>1,785,806</b>	<b>1,664,121</b>
<b>GEN GOVT % OF OVERALL BUDGET</b>	<b>9.04%</b>	<b>9.15%</b>	<b>9.44%</b>	<b>9.15%</b>
<b>Public Safety:</b>				
Salaries & Wages	1,242,335	1,275,334	1,375,979	1,468,791
Expenses	408,611	404,458	440,167	445,973
<b>Public Safety Total</b>	<b>1,650,946</b>	<b>1,679,792</b>	<b>1,816,146</b>	<b>1,914,764</b>
<b>PUBLIC SAFETY % OF OVERALL BUD</b>	<b>9.60%</b>	<b>9.30%</b>	<b>9.69%</b>	<b>9.72%</b>
<b>Education:</b>				
Minuteman Assessment	648,293	699,343	838,120	1,068,336
Nashoba Regional Assessment	10,236,444	10,665,624	11,000,440	11,400,286
<b>Education Total</b>	<b>10,884,737</b>	<b>11,364,967</b>	<b>11,838,560</b>	<b>12,468,622</b>
<b>EDUCATION % OF OVERALL BUDGET</b>	<b>63.30%</b>	<b>63.77%</b>	<b>63.87%</b>	<b>63.26%</b>
<b>Public Works:</b>				
Salaries & Wages	378,825	343,147	407,170	424,916
Expenses	249,450	249,750	255,000	257,200
<b>Public Works Total</b>	<b>628,275</b>	<b>592,897</b>	<b>662,170</b>	<b>682,116</b>
<b>PUBLIC WORKS % OF OVERALL BUD</b>	<b>3.65%</b>	<b>3.29%</b>	<b>3.52%</b>	<b>3.45%</b>
<b>Health &amp; Human Services:</b>				
Salaries & Wages	52,190	55,603	74,520	81,475
Expenses	59,118	88,568	87,028	88,228
<b>Health &amp; Human Services Total</b>	<b>111,308</b>	<b>144,171</b>	<b>161,548</b>	<b>169,703</b>
<b>HEALTH/HUMAN % OVERALL BUD</b>	<b>0.71%</b>	<b>0.80%</b>	<b>0.86%</b>	<b>0.85%</b>
<b>Culture &amp; Recreation:</b>				

Salaries & Wages	239,080	239,994	271,090	302,267
Expenses	85,863	103,320	80,184	80,813
<b>Culture &amp; Recreation Total</b>	<b>324,943</b>	<b>343,314</b>	<b>351,274</b>	<b>383,080</b>
<b>CULTURE/REC % OF OVERALL BUD</b>	<b>1.89%</b>	<b>1.87%</b>	<b>1.87%</b>	<b>1.94%</b>
Sub Total - Departmental Totals	15,349,857	15,893,917	16,615,505	17,427,894
<b>Total Salaries &amp; Wages</b>	<b>2,683,492</b>	<b>2,711,797</b>	<b>2,943,509</b>	<b>3,237,687</b>
<b>Total Expenses</b>	<b>12,666,365</b>	<b>13,182,119</b>	<b>13,671,995</b>	<b>14,190,207</b>
<b>Transfer to Capital Stabilization</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
<b>Transfer to Capital - Fire Truck 50,000</b>		<b>80,499</b>	<b>157,595</b>	<b>50,000</b>
<b>Sub Total Salaries &amp; Wages / Expense</b>	<b>15,349,857</b>	<b>16,124,416</b>	<b>16,773,100</b>	<b>17,477,894</b>
<b>INSURANCES</b>	<b>1,195,582</b>	<b>1,159,543</b>	<b>1,204,667</b>	<b>1,267,630</b>
<b>INSURANCE % OF OVERALL BUDGET</b>	<b>6.95%</b>	<b>6.45%</b>	<b>6.41%</b>	<b>6.43%</b>
<b>DEBT SERVICE</b>	<b>713,650</b>	<b>727,700</b>	<b>715,000</b>	<b>960,825</b>
<b>DEBT SERVICE % OF OVERALL BUD</b>	<b>4.15%</b>	<b>4.40%</b>	<b>3.80%</b>	<b>4.88%</b>
<b>LOCAL AID ASSESSMENTS</b>	<b>122,608</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LOCAL AID % OF OVERALL BUDGET</b>	<b>0.71%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>TOTAL OPERATING BUDGETS</b>	<b>17,381,697</b>	<b>18,011,659</b>	<b>18,692,767</b>	<b>19,706,349</b>
<b>Added to Budget When Completing Tax Recap</b>				
Tax Title	20,000.00	20,000.00	20,000.00	20,000.00
Snow & Ice Deficit	62,254.00	0.00		
Library Cherry Sheet Offset	10,555.00	12,090.00	14,215.00	14,215.00
Allowance for Abatemments	244,000.00	190,000.00	190,000.00	190,000.00
Chapter 90 Deficit		63,185.00	0.00	0.00
Cherry Sheet Assessments		122,845.00	120,517.00	120,517.00
Previous Years Personal Property	9,963.00	2,500.00	0.00	0.00
<b>BUDGET TOTAL</b>	<b>17,728,469</b>	<b>18,422,279</b>	<b>19,037,499</b>	<b>20,051,081</b>
<b>Surplus/(Deficit)</b>	<b>407,619</b>	<b>244,779</b>	<b>193,928</b>	<b>(207,692)</b>
<b>OTHER FUNDING SOURCES/(USES)</b>				
<b>Transfer From Free Cash</b>		475,000		
<b>Transfer From Town Owned Land</b>		55,101		
<b>Transfer From Overlay</b>	100,000			
<b>Transfer From Water</b>	122,049	122,049	122,049	133,921
<b>Transfer From FB Rsrvd for Debt</b>	84,310	73,771	73,771	73,771
<b>Transfer to Operating Budget</b>		(195,820)		
<b>Transfer From Stabilization</b>		271,000	-126,717	
<b>Transfer to October Storm</b>		(271,000)	(256,000)	
<b>Transfer OPEB/Elevator</b>		(475,000)		
<b>Transfer TO Other Funds - Capital</b>		162,400		
<b>Transfer TO Capital Cruiser</b>	(150,000)	(74,000)		
<b>Transfer TO Capital</b>	(170,850)	(162,400)		
<b>Surplus/(Deficit)</b>	<b>393,128</b>	<b>225,880</b>	<b>7,031</b>	<b>0</b>