

BUDGET SUMMARY

| DESCRIPTION | Expended FY08 | Appropriated FY09 | Proposed FY10 |
|--------------------------------|------------------------|------------------------|------------------------|
| General Government | \$ 522,087.13 | \$ 547,852.62 | \$ 534,607.38 |
| Protection, Persons & Property | \$ 771,730.16 | \$ 860,621.38 | \$ 770,006.11 |
| Education | \$ 2,853,490.70 | \$ 2,913,054.65 | \$ 2,944,413.35 |
| Public Works & Facilities | \$ 478,814.01 | \$ 404,650.48 | \$ 362,574.66 |
| Human Services | \$ 21,282.92 | \$ 28,532.71 | \$ 22,017.94 |
| Culture & Recreation | \$ 69,646.39 | \$ 78,251.00 | \$ 67,558.70 |
| General Government Expenses | \$ 388,627.80 | \$ 426,170.42 | \$ 448,544.19 |
| Totals | \$ 5,105,679.11 | \$ 5,259,133.26 | \$ 5,149,722.33 |

FY2010 EXPENSE BUDGET LINE ITEMS

| Description | Expended FY08 | Appropriated FY09 | Proposed FY10 |
|--|---------------|-------------------|---------------|
| GENERAL GOVERNMENT | | | |
| 1 Town Clerical Staff Wages | \$ 30,352.33 | \$ 31,884.80 | \$ 31,884.80 |
| 2 Admin. & Operations Expense | \$ 7,506.63 | \$ 6,600.00 | \$ 6,600.00 |
| 3 Town Administrator Salary | \$ 52,195.20 | \$ 52,195.25 | \$ 52,195.25 |
| 4 Unpaid Bills | \$ 1,572.39 | W/A | W/A |
| 5 Finance Committee Expense | \$ 149.00 | \$ 165.00 | \$ 100.13 |
| 6 Reserve Fund | \$ 30,686.69 | \$ 44,698.37 | \$ 51,300.20 |
| 7 Town Accountant Salary | \$ 27,554.71 | \$ 27,554.71 | \$ 27,554.71 |
| 8 Town Accountant Expense | \$ 322.93 | \$ 3,969.50 | \$ 3,250.97 |
| 9 Audit of Records | \$ 16,500.00 | \$ 16,500.00 | \$ 16,500.00 |
| 10 Assessor Expense | \$ 2,133.47 | \$ 2,400.00 | \$ 962.74 |
| 11 Senior Workoff Expenses | \$ - | \$ 100.00 | \$ - |
| 12 Professional Assessor Sal | \$ 15,444.18 | \$ 16,297.50 | \$ 16,704.94 |
| 13 Assessor Map Maintenance | \$ 1,900.00 | \$ 1,900.00 | \$ 500.00 |
| 14 Assessor Clerical Wages | \$ 15,847.32 | \$ 16,308.63 | \$ 15,808.63 |
| 15 CAMA Expense | \$ 1,600.00 | \$ 1,800.00 | \$ 1,800.00 |
| 16 Treasurer Salary | \$ 22,768.58 | \$ 22,768.58 | \$ 22,768.58 |
| 17 Treasurer Expense | \$ 3,783.49 | \$ 3,671.25 | \$ 4,427.79 |
| 18 Tax Title Expense | \$ 9,138.97 | \$ 12,000.00 | \$ 9,800.00 |
| 19 Collector Salary | \$ 29,044.25 | \$ 29,044.25 | \$ 29,044.25 |
| 20 Assistant Collector | \$ 750.00 | 750.00 | \$ - |
| 21 Collector Expense | \$ 8,065.36 | \$ 10,420.00 | \$ 14,578.00 |
| 22 Collector Software | \$ 5,300.00 | \$ 4,976.00 | \$ 4,976.00 |
| 23 Legal Counsel Services | \$ 54,051.49 | \$ 37,000.00 | \$ 37,000.00 |
| 24 Town Clerk Salary | \$ 27,295.89 | \$ 27,295.89 | \$ 27,295.89 |
| 25 Town Clerk Expense | \$ 2,584.30 | \$ 3,705.00 | \$ 2,705.00 |
| 26 Assistant Town Clerk Wages | \$ 3,565.02 | \$ 6,644.15 | \$ 6,644.15 |
| 27 T.Clerk Dog License Expense | \$ 332.00 | \$ 332.00 | \$ 332.00 |
| 28 Public Records Preservation | \$ 1,094.80 | \$ 3,000.00 | \$ 2,000.00 |
| 29 Election Officials & Registrar Stipends | \$ 5,453.51 | \$ 5,811.00 | \$ 4,811.00 |
| 30 Election & Registration Expenses | \$ 6,025.93 | \$ 5,800.00 | \$ 4,800.00 |
| 31 Conservation Comm Expense | \$ 1,646.99 | \$ 2,000.00 | \$ 1,213.64 |

