

# Town of Billerica Fiscal Year 2013 Budget Presentation





## **Fiscal Year 2013 Budget Presentation**

# The Budget Picture





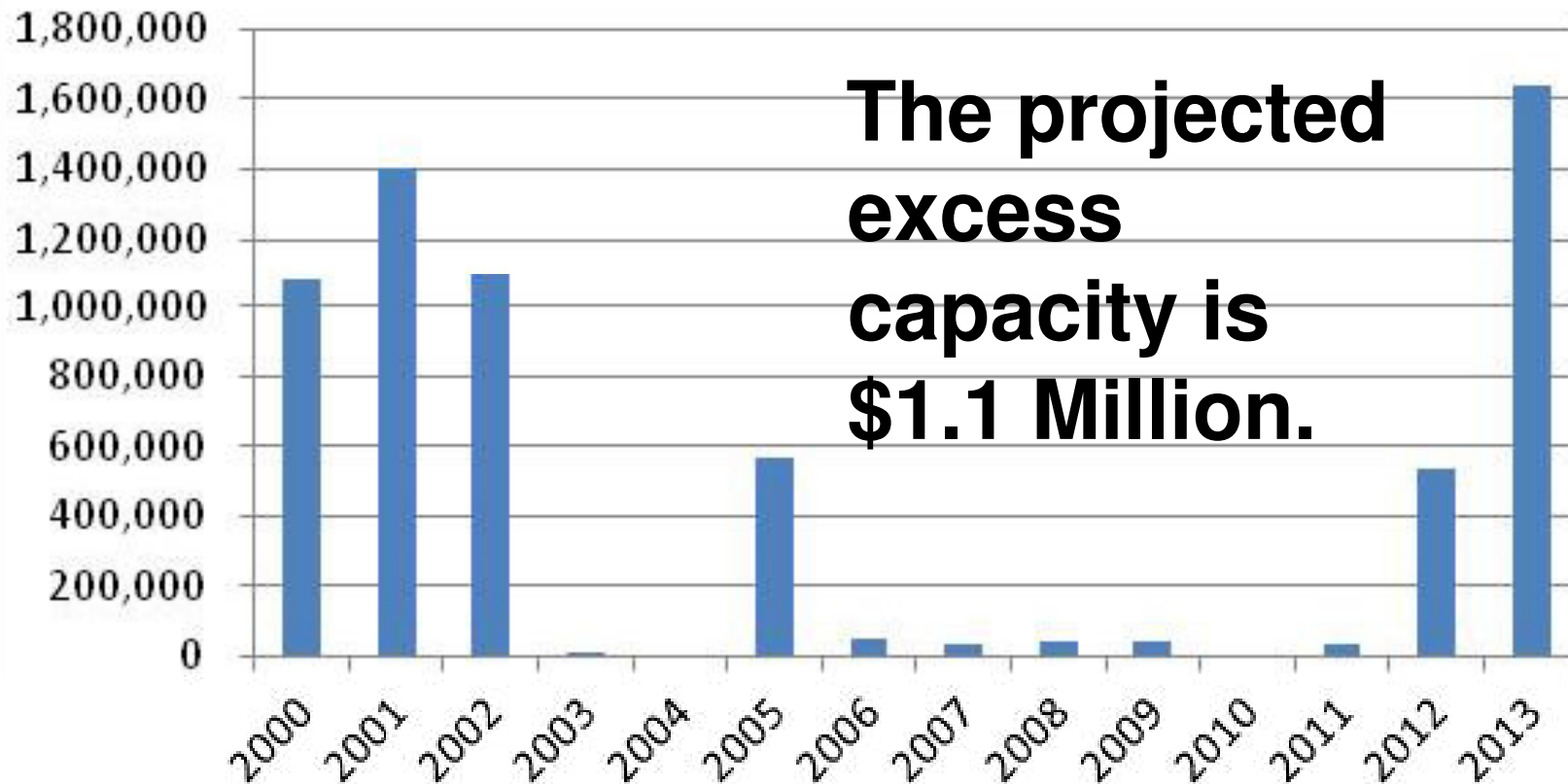
## **FY 2013 Budget Highlights**

- **The Town Budget is \$128,677,631**
- **It has increased by 1.70% or \$2,156,412.**
- **The Budget is funded exclusively by reoccurring revenue sources.**



## FY 2013 Budget Highlights

### Excess Levy Capacity





## **FY 2013 Budget Highlights**

**The decrease in Debt Service \$724,588 will be submitted as a warrant article in the fall to be appropriated to the Debt Stabilization Fund**



# Fiscal Year 2013 Debt Service

| <b>DEBT SERVICE</b>                    | <b>FY 2013</b> |  |                            |                          |                              |
|----------------------------------------|----------------|--|----------------------------|--------------------------|------------------------------|
|                                        |                |  | <b>FY2012<br/>DEPT REQ</b> | <b>FY2013<br/>TM REC</b> | <b>FY2013<br/>DIFFERENCE</b> |
| 7130 TOWN - SHORT TERM                 |                |  | \$ 420,000.00              | \$ 420,000.00            | \$ -                         |
| 7140 SCHOOL - SHORT TERM               |                |  |                            |                          |                              |
| 7150 TOWN - PRINCIPAL                  |                |  | \$5,845,172.00             | \$5,355,462.00           | \$ 489,710.00                |
| 7160 SCHOOL - PRINCIPAL                |                |  | \$ 535,000.00              | \$ 680,000.00            | \$ (145,000.00)              |
| 7550 TOWN - INTEREST LONG TERM         |                |  | \$1,444,493.00             | \$1,597,990.00           | \$ (153,497.00)              |
| 7560 SCHOOL - INTEREST LONG TERM       |                |  | \$ 229,764.00              | \$ 288,249.00            | \$ (58,485.00)               |
| 7180 TOWN - PRINCIPAL (NEW)            |                |  | \$ 399,566.00              | \$ -                     | \$ 399,566.00                |
| 7190 SCHOOL - PRINCIPAL (NEW)          |                |  | \$ -                       | \$ -                     | \$ -                         |
| 7580 TOWN - INTEREST LONG TERM (NEW)   |                |  | \$ 192,294.00              | \$ -                     | \$ 192,294.00                |
| 7590 SCHOOL - INTEREST LONG TERM (NEW) |                |  | \$ -                       | \$ -                     | \$ -                         |
| <b>TOTAL</b>                           |                |  | <b>\$9,066,289.00</b>      | <b>\$8,341,701.00</b>    | <b>\$ 724,588.00</b>         |



## Fiscal Year 2013 Budget Town School Shared Budget Changes

|                                         |                              | BUDGETED<br>FY2012 | TOWN MGR<br>FY2013 | Budget<br>Change | %<br>Change   |
|-----------------------------------------|------------------------------|--------------------|--------------------|------------------|---------------|
| <b>710 - Debt and Interest</b>          |                              |                    |                    |                  |               |
| 7150                                    | Debt Principal - Town        | 5,845,172          | 5,355,462          | (489,710)        | -8.38%        |
| 7140                                    | Debt Principal - School      | 535,000            | 680,000            | 145,000          | 27.10%        |
| 7550                                    | Debt Interest - Town         | 1,444,493          | 1,597,990          | 153,497          | 10.63%        |
| 7160                                    | Debt Interest - School       | 229,764            | 288,249            | 58,485           | 25.45%        |
| 7580                                    | New Debt - Town Interest     | 192,294            | -                  | (192,294)        | -100.00%      |
| 7180                                    | New Debt - Town Principal    | 399,566            | -                  | (399,566)        | -100.00%      |
|                                         | <b>TOTAL</b>                 | <b>9,066,289</b>   | <b>8,341,701</b>   | <b>(724,588)</b> | <b>-7.99%</b> |
| <b>91070 - Town/School Shared Costs</b> |                              |                    |                    |                  |               |
| 7052                                    | County Retirement Assessment | 7,648,242          | 8,085,947          | 437,705          | 5.72%         |
|                                         | <b>TOTAL</b>                 | <b>22,835,882</b>  | <b>23,273,587</b>  | <b>437,705</b>   | <b>1.92%</b>  |

| <b>Debt Retiring 2013</b> |                   |
|---------------------------|-------------------|
| Lot A Public Way          | \$ 137,700        |
| Lot B Sewer Refunding     | 96,805            |
| Paving                    | 257,500           |
| Allen Road                | 41,200            |
| <b>Retired Debt</b>       | <b>\$ 533,205</b> |

The remainder of the debt service decrease is the decline in principal and interest payments throughout the debt service schedule.



## **FY 2013 Budget Highlights**

- **The completed reorganization of the Treasurer/Collector's Office, the Water Billing Department and the Systems Admin Department.**
- **The goal of this reorganization was to gain stronger personnel in the finance and billing area and a dedicated IT Director**





# Staffing Changes and Supporting Cuts

| Staff Changes and Supporting Cuts |                                    |                      |
|-----------------------------------|------------------------------------|----------------------|
| Positions Eliminated/Moved        |                                    |                      |
| Treasurer/Collector               | Assistant Collector                | \$ 66,938.24         |
| Treasurer/Collector               | Assistant Treasurer                | 68,222.41            |
| Water Billing                     | Senior Clerk                       | 43,340.81            |
| Water Billing                     | Systems Administrator              | 42,472.27            |
| Water Billing                     | Meter Reader/Repairman             | 49,418.74            |
| Water Billing                     | Meter Reader/Repairman             | 51,098.58            |
| Water Billing                     | Meter Reader/Repairman - part time | 29,755.17            |
| IT                                | Systems IT Director                | 40,000.00            |
|                                   |                                    |                      |
|                                   |                                    |                      |
|                                   |                                    | <b>(391,246.22)</b>  |
| Positions Created/Moved           |                                    |                      |
| Treasurer/Collector               | Assistant Treasurer/Collector      | 90,501.45            |
| Treasurer/Collector               | Treasury Accountant                | 55,171.46            |
| Treasurer/Collector               | Meter Reader                       | 51,321.72            |
| Treasurer/Collector               | Meter Reader                       | 49,340.52            |
| Treasurer/Collector               | Meter Reader - part time           | 27,654.25            |
| Treasurer/Collector               | Senior Clerk                       | 33,939.30            |
| IT                                | Systems IT Director                | 75,000.00            |
|                                   |                                    |                      |
|                                   |                                    |                      |
|                                   |                                    | <b>382,928.70</b>    |
|                                   |                                    |                      |
| <b>Net Impact</b>                 |                                    | <b>\$ (8,317.52)</b> |



# Staffing Changes and Supporting Cuts

| Net Impact of Reorganization of Expenses from<br>Systems and Water Billing to<br>Treasurer/Collector's Office |                      |
|---------------------------------------------------------------------------------------------------------------|----------------------|
| <b>Increased Expenses from Reallocation:</b>                                                                  |                      |
| <b>Treasurer/Collector Office</b>                                                                             |                      |
| Bill Processing - Supplies & Expense                                                                          | \$ 63,348.00         |
| Bill Processing - Contract Services                                                                           | 20,250.00            |
|                                                                                                               | <u>83,598.00</u>     |
| <b>Less Expenses in Various Budgets:</b>                                                                      |                      |
| <b>Systems Administration</b>                                                                                 |                      |
| Supplies and Expenses                                                                                         | 46,855.00            |
| Contract Services and Leases                                                                                  | 11,000.00            |
|                                                                                                               | <u>57,855.00</u>     |
| <b>Water Billing</b>                                                                                          |                      |
| Supplies and Expenses                                                                                         | 22,073.00            |
| Contract Services/Leases                                                                                      | 6,650.00             |
|                                                                                                               | <u>28,723.00</u>     |
| <b>Total Reduction</b>                                                                                        | <u>\$ (2,980.00)</u> |



