

	Actual Fiscal 2015	Budgeted Fiscal 2016	Estimated Fiscal 2017	Percentage Change	Adv. Approved Fiscal 2017	Percentage Change
REVENUE						
Taxes	19,417,488	19,913,672	20,438,430	2.64%	20,438,430	2.64%
Allowance for Abate & Exempt	(159,528)	(160,000)	(160,000)	0.00%	(160,000)	0.00%
State Revenue	656,029	650,402	649,601	-0.12%	649,601	-0.12%
Local Receipts	1,334,361	1,245,146	1,277,460	2.60%	1,277,460	2.60%
Other Available Funds	550,440	308,080	242,378	-21.33%	242,378	-21.33%
Free Cash (Operating)	235,000	366,386		0.00%	50,924	0.00%
Free Cash (Articles)	584,778	293,478		-100.00%	228,733	-22.06%
Borrowing	-	245,470			1,080,556	
TOTAL REVENUE	22,618,568	22,862,634	22,447,868		23,808,081	
EXPENDITURES						
OPERATING EXPENDITURES BY FUNCTION						
General Government	1,225,441	1,279,516	1,303,077	1.84%	1,270,228	-0.73%
Public Safety	1,950,282	2,070,110	2,059,424	-0.52%	2,067,044	-0.15%
Education	12,909,419	13,345,320	13,904,238	4.19%	13,904,238	4.19%
Public Works	1,678,406	1,394,682	1,442,424	3.42%	1,418,253	1.69%
Human Services	124,326	146,393	143,213	-2.17%	140,899	-3.75%
Culture & Recreation	412,667	444,302	452,414	1.83%	445,349	0.24%
Debt Service	1,953,803	1,960,277	1,866,837	-4.77%	2,003,775	2.22%
Employee Benefits	676,011	1,014,557	1,036,846	2.20%	1,035,680	2.08%
Other Insurance	64,779	68,932	68,932	0.00%	73,200	6.19%
	20,995,134	21,724,090	22,277,405	2.55%	22,358,667	2.92%
OTHER EXPENDITURES						
Snow & Ice Deficit	-	108,109	100,000	0.00%	75,000	-30.63%
Interest Charges	-	-	-	0.00%	-	
State & County	7,882	7,882	7,882	0.00%	9,567	21.38%
Warrant Articles Using Free Cash or Other Available Funds	845,568	845,568	228,733		273,256	-67.68%
Warrant Articles Borrowing	245,000	245,000	-		1,080,556	341.04%
	1,098,450	1,206,559	336,615		1,438,379	19.21%
TOTAL EXPENDITURES	22,093,584	22,930,649	22,614,019		23,797,046	3.78%
Unused Tax Levy	524,984	(68,015)	(166,151)		11,035	-116.22%

	Actual 2013	Actual 2014	Actual 2015	Budgeted 2016	Estimated 2017	
FY LEVY LIMIT						
Prior Fiscal Year	15,580,106	16,199,260	16,911,914	17,641,669	18,282,010	
Proposition 2 1/2 Levy Limit Growth	389,503	404,982	422,798	441,042	457,050	
New Growth	229,651	307,672	306,957	199,299	165,000	
Override	-	-	-	-	-	
Levy Limit	16,199,260	16,911,914	17,641,669	18,282,010	18,904,060	622,050
Debt Exclusions						
Landfill/Trans	62,282	60,126	57,937	55,737	53,537	
Nashoba Realty	48,089	46,374	44,633	42,883	41,133	
Emerson School	129,965	125,497	120,959	116,399	111,839	
Sawyer School	5,624	5,437	5,249	5,059	4,869	
Barrett Land	13,733	13,243	12,745	12,245	11,745	
Savignano	8,560	8,266	7,968	7,668	7,368	
H.S.	173,435	176,498	157,256	152,102	138,627	
Nashoba Deficit	127,011	-	-	-	-	
Chipper	6,881	8,492	9,005	-	-	
APR's	146,695	142,245	137,870	133,495	129,120	
Refunding	274,097	243,447	218,147	153,022	129,472	
Treatment Plant	210,414	204,229	198,044	191,859	186,313	
Library Expansion/Renovation	222,455	218,000	213,373	208,576	204,225	
Public Safety Center	313,457	314,397	310,260	315,882	316,194	
PSC/Library Expansion/Renovation	198,541	195,540	192,540	189,241	185,640	
Weatherbee Land	59,735	59,342	58,471	28,377	-	
DPW Truck	10,239	10,174	16,120	3,534	-	
Sanding Truck	15,449	15,347	15,242	15,583	14,289	
Total Debt Exclusion	2,026,662	1,846,651	1,775,819	1,631,662	1,534,370	(97,292)
Allowable Levy Limit	18,225,922	18,758,565	19,417,488	19,913,672	20,438,430	524,758
STATE REVENUE						
Chapter 70	-	-	-	-	1,956	
Lottery Aid	154,921	170,943	175,684	175,684	182,009	
Revenues from Meals Tax Increase	-	-	-	-	-	
Revenues from Rooms Tax Increase	-	-	-	-	-	
Veterans' Benefits	-	1,584	8,743	12,957	3,933	
Exemptions: Vets, Blind & Surv Spouses	19,199	19,378	19,214	19,272	19,214	
Exemptions: Elderly	-	-	-	-	-	
State Owned Land	10,106	10,309	10,736	10,736	10,736	
Public Libraries	3,899	5,363	7,383	7,374	7,379	
Offsets	(3,899)	(5,363)	(7,383)	(7,374)	(7,379)	
MSBA	431,753	431,753	431,753	431,753	431,753	
Room Occupancy	-	-	9,899	-	-	
Total State Revenue	615,979	633,967	656,029	650,402	649,601	(801)
ESTIMATED LOCAL RECEIPTS						
Motor Vehicle	727,939	865,490	843,450	845,000	845,000	
Penalties & Interest on Taxes	50,724	84,506	52,130	41,000	50,000	
Payments in lieu of taxes	-	16,208	26,076	-	-	
Fees	160,153	187,020	170,076	150,000	160,000	
Rentals	13,000	14,200	11,900	13,200	7,200	
Other Departmental Revenue	-	9,851	22,260	31,946	22,260	
Licenses & Permits	142,700	267,814	139,109	125,000	135,000	
Fines & Forfeitures	40,523	42,896	40,248	30,000	40,000	
Investment Income	13,588	12,421	9,692	9,000	9,000	
Other Excise	-	12,418	9,899	-	9,000	
Miscellaneous non- reoccurring	130	44,304	9,521	-	-	
Total Estimated Local Receipts	1,148,757	1,557,128	1,334,361	1,245,146	1,277,460	32,314
OTHER AVAILABLE FUNDS						
Overlay Reserve	247,402	242,857	100,000	-	60,000	
Cell Towers	150,000	180,000	150,000	125,000	50,000	
Ambulance Receipts Reserved	116,000	77,500	273,000	50,000	100,000	
Various Released Articles	11,350	112,860	27,440	133,080	32,378	
Stabilization	-	-	-	-	-	
	524,752	613,217	550,440	308,080	242,378	(65,702)

Other Available Funds

	7/1/2015 Balance	FY 2016 Rev/OFS	FY 2016 Exp/OFU	1/31/2016 Balance		
Houghton Fund	\$ 1,628.92	\$ 32.14	\$ -	\$ 1,661.06		
Gerdon A. Brown Library	\$ 614.04	\$ 4.88	\$ -	\$ 618.92		
Overlay Reserve	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00		
Cell Towers	\$ 16,232.23	\$ 63,392.30	\$ -	\$ 79,624.53		
Ambulance Receipts Reserved	\$ 99,966.49	\$ 62,832.48	\$ -	\$ 162,798.97		
Conservation Fund	\$ 31,167.72	\$ 42.71	\$ -	\$ 31,210.43	8400-3570	8400-4820
Stabilization	\$ 952,481.48	\$ 1,964.92	\$ -	\$ 954,446.40		

Free Cash

Free Cash Certified	\$ 604,657.00
STM Expended	\$ -
Free Cash (Operating)	\$ (50,924.31)
Free Cash (Articles)	\$ (228,732.69)
	<u>\$ 325,000.00</u>