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|-------------------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| 32 Planning Board Expense | \$ | 835.36 | \$ | 850.00 | \$ | 515.80 |
| 33 Zoning Board Expenses | \$ | 321.36 | \$ | 550.00 | \$ | 333.75 |
| 34 MRPC Assessment | \$ | 760.24 | \$ | 779.25 | \$ | 798.72 |
| 35 Land Use Agent | \$ | 15,500.00 | \$ | 15,500.00 | \$ | 9,405.72 |
| 36 Agricultural Commission Expenses | \$ | - | \$ | 300.00 | \$ | - |
| 37 E-911 Expenses | \$ | 124.60 | \$ | 125.00 | \$ | 75.85 |
| 38 Town Office Custodial Services | \$ | 1,980.00 | \$ | 2,500.00 | \$ | 1,250.00 |
| 39 Town Office Expenses | \$ | 14,999.86 | \$ | 14,000.00 | \$ | 12,714.01 |
| 40 Municipal Grounds Maint. Wages | \$ | 2,404.50 | \$ | 3,201.63 | \$ | 2,000.00 |
| 41 Care of Town Clock | \$ | 500.00 | \$ | 500.00 | \$ | 500.00 |
| 42 Insurance: Liab, P&C, F&P | \$ | 64,763.73 | \$ | 73,754.86 | \$ | 73,754.86 |
| 43 Technology & Systems | \$ | 1,537.38 | \$ | 2,000.00 | \$ | 1,500.00 |
| 44 Lyman Building Fuel/Electricity | \$ | 27,994.67 | \$ | 30,000.00 | \$ | 28,000.00 |
| 45 Town Reports | \$ | 3,700.00 | \$ | 4,200.00 | \$ | 4,200.00 |
| 46 Municipal Buildings Repairs | \$ | 2,000.00 | \$ | 2,000.00 | \$ | 2,000.00 |
| TOTAL GEN GOVERNMENT | \$ | 522,087.13 | \$ | 547,852.62 | \$ | 534,607.38 |

PROTECTION, PERS & PROP

| | | | | | | |
|------------------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| 47 Police Chief Salary | \$ | 67,440.00 | \$ | 70,751.50 | \$ | 70,980.00 |
| 48 Police Wages | \$ | 332,859.58 | \$ | 353,710.36 | \$ | 302,971.67 |
| 49 Police Expenses | \$ | 47,812.60 | \$ | 54,729.80 | \$ | 49,152.00 |
| 50 Police Station Fuel/Electricity | \$ | 9,787.07 | \$ | 11,557.00 | \$ | 11,557.00 |
| 51 Police Station Building Maint | \$ | 739.51 | \$ | 1,000.00 | \$ | 1,000.00 |
| Subtotal Police | \$ | 458,638.76 | \$ | 491,748.66 | \$ | 435,660.67 |

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|----------------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| 52 Fire Chief Salary | \$ | 46,355.31 | \$ | 50,065.80 | \$ | 50,392.14 |
| 53 Additional Pay for Fire Chief | \$ | - | \$ | 326.34 | \$ | - |
| 54 Firefighters Stipend | \$ | 5,673.24 | \$ | 5,673.24 | \$ | - |
| 55 Waste Oil Coordinator Stipend | \$ | 2,206.26 | \$ | 2,206.26 | \$ | 2,000.00 |
| 56 Firefighters Wages | \$ | 13,525.00 | \$ | 11,755.99 | \$ | 8,878.00 |
| 57 Firefighter EMT Full Time | n/a | | \$ | 36,000.00 | \$ | 36,000.00 |
| 58 Firefighter EMT Overtime | n/a | | \$ | 4,373.04 | \$ | 4,373.04 |
| 59 Fire Dept Expenses | \$ | 24,309.78 | \$ | 22,000.00 | \$ | 19,407.23 |
| 60 Fire Equipment Replacement | \$ | 7,161.00 | \$ | 2,417.04 | \$ | - |
| 61 Water Holes and Hydrants | \$ | - | \$ | - | \$ | - |
| 62 Fire Station Fuel | \$ | 2,243.21 | \$ | 2,350.00 | \$ | 2,350.00 |
| 63 Waste Oil Expense | \$ | 786.14 | \$ | 455.00 | \$ | 300.00 |
| 64 Fire Safety Equipment | \$ | - | \$ | - | \$ | - |
| Subtotal Fire | \$ | 102,259.94 | \$ | 137,622.71 | \$ | 123,700.41 |