## **FY 2013 Budget Highlights**

**\$10,000 increase to Economic Development Consultant line item.**

**This position is currently working on:**

- **Soliciting new businesses**
- **Billerica Center Survey**
- **Middlesex 3 Regional Group**
- **Middlesex Turnpike opportunities**



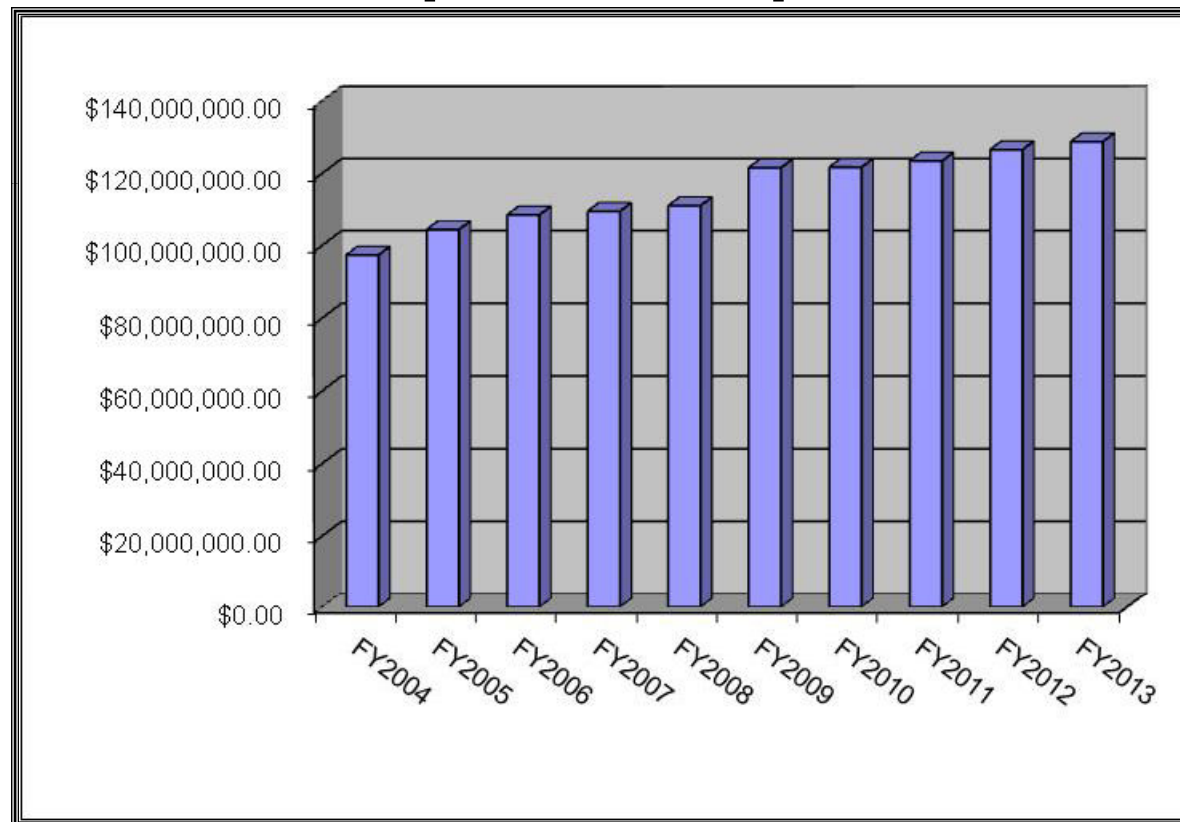
# Fiscal Year 2012 Amended Budget

| FY 2012 Town Budget Votes       |                                                     |    |             |
|---------------------------------|-----------------------------------------------------|----|-------------|
| <b>May 2011</b>                 |                                                     |    |             |
| Budget Article 4                |                                                     | \$ | 125,360,619 |
| Contract Article 5              | IAFF Contract                                       |    | 70,000      |
| Contract Article 6              | IAFF Dispatchers                                    |    | 6,200       |
| Contract Article 7              | SEIU Administrative Unit                            |    | 30,000      |
| Contract Article 8              | Non-Union                                           |    | 30,000      |
| Contract Article 9              | BMEA DPW                                            |    | 60,000      |
| Contract Article 10             | IEAP Paramedics                                     |    | 12,000      |
| Budget Adjustment Article 24    | Capital Budget Transfer                             |    |             |
| <b>Oct 2011</b>                 |                                                     |    |             |
| Budget Article 3                | Appropriation -medical, utilities and IT            |    | 140,000     |
| Contract Article 8              | NEPBA Police Civilian Dispatchers                   |    | 4,500       |
| Contract Article 9              | NEPBA Police Officers – Group (A) Patrolmen         |    | 40,000      |
| Contract Article 10             | NEPBA Police Officers – Group (B) Superior Officers |    | 20,000      |
| Contract Article 11             | IUPE Clerical Unit                                  |    | 30,000      |
| Revised Budget                  |                                                     |    |             |
|                                 |                                                     |    |             |
| Raised on the Recap - debt      |                                                     |    | 667,405     |
| Raised on the Recap - tax title |                                                     |    | 50,000      |
|                                 |                                                     | \$ | 126,520,724 |
| variance                        |                                                     | \$ | 126,521,219 |
|                                 |                                                     |    | -495.00     |



# Fiscal Year 2013 Budget Presentation

**How does this compare with previous budgets?**



Between FY2008 – 2009 Contractual obligations, 5 Million plus in schools, and shared costs in Health and pension over \$2.2 Million.





## Fiscal Year 2013 Budget Changes

### FISCAL YEAR 2013 BUDGET SUMMARY

|                          |           | FY2011<br>BUDGET   | FY2012<br>BUDGET      | FY2013<br>BUDGET      | \$ INC/DEC          | % INC/DEC    |
|--------------------------|-----------|--------------------|-----------------------|-----------------------|---------------------|--------------|
| <b>SUMMARY</b>           |           |                    |                       |                       |                     |              |
| General Government       | \$        | 4,387,722          | \$ 4,658,308          | \$ 4,796,374          | \$ 138,066          | 2.96%        |
| Public Safety            |           | 15,392,949         | 15,979,117            | 16,417,475            | 438,358             | 2.74%        |
| Public Works             |           | 14,266,956         | 14,054,673            | 13,874,561            | (180,112)           | -1.28%       |
| Library and Recreation   |           | 1,689,763          | 1,701,669             | 1,711,954             | 10,285              | 0.60%        |
| Human Services           |           | 881,011            | 835,116               | 892,106               | 56,990              | 6.82%        |
|                          |           | 36,618,401         | 37,228,883            | 37,692,470            | 463,587             | 1.25%        |
|                          |           |                    |                       |                       |                     |              |
| Public Education         |           | 56,752,113         | 57,265,165            | 59,244,873            | 1,979,708           | 3.46%        |
|                          |           |                    |                       |                       |                     |              |
| Town/School Shared Costs |           | 30,008,374         | 32,027,171            | 31,740,288            | (286,883)           | -0.90%       |
| <b>TOTAL</b>             | <b>\$</b> | <b>123,378,888</b> | <b>\$ 126,521,219</b> | <b>\$ 128,677,631</b> | <b>\$ 2,156,412</b> | <b>1.70%</b> |



# Fiscal Year 2013 Budget

## General Budget Changes

|                                  |                          | BUDGETED<br>FY2012 | TOWN MGR<br>FY2013 | Budget<br>Change | %<br>Change     |
|----------------------------------|--------------------------|--------------------|--------------------|------------------|-----------------|
| <b>122 - Board of Selectmen</b>  |                          |                    |                    |                  |                 |
| 5110                             | Personnel                | 72,550             | 73,617             | 1,067            | 1.47%           |
| 7044                             | NMCOG Assessment         | 9,863              | 10,492             | 629              | 6.38%           |
| 5800                             | Capital Outlay           | -                  | -                  | -                |                 |
|                                  | <b>TOTAL</b>             | <b>95,873</b>      | <b>97,569</b>      | <b>1,696</b>     | <b>1.77%</b>    |
| <b>123 - Town Manager</b>        |                          |                    |                    |                  |                 |
| 5110                             | Personnel                | 361,240            | 366,650            | 5,410            | 1.50%           |
| 5120                             | Permanent Part Time      | 16,148             | 17,331             | 1,183            | 7.33%           |
|                                  | <b>TOTAL</b>             | <b>527,917</b>     | <b>535,043</b>     | <b>7,126</b>     | <b>1.35%</b>    |
| <b>125 - Systems Admin.</b>      |                          |                    |                    |                  |                 |
| 5110                             | Personnel                | 83,112             | 80,000             | (3,112)          | -3.74%          |
| 5190                             | Contractual Obligations  | 1,827              | -                  | (1,827)          | -100.00%        |
| 5400                             | Supplies & Expenses      | 48,885             | 22,000             | (26,885)         | -55.00%         |
| 5200                             | Contract Services/Leases | 366,408            | 348,530            | (17,878)         | -4.88%          |
|                                  | <b>TOTAL</b>             | <b>500,232</b>     | <b>450,530</b>     | <b>(49,702)</b>  | <b>-9.94%</b>   |
| <b>XXX - Water Billing</b>       |                          |                    |                    |                  |                 |
| 5110                             | Personnel                | 211,293            | -                  | (211,293)        | -100.00%        |
| 5190                             | Contractual Obligations  | 6,943              | -                  | (6,943)          | -100.00%        |
| 5400                             | Supplies & Expenses      | 22,073             | -                  | (22,073)         | -100.00%        |
| 5200                             | Contract Services/Leases | 6,650              | -                  | (6,650)          | -100.00%        |
|                                  | <b>TOTAL</b>             | <b>246,959</b>     | <b>-</b>           | <b>(246,959)</b> | <b>-100.00%</b> |
| <b>131 - Finance Committee</b>   |                          |                    |                    |                  |                 |
| 7063                             | Reserve Fund             | 120,520            | 250,520            | 130,000          | 107.87%         |
|                                  | <b>TOTAL</b>             | <b>122,520</b>     | <b>252,520</b>     | <b>130,000</b>   | <b>106.11%</b>  |
| <b>135 - Town Accountant</b>     |                          |                    |                    |                  |                 |
| 5110                             | Personnel                | 191,677            | 194,132            | 2,455            | 1.28%           |
| 5190                             | Contractual Obligations  | 5,697              | 6,897              | 1,200            | 21.06%          |
|                                  | <b>TOTAL</b>             | <b>255,374</b>     | <b>259,029</b>     | <b>3,655</b>     | <b>1.43%</b>    |
| <b>141 - Assessor</b>            |                          |                    |                    |                  |                 |
| 5110                             | Personnel                | 319,675            | 334,426            | 14,751           | 4.61%           |
| 5190                             | Contractual Obligations  | 10,020             | 7,420              | (2,600)          | -25.95%         |
| 5200                             | Contract Services/Leases | 67,750             | 77,750             | 10,000           | 14.76%          |
|                                  | <b>TOTAL</b>             | <b>402,195</b>     | <b>424,346</b>     | <b>22,151</b>    | <b>5.51%</b>    |
| <b>145 - Treasurer/Collector</b> |                          |                    |                    |                  |                 |
| 5110                             | Personnel                | 389,774            | 541,322            | 151,548          | 38.88%          |
| 5120                             | Permanent Part Time      | 20,409             | 46,764             | 26,354           | 129.13%         |
| 5190                             | Contractual Obligations  | 11,534             | 17,217             | 5,683            | 49.27%          |
| 5400                             | Supplies & Expenses      | 3,000              | 66,848             | 63,848           | 2128.27%        |
| 5200                             | Contract Services/Leases | 76,554             | 96,804             | 20,250           | 26.45%          |
| 5235                             | Tax Revenue Collection   | 100,000            | 50,000             | (50,000)         | -50.00%         |
|                                  | <b>TOTAL</b>             | <b>601,271</b>     | <b>818,955</b>     | <b>217,684</b>   | <b>36.20%</b>   |