Articles

Account Number	Dept.	Name	TM Voted	Current Year Budgeted	Current Year Expended	2/29/2016 Balance	To be released
Available Funds							
0200-10-171-58-58100-ART0	Conservation	Fyfeshire Dam Lowering	Art. 14 5/12	\$ 32,036.90	\$ (22,775.69)	\$ 9,261.21	\$ 9,261.21
0200-10-171-70-71620-ART0	Conservation	Fyfeshire Dam Repair	Art. 20 5/15	\$ 36,000.00	\$ -	\$ 36,000.00	
0200-10-175-70-71420-ART0	Planning	Pedestrian Mobility Fund	Art. 20 5/14	\$ 4,000.00	\$ -	\$ 4,000.00	
0200-10-190-70-71612-ART0	Town Buildings	Town Hall Parking Lights	Art. 12 6/15	\$ 8,000.00	\$ (6,483.40)	\$ 1,516.60	
0200-20-200-58-58250-ART0	Public Safety	IMC Replacement Software	Art. 25 5/13	\$ 2,102.38	\$ (562.52)	\$ 1,539.86	
0200-20-220-58-58100-ART0	Fire	SCBA and Turnout Gear	Art. 5 5/12	\$ 10,351.28	\$ -	\$ 10,351.28	
0200-20-220-70-71425-ART0	Fire	Fire Dept Rescue Equip	Art. 25 5/14	\$ 885.80	\$ -	\$ 885.80	\$ 885.80
0200-20-231-70-71427-ART0	Ambulance	New Ambulance	Art. 27 5/14	\$ 249,409.14	\$ (231,947.18)	\$ 17,461.96	
0200-30-300-58-58150-ART0	School	School Safety Enhancements	Art. 27 5/13	\$ 9,019.79	\$ -	\$ 9,019.79	\$ 9,019.79
0200-30-300-58-58250-ART0	School	School Repairs	Art. 26 5/13	\$ 85,725.20	\$ (85,713.74)	\$ 11.46	\$ 11.46
0200-30-300-70-71429-ART0	School	Eng & Eval Florence Sawyer Boiler	Art. 29 5/14	\$ 12,000.00	\$ -	\$ 12,000.00	
0200-30-300-70-71430-ART0	School	Flooring Replacement Florence & Emerson	Art. 30 5/14	\$ 5,000.00	\$ -	\$ 5,000.00	
0200-30-300-70-71613-ART0	School	Emerson to sawyer driveway patching	Art. 6/15	\$ 5,000.00	\$ (5,000.00)	\$ -	
0200-40-421-58-58030-ART0	Highway	Culvert Replacement Meadow Long Hill & R	Art. 24 5/14	\$ 84,681.78	\$ (59,481.98)	\$ 25,199.80	
0200-40-421-70-71422-ART0	Highway	Paint & Repairs to Old Fire Station	Art. 22 5/14	\$ 17,036.97	\$ (6,691.43)	\$ 10,345.54	\$ 10,345.54
0200-40-421-70-71423-ART0	Highway	Sanders - Body Replacement/Repair	Art. 23 5/14	\$ 795.72	\$ (783.22)	\$ 12.50	
0200-40-421-70-71607-ART0	Highway	Wilder Road Culvert Engineering	Art. 7 6/15	\$ 22,875.00	\$ (9,611.53)	\$ 13,263.47	
0200-40-421-70-71608-ART0	Highway	Berlin Road Culvert Engineering	Art. 8 6/15	\$ 33,625.00	\$ (13,834.84)	\$ 19,790.16	
0200-40-421-70-71609-ART0	Highway	Truck and Plow Repairs	Art. 9 6/15	\$ 40,000.00	\$ (40,000.00)	\$ -	
0200-40-421-70-71610-ART0	Highway	DPW Office Expansion	Art. 10 6/15	\$ 36,000.00	\$ (25,085.12)	\$ 10,914.88	
0200-40-421-70-71611-ART0	Highway	DPW Work Shop Improvements	Art. 11 6/15	\$ 12,000.00	\$ -	\$ 12,000.00	
0200-60-691-58-58000-ART0	Historical	Tree Replacement	Art. 10 5/06	\$ 2,550.34	\$ -	\$ 2,550.34	\$ 2,550.34
				\$ 709,095.30	\$ (507,970.65)	\$ 201,124.65	\$ 32,074.14

Borrowed

3000-20-210-58-58500-0000	Public Safety	PoliceFireAmb Software	Art. 13 5/07	\$ 303.43	\$ -	\$ 303.43	\$ 303.43
3000-20-220-70-71426-0000	Fire	Fire Apparatus	Art. 26 5/14	\$ 545,000.00	\$ -	\$ 545,000.00	
				\$ 545,303.43	\$ -	\$ 545,303.43	\$ 303.43

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
									FY2017	requested
GENERAL GOVERNMENT										
114	Moderator									
	5700 Other Charges	20	20	100	-	100	100		10	
	Total Moderator	20	20	100	-	100	100	-	10	-90.0%
122	Selectmen									
	5101 Salary	-	300	900	-	900	900		900	
	5200 Purchase of Services	6,319	3,505	5,000	4,788	10,000	10,000		10,000	
	5301 Engineering Services	2,200	4,840	-	-	-	-		-	
	5342 Advertising		-	500	475	500	500		250	
	5420 Supplies	3	8	150	-	150	150		150	
	5730 Dues	2,000	2,018	2,047	2,035	2,047	2,047		2,047	
	5780 Miscellaneous	1	820	-	-	-	-		-	
	5781 Meetings	-	-	100	-	100	100		100	
	5380 WHEAT	5,000	5,000	5,000	5,000	5,000	5,000		5,000	
		15,523	16,191	12,797	12,298	17,797	17,797	-	17,547	
	Total Selectmen	15,523	16,491	13,697	12,298	18,697	18,697	-	18,447	-1.3%
123	Town Administrator									
	5101 Salary	101,090	104,898	110,212	110,211	115,789	120,895		120,895	
	5102 Hearing Officer	-	2,500	2,500	2,500	2,500	2,500		2,500	
	5114 Wages	57,262	58,659	59,801	59,815	60,991	62,202		62,202	
	5145 Longevity	550	650	650	650	650	-		-	
	5170 Deferred Compensation	-	-	8,000	8,000	8,000	8,000		8,000	
	5176 Disability/Life Insurance	866	922	2,294	2,347	2,294	2,294		2,294	
		159,769	167,629	183,457	183,523	190,224	195,891	5,666	195,891	0.0%
	5201 Training	-	300	1,000	115	1,000	1,000		1,000	
	5340 Phone Reimbursement	-	-	1,200	1,200	1,200	1,200		1,200	
	5400 Supplies	397	1,039	1,000	816	1,000	1,000		500	
	5710 In-state Travel	1,212	1,197	950	875	950	950		950	
	5730 Dues	150	157	150	165	150	150		150	
	5781 Meetings	635	210	300	295	300	300		300	
		2,393	2,903	4,600	3,466	4,600	4,600	-	4,100	
	Total Town Administrator	162,162	170,532	188,057	186,989	194,824	200,491	5,666	199,991	-0.2%
131	Advisory Committee									
	5400 Supplies	-	-	25	-	25	25		25	
	5730 Dues	152	155	155	155	155	155		155	
	5781 Meetings	-	-	260	-	-	-		-	
	Total Advisory Committee	152	155	440	155	180	180	-	180	0.0%
132	Reserve Fund	99,684	100,000	101,000	101,000	100,000	100,000		100,000	
	Total Reserved Fund	99,684	100,000	101,000	101,000	100,000	100,000	-	100,000	0.0%