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|--------------------------------------|-----------|----------------------|-----------|----------------------|-----------|----------------------|
| 65 EMT Wages | \$ | 10,560.50 | \$ | 16,490.22 | \$ | 11,245.11 |
| 66 EMT Expenses | \$ | 13,896.68 | \$ | 9,900.00 | \$ | 7,307.13 |
| 67 EMS ALS Charges & Collection Fees | \$ | 19,669.96 | \$ | 13,828.38 | \$ | 13,828.38 |
| 68 EMS Director Salary | | in Fire Chief Salary | | in Fire Chief Salary | | in Fire Chief Salary |
| 69 EMS Lost Time Wages | \$ | - | \$ | - | \$ | - |
| 70 EMT Stipend | \$ | 3,151.80 | \$ | 3,151.80 | \$ | - |
| Subtotal EMS | \$ | 47,278.94 | \$ | 43,370.40 | \$ | 32,380.62 |

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|------------------------------|----|----------|----|----------|----|----------|
| 71 Bldg/Zon Inspector Salary | \$ | 8,585.94 | \$ | 9,820.94 | \$ | 9,820.94 |
|------------------------------|----|----------|----|----------|----|----------|

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|---|-----------|---------------------|-----------|---------------------|-----------|---------------------|
| 72 Bldg/Zon Inspector Expense + Trench Insp | \$ | 500.00 | \$ | 1,700.00 | \$ | 907.74 |
| 73 Bldg/Zon Inspector Travel | \$ | 717.80 | | In Insp Salary | | In Insp Salary |
| 74 Plumb/Gas Inspector Salary | \$ | 5,258.06 | \$ | 5,808.06 | \$ | 5,808.06 |
| 75 Plumb/Gas Inspector Expense | \$ | - | \$ | 115.00 | \$ | 115.00 |
| 76 Plumb/Gas Inspector Travel | \$ | - | | In Insp Salary | | In Insp Salary |
| 77 Electrical Inspector Salary | \$ | 3,930.00 | \$ | 5,808.06 | \$ | 5,808.06 |
| 78 Electrical Inspector Expense | \$ | 627.41 | \$ | 200.00 | \$ | 200.00 |
| 79 Electrical Inspector Travel | \$ | - | | In Insp Salary | | In Insp Salary |
| 80 Inspector of Animals Stipend | \$ | 600.00 | \$ | 600.00 | \$ | 400.00 |
| 81 Inspector of Animals Expense | \$ | - | \$ | 240.00 | \$ | - |
| 82 Emergency Mgmt Expense | \$ | 600.00 | \$ | 600.00 | \$ | 364.09 |
| 83 Dog Officer/Animal Enf. Agent Salary | \$ | 16,000.00 | \$ | 16,000.00 | \$ | 10,139.33 |
| 84 Dog Officer/Animal Enf. Agt Expense | \$ | 2,054.25 | \$ | 3,000.00 | \$ | 1,500.00 |
| 85 Tree Warden Stipend | \$ | - | \$ | - | | |
| 86 Tree Warden Expense | \$ | 200.00 | \$ | 2,000.00 | \$ | 1,213.64 |
| Subtotal Inspectors | \$ | 39,073.46 | \$ | 45,892.06 | \$ | 36,276.86 |
| 87 Dispatchers Wages | \$ | 122,547.39 | \$ | 138,487.55 | \$ | 138,487.55 |
| 88 Dispatcher Expenses | \$ | 1,931.67 | \$ | 1,955.00 | \$ | 1,955.00 |
| 89 Dispatch Manager Salary | | : in dispatch wages | \$ | 1,545.00 | \$ | 1,545.00 |
| Subtotal Dispatch | \$ | 124,479.06 | \$ | 141,987.55 | \$ | 141,987.55 |
| TOTAL PROT. PERS & PROP | \$ | 771,730.16 | \$ | 860,621.38 | \$ | 770,006.11 |
| EDUCATION | | | | | | |
| 90 Reg Voc Tech School Expense | \$ | 270,524.00 | \$ | 308,178.00 | \$ | 320,564.00 |
| 91 Reg School Assessment | \$ | 2,324,740.00 | \$ | 2,371,234.80 | \$ | 2,352,758.00 |
| 92 Reg School Transportation | \$ | 215,328.00 | \$ | 228,822.00 | \$ | 244,711.00 |
| 93 Reg School Debt Service | \$ | 42,898.70 | \$ | 4,819.85 | \$ | 26,380.35 |