# Fiscal Year 2013 Budget General Budget Changes

|                                      |                          | BUDGETED<br>FY2012 | TOWN MGR<br>FY2013 | Budget<br>Change | %<br>Change   |
|--------------------------------------|--------------------------|--------------------|--------------------|------------------|---------------|
| <b>161 - Town Clerk</b>              |                          |                    |                    |                  |               |
| 5110                                 | Personnel                | 229,649            | 235,621            | 5,972            | 2.60%         |
| 5400                                 | Supplies & Expenses      | 1,360              | 710                | (650)            | -47.79%       |
|                                      | <b>TOTAL</b>             | <b>244,761</b>     | <b>250,083</b>     | <b>5,322</b>     | <b>2.17%</b>  |
| <b>162 - Election Department</b>     |                          |                    |                    |                  |               |
| 5120                                 | Permanent Part Time      | 31,296             | 52,780             | 21,484           | 68.65%        |
| 5400                                 | Supplies & Expenses      | 2,168              | 3,352              | 1,184            | 54.61%        |
| 5200                                 | Contract Services/Leases | 33,776             | 47,444             | 13,668           | 40.47%        |
|                                      | <b>TOTAL</b>             | <b>67,240</b>      | <b>103,576</b>     | <b>36,336</b>    | <b>54.04%</b> |
| <b>163 - Board of Registrars</b>     |                          |                    |                    |                  |               |
| 5110                                 | Personnel                | 43,649             | 44,270             | 621              | 1.42%         |
| 5120                                 | Permanent Part Time      | 2,723              | 2,825              | 102              | 3.75%         |
| 5200                                 | Contract Services/Leases | 2,875              | 3,125              | 250              | 8.70%         |
|                                      | <b>TOTAL</b>             | <b>60,524</b>      | <b>61,497</b>      | <b>973</b>       | <b>1.61%</b>  |
| <b>171 - Conservation Commission</b> |                          |                    |                    |                  |               |
| 5110                                 | Personnel                | 152,769            | 160,700            | 7,931            | 5.19%         |
| 5130                                 | Overtime                 | 2,040              | 2,442              | 401              | 19.68%        |
| 5190                                 | Contractual Obligations  | 1,100              | 9,240              | 8,140            | 740.00%       |
| 5200                                 | Contract Services/Leases | 9,757              | 793                | (8,964)          | -91.87%       |
|                                      | <b>TOTAL</b>             | <b>178,766</b>     | <b>186,274</b>     | <b>7,508</b>     | <b>4.20%</b>  |
| <b>175 - Planning Board</b>          |                          |                    |                    |                  |               |
| 5110                                 | Personnel                | 119,165            | 123,153            | 3,988            | 3.35%         |
| 5130                                 | Overtime                 | 2,640              | 3,274              | 634              | 24.00%        |
| 5190                                 | Contractual Obligations  | 4,600              | 600                | (4,000)          | -86.96%       |
| 5400                                 | Supplies & Expenses      | 814                | 910                | 96               | 11.79%        |
| 5200                                 | Contract Services/Leases | 572                | 710                | 138              | 24.13%        |
|                                      | <b>TOTAL</b>             | <b>127,791</b>     | <b>128,646</b>     | <b>855</b>       | <b>0.67%</b>  |
| <b>176 - Board of Appeals</b>        |                          |                    |                    |                  |               |
| 5110                                 | Personnel                | 48,258             | 49,052             | 794              | 1.65%         |
| 5130                                 | Overtime                 | 3,502              | 3,529              | 27               | 0.77%         |
| 5190                                 | Contractual Obligations  | 4,134              | 4,734              | 600              | 14.51%        |
|                                      | <b>TOTAL</b>             | <b>56,726</b>      | <b>58,147</b>      | <b>1,421</b>     | <b>2.51%</b>  |
| <b>TOTAL GENERAL GOVERNMENT</b>      |                          | <b>4,658,308</b>   | <b>4,796,374</b>   | <b>138,066</b>   | <b>2.96%</b>  |



# Fiscal Year 2013 Budget

## Public Safety Budget Changes

|                                          |                          | BUDGETED<br>FY2012 | TOWN MGR<br>FY2013 | Budget<br>Change | %<br>Change   |
|------------------------------------------|--------------------------|--------------------|--------------------|------------------|---------------|
| <b>210 - Police Department</b>           |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 4,449,113          | 4,584,668          | 135,555          | 3.05%         |
| 5130                                     | Overtime                 | 567,000            | 593,000            | 26,000           | 4.59%         |
| 5190                                     | Contractual Obligations  | 1,455,962          | 1,474,776          | 18,813           | 1.29%         |
| 5800                                     | Capital Outlay           | 100,500            | 175,000            | 74,500           | 74.13%        |
|                                          | <b>TOTAL</b>             | <b>7,088,075</b>   | <b>7,342,944</b>   | <b>254,868</b>   | <b>3.60%</b>  |
| <b>220 - Fire Department</b>             |                          |                    |                    | -                |               |
| 5110                                     | Personnel                | 4,802,963          | 4,980,351          | 177,388          | 3.69%         |
| 5120                                     | Permanent Part Time      | 19,858             | 17,375             | (2,483)          | -12.50%       |
| 5190                                     | Contractual Obligations  | 922,173            | 1,007,300          | 85,127           | 9.23%         |
| 5400                                     | Supplies & Expenses      | 325,316            | 316,350            | (8,966)          | -2.76%        |
| 5200                                     | Contract Services/Leases | 109,236            | 109,238            | 2                | 0.00%         |
| 5800                                     | Capital Outlay           | 25,000             | -                  | (25,000)         | -100.00%      |
|                                          | <b>TOTAL</b>             | <b>6,841,123</b>   | <b>7,067,191</b>   | <b>226,068</b>   | <b>3.30%</b>  |
| <b>231 - Ambulance</b>                   |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 679,750            | 672,540            | (7,210)          | -1.06%        |
| 5120                                     | Permanent Part Time      | 5,000              | 10,000             | 5,000            | 100.00%       |
| 5130                                     | Overtime                 | 175,000            | 180,000            | 5,000            | 2.86%         |
| 5190                                     | Contractual Obligations  | 174,575            | 89,000             | (85,574)         | -49.02%       |
|                                          | <b>TOTAL</b>             | <b>1,168,725</b>   | <b>1,085,940</b>   | <b>(82,785)</b>  | <b>-7.08%</b> |
| <b>241 - Building Department</b>         |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 313,166            | 320,416            | 7,250            | 2.32%         |
| 5120                                     | Permanent Part Time      | 90,715             | 101,594            | 10,879           | 11.99%        |
| 5130                                     | Overtime                 | 4,227              | 10,000             | 5,773            | 136.57%       |
| 5190                                     | Contractual Obligations  | 33,442             | 34,142             | 700              | 2.09%         |
|                                          | <b>TOTAL</b>             | <b>453,625</b>     | <b>478,227</b>     | <b>24,602</b>    | <b>5.42%</b>  |
| <b>244 - Sealer Weights and Measures</b> |                          |                    |                    |                  |               |
| 5400                                     | Supplies & Expenses      | 500                | 350                | (150)            | -30.00%       |
| 5200                                     | Contract Services/Leases | 7,000              | 7,150              | 150              | 2.14%         |
|                                          | <b>TOTAL</b>             | <b>7,500</b>       | <b>7,500</b>       | <b>-</b>         | <b>0.00%</b>  |
| <b>291 - Emergency Management</b>        |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 10,620             | 10,940             | 320              | 3.01%         |
|                                          | <b>TOTAL</b>             | <b>20,020</b>      | <b>20,340</b>      | <b>320</b>       | <b>1.60%</b>  |
| <b>292 - Animal Control</b>              |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 54,049             | 54,025             | (24)             | -0.04%        |
| 5120                                     | Permanent Part Time      | 18,061             | 21,426             | 3,364            | 18.63%        |
| 5190                                     | Contractual Obligations  | 3,400              | 3,250              | (150)            | -4.41%        |
|                                          | <b>TOTAL</b>             | <b>84,610</b>      | <b>87,801</b>      | <b>3,191</b>     | <b>3.77%</b>  |
| <b>510 - Board of Health</b>             |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 241,191            | 248,218            | 7,027            | 2.91%         |
| 5120                                     | Permanent Part Time      | 29,994             | 33,206             | 3,212            | 10.71%        |
| 5130                                     | Overtime                 | 6,686              | 7,403              | 717              | 10.72%        |
| 5190                                     | Contractual Obligations  | 25,096             | 26,234             | 1,138            | 4.53%         |
|                                          | <b>TOTAL</b>             | <b>315,438</b>     | <b>327,532</b>     | <b>12,094</b>    | <b>3.83%</b>  |
| <b>TOTAL PUBLIC SAFETY</b>               |                          | <b>15,979,117</b>  | <b>16,417,475</b>  | <b>438,358</b>   | <b>2.74%</b>  |