FY2017 BUDGET

			Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
			FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
										FY2017	requested
135	Town Accountant										
	5101	Salary	63,424	66,633	68,775	68,775	70,151	48,058		48,058	
	5145	Longevity	-	-	250	250	350	-		-	
			63,424	66,633	69,025	69,025	70,501	48,058	(22,443)	48,058	0.0%
	5200	Purchase of Services	2,489	-	3,150	2,000	-	2,000		2,000	
	5243	Software Support	4,828	5,250	5,850	6,059	6,250	6,250		6,250	
	5303	Audit	11,975	11,975	12,150	11,975	13,500	16,000		16,000	
	5400	Supplies	1,132	542	800	1,025	800	800		800	
	5781	Meetings	1,017	1,488	1,200	1,332	1,200	1,200		1,200	
			21,442	19,255	23,150	22,392	21,750	26,250	4,500	26,250	0.0%
	Total Town Accountant		84,866	85,888	92,175	91,417	92,251	74,308	(17,943)	74,308	0.0%
141	Board of Assessors										
	5114	Wages	46,641	49,292	50,106	49,325	51,280	51,852		51,852	
	5102	Stipend	-	-	1,000	1,000	1,000	1,000		1,000	
	5145	Longevity	350	350	350	350	450	-		-	
			46,991	49,642	51,456	50,675	52,730	52,852	122	52,852	0.0%
	5200	Purchase of Services	62,212	64,420	70,600	65,491	72,425	73,900		73,900	
	5201	Training	-	489	665	371	665	665		665	
	5243	Software Support	1,900	1,900	2,200	2,200	2,300	3,775		3,775	
	5302	Registry of Deeds	120	120	150	120	225	225		225	
	5341	Postage	-	-	1	-	1	1		1	
	5400	Supplies	577	597	700	656	700	600		600	
	5710	In-state Travel	-	499	600	382	600	600		600	
	5730	Dues	192	272	280	272	280	280		280	
	5781	Meetings	-	60	200	-	200	200		200	
	5782	GIS	2,379	2,500	2,500	500	3,000	3,000		3,000	
			67,380	70,857	77,896	69,992	80,396	83,246	2,850	83,246	0.0%
	Total Board of Assessors		114,371	120,499	129,352	120,667	133,126	136,098	2,972	136,098	0.0%

FY2017 BUDGET

			Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
			FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
										FY2017	requested
145	Treasurer										
	5101	Salary	74,922	87,519	90,896	91,896	95,493	101,330		101,330	
	5102	Stipend	-	-	1,000	-	1,000	1,000		1,000	
	5114	Wages	28,652	35,175	36,952	36,952	38,963	39,434		39,434	
			103,574	122,694	128,848	128,848	135,456	141,765	6,309	141,765	0.0%
	5145	Longevity	-	-	-	-	-	7,700		7,700	
	5243	Software Support	13,982	14,228	15,300	14,973	16,400	17,200		17,200	
	5341	Postage	7,948	7,508	7,100	9,472	7,100	7,100		7,100	
	5344	Tax Taking Expense	1,581	725	500	3,484	500	500		500	
	5420	Office Supplies	2,261	4,887	2,700	1,630	2,500	2,400		2,400	
	5422	Bank Charges	3,521	2,490	4,050	3,746	4,300	4,300		4,300	
	5709	Educational Assistance	800	800	800	-	800	800		800	
	5710	In-state Travel	1,190	1,526	1,850	1,958	1,900	2,000		2,000	
	5730	Dues	335	290	340	340	340	340		340	
	5781	Meetings	1,521	1,371	1,500	1,664	1,500	1,500		1,500	
			33,140	33,825	34,140	37,267	35,340	43,840	8,500	43,840	0.0%
	Total Treasurer		136,714	156,519	162,988	166,115	170,796	185,605	14,809	185,605	0.0%
151	Legal Services										
	5200	Purchase of Services	59,405	58,093	45,000	60,093	40,000	40,000		40,000	
	Total Legal Services		59,405	58,093	45,000	60,093	40,000	40,000	-	40,000	0.0%
155	MIS										
	5200	Purchase of Services	27,988	36,300	33,700	35,585	37,152	40,400		40,000	
	5241	Repairs	59	873	850	74	500	500		500	
	5243	Software Support	1,600	2,724	2,625	1,600	2,900	3,222		2,434	
	5251	Web Services	7,467	10,483	9,781	10,317	10,796	11,087		11,087	
	5850	Equipment	3,969	4,964	10,150	9,515	10,905	5,055		4,775	
	Total MIS		41,084	55,344	57,106	57,091	62,253	60,264	(1,989)	58,796	-2.4%
161	Town Clerk										
	5101	Salary	55,182	57,931	60,879	60,879	63,955	65,234		65,234	
	5102	Stipend	-	-	1,000	1,000	1,000	1,000		1,000	
	5114	Wages	37,970	38,871	39,667	39,793	40,621	25,234		25,234	
	5145	Longevity	250	250	250	250	250	-		-	
			93,403	97,052	101,796	101,922	105,826	91,468	(14,358)	91,468	0.0%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory		
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from		
									FY2017	requested		
5200	Purchase of Services	110	110	130	130	140	150		150			
5243	Software Support	-	-	2,500	1,601	1,600	600		600			
5251	Web Services	-	1,195	1,200	1,195	1,200	1,200		1,200			
5400	Supplies	310	344	350	350	2,850	350		350			
5730	Dues	100	100	100	100	100	150		150			
5781	Meetings	1,031	1,327	1,700	931	1,635	3,170		3,170			
5800	Capital Outlay	-	-	-	-	-	-		-			
Total Town Clerk		94,953	100,128	107,776	106,230	113,351	97,088	(1,905)	5,620	-25.3%	97,088	0.0%
162	Elections											
5114	Wages	3,860	(1,792)	4,296	2,270	2,557	3,145		3,145			
5200	Purchase of Services	5,267	1,868	6,450	4,107	4,600	6,450		6,450			
5400	Supplies	689	550	750	669	550	550		550			
Total Elections		9,816	626	11,496	7,046	7,707	10,145	2,438	7,000	35.9%	10,145	0.0%
163	Street Listing/Registrars											
5114	Wages	150	150	150	150	150	150		150			
5200	Purchase of Services	1,163	1,388	1,400	1,437	1,600	1,600		1,600			
5400	Supplies	355	350	355	275	355	355		355			
Total Street Listing/Registrars		1,668	1,888	1,905	1,862	2,105	2,105	-	1,955	0.0%	2,105	0.0%
171	Conservation Commission											
5114	Wages	41,636	45,103	48,208	44,531	50,841	47,557		44,500			
5145	Longevity	250	250	250	250	250	-		-			
Total Conservation Commission		41,886	45,353	48,458	44,781	51,091	47,557	(3,534)	44,500	-6.9%	44,500	-6.4%
5200	Purchase of Services	2,880	680	-	-	14,500	14,500		14,500			
5240	Land Maintenance	8,997	5,911	6,000	5,263	6,000	6,000		6,000			
5301	Training	-	356	300	470	300	300		300			
5305	Vernal Pool Study	293	-	250	118	250	250		250			
5342	Advertising	237	143	200	93	200	200		200			
5400	Supplies	522	138	400	370	400	400		400			
5710	In-state Travel	147	85	100	127	100	100		100			
5730	Dues	461	504	525	539	550	550		550			
5780	Miscellaneous	-	-	-	-	-	-		-			
5800	Land-Capital Improve.	3,075	8,255	9,000	6,653	9,000	9,000		6,000			
5850	Equipment	-	534	1,000	-	1,000	1,000		1,000			
5963	Conservation Fund	125	-	100	-	100	100		100			
Total Conservation Commission		16,737	16,606	17,875	13,634	32,400	32,400	-	29,400	0.0%	29,400	-9.3%

FY2017 BUDGET

	Actual FY2013	Actual FY2014	Budget FY2015	Actual FY2015	Approved FY2016	Requested FY2017	Increase Over FY2016	Advisory Approved FY2017	<u>Advisory</u> % change from requested	
Total Conservation Commission	58,623	61,959	66,333	58,415	83,491	79,957	(3,534)	-4.2%	73,900	-7.6%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
									FY2017	requested
175	Planning Board									
	5114 Wages	53,037	35,065	49,695	51,108	53,993	56,293		56,293	0.0%
	5200 Purchase of Services	524	527	1,400	1,318	1,385	1,300		1,300	
	5342 Advertising	382	822	385	483	750	520		520	
	5400 Supplies	298	253	600	184	250	250		250	
	5710 In-state Travel	-	-	600	204	500	500		500	
	5730 Dues	343	-	400	-	255	255		255	
	5781 Meetings	848	282	600	558	600	600		600	
		2,394	1,884	3,985	2,748	3,740	3,425	(315)	3,425	0.0%
	Total Planning Board	55,432	36,949	53,680	53,856	57,733	59,718	1,985	59,718	0.0%
176	Appeals Board									
	5205 40B Permitting	100	-	100	-	100	100		100	
	5342 Advertising	-	-	100	100	100	100		100	
	5400 Supplies	-	-	-	-	-	-		-	
	5781 Meetings	435	-	-	-	-	-		-	
	Total Appeals Board	535	-	200	100	200	200	-	200	0.0%
179	Agricultural Commission									
	5780 Miscellaneous	600	1,401	1,746	1,746	1,746	1,746		1,746	
	Total Agricultural Commission	600	1,401	1,746	1,746	1,746	1,746	-	1,746	0.0%
182	Economic Development									
	5200 Purchase of Services	-	-	700	700	700	700		1,000	
	5341 Postage	-	-	100	100	100	100		-	
	5400 Supplies	-	-	200	200	200	200		-	
	Total Economic Development	-	-	1,000	1,000	1,000	1,000	-	1,000	0.0%
190	Town Buildings									
	5210 Heating	-	-	-	-	3,300	3,300		2,800	
	5211 Houghton Electric	-	-	-	-	-	-		7,300	
	5240 Maintenance	95,236	106,429	96,591	111,506	93,291	93,711		86,411	
	5241 Repairs	11,282	8,001	11,800	6,721	11,800	46,800		18,800	
	5242 Grounds Maintenance	9,145	11,003	10,000	4,707	10,000	10,000		10,000	
	5281 Trash Hauler	572	572	950	624	950	950		950	
	5480 Propane	-	25	1,800	143	500	500		500	
	5700 Miscellaneous	16,503	22,467	9,000	6,384	9,000	9,000		2,000	
	Total Town Buildings	132,738	148,497	130,141	130,084	128,841	164,261	35,420	128,761	-21.6%