| TOTAL EDUCATION | \$ | 2,853,490.70 | \$ | 2,913,054.65 | \$ | 2,944,413.35 |
| PUBLIC WORKS & FACILITIES | | | | | | |
| 94 Highway Superintendent Wages | \$ | 42,407.28 | \$ | 42,407.28 | \$ | 45,375.78 |
| 95 Highway Department Wages | \$ | 117,388.38 | \$ | 137,813.01 | \$ | 105,565.97 |
| 96 Highway Regular Overtime Wages | \$ | 1,812.41 | \$ | 515.00 | \$ | 525.30 |
| 97 Highway Department Expenses | \$ | 7,753.54 | \$ | 6,655.20 | \$ | 7,246.70 |
| 98 Highway Uniforms | | : in HD expenses | | in HD expenses | | in HD expenses |
| 99 Highway Road Maintenance | \$ | 39,988.35 | \$ | 40,000.00 | \$ | 40,000.00 |
| 100 Highway Bridge Maintenance | | : in road maint | | in road maint | | in road maint |
| 101 Highway Machinery Expense | \$ | 39,996.08 | \$ | 40,000.00 | \$ | 30,000.00 |
| 102 Highway Barn Fuel | \$ | 14,752.22 | \$ | 9,500.00 | \$ | 9,500.00 |
| 103 Highway Gasoline & Diesel | \$ | 23,564.50 | \$ | 25,250.00 | \$ | 25,250.00 |
| 104 Hwy Pavement Preservation Mats | \$ | - | \$ | - | \$ | - |
| 105 Hwy Resurfacing & Treatment Material | \$ | - | \$ | - | \$ | - |
| 106 Highway Winter Overtime Wages | \$ | 22,928.27 | \$ | 17,078.12 | \$ | 17,078.12 |
| 107 Highway Winter Expense | \$ | 153,883.33 | \$ | 71,000.00 | \$ | 71,000.00 |
| 108 Street Lights | \$ | 699.41 | \$ | 700.00 | \$ | 700.00 |
| Subtotal Public Works | \$ | 465,173.77 | \$ | 390,918.61 | \$ | 352,241.87 |

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|---------------------------------------|-----------|------------------|-----------|------------------|---------------------|
| 109 Right-to-Know Coordinator Stipend | \$ | - | \$ | - | |
| 110 Hazardous Waste Day Expenses | \$ | - | \$ | - | \$ - |
| 111 Hazardous Waste Coord Stipend | \$ | 531.87 | \$ | 531.87 | \$ 322.75 |
| 112 Cemetery Wages | \$ | 8,532.05 | \$ | 9,152.50 | \$ 8,010.04 |
| 113 Cemetery Maintenance Expenses | \$ | 4,576.32 | \$ | 4,047.50 | \$ 2,000.00 |
| Subtotal Other Public Works | \$ | 13,640.24 | \$ | 13,731.87 | \$ 10,332.79 |

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| TOTAL PUB.WKS & FACILITIES | \$ | 478,814.01 | \$ | 404,650.48 | \$ 362,574.66 |
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HUMAN SERVICES

| | | | | | |
|----------------------------------|-----------|------------------|-----------|------------------|---------------------|
| 114 Bd of Health Chair Stipend | \$ | - | \$ | - | \$ - |
| 115 Bd of Health Expenses | \$ | 283.62 | \$ | 1,500.00 | \$ 910.23 |
| 116 Nashoba Bd of Health Assm't | \$ | 5,636.00 | \$ | 5,692.36 | \$ 5,692.36 |
| 117 Bd of Health Members Stipend | \$ | - | \$ | - | \$ - |
| 118 Landfill Operations | \$ | 6,259.81 | \$ | 11,000.00 | \$ 7,000.00 |
| 119 Town Nurse Assessment | \$ | 4,381.00 | \$ | 4,424.81 | \$ 4,424.81 |
| 120 Council on Aging Expense | \$ | 1,300.00 | \$ | 1,300.00 | \$ 1,000.00 |
| 121 Veteran Agent Salary | \$ | 1,615.54 | \$ | 1,615.54 | \$ 1,615.54 |
| 122 Veteran Agent Expense | \$ | - | \$ | 50.00 | \$ - |
| 123 Memorial Day | \$ | 1,806.95 | \$ | 2,800.00 | \$ 1,225.00 |
| 124 Veteran Benefit Expense | \$ | - | \$ | 150.00 | \$ 150.00 |
| TOTAL HUMAN SERVICES | \$ | 21,282.92 | \$ | 28,532.71 | \$ 22,017.94 |