# Fiscal Year 2013 Budget

## Public Works Budget Changes

|                                          |                          | BUDGETED<br>FY2012 | TOWN MGR<br>FY2013 | Budget<br>Change | %<br>Change   |
|------------------------------------------|--------------------------|--------------------|--------------------|------------------|---------------|
| <b>410 - Engineering</b>                 |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 329,602            | 337,353            | 7,751            | 2.35%         |
| 5130                                     | Overtime                 | 14,000             | 14,500             | 500              | 3.57%         |
| 5200                                     | Contract Services/Leases | 22,750             | 21,800             | (950)            | -4.18%        |
|                                          | <b>TOTAL</b>             | <b>381,552</b>     | <b>388,853</b>     | <b>7,301</b>     | <b>1.91%</b>  |
| <b>421 - Public Works Administration</b> |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 456,564            | 465,261            | 8,697            | 1.90%         |
| 5190                                     | Contractual Obligations  | 17,059             | 16,194             | (865)            | -5.07%        |
|                                          | <b>TOTAL</b>             | <b>490,623</b>     | <b>498,455</b>     | <b>7,832</b>     | <b>1.60%</b>  |
| <b>422 - Highway Department</b>          |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 859,723            | 821,574            | (38,149)         | -4.44%        |
| 5190                                     | Contractual Obligations  | 72,505             | 29,075             | (43,430)         | -59.90%       |
| 5400                                     | Supplies & Expenses      | 397,236            | 419,577            | 22,341           | 5.62%         |
| 5200                                     | Contract Services/Leases | 249,123            | 291,843            | 42,720           | 17.15%        |
|                                          | <b>TOTAL</b>             | <b>1,745,583</b>   | <b>1,729,065</b>   | <b>(16,519)</b>  | <b>-0.95%</b> |
| <b>441 - Sewer Department</b>            |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 1,119,278          | 1,141,810          | 22,532           | 2.01%         |
| 5190                                     | Contractual Obligations  | 50,356             | 50,205             | (151)            | -0.30%        |
| 5400                                     | Supplies & Expenses      | 440,000            | 446,500            | 6,500            | 1.48%         |
| 5200                                     | Contract Services/Leases | 848,600            | 748,600            | (100,000)        | -11.78%       |
|                                          | <b>TOTAL</b>             | <b>3,216,408</b>   | <b>3,145,289</b>   | <b>(71,119)</b>  | <b>-2.21%</b> |
| <b>450 - Water Division</b>              |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 1,091,129          | 1,119,235          | 28,106           | 2.58%         |
| 5120                                     | Permanent Part Time      | 47,040             | 84,816             | 37,775           | 80.30%        |
| 5190                                     | Contractual Obligations  | 53,409             | 55,759             | 2,350            | 4.40%         |
| 5400                                     | Supplies & Expenses      | 1,259,185          | 1,151,899          | (107,286)        | -8.52%        |
| 5200                                     | Contract Services/Leases | 260,435            | 265,855            | 5,420            | 2.08%         |
| 5256                                     | Utilities                | 699,737            | 569,000            | (130,737)        | -18.68%       |
|                                          | <b>TOTAL</b>             | <b>3,760,505</b>   | <b>3,596,134</b>   | <b>(164,371)</b> | <b>-4.37%</b> |
| <b>491 - Cemetery Parks/Trees</b>        |                          |                    |                    |                  |               |
| 5110                                     | Personnel                | 407,330            | 431,124            | 23,794           | 5.84%         |
| 5190                                     | Contractual Obligations  | 15,424             | 17,124             | 1,700            | 11.02%        |
| 5400                                     | Supplies & Expenses      | 52,600             | 57,100             | 4,500            | 8.56%         |
| 5200                                     | Contract Services/Leases | 52,600             | 75,300             | 22,700           | 43.16%        |
| 5256                                     | Utilities                | 10,000             | 14,070             | 4,070            | 40.70%        |
|                                          | <b>TOTAL</b>             | <b>677,554</b>     | <b>734,318</b>     | <b>56,764</b>    | <b>8.38%</b>  |
| <b>TOTAL PUBLIC WORKS</b>                |                          | <b>14,054,673</b>  | <b>13,874,561</b>  | <b>(180,112)</b> | <b>-1.28%</b> |



# Fiscal Year 2013 Budget Library and Recreation Budget Changes

|                                           |                          | BUDGETED<br>FY2012 | TOWN MGR<br>FY2013 | Budget<br>Change | %<br>Change  |
|-------------------------------------------|--------------------------|--------------------|--------------------|------------------|--------------|
| <b>300 - Billerica Public Schools</b>     |                          |                    |                    |                  |              |
| 5160                                      | Professional Salaries    | 37,492,820         | 50,716,354         | 13,223,534       | 35.27%       |
| 5400                                      | Supplies & Expenses      | 1,661,881          | 1,424,906          | (236,975)        | -14.26%      |
| 5200                                      | Contract Services/Leases | 9,607,709          | -                  | (9,607,709)      | -100.00%     |
| 5256                                      | Utilities                | 1,676,592          | -                  | (1,676,592)      | -100.00%     |
| 5800                                      | Capital Outlay           | 277,352            | -                  | (277,352)        | -100.00%     |
|                                           | <b>TOTAL</b>             | <b>50,716,354</b>  | <b>52,141,260</b>  | <b>1,424,906</b> | <b>2.81%</b> |
| <b>310 - Shawsheen Technical School</b>   |                          |                    |                    |                  |              |
| 5300                                      | Operating Costs          | 6,548,811          | 7,103,613          | 554,802          | 8.47%        |
|                                           | <b>TOTAL</b>             | <b>6,548,811</b>   | <b>7,103,613</b>   | <b>554,802</b>   | <b>8.47%</b> |
| <b>TOTAL PUBLIC EDUCATION</b>             |                          | <b>57,265,165</b>  | <b>59,244,873</b>  | <b>1,979,708</b> | <b>3.46%</b> |
| <b>610 - Public Library</b>               |                          |                    |                    |                  |              |
| 5110                                      | Personnel                | 520,643            | 513,892            | (6,751)          | -1.30%       |
| 5120                                      | Permanent Part Time      | 445,401            | 453,418            | 8,017            | 1.80%        |
| 5190                                      | Contractual Obligations  | 33,434             | 30,016             | (3,419)          | -10.23%      |
| 5400                                      | Supplies & Expenses      | 184,000            | 190,000            | 6,000            | 3.26%        |
| 5200                                      | Contract Services/Leases | 56,300             | 56,180             | (120)            | -0.21%       |
|                                           | <b>TOTAL</b>             | <b>1,332,578</b>   | <b>1,336,306</b>   | <b>3,727</b>     | <b>0.28%</b> |
| <b>630 - Recreation Department</b>        |                          |                    |                    |                  |              |
| 5110                                      | Personnel                | 180,793            | 183,486            | 2,693            | 1.49%        |
| 5120                                      | Permanent Part Time      | 96,889             | 98,870             | 1,980            | 2.04%        |
| 5190                                      | Contractual Obligations  | 7,793              | 9,293              | 1,500            | 19.25%       |
| 5200                                      | Contract Services/Leases | 40,495             | 40,520             | 25               | 0.06%        |
|                                           | <b>TOTAL</b>             | <b>348,050</b>     | <b>354,248</b>     | <b>6,198</b>     | <b>1.78%</b> |
| <b>91070 - Civic Events/Organizations</b> |                          |                    |                    |                  |              |
| 7084                                      | Scholarship Account      | 4,240              | 4,600              | 360              | 8.49%        |
|                                           | <b>TOTAL</b>             | <b>21,040</b>      | <b>21,400</b>      | <b>360</b>       | <b>1.71%</b> |
| <b>TOTAL LIBRARY &amp; RECREATION</b>     |                          | <b>1,701,669</b>   | <b>1,711,954</b>   | <b>10,285</b>    | <b>0.60%</b> |





# Fiscal Year 2013 Budget Human Services Budget Changes

|                                |                          | BUDGETED<br>FY2012 | TOWN MGR<br>FY2013 | Budget<br>Change | %<br>Change   |
|--------------------------------|--------------------------|--------------------|--------------------|------------------|---------------|
| <b>543 - Veterans Services</b> |                          |                    |                    |                  |               |
| 5110                           | Personnel                | 114,980            | 117,531            | 2,551            | 2.22%         |
| 5400                           | Supplies & Expenses      | 3,145              | 3,100              | (45)             | -1.43%        |
| 5280                           | Veterans Benefits        | 390,000            | 445,000            | 55,000           | 14.10%        |
|                                | <b>TOTAL</b>             | <b>518,444</b>     | <b>575,950</b>     | <b>57,506</b>    | <b>11.09%</b> |
| <b>541 - Council on Aging</b>  |                          |                    |                    |                  |               |
| 5110                           | Personnel                | 191,269            | 193,546            | 2,277            | 1.19%         |
| 5120                           | Permanent Part Time      | 10,681             | 11,082             | 401              | 3.75%         |
| 5190                           | Contractual Obligations  | 7,596              | 4,877              | (2,719)          | -35.80%       |
| 5400                           | Supplies & Expenses      | 11,650             | 13,000             | 1,350            | 11.59%        |
| 5200                           | Contract Services/Leases | 46,952             | 48,452             | 1,500            | 3.19%         |
| 5256                           | Utilities                | 47,824             | 44,500             | (3,324)          | -6.95%        |
|                                | <b>TOTAL</b>             | <b>315,972</b>     | <b>315,457</b>     | <b>(515)</b>     | <b>-0.16%</b> |
| <b>TOTAL HUMAN SERVICES</b>    |                          | <b>835,116</b>     | <b>892,106</b>     | <b>56,990</b>    | <b>6.82%</b>  |



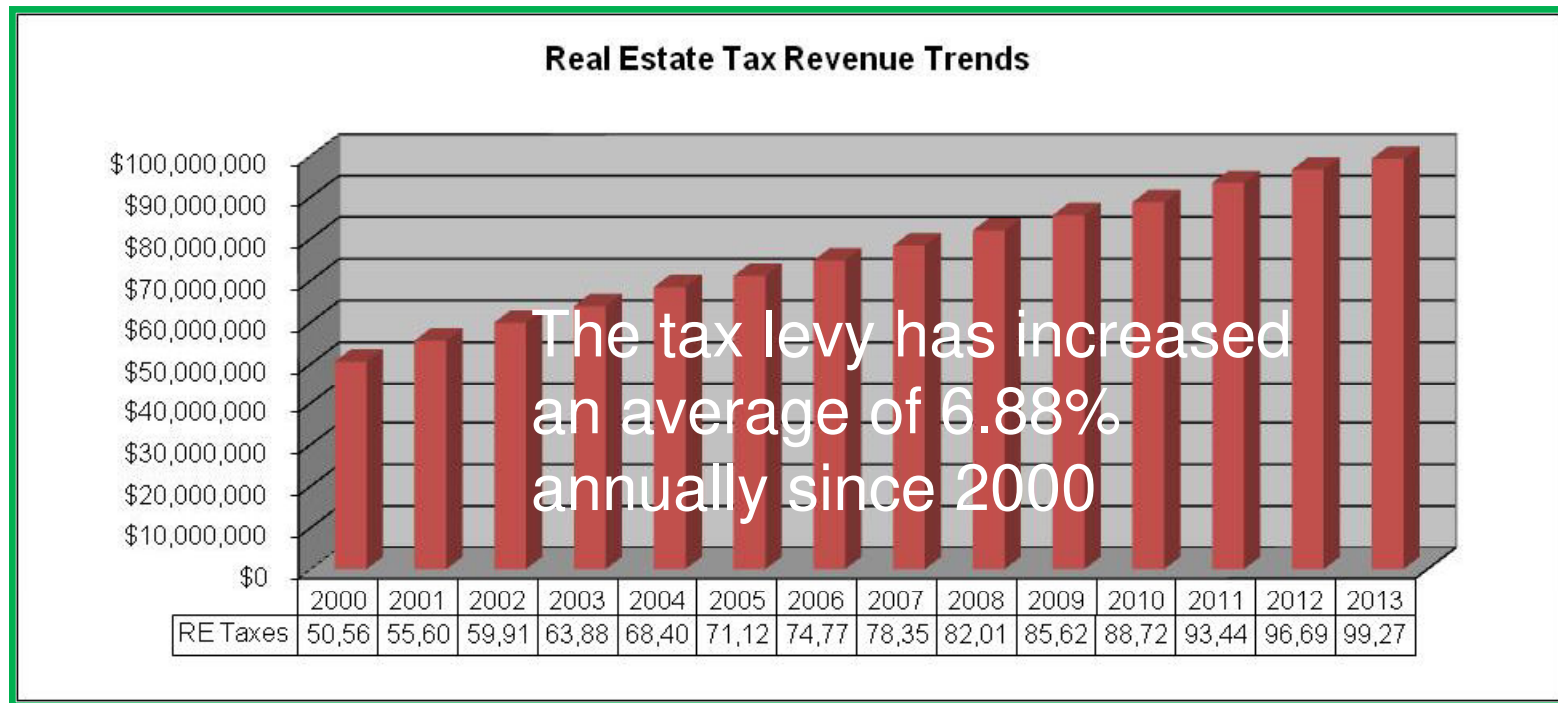
# Fiscal Year 2013 Budget Presentation

**The Town Revenues have four categories**

- 1.Real Estate Taxes.**
- 2.Local Aid.**
- 3.Local Receipts**
- 4.Other Available Funds**

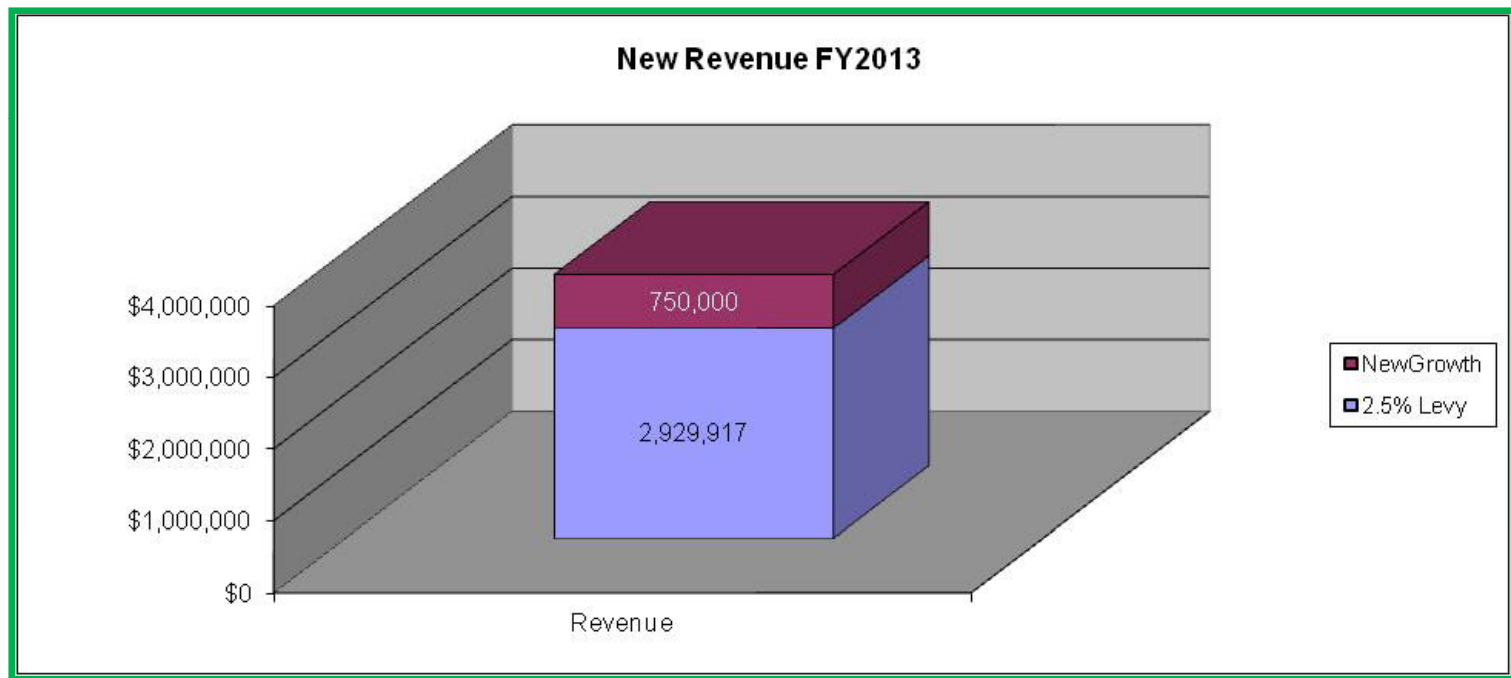


## Tax Revenue Trends – Consistent increases in Revenues





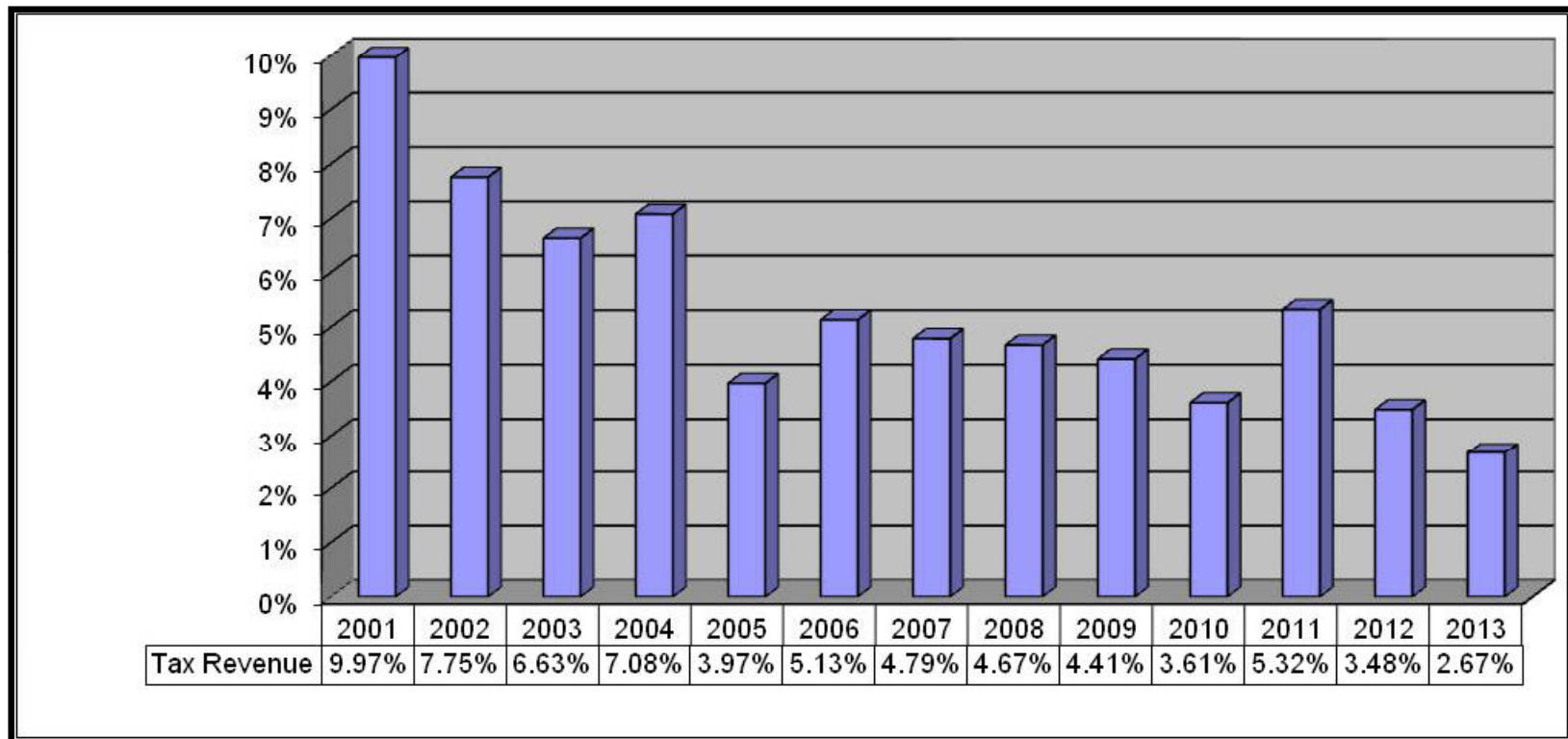
# Tax Revenue Increase



Fiscal Year 2013



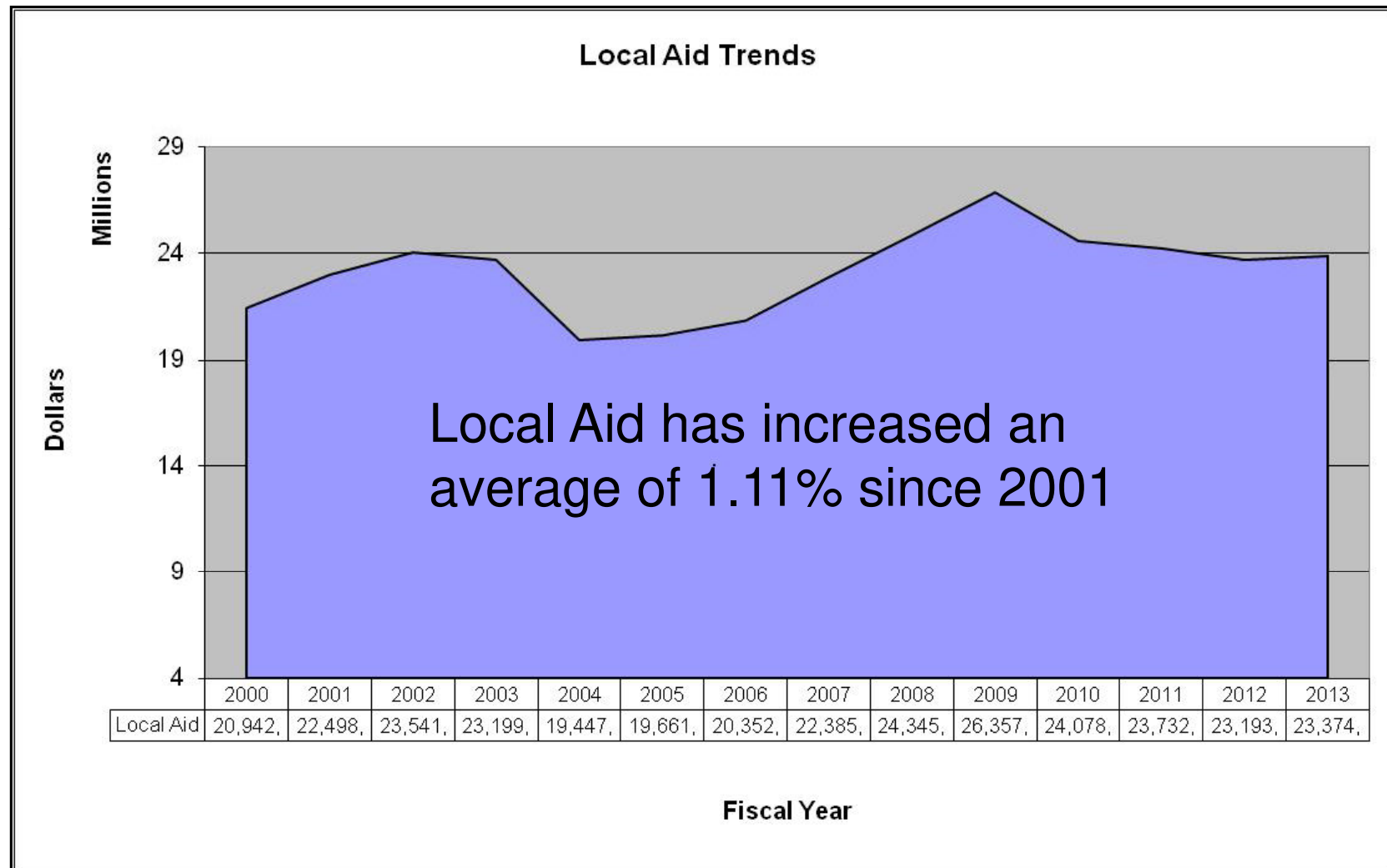
## Tax Revenue Trends – % of Levy



The rate of new revenue growth has been generally declining as a percentage of the levy.