FY2017 BUDGET

			Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory	
			FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from	
										FY2017	requested	
192	Town Hall											
	5200	Purchase of Services	454	-	550	872	550	550			10	
	5210	Heating	7,709	7,749	7,000	7,614	6,306	6,306			5,600	
	5211	Electric	5,475	7,540	6,500	7,665	6,500	6,500			6,800	
	5241	Repairs	-	224	500	23	500	500			10	
	5340	Telephone	8,203	5,266	6,000	5,097	6,000	6,000			5,500	
	5341	Postage	3,500	3,622	3,500	3,500	3,500	3,500			3,500	
	5400	Supplies	2,527	2,667	3,500	1,090	3,500	3,500			3,500	
	5800	Capital Outlay	5,765	3,898	4,500	5,585	4,500	4,500			4,500	
Total Town Hall			33,633	30,966	32,050	31,446	31,356	31,356	-	0.0%	29,420	-6.2%
194	Building Insurance											
	5740	Commercial Package	27,287	28,794	30,188	30,051	31,554	31,554			43,956	
	5743	Commercial Umbrella	3,713	3,862	4,055	4,290	4,505	4,505			5,055	
	5746	Boiler	-	-	-	-	-	-			-	
Total Building Insurance			31,000	32,656	34,243	34,341	36,059	36,059	-	0.0%	49,011	35.9%
195	Town Reports											
	5200	Purchase of Services	3,965	3,560	3,000	2,942	3,000	3,000			3,000	
	5341	Postage	290	140	700	547	700	700			700	
Total Town Reports			4,255	3,700	3,700	3,489	3,700	3,700	-	0.0%	3,700	0.0%
199	Energy Committee											
	5200	Purchases of Services	-	-	600	-	-	-			-	
	5400	Supplies	-	-	250	-	-	-			-	
	5781	Meetings	-	-	150	-	-	-			-	
Total Energy Committee			-	-	1,000	-	-	-	-		-	
TOTAL GENERAL GOVERNMENT			1,137,233	1,182,311	1,235,185	1,225,441	1,279,516	1,303,077	23,561	1.8%	1,270,228	-2.5%
PUBLIC SAFETY												
200	Public Safety Building											
	5200	Purchase of Services	49,397	60,197	68,714	64,241	73,146	67,699			41,699	
	5210	Heating	17,570	18,757	20,000	20,576	14,129	14,129			13,500	
	5211	Electric	32,971	43,817	37,500	53,185	37,500	37,500			42,000	
	5240	Maintenance	26,688	21,344	43,700	39,055	107,200	38,775			38,775	
	5243	Software Support	-	4,776	7,900	8,614	14,210	15,210			15,210	
	5280	Trash Disposal	2,045	2,622	2,580	2,745	3,000	3,000			3,000	
	5340	Telephone	16,636	19,023	21,972	16,881	21,972	18,595			18,595	
	5400	Supplies	1,956	907	1,000	1,108	1,000	1,000			1,000	
	5486	Diesel	-	-	2,372	796	1,000	1,000			1,000	
	5780	Miscellaneous	1,140	1,263	2,520	1,695	1,500	1,500			1,500	
Total Public Safety Building			148,403	172,706	208,258	208,897	274,657	198,408	(76,249)	-27.8%	176,279	-11.2%