CULTURE & RECREATION

| | | | | | |
|------------------------------------|-----------|------------------|-----------|------------------|---------------------|
| 125 Librarian Salary | \$ | 14,633.82 | \$ | 16,598.00 | \$ 16,598.00 |
| 126 Library Assistant Wages | \$ | 11,232.00 | \$ | 11,232.00 | \$ 14,976.00 |
| 127 Library Building Maint. Exp. | \$ | 12,470.55 | \$ | 14,280.00 | \$ 8,746.00 |
| 128 Library Books | \$ | 7,986.68 | \$ | 13,500.00 | \$ 12,300.00 |
| 129 Library Expenses | \$ | 1,200.00 | \$ | 2,500.00 | \$ 1,700.00 |
| 130 Library Custodial Svcs Expense | \$ | 2,445.00 | \$ | 1,500.00 | \$ - |
| 131 Library Building Fuel | \$ | 9,296.93 | \$ | 8,500.00 | \$ 7,000.00 |
| Subtotal Library | \$ | 59,264.98 | \$ | 68,110.00 | \$ 61,320.00 |

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|--------------------------------------|-----------|------------------|-----------|------------------|--------------------|
| 132 Band Concerts | \$ | 7,000.00 | \$ | 7,000.00 | \$ 3,097.70 |
| 133 July 3rd Band Expense | \$ | 1,200.00 | \$ | 1,200.00 | \$ 1,200.00 |
| 134 Allen Field Expense | \$ | 1,000.00 | \$ | 925.00 | \$ 925.00 |
| 135 Town Common Expense | \$ | 948.38 | \$ | 800.00 | \$ 800.00 |
| 136 Tennis Court Maintenance | \$ | - | \$ | - | \$ - |
| 137 Historic Commission Expense | \$ | 233.03 | \$ | 216.00 | \$ 216.00 |
| 138 Historical District Commission | \$ | - | \$ | - | \$ - |
| Subtotal Parks & Historic | \$ | 10,381.41 | \$ | 10,141.00 | \$ 6,238.70 |

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|---------------------------------------|-----------|------------------|-----------|------------------|---------------------|
| TOTAL CULTURE & RECREATION | \$ | 69,646.39 | \$ | 78,251.00 | \$ 67,558.70 |
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GEN'L. GOV'T. EXPENSES

| | | | | | |
|---------------------------------|----|------------|----|------------|---------------|
| 139 Temp Loan & Other Interest | \$ | - | \$ | 1,000.00 | \$ 1,000.00 |
| 140 Middlesex Retirement System | | 114,360.00 | \$ | 126,520.00 | \$ 154,126.00 |
| 141 Unemployment Compensation | | 1,222.52 | \$ | 2,922.00 | \$ 2,922.00 |
| 142 Employee Benefits Expenses | | 210,781.49 | \$ | 241,895.60 | \$ 253,409.57 |

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|---------------------------------------|------------------------|-----------|---------------------|-----------|---------------------|
| 143 Workers Comp Insurance | 9,127.95 | \$ | 12,389.00 | \$ | 12,389.00 |
| 144 FICA | 17,540.70 | \$ | 20,448.65 | \$ | 20,448.65 |
| 145 Retirement Contributions to State | 248.97 | \$ | 248.97 | \$ | 248.97 |
| 146 Stabilization | \$ 35,346.17 | \$ | 20,746.20 | \$ | 4,000.00 |
| TOTAL GOV'T EXPENSES | \$ 388,627.80 | \$ | 426,170.42 | \$ | 448,544.19 |
| GRAND TOTAL EXPENSES | \$ 5,105,679.11 | \$ | 5,259,133.26 | \$ | 5,149,722.33 |