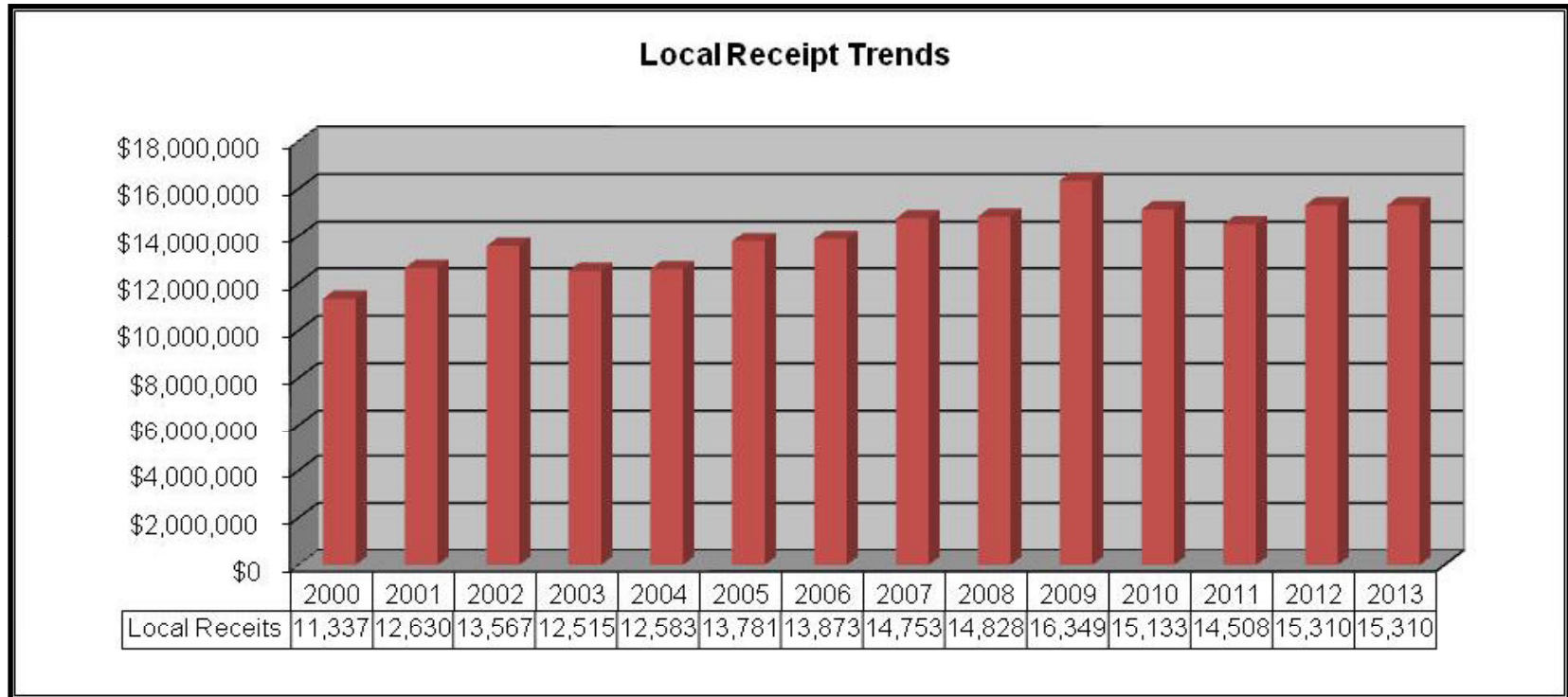
# Local Aid







# Local Receipts



These revenues have increased 2.53% on average since 2000



# Fiscal Year 2013 Budget Presentation

| FY 2013 Revenue Summary        |                       |     |
|--------------------------------|-----------------------|-----|
|                                |                       |     |
| Lewy                           | \$ 99,276,915         | 72% |
| Local Aid                      | 23,374,247            | 17% |
| Local Receipts                 | 15,310,000            | 11% |
| Other Receipts                 | 35,984                | 0%  |
|                                |                       |     |
| <b>Total Projected Revenue</b> | <b>\$ 137,997,146</b> |     |



## **Fiscal Year 2011 Budget Presentation**

# Other Highlights

# The FY 2013 Budget

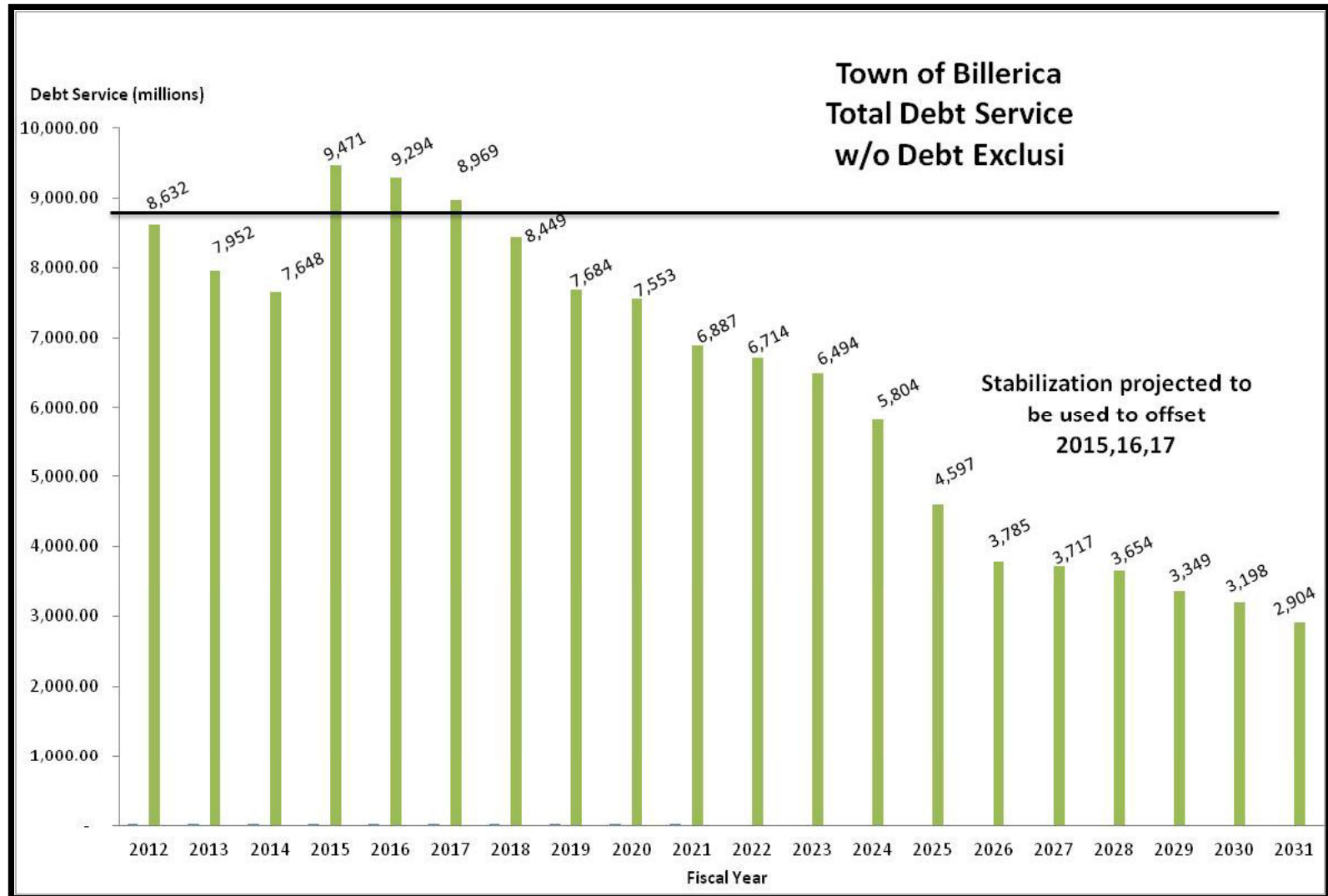


# Fiscal Year 2013 Debt Service

| <u>DEBT SERVICE</u>                    | <u>FY 2013</u> |  |                       |                       |
|----------------------------------------|----------------|--|-----------------------|-----------------------|
|                                        |                |  |                       |                       |
|                                        |                |  | <b>FY2012</b>         | <b>FY2013</b>         |
|                                        |                |  | <b>DEPT REQ</b>       | <b>TM REC</b>         |
|                                        |                |  |                       | <b>FY2013</b>         |
|                                        |                |  |                       | <b>DIFFERENCE</b>     |
| 7130 TOWN - SHORT TERM                 |                |  | \$ 420,000.00         | \$ 420,000.00         |
| 7140 SCHOOL - SHORT TERM               |                |  |                       | \$ -                  |
| 7150 TOWN - PRINCIPAL                  |                |  | \$5,845,172.00        | \$5,355,462.00        |
| 7160 SCHOOL - PRINCIPAL                |                |  | \$ 535,000.00         | \$ 680,000.00         |
| 7550 TOWN - INTEREST LONG TERM         |                |  | \$1,444,493.00        | \$1,597,990.00        |
| 7560 SCHOOL - INTEREST LONG TERM       |                |  | \$ 229,764.00         | \$ 288,249.00         |
| 7180 TOWN - PRINCIPAL (NEW)            |                |  | \$ 399,566.00         | \$ -                  |
| 7190 SCHOOL - PRINCIPAL (NEW)          |                |  | \$ -                  | \$ -                  |
| 7580 TOWN - INTEREST LONG TERM (NEW)   |                |  | \$ 192,294.00         | \$ -                  |
| 7590 SCHOOL - INTEREST LONG TERM (NEW) |                |  | \$ -                  | \$ -                  |
| <b>TOTAL</b>                           |                |  | <b>\$9,066,289.00</b> | <b>\$8,341,701.00</b> |
|                                        |                |  |                       | <b>\$ 724,588.00</b>  |