FY2017 BUDGET

Actual FY2013	Actual FY2014	Budget FY2015	Actual FY2015	Approved FY2016	Requested FY2017	Increase Over FY2016	Advisory Approved FY2017	<u>Advisory</u> % change from requested
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FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
									FY2017	requested
210	Police Department									
	5102 Salary	109,408	111,592	113,860	113,859	116,127	116,127		116,127	
	5133 Wages	584,082	653,433	702,069	664,292	719,740	851,873		851,873	
	5140 Wages - Overtime	115,808	107,174	94,675	114,158	95,367	107,565		107,565	
	5145 Longevity	850	1,150	1,050	1,150	1,050	1,050		-	
	5176 Disability Insurance	-	1,312	1,350	-	1,350	1,350		-	
		810,149	874,661	913,004	893,460	933,634	1,077,965	144,331	15.5%	1,075,565 -0.2%
	5200 Purchase of Services	-	-	-	120	-	-		-	
	5201 Hired Services	1,781	2,660	3,000	1,228	3,000	3,000		3,000	
	5301 Training	5,711	4,831	4,000	3,803	4,000	4,000		4,000	
	5380 Lockup	1,815	559	1,960	1,698	1,960	1,960		1,960	
	5420 Office Supplies						5,000		5,250	
	5460 Firearms/Supplies	8,330	4,479	9,000	11,304	15,528	17,165		17,165	
	5580 Uniforms	12,641	18,518	18,600	19,696	19,600	20,850		20,850	
	5720 Out-of-State Travel	-	-	1,050	-	1,050	1,050		1,050	
	5730 Dues & Subscriptions	3,091	3,407	3,500	3,140	3,500	3,500		3,500	
	5780 Miscellaneous	173	251	250	57	250	250		-	
	5851 Bulletproof vest	1,701	1,593	1,600	-	1,600	1,600		1,600	
		35,244	36,298	42,960	41,047	50,488	58,375	7,887	15.6%	58,375 0.0%
	5240 Repairs - Cruiser	18,703	23,303	18,150	24,633	25,000	25,000		25,000	
	5400 Supplies - Cruiser	4,009	6,872	6,100	4,734	6,100	7,500		7,500	
	5480 Gas - Cruiser	29,294	28,201	24,000	23,629	22,000	22,000		14,200	
	5481 Oil/Lube - Cruiser	-	85	-	-	-	-		-	
	5482 Tires - Cruiser	7,239	4,365	5,000	3,350	5,000	5,000		5,000	
		59,246	62,826	53,250	56,346	58,100	59,500	1,400	2.4%	51,700 -13.1%
	5850 Equipment/Cruiser	5,069	4,818	7,000	3,314	7,000	7,000		7,000	
	5870 Crusier Purchase	39,487	40,000	40,000	39,372	-	75,114		36,120	
		44,556	44,818	47,000	42,686	7,000	82,114	75,114	1073.1%	43,120 -47.5%
	Total Police Department	949,195	1,018,603	1,056,214	1,033,539	1,049,222	1,277,954	228,732	21.8%	1,228,760 -3.8%
220	Fire Department									
	5112 Wages - Inspections	250	250	500	325	500	500		500	
	5113 Wages - Perm Firefighter	27,362	28,073	29,493	29,493	31,105	31,915		31,915	
	5114 Wages - Clerical	5,000	5,000	5,000	5,000	5,000	5,500		5,500	
	5115 Wages - Firefighters	64,248	71,275	66,785	67,485	68,445	68,770		68,770	
		96,860	104,598	101,778	102,303	105,050	106,685	1,635	1.6%	106,685 0.0%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory	
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from	
									FY2017	requested	
5200	Purchase of Services	2,147	3,605	5,485	3,686	5,485	7,565		6,605		
5211	Electric	592	776	700	479	700	700		700		
5241	Repairs	4,837	4,949	5,650	6,237	8,450	8,450		8,450		
5301	Training	702	2,165	1,630	1,507	1,630	1,630		1,630		
5400	Supplies	3,392	4,005	4,000	3,509	4,000	4,000		4,000		
5480	Gasoline	25	55	50	16	43	43		43		
5486	Diesel	4,153	4,163	4,000	3,302	3,277	3,277		2,500		
5487	Automotive	2,964	3,728	2,000	2,516	2,000	2,000		2,000		
5580	Uniforms	13,830	7,123	6,800	7,278	6,800	6,800		6,800		
5730	Dues/Memberships	665	665	650	695	650	650		650		
5780	Misc. - Water Holes	643	27,080	20,000	20,106	20,000	20,000		20,000		
5850	Equipment	3,310	12,641	3,500	4,394	3,500	3,500		3,500		
		37,260	70,955	54,465	53,725	56,535	58,615	-	0.0%	56,878	-3.0%
Total Fire Department		134,120	175,553	156,243	156,028	161,585	165,300	3,715	2.3%	163,563	-1.1%
231	Ambulance										
5112	Wages - EMT Call/Training	58,141	43,910	70,300	41,926	60,000	60,000		60,000		
5113	Salary - EMT Coordinator	5,404	5,512	5,622	5,622	5,734	5,734		5,734		
5114	Wages - Full time EMT/Fire	27,362	28,073	29,493	29,493	31,105	31,105		31,105		
5115	Wages - Full time EMT/Fire - Call/Trainin	9,475	9,863	8,800	7,236	8,800	8,800		8,800		
5116	Wages - EMT Shifts	11,704	11,124	11,120	10,620	12,000	12,000		12,000		
		112,086	98,482	125,335	94,897	117,639	117,639	-	0.0%	117,639	0.0%
5200	Purchase of Services	4,963	3,537	4,000	4,195	5,500	5,500		5,500		
5201	ALS Services	17,490	23,335	18,000	24,990	18,000	18,000		18,000		
5202	Coastal Medical Billing	6,243	6,378	6,500	6,181	6,500	6,500		6,500		
5240	Repairs - Motor Vehicle	6,413	5,490	3,000	4,493	3,000	3,000		3,000		
5301	Training	-	1,194	1,500	2,869	6,000	6,000		6,000		
5340	Telephone	80	-	-	-	-	-		-		
5400	Office Supplies	1,338	2,158	1,200	2,948	500	500		500		
5460	Operating Supplies	-	-	-	-	5,620	5,620		5,620		
5486	Diesel	4,153	4,163	4,000	3,645	3,277	3,277		2,500		
5580	Uniform	8,714	299	500	490	1,000	1,000		1,000		
5784	Cadet EMT Training	13,820	13,820	13,820	14,500	13,820	13,820		13,820		
5850	Equipment	4,823	6,080	6,000	6,775	4,000	4,000		4,000		
		68,037	66,454	58,520	71,085	67,217	67,217	-	0.0%	66,440	-1.2%
Total Ambulance		180,123	164,936	183,855	165,983	184,856	184,856	-	0.0%	184,079	-0.4%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
									FY2017	requested
241	Building Inspector									
	5112 Wages - Inspector	22,021	22,935	24,696	24,026	25,941	27,144		27,144	
	5113 Wages - Asst. Inspector	464	938	934	322	934	934		934	
		22,485	23,873	25,630	24,348	26,875	28,078	1,203	4.5%	28,078
	5240 Vehicle Maintenance	2,080	2,080	2,080	2,080	2,080	2,080		2,080	
	5301 Training	-	-	300	-	300	300		-	
	5400 Supplies	725	551	450	560	450	450		450	
		2,805	2,631	2,830	2,640	2,830	2,830	-	0.0%	2,530
	Total Building Inspector	25,290	26,504	28,460	26,988	29,705	30,908	1,203	4.0%	30,608
243	Plumbing & Gas Inspector									
	5200 Purchase of Services	15,761	16,076	16,398	15,851	16,726	17,061		17,061	
	Total Plumbing & Gas Inspector	15,761	16,076	16,398	15,851	16,726	17,061	335	2.0%	17,061
244	Wiring Inspector									
	5200 Purchase of Services	18,302	18,999	19,010	18,648	19,390	19,778		19,778	
	Total Wiring Inspector	18,302	18,999	19,010	18,648	19,390	19,778	388	2.0%	19,778
291	Emergency Management									
	5200 Town-wide Emergency Notification	-	-	-	-	3,900	3,900		3,900	
	5251 Web Services	-	635	2,400	2,392	-	-		-	
	5400 Supplies	-	-	-	-	2,400	2,400		1,200	
	5780 Other Expenses	-	-	-	-	-	-		-	
	Total Emergency Management	-	635	2,400	2,392	6,300	6,300	-	0.0%	5,100
292	Animal Control Officer									
	5112 Wages	14,334	14,621	14,913	14,913	15,211	15,515		15,515	
	5113 Wages	2,184	2,228	2,273	2,273	2,318	2,364		2,364	
		16,518	16,849	17,186	17,186	17,529	17,880	351	2.0%	17,880
	5200 Purchase of Services	532	610	900	370	700	700		700	
	5400 Supplies	411	350	500	447	500	500		500	
	5710 In-state Travel	693	664	1,000	833	1,000	1,000		1,000	
		1,636	1,624	2,400	1,651	2,200	2,200	-	0.0%	2,200
	Total Animal Control Officer	18,154	18,473	19,586	18,837	19,729	20,080	351	1.8%	20,080
293	Traffic Lights									
	5211 Electric	1,380	1,492	1,500	1,614	1,500	1,500		1,300	
	5241 Repairs	4,883	669	1,200	-	1,200	1,900		1,900	
	Total Traffic Lights	6,263	2,161	2,700	1,614	2,700	3,400	700	25.9%	3,200