# Fiscal Year 2013 Debt Service Analysis



|                                       | BUDGET<br>FY2009 | EXPENDED<br>FY2009 | BUDGETED<br>FY2010 | EXPENDED<br>FY2010 | BUDGETED<br>FY2011 | EXPENDED<br>FY2011 | BUDGETED<br>FY2012 | DEPT REQ<br>FY2013 | TOWN MGR<br>FY2013 |
|---------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>122 - Board of Selectmen</b>       |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                        | 71,090           | 65,490             | 67,950             | 67,950             | 69,750             | 68,221             | 72,550             | 73,617             | 73,617             |
| 5190 Contractual Obligations          | 3,993            | 3,745              | 3,993              | 3,911              | 3,993              | 3,393              | 4,100              | 4,100              | 4,100              |
| 5400 Supplies & Expenses              | 1,000            | 1,000              | 1,000              | 1,000              | 1,000              | 1,000              | 1,000              | 1,000              | 1,000              |
| 5200 Contract Services/Leases         | 8,360            | 8,360              | 8,360              | 8,098              | 8,360              | 8,098              | 8,360              | 8,360              | 8,360              |
| 7044 NMCOG Assessment                 | 9,863            | 9,863              | 9,863              | 9,863              | 9,863              | 9,862              | 9,863              | 9,863              | 10,492             |
| 5800 Capital Outlay                   | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>94,306</b>    | <b>88,458</b>      | <b>91,166</b>      | <b>90,822</b>      | <b>92,966</b>      | <b>90,574</b>      | <b>95,873</b>      | <b>96,940</b>      | <b>97,569</b>      |
| <b>123 - Town Manager</b>             |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                        | 318,601          | 288,601            | 242,680            | 242,680            | 355,457            | 348,101            | 361,240            | 366,650            | 366,650            |
| 5120 Permanent Part Time              | 15,320           | 15,320             | 15,054             | 14,921             | 16,654             | 15,517             | 16,148             | 17,331             | 17,331             |
| 5130 Overtime                         | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5190 Contractual Obligations          | 4,660            | 4,660              | 3,860              | 3,860              | 4,904              | 4,909              | 6,554              | 7,087              | 7,087              |
| 5400 Supplies & Expenses              | 30,000           | 28,667             | 30,000             | 30,000             | 30,000             | 28,860             | 30,000             | 30,000             | 30,000             |
| 5200 Contract Services/Leases         | 1,000            | -                  | 1,000              | 370                | 1,000              | 1,000              | 1,000              | 1,000              | 1,000              |
| 7037 Comm. Plan./Proj./Tech. Asst.    | 5,000            | 2,473              | 5,300              | 5,000              | 5,000              | 2,300              | 5,000              | 5,000              | 5,000              |
| 7050 Pensions                         | 475              | 475                | 475                | 475                | 475                | 475                | 475                | 475                | 475                |
| 7051 Emp. Medical Exams               | 50,000           | 30,480             | 54,888             | 47,306             | 65,000             | 65,000             | 85,000             | 85,000             | 85,000             |
| 7053 Prof. Training/Development       | 9,500            | 3,619              | 9,500              | 3,179              | 12,500             | 2,498              | 12,500             | 12,500             | 12,500             |
| 7061 Pr. Town Rep./TM Handouts        | 10,000           | 10,000             | 10,000             | 8,917              | 10,000             | 10,000             | 10,000             | 10,000             | 10,000             |
| 7064 Uniforms                         | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 7094 Assessment Center                | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5800 Capital Outlay                   | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>444,556</b>   | <b>384,295</b>     | <b>372,757</b>     | <b>356,708</b>     | <b>500,990</b>     | <b>478,660</b>     | <b>527,917</b>     | <b>535,043</b>     | <b>535,043</b>     |
| <b>125 - Systems Admin.</b>           |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                        | 112,367          | 111,812            | 115,196            | 115,039            | 115,906            | 115,906            | 83,112             | 80,000             | 80,000             |
| 5190 Contractual Obligations          | 3,859            | 3,659              | 3,859              | 3,759              | 4,470              | 4,270              | 1,827              | -                  | -                  |
| 5400 Supplies & Expenses              | 55,284           | 55,061             | 54,528             | 53,828             | 49,828             | 47,179             | 48,885             | 2,000              | 22,000             |
| 5200 Contract Services/Leases         | 377,128          | 364,275            | 366,578            | 365,411            | 369,708            | 364,565            | 366,408            | 348,530            | 348,530            |
| 5800 Capital Outlay                   | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>548,638</b>   | <b>534,807</b>     | <b>540,161</b>     | <b>538,037</b>     | <b>539,912</b>     | <b>531,920</b>     | <b>500,232</b>     | <b>430,530</b>     | <b>450,530</b>     |
| <b>XXX - Water Billing</b>            |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                        | -                | -                  | -                  | -                  | -                  | -                  | 211,293            | -                  | -                  |
| 5190 Contractual Obligations          | -                | -                  | -                  | -                  | -                  | -                  | 6,943              | -                  | -                  |
| 5400 Supplies & Expenses              | -                | -                  | -                  | -                  | -                  | -                  | 22,073             | -                  | -                  |
| 5200 Contract Services/Leases         | -                | -                  | -                  | -                  | -                  | -                  | 6,650              | -                  | -                  |
| 5800 Capital Outlay                   | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>-</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>246,959</b>     | <b>-</b>           | <b>-</b>           |
| <b>129 - Cable Advisory Committee</b> |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5120 Permanent Part Time              | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5400 Supplies & Expenses              | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>-</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>131 - Finance Committee</b>        |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5120 Permanent Part Time              | 1,000            | 750                | 1,000              | 430                | 1,000              | 380                | 1,000              | 1,000              | 1,000              |
| 5400 Supplies & Expenses              | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5200 Contract Services/Leases         | 1,520            | 926                | 1,000              | 606                | 1,000              | 526                | 1,000              | 1,000              | 1,000              |
| 7063 Reserve Fund                     | 120,000          | -                  | 70,520             | -                  | 120,520            | -                  | 120,520            | 250,520            | 250,520            |
| <b>TOTAL</b>                          | <b>122,520</b>   | <b>1,676</b>       | <b>72,520</b>      | <b>1,036</b>       | <b>122,520</b>     | <b>906</b>         | <b>122,520</b>     | <b>252,520</b>     | <b>252,520</b>     |
| <b>135 - Town Accountant</b>          |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                        | 185,693          | 185,542            | 187,587            | 187,587            | 187,777            | 187,777            | 191,677            | 194,132            | 194,132            |
| 5190 Contractual Obligations          | 4,458            | 4,069              | 4,042              | 4,042              | 5,697              | 5,697              | 5,697              | 6,897              | 6,897              |
| 5400 Supplies & Expenses              | 2,600            | 1,452              | 1,500              | 1,325              | 1,000              | 999                | 1,000              | 1,000              | 1,000              |
| 5200 Contract Services/Leases         | 2,000            | 540                | 1,600              | 460                | 1,000              | 670                | 1,000              | 1,000              | 1,000              |
| 7062 Town Audit                       | 50,000           | 50,000             | 54,000             | 54,000             | 54,000             | 54,000             | 56,000             | 56,000             | 56,000             |
| 5800 Capital Outlay                   | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>244,751</b>   | <b>241,603</b>     | <b>248,729</b>     | <b>247,414</b>     | <b>249,474</b>     | <b>249,143</b>     | <b>255,374</b>     | <b>259,029</b>     | <b>259,029</b>     |
| <b>141 - Assessor</b>                 |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                        | 292,213          | 290,406            | 297,150            | 288,086            | 260,933            | 260,094            | 319,675            | 334,426            | 334,426            |
| 5120 Permanent Part Time              | -                | -                  | -                  | -                  | -                  | -                  | 1,500              | 1,500              | 1,500              |
| 5190 Contractual Obligations          | 9,448            | 9,448              | 11,918             | 10,056             | 7,770              | 5,846              | 10,020             | 7,420              | 7,420              |
| 5400 Supplies & Expenses              | 3,000            | 2,243              | 3,000              | 2,987              | 3,250              | 3,036              | 3,250              | 3,250              | 3,250              |
| 5200 Contract Services/Leases         | 33,000           | 15,402             | 33,000             | 33,000             | 67,750             | 66,883             | 67,750             | 77,750             | 77,750             |
| 5800 Capital Outlay                   | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>337,661</b>   | <b>317,499</b>     | <b>345,068</b>     | <b>334,129</b>     | <b>339,703</b>     | <b>335,859</b>     | <b>402,195</b>     | <b>424,346</b>     | <b>424,346</b>     |
| <b>145 - Treasurer/Collector</b>      |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                        | 419,617          | 419,617            | 434,875            | 434,875            | 445,246            | 416,176            | 389,774            | 541,322            | 541,322            |
| 5120 Permanent Part Time              | 20,409           | -                  | 20,409             | 20,409             | 20,409             | 20,409             | 20,409             | 46,764             | 46,764             |
| 5130 Overtime                         | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5190 Contractual Obligations          | 12,332           | 11,566             | 13,977             | 13,971             | 12,877             | 12,877             | 11,534             | 17,217             | 17,217             |
| 5400 Supplies & Expenses              | 6,000            | 2,976              | 3,500              | 3,470              | 2,000              | 2,000              | 3,000              | 66,848             | 66,848             |
| 5200 Contract Services/Leases         | 25,350           | 20,109             | 16,998             | 16,997             | 40,000             | 40,000             | 76,554             | 96,804             | 96,804             |
| 5235 Tax Revenue Collection           | 68,650           | 66,769             | 112,600            | 112,600            | 100,000            | 100,000            | 100,000            | 100,000            | 50,000             |
| 5800 Capital Outlay                   | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                          | <b>552,358</b>   | <b>521,037</b>     | <b>602,359</b>     | <b>602,322</b>     | <b>620,532</b>     | <b>591,462</b>     | <b>601,271</b>     | <b>868,955</b>     | <b>818,955</b>     |