FY2017 BUDGET

			Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
			FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
										FY2017	requested
294	Tree Warden										
	5102	Salary	3,083	3,145	3,208	3,208	3,272	3,337		3,337	
	5137	Wages	595	245	2,500	-	2,500	2,500		2,500	
			3,678	3,390	5,708	3,208	5,772	5,837	65	5,837	0.0%
	5253	Tree Trimming	32,388	24,210	35,700	28,608	35,700	35,700		35,700	
	5700	Miscellaneous	6,736	2,320	6,000	6,160	6,000	6,000		6,000	
			39,124	26,530	41,700	34,768	41,700	41,700	-	41,700	0.0%
	Total Tree Warden		42,802	29,920	47,408	37,976	47,472	47,537	65	47,537	0.0%
299	Dispatchers										
	5134	Wages	209,372	205,947	206,000	203,148	208,346	61,265			
	5140	Overtime	21,350	36,690	39,595	51,433	39,947	19,478			
	5145	Longevity	1,050	1,775	1,275	1,450	1,275	-			
			231,772	244,412	246,870	256,032	249,568	80,743	(168,825)	-	-100.0%
	5201	Training	1,642	597	1,000	1,402	1,000	-			
	5300	Regional Dispatch								171,000	
	5400	Supplies	2,664	3,711	5,000	4,245	5,000	5,000			
	5580	Uniforms	-	1,925	2,100	1,750	2,100	2,100			
	5730	Dues & Memberships	75	100	100	100	100	-			
	5780	Miscellaneous	-	-	-	-	-	-			
			4,382	6,333	8,200	7,497	8,200	7,100	(1,100)	171,000	
	Total Communications		236,153	250,745	255,070	263,529	257,768	87,843	(169,925)	171,000	94.7%
	TOTAL PUBLIC SAFETY		1,774,566	1,895,311	1,995,602	1,950,282	2,070,110	2,059,424	(10,686)	2,067,044	0.4%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory	
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from	
									FY2017	requested	
EDUCATION											
301	Nashoba Regional School District										
5691	Bolton Assessment - Operating Exp.	11,593,872	11,968,678	12,290,098	12,290,098	12,687,747	13,274,266		13,274,266		
	Track			60,039	60,039	59,240	59,361		59,361		
5915	NRHS - Excluded Debt			157,256	157,256	152,102	138,627		138,627		
Total Nashoba Regional School District		11,593,872	11,968,678	12,507,393	12,507,393	12,899,089	13,472,254	573,165	4.4%	13,472,254	0.0%
302	Minuteman Regional Voc Tech										
	Bolton Assessment	341,165	357,343	389,596	385,742	429,731	398,810		398,810		
Total Minuteman Regional Voc Tech		341,165	357,343	389,596	385,742	429,731	398,810	(30,921)	-7.2%	398,810	0.0%
303	Post Secondary Voc Ed										
5200	Post Secondary Voc Ed	-	-	-	16,284	16,500	33,174		33,174		
Total Post Secondary Voc Ed		-	-	-	16,284	16,500	33,174	16,674	101.1%	33,174	0.0%
TOTAL EDUCATION		11,935,037	12,326,021	12,896,989	12,909,419	13,345,320	13,904,238	558,918	4.2%	13,904,238	0.0%
PUBLIC WORKS											
421	Highway										
5110	Salary	101,275	103,293	105,359	105,359	107,474	107,474		107,474		
5137	Wages	466,114	477,167	507,013	478,892	528,817	578,101		578,101		
5140	Wages - Overtime	17,522	13,439	15,000	25,886	15,000	20,000		20,000		
5145	Longevity	2,250	3,000	2,750	2,750	3,000	-		-		
		587,161	596,899	630,122	612,887	654,291	705,575	51,284	7.8%	705,575	0.0%
5200	Purchase of Services	3,790	4,190	3,500	4,220	3,500	3,500		3,500		
5210	Heating	3,048	3,404	3,500	3,674	3,185	3,185		3,185		
5211	Electric	5,553	7,619	5,500	8,620	8,000	8,000		8,000		
5241	Repairs	42,340	40,139	42,000	50,639	57,000	57,000		57,000		
5340	Telephone	5,056	6,130	5,000	6,448	5,000	5,000		5,000		
5400	Supplies	8,093	11,241	11,600	9,793	11,600	11,600		11,600		
5480	Gasoline	20,853	22,917	18,000	21,542	18,000	18,000		18,000		
5480	Stickers	500	479	1,000	675	1,000	1,000		1,000		
5481	Oil/Lube	2,959	-	2,000	-	2,000	2,000		2,000		
5482	Tires	4,048	11,638	4,000	5,631	4,000	4,000		4,000		
5486	Diesel	8,185	10,305	18,000	7,728	8,111	8,111		8,111		
5487	Parts/Supplies	8,807	4,790	9,000	5,871	9,000	9,000		9,000		
5488	Equipment	-	-	6,000	5,150	6,000	6,000		6,000		
5580	Clothing Allowance	6,720	7,420	7,420	6,300	7,420	7,420		7,420		
5781	Training	231	1,648	800	66	800	800		800		
		120,182	131,920	137,320	136,357	144,616	144,616	-	0.0%	128,705	-11.0%
Total Highway		707,343	728,819	767,442	749,244	798,907	850,191	51,284	6.4%	834,280	-1.9%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
									FY2017	requested
422	Construction and Maintenance									
5137	Wages	7,700	6,708	8,000	8,000	8,000	8,000	-	8,000	0.0%
5290	Public Ways Safety	-	429	8,100	1,256	8,100	8,100		8,100	
5780	Miscellaneous	-	5,000	-	-	-	-		-	
5842	Local Improvements	201,883	201,329	194,000	195,494	194,000	194,000		194,000	
		201,883	206,758	202,100	196,750	202,100	202,100	-	202,100	0.0%
Total Construction and Maintenance		209,583	213,466	210,100	204,750	210,100	210,100	-	210,100	0.0%
423	Snow & Sand									
5137	Wages	6,235	8,750	11,000	11,160	11,000	11,000		11,000	
5140	Wages - Overtime	57,668	53,393	27,000	79,787	27,000	27,000		27,000	
		63,904	62,143	38,000	90,947	38,000	38,000	-	38,000	0.0%
5241	Repairs	57,567	52,003	20,000	41,255	20,000	20,000		20,000	
5290	Snow Removal	118,141	148,764	30,000	254,096	30,000	30,000		30,000	
5400	Supplies	14,166	14,747	10,000	15,864	10,000	10,000		10,000	
5480	Gas	-	3,545	3,000	105	3,000	3,000		3,000	
5486	Diesel	26,905	26,869	9,000	17,780	9,000	9,000		9,000	
5488	Equipment	1,448	-	7,000	-	7,000	7,000		7,000	
5530	Road Salt	90,128	90,062	41,000	90,702	41,000	41,000		41,000	
5531	Sand	-	43,680	22,000	39,252	22,000	22,000		22,000	
		308,355	379,670	142,000	459,054	142,000	142,000	-	142,000	0.0%
Total Snow & Sand		372,258	441,813	180,000	550,001	180,000	180,000	-	180,000	0.0%
424	Street Lighting									
5211	Electric	5,243	6,032	6,000	6,932	6,000	6,000		6,000	
5241	Repairs	724	462	750	-	750	750		750	
Total Street Lighting		5,967	6,494	6,750	6,932	6,750	6,750	-	6,750	0.0%
433	Transfer Station									
5137	Wages	52,776	41,374	57,675	34,172	57,675	37,937		37,937	
5140	Wages - Overtime	3,483	8,286	5,150	8,861	5,150	5,150		5,150	
		56,259	49,660	62,825	43,032	62,825	43,087	(19,738)	43,087	-31.4%
5211	Electric	1,750	2,483	2,000	2,678	2,000	2,000		1,300	
5280	Trash Disposal	53,837	55,035	59,000	55,324	57,800	57,896		57,896	
5281	Trash Hauling	8,135	10,230	10,000	10,010	10,000	10,240		10,240	
5282	Recycling Hauling	12,436	24,735	16,000	30,925	23,200	38,560		31,000	
5283	Trash Container Lease	-	-	-	-	1,200	1,200		1,200	
5284	Recyclable Container Lease	-	-	-	-	1,800	1,800		1,800	
5487	Maintenance	18,171	14,438	8,000	8,594	10,000	10,500		10,500	
5488	Equipment	-	-	3,000	-	3,000	3,000		3,000	
		94,330	106,921	98,000	107,530	109,000	125,196	16,196	116,936	-6.6%
Total Transfer Station		150,589	156,581	160,825	150,563	171,825	168,283	(3,542)	160,023	-4.9%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
									FY2017	requested
439	Landfill									
	5250 Well Monitoring	5,994	6,033	7,440	-	6,100	6,100		6,100	
	Total Landfill	5,994	6,033	7,440	-	6,100	6,100	-	6,100	0.0%
440	Sewer									
	5200 Purchase of Services	7,947	6,135	8,000	8,244	8,000	8,000		8,000	
	Total Sewer	7,947	6,135	8,000	8,244	8,000	8,000	-	8,000	0.0%
450	Water									
	5201 Well Monitoring	-	3,217	7,000	3,612	5,000	5,000		5,000	
	Total Sewer	-	3,217	7,000	3,612	5,000	5,000	-	5,000	0.0%
491	Cemetery									
	5200 Purchase of Services	5,711	4,757	3,000	2,715	3,000	3,000		3,000	
	5242 Grounds Maintenance	2,349	2,723	5,000	2,346	5,000	5,000		5,000	
	Total Cemetery	8,060	7,480	8,000	5,061	8,000	8,000	-	8,000	0.0%
TOTAL PUBLIC WORKS		1,467,741	1,570,038	1,355,557	1,678,406	1,394,682	1,442,424	47,742	1,418,253	-1.7%
HUMAN SERVICES										
510	Board of Health									
	5112 Wages - Animal Inspector	1,238	1,263	1,288	1,288	1,314	1,340		1,340	
	5114 Wages	28,363	30,120	31,630	31,558	33,330	25,234		25,234	
		29,601	31,383	32,918	32,846	34,644	26,574	(8,070)	26,574	0.0%
	5302 Rabies Testing	201	201	345	134	345	345		345	
	5304 Nashoba Associated Boards of Health	10,666	10,666	10,666	10,666	11,093	11,537		11,425	
	5342 Advertising	-	58	100	-	100	100		100	
	5400 Supplies	-	876	800	761	900	900		900	
	5710 Travel	639	819	831	897	831	831		831	
	5730 Dues/Membership	100	150	150	150	150	150		150	
		11,605	12,769	12,892	12,608	13,419	13,863	444	13,751	-0.8%
	Total Board of Health	41,206	44,152	45,810	45,454	48,063	40,437	(7,626)	40,325	-0.3%
522	Nursing									
	5200 Purchase of Services	4,775	4,774	4,775	4,775	4,966	5,165		5,214	
	Total Nursing	4,775	4,774	4,775	4,775	4,966	5,165	199	5,214	0.9%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory	
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from	
									FY2017	requested	
541	Council on Aging										
	5101 Salary	27,362	28,586	30,188	30,188	31,897	33,156		33,156		
	5137 Wages	2,908	5,754	12,750	10,949	13,040	15,118		15,118		
	5114 Van Drivers	2,520	3,530	5,000	6,220	7,500	8,000		8,000		
		<u>32,791</u>	<u>37,870</u>	<u>47,938</u>	<u>47,356</u>	<u>52,437</u>	<u>56,274</u>	3,837	7.3%	56,274	0.0%
	5200 Purchase of Services	4,314	2,942	6,500	4,950	6,500	6,500		6,500		
	5243 Software Support	-	-	1,250	1,200	790	790		790		
	5271 Building Lease	1,962	2,061	2,086	2,164	2,272	2,386		2,386		
	5340 Telephone	183	-	-	-	-	-		-		
	5346 Cable/DSL	810	839	840	875	875	875		875		
	5400 Supplies	1,831	2,335	1,650	2,319	1,750	1,950		1,950		
	5480 Gasoline	930	1,544	1,500	1,374	1,500	1,500		1,500		
	5780 Miscellaneous	886	1,179	1,100	1,129	1,100	1,100		1,100		
		<u>10,916</u>	<u>10,900</u>	<u>14,926</u>	<u>14,011</u>	<u>14,787</u>	<u>15,101</u>	314	2.1%	15,101	0.0%
	Total Council of Aging	<u>43,707</u>	<u>48,770</u>	<u>62,864</u>	<u>61,368</u>	<u>67,224</u>	<u>71,375</u>	4,151	6.2%	71,375	0.0%
543	Veterans Services										
	5114 Wages	4,504	4,594	4,686	4,686	4,780	4,876	96	2.0%	4,876	
	5342 Advertising	-	-	200	-	200	200		200		
	5400 Office Supplies	47	-	75	45	75	75		75		
	5730 Dues	-	-	35	35	35	35		35		
	5770 Veterans Benefits	3,063	11,116	12,000	7,965	16,800	16,800		16,800		
	5781 Meetings	-	-	-	-	500	500		500		
		<u>3,110</u>	<u>11,116</u>	<u>12,310</u>	<u>8,045</u>	<u>17,610</u>	<u>17,610</u>		17,610		
	Total Veterans Services	<u>7,614</u>	<u>15,710</u>	<u>16,996</u>	<u>12,731</u>	<u>22,390</u>	<u>22,486</u>	96	0.4%	22,486	0.0%
549	Housing Authority										
	5400 Supplies	-	-	100	-	-	-		-		
	Total Housing Authority	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	-	0.0%	-	
590	Human Services & Safety										
	5780 Miscellaneous	-	-	-	-	3,750	3,750		1,500	-60.0%	
	Total Health Services & Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,750</u>	<u>3,750</u>	-	100.0%	1,500	-60.0%
	TOTAL HUMAN SERVICES	<u>97,302</u>	<u>113,406</u>	<u>130,545</u>	<u>124,326</u>	<u>146,393</u>	<u>143,213</u>	(3,180)	-2.2%	140,899	-1.6%

FY2017 BUDGET

			Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
			FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
										FY2017	requested
CULTURE & RECREATION											
610	Library										
	5102	Salary	75,774	79,602	83,596	83,595	85,260	86,964		86,964	
	5114	Wages	150,345	158,443	177,354	159,811	186,413	190,728		190,728	
	5145	Longevity	350	350	350	350	350	-		-	
			226,469	238,395	261,300	243,757	272,023	277,692	5,669	277,692	0.0%
	5200	Purchase of Services	7,469	7,706	9,987	14,185	10,000	12,202		12,202	
	5201	Professional Development	1,450	656	1,000	318	750	750		750	
	5210	Heat	17,709	21,971	20,745	16,840	19,220	19,220		15,800	
	5211	Electric	12,499	16,522	17,000	18,183	18,200	18,200		17,000	
	5241	Repairs	904	1,424	1,200	1,389	1,250	1,250		1,250	
	5242	Repairs & Maintenance Bldg	53	120	300	74	200	200		200	
	5243	Software Support	994	994	1,240	-	1,000	750		750	
	5251	Web Services	13	99	600	117	600	600		600	
	5340	Telephone	2,149	1,884	2,400	1,873	2,200	2,200		2,200	
	5341	Postage	213	316	250	127	275	275		275	
	5400	Supplies	7,008	8,381	7,500	9,628	7,500	7,500		7,500	
	5580	Books	66,143	65,453	69,580	73,039	69,500	69,990		69,990	
	5780	Miscellaneous/Programs	2,990	2,468	3,500	3,371	3,000	3,000		3,000	
	5781	Travel & Meeting	1,405	980	1,000	1,142	1,000	1,000		1,000	
			121,001	128,974	136,302	140,286	134,695	137,137	2,442	132,517	-3.4%
	Total Library		347,470	367,369	397,602	384,042	406,718	414,829	8,111	410,209	-1.1%
630	Recreation										
	5113	Wages - Swimming	9,059	12,075	18,259	13,309	18,624	18,624	-	17,780	0.0%
	5200	Purchase of Services	4,938	2,856	1,940	1,120	1,300	1,300		1,300	
	5270	Equipment	782	330	3,300	417	2,600	2,600		1,000	
	5400	Supplies	3,402	2,119	3,360	2,279	3,890	3,890		3,890	
			9,122	5,305	8,600	3,815	7,790	7,790	-	6,190	-20.5%
	Total Recreation		18,181	17,380	26,859	17,124	26,414	26,414	-	23,970	-9.3%
650	Parks										
	5200	Purchase of Services	3,096	2,500	4,040	3,995	3,620	3,620		3,620	
	Total Parks		3,096	2,500	4,040	3,995	3,620	3,620	-	3,620	0.0%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory	
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from	
									FY2017	requested	
691	Historical Commission										
	5200 Purchase of Services	5,394	5,755	5,430	5,190	5,430	5,430		3,400		
	5341 Postage	-	6	50	-	50	50		50		
	5352 Advertising	-	-	100	-	100	100		100		
	5400 Supplies	85	172	100	666	100	100		2,400		
	5580 Books	137	-	100	-	100	100		50		
	5730 Dues	605	245	470	350	470	470		250		
Total Historical Commission		6,221	6,178	6,250	6,206	6,250	6,250	-	0.0%	6,250	0.0%
692	Celebration/Memorial Day										
	5400 Supplies	1,300	1,064	1,300	1,300	1,300	1,300		1,300		
Total Celebration/Memorial Day		1,300	1,064	1,300	1,300	1,300	1,300	-	0.0%	1,300	0.0%
TOTAL CULTURE & RECREATION		376,267	394,491	436,051	412,667	444,302	452,414	8,111	1.8%	445,349	-1.6%

DEBT SERVICE

710/752 Debt Principal & Interest

*	Sawyer Repairs (2021)									
	5910 Principal	4,000	4,000	4,000	4,000	4,000	4,000		4,000	
	5920 Interest	1,624	1,437	1,249	1,249	1,059	869		869	
*	Emerson School (2021)									
	5910 Principal	91,000	91,000	91,000	91,000	91,000	91,000		91,000	
	5920 Interest	38,965	34,497	29,959	29,959	25,399	20,839		20,839	
*	Transfer Station (2010/2021)									
	5911 Principal	44,000	44,000	44,000	44,000	44,000	44,000		44,000	
	5921 Interest	18,282	16,126	13,937	13,937	11,737	9,537		9,537	
*	Barretts Hill Land (2020)									
	5916 Principal	10,000	10,000	10,000	10,000	10,000	10,000		10,000	
	5926 Interest	3,733	3,243	2,745	2,745	2,245	1,745		1,745	
*	Nashoba Valley Land (2021)									
	5916 Principal	35,000	35,000	35,000	35,000	35,000	35,000		35,000	
	5926 Interest	13,089	11,374	9,633	9,633	7,883	6,133		6,133	
*	Savignano Land (2021)									
	5916 Principal	6,000	6,000	6,000	6,000	6,000	6,000		6,000	
	5926 Interest	2,561	2,266	1,968	1,968	1,668	1,368		1,368	
*	Chipper									
	5920 Principal	6,740	8,390	8,956	-	-	-		-	
	5930 Interest	141	336	184	49	-	-		-	
*	Schartner/Nicewicz APR (TBD)									
	5920 Principal	100,000	100,000	100,000	100,000	100,000	100,000		100,000	
	5930 Interest	46,695	42,245	37,870	37,870	33,495	29,120		29,120	
*	Refunding									
	Principal	590,000	580,000	575,000	575,000	530,000	525,000		525,000	
	Interest	115,850	95,200	74,900	74,900	54,775	36,225		36,225	
*	Treatment Plant									