|                                      | BUDGET<br>FY2009 | EXPENDED<br>FY2009 | BUDGETED<br>FY2010 | EXPENDED<br>FY2010 | BUDGETED<br>FY2011 | EXPENDED<br>FY2011 | BUDGETED<br>FY2012 | DEPT REQ<br>FY2013 | TOWN MGR<br>FY2013 |
|--------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>161 - Town Clerk</b>              |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                       | 225,360          | 218,722            | 223,104            | 223,102            | 224,354            | 224,354            | 229,649            | 235,082            | 235,621            |
| 5190 Contractual Obligations         | 11,575           | 9,864              | 10,843             | 10,439             | 10,543             | 10,641             | 11,327             | 11,327             | 11,327             |
| 5400 Supplies & Expenses             | 1,760            | 952                | 1,360              | 945                | 1,360              | 1,245              | 1,360              | 1,360              | 710                |
| 5200 Contract Services/Leases        | 2,725            | 489                | 2,950              | 721                | 1,650              | 453                | 2,425              | 2,425              | 2,425              |
| 5800 Capital Outlay                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                         | <b>241,420</b>   | <b>230,027</b>     | <b>238,257</b>     | <b>235,207</b>     | <b>237,907</b>     | <b>236,693</b>     | <b>244,761</b>     | <b>250,194</b>     | <b>250,083</b>     |
| <b>162 - Election Department</b>     |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5120 Permanent Part Time             | 44,144           | 43,389             | 15,298             | 14,896             | 46,344             | 40,181             | 31,296             | 52,780             | 52,780             |
| 5400 Supplies & Expenses             | 2,280            | 1,888              | 1,784              | 1,765              | 3,427              | 1,059              | 2,168              | 3,352              | 3,352              |
| 5200 Contract Services/Leases        | 72,444           | 57,912             | 40,083             | 40,083             | 45,834             | 42,164             | 33,776             | 47,444             | 47,444             |
| 5800 Capital Outlay                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                         | <b>118,868</b>   | <b>103,189</b>     | <b>57,165</b>      | <b>56,744</b>      | <b>95,605</b>      | <b>83,404</b>      | <b>67,240</b>      | <b>103,576</b>     | <b>103,576</b>     |
| <b>163 - Board of Registrars</b>     |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                       | 83,175           | 77,569             | 42,649             | 42,649             | 42,649             | 42,654             | 43,649             | 44,270             | 44,270             |
| 5120 Permanent Part Time             | 2,616            | 2,616              | 2,723              | 2,722              | 2,723              | 2,722              | 2,723              | 2,825              | 2,825              |
| 5130 Overtime                        | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5190 Contractual Obligations         | 6,816            | 6,816              | 2,143              | 2,143              | 2,143              | 2,143              | 2,927              | 2,927              | 2,927              |
| 5400 Supplies & Expenses             | 7,666            | 1,386              | 8,159              | 4,680              | 8,174              | 3,068              | 8,350              | 8,350              | 8,350              |
| 5200 Contract Services/Leases        | 3,650            | 2,262              | 3,575              | 2,503              | 2,875              | 3,643              | 2,875              | 3,125              | 3,125              |
| 5800 Capital Outlay                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                         | <b>103,923</b>   | <b>90,649</b>      | <b>59,249</b>      | <b>54,697</b>      | <b>58,564</b>      | <b>54,230</b>      | <b>60,524</b>      | <b>61,497</b>      | <b>61,497</b>      |
| <b>171 - Conservation Commission</b> |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                       | 153,037          | 130,469            | 154,841            | 149,874            | 154,199            | 139,847            | 152,769            | 160,700            | 160,700            |
| 5120 Permanent Part Time             | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5130 Overtime                        | 1,803            | 1,259              | 1,859              | 1,423              | 1,962              | 389                | 2,040              | 2,442              | 2,442              |
| 5190 Contractual Obligations         | 1,600            | 600                | 1,600              | 600                | 1,600              | 1,600              | 1,100              | 9,240              | 9,240              |
| 5400 Supplies & Expenses             | 1,000            | 1,000              | 1,100              | 995                | 1,100              | 941                | 1,100              | 1,100              | 1,100              |
| 5200 Contract Services/Leases        | 7,524            | 7,524              | 9,757              | 7,317              | 9,757              | 4,669              | 9,757              | 793                | 793                |
| 7092 Beaver Dam Control              | 19,812           | 14,523             | 14,812             | 14,812             | 11,812             | 11,812             | 12,000             | 12,000             | 12,000             |
| 5800 Capital Outlay                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                         | <b>184,776</b>   | <b>155,375</b>     | <b>183,969</b>     | <b>175,021</b>     | <b>180,430</b>     | <b>159,258</b>     | <b>178,766</b>     | <b>186,274</b>     | <b>186,274</b>     |
| <b>175 - Planning Board</b>          |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                       | 111,588          | 111,588            | 113,898            | 113,898            | 115,435            | 115,433            | 119,165            | 123,153            | 123,153            |
| 5120 Permanent Part Time             | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5130 Overtime                        | 2,417            | 2,293              | 1,235              | 1,317              | 2,640              | 2,056              | 2,640              | 3,274              | 3,274              |
| 5190 Contractual Obligations         | 4,000            | 4,000              | 4,100              | 4,100              | 4,100              | 4,100              | 4,600              | 600                | 600                |
| 5400 Supplies & Expenses             | 825              | 785                | 825                | 607                | 814                | 772                | 814                | 910                | 910                |
| 5200 Contract Services/Leases        | 580              | 580                | 580                | 580                | 572                | 626                | 572                | 710                | 710                |
| 5800 Capital Outlay                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                         | <b>119,410</b>   | <b>119,246</b>     | <b>120,638</b>     | <b>120,502</b>     | <b>123,561</b>     | <b>122,987</b>     | <b>127,791</b>     | <b>128,646</b>     | <b>128,646</b>     |
| <b>176 - Board of Appeals</b>        |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                       | 46,904           | 46,904             | 47,258             | 47,258             | 47,258             | 47,257             | 48,258             | 49,052             | 49,052             |
| 5120 Permanent Part Time             | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5130 Overtime                        | 3,318            | 2,958              | 3,502              | 3,166              | 3,502              | 2,268              | 3,502              | 3,529              | 3,529              |
| 5190 Contractual Obligations         | 4,100            | 3,808              | 4,408              | 4,408              | 3,808              | 4,634              | 4,134              | 4,734              | 4,734              |
| 5400 Supplies & Expenses             | 860              | 514                | 860                | 444                | 752                | 591                | 752                | 752                | 752                |
| 5200 Contract Services/Leases        | 80               | 80                 | 80                 | -                  | 80                 | -                  | 80                 | 80                 | 80                 |
| 5800 Capital Outlay                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                         | <b>55,262</b>    | <b>54,264</b>      | <b>56,108</b>      | <b>55,276</b>      | <b>55,400</b>      | <b>54,750</b>      | <b>56,726</b>      | <b>58,147</b>      | <b>58,147</b>      |
| <b>192 - Town Hall</b>               |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                       | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5190 Contractual Obligations         | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5400 Postage                         | 100,858          | 100,460            | 100,858            | 92,059             | 100,858            | 97,692             | 100,858            | 100,858            | 100,858            |
| 5400 Custodial Supplies              | 4,000            | 4,000              | 4,000              | 4,004              | 4,000              | 3,967              | 4,000              | 4,000              | 4,000              |
| 5200 Supplies & Expenses             | 25,000           | 12,184             | 25,000             | 24,329             | 25,000             | 21,995             | 25,000             | 25,000             | 25,000             |
| 7059 Cleaning Services               | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5256 Utilities                       | 200,000          | 186,141            | 200,000            | 198,910            | 192,000            | 192,348            | 192,000            | 192,000            | 192,000            |
| 7058 Building Maintenance            | 160,000          | 142,812            | 160,000            | 160,000            | 150,000            | 143,522            | 150,000            | 150,000            | 150,000            |
| 7055 Telephone                       | 120,000          | 120,000            | 100,000            | 100,000            | 110,000            | 99,838             | 110,000            | 110,000            | 110,000            |
| 7065 Abandoned Buildings             | 3,000            | 3,000              | 3,000              | 3,000              | 3,000              | -                  | 3,000              | 3,000              | 3,000              |
| 5800 Capital Outlay                  | -                | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                         | <b>612,858</b>   | <b>568,597</b>     | <b>592,858</b>     | <b>582,302</b>     | <b>584,858</b>     | <b>559,362</b>     | <b>584,858</b>     | <b>584,858</b>     | <b>584,858</b>     |
| <b>691 - Historical Commission</b>   |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 5400 Supplies & Expenses             | 50               | -                  | 50                 | -                  | 50                 | 50                 | 50                 | 50                 | 50                 |
| 5200 Contract Services/Leases        | 250              | -                  | 250                | -                  | 250                | 250                | 250                | 250                | 250                |
| <b>TOTAL</b>                         | <b>300</b>       | <b>-</b>           | <b>300</b>         | <b>-</b>           | <b>300</b>         | <b>300</b>         | <b>300</b>         | <b>300</b>         | <b>300</b>         |
| <b>910 - Town Systemwide</b>         |                  |                    |                    |                    |                    |                    |                    |                    |                    |
| 7080 Town Retirements                | 95,000           | 95,000             | 75,000             | 75,000             | 75,000             | 75,000             | 75,000             | 75,000             | 75,000             |
| 7095 Streetlights                    | 225,000          | 225,000            | 225,000            | 224,367            | 260,000            | 260,000            | 260,000            | 260,000            | 260,000            |
| 7096 Legal                           | 260,000          | 252,135            | 275,000            | 263,673            | 250,000            | 249,999            | 250,000            | 250,000            | 250,000            |
| <b>TOTAL</b>                         | <b>580,000</b>   | <b>572,135</b>     | <b>575,000</b>     | <b>563,040</b>     | <b>585,000</b>     | <b>584,999</b>     | <b>585,000</b>     | <b>585,000</b>     | <b>585,000</b>     |
| <b>TOTAL GENERAL GOVERNMENT</b>      | <b>4,361,607</b> | <b>3,982,857</b>   | <b>4,156,304</b>   | <b>4,013,257</b>   | <b>4,387,722</b>   | <b>4,134,507</b>   | <b>4,658,308</b>   | <b>4,825,856</b>   | <b>4,796,374</b>   |



|                                          | BUDGET<br>FY2009  | EXPENDED<br>FY2009 | BUDGETED<br>FY2010 | EXPENDED<br>FY2010 | BUDGETED<br>FY2011 | EXPENDED<br>FY2011 | BUDGETED<br>FY2012 | DEPT REQ<br>FY2013 | TOWN MGR<br>FY2013 |
|------------------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>210 - Police Department</b>           |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 4,170,858         | 4,170,858          | 4,348,978          | 4,096,544          | 4,254,666          | 4,033,597          | 4,449,113          | 4,584,668          | 4,584,668          |
| 5120 Permanent Part Time                 | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5130 Overtime                            | 567,000           | 558,479            | 502,000            | 502,000            | 582,000            | 569,945            | 567,000            | 593,000            | 593,000            |
| 5190 Contractual Obligations             | 1,449,930         | 1,364,325          | 1,465,150          | 1,332,338          | 1,436,058          | 1,359,137          | 1,455,962          | 1,474,776          | 1,474,776          |
| 5400 Supplies & Expenses                 | 367,600           | 341,781            | 364,900            | 338,337            | 364,900            | 384,901            | 405,700            | 405,700            | 405,700            |
| 5256 Utilities                           | 2,700             | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5200 Contract Services/Leases            | 101,500           | 96,698             | 109,800            | 90,051             | 112,500            | 85,660             | 109,800            | 109,800            | 109,800            |
| 5800 Capital Outlay                      | 157,500           | 106,124            | 63,250             | 63,675             | 126,500            | 126,296            | 100,500            | 175,000            | 175,000            |
| <b>TOTAL</b>                             | <b>6,817,088</b>  | <b>6,638,265</b>   | <b>6,854,078</b>   | <b>6,422,945</b>   | <b>6,876,624</b>   | <b>6,559,536</b>   | <b>7,088,075</b>   | <