FY2017 BUDGET

	Actual FY2013	Actual FY2014	Budget FY2015	Actual FY2015	Approved FY2016	Requested FY2017	Increase Over FY2016	Advisory Approved FY2017	Advisory % change from requested
Principal	125,000	125,000	125,000	125,000	125,000	125,000		125,000	
Interest	86,313	80,063	73,813	73,813	67,563	61,313		61,313	
* Library Renovation/Expansion									
Principal	138,000	138,000	138,000	138,000	138,000	138,000		138,000	
Interest	85,028	80,543	75,885	75,885	71,055	66,225		66,225	
* Public Safety Center									
Principal	22,000	22,000	22,000	22,000	22,000	22,000		22,000	
Interest	13,373	12,658	11,915	11,915	11,145	10,375		10,375	
* Public Safety Center									
Principal	165,000	170,000	170,000	170,000	180,000	185,000		185,000	
Interest	113,175	109,825	106,425	106,425	102,813	98,819		98,819	
* Public Safety Center/Library Renovation/Expansion									
Principal	120,000	120,000	120,000	120,000	120,000	120,000		120,000	
Interest	78,540	75,540	72,540	72,540	69,240	65,640		65,640	
* DPW Truck									
Principal	10,000	10,000	16,109	-	3,465	-		-	
Interest	239	600	400	11	70	-		-	
* Emerson Well									
Principal	7,825	7,825	1,950	-	-	-		-	
Interest	187	469	313	86	-	-		-	
* Defibrillators									
Principal	8,000	8,000	8,000	-	7,659	-		-	
Interest	191	480	320	107	150	-		-	
* Sanding Truck									
Principal	15,000	15,000	15,000	-	15,000	14,148		14,148	
Interest	449	1,200	900	242	580	283		141	
* Weatherbee Land									
Principal	58,000	58,000	58,000	-	27,821	-		-	
Interest	1,735	4,640	3,480	471	555	-		-	
* Fire Apparatus									
Principal	-	-	-	-	35,000	35,000		35,000	
Interest	-	-	-	-	4,900	4,200		2,100	
* Berlin Road Culvert									
Principal	-	-	-	-	-	-		26,800	
Interest	-	-	-	-	-	-		2,680	
* Wilder Road Culvert									
Principal	-	-	-	-	-	-		18,600	
Interest	-	-	-	-	-	-		1,860	
* Town Hall Repairs									
Principal	-	-	-	-	-	-		32,470	
Interest	-	-	-	-	-	-		3,247	
* DPW Truck 2017									
Principal	-	-	-	-	-	-		14,857	
Interest	-	-	-	-	-	-		1,040	
* DPW Backhoe									
Principal	-	-	-	-	-	-		13,366	

FY2017 BUDGET

	Actual FY2013	Actual FY2014	Budget FY2015	Actual FY2015	Approved FY2016	Requested FY2017	Increase Over FY2016	Advisory Approved FY2017	<u>Advisory</u> % change from requested	
Interest	-	-	-	-	-	-		936		
* Sander Body										
Principal	-	-	-	-	-	-		9,286		
Interest	-	-	-	-	-	-		650		
* Police Cruiser										
Principal	-	-	-	-	-	-		12,998		
Interest	-	-	-	-	-	-		390		
Total Principal	1,555,565	1,552,215	1,548,015	1,440,000	1,493,945	1,454,148		1,582,525		
Total Interest	620,168	572,742	518,436	513,803	466,332	412,689		421,250		
TOTAL DEBT SERVICE	2,175,733	2,124,957	2,066,451	1,953,803	1,960,277	1,866,837	(93,440)	-21.0%	2,003,775	7.3%

FY2017 BUDGET

		Actual	Actual	Budget	Actual	Approved	Requested	Increase	Advisory	Advisory
		FY2013	FY2014	FY2015	FY2015	FY2016	FY2017	Over FY2016	Approved	% change from
									FY2017	requested
EMPLOYEE BENEFITS										
911	Worcester Regional Retirement Assessment									
	5170 WCRS Assessment	329,395	266,583	247,419	247,419	316,341	339,612	23,271	7.4%	339,612 0.0%
912	Workers Compensation									
	5171 Workers Comp	31,862	38,274	39,702	30,377	30,666	30,666	-	0.0%	29,500 -3.8%
913	Unemployment Compensation									
	5172 Unemployment	-	-	100	71	10	10	-	0.0%	10 0.0%
914	Health Insurance									
	5173 Group Health	374,987	389,408	420,000	353,712	432,000	432,000			432,000
	5174 OPEB	-	-	-	-	186,540	184,058			184,058
		<u>374,987</u>	<u>389,408</u>	<u>420,000</u>	<u>353,712</u>	<u>618,540</u>	<u>616,058</u>	<u>(2,482)</u>	<u>-0.4%</u>	<u>616,058</u> <u>0.0%</u>
915	Life Insurance									
	5175 Life Insurance	1,345	1,341	1,500	1,210	1,500	1,500	-	0.0%	1,500 0.0%
916	Medicare Tax									
	5175 Medicare 1.45%	40,348	41,574	46,000	43,222	47,500	49,000	1,500	3.2%	49,000 0.0%
TOTAL EMPLOYEE BENEFITS		<u>777,937</u>	<u>737,180</u>	<u>754,721</u>	<u>676,011</u>	<u>1,014,557</u>	<u>1,036,846</u>	<u>22,289</u>	<u>2.2%</u>	<u>1,035,680</u> <u>-0.1%</u>
OTHER INSURANCE										
945	Other Insurance									
	5741 Police Professional Liability	4,341	4,341	2,473	5,646	5,928	5,928			6,607
	5742 Bonding (employee)	415	697	697	720	697	697			720
	5744 Police & Fire Accident	33,750	37,386	39,255	37,309	39,174	39,174			40,401
	5745 Motor Vehicle	14,933	16,182	16,762	16,952	16,773	16,773			18,839
	5746 Deductible	1,000	-	3,150	-	2,000	2,000			2,000
	5747 Public Official Liability	4,152	4,152	6,445	4,152	4,360	4,360			4,633
TOTAL OTHER INSURANCE		<u>58,591</u>	<u>62,758</u>	<u>68,782</u>	<u>64,779</u>	<u>68,932</u>	<u>68,932</u>	<u>-</u>	<u>0.0%</u>	<u>73,200</u> <u>6.2%</u>
TOTAL BUDGET		<u>19,800,406</u>	<u>20,406,473</u>	<u>20,939,883</u>	<u>20,995,134</u>	<u>21,724,090</u>	<u>22,277,405</u>	<u>553,315</u>	<u>2.5%</u>	<u>22,358,667</u> <u>0.4%</u>

WARRANT ARTICLES USING FREE CASH OR OTHER AVAILABLE FUNDS

	Other Avail	Free Cash	Failed
ATM			
Art # 5		13,386.27	
Art # 6		14,447.00	
Art # 7		62,127.22	
Art # 8		74,976.00	
Art # 14	19,376.79	11,623.21	
Art # 16	9,261.21	18,338.79	
Art # 20	885.80	18,884.20	
Art # 21	15,000.00		
Art # 22		14,950.00	
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TOTAL ARTICLES USING AVAILABLE FUNDS	44,524	228,733	

WARRANT ARTICLES USING BORROWINGS

	Other Avail	Borrow	Failed
Art # 10		268,000	
Art # 11		186,000	
Art # 12	303	325,000	
Art # 13		38,994	
Art # 15		104,000	
Art # 17		93,562	
Art # 18		65,000	
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TOTAL ARTICLES USING BORROWINGS	303	1,080,556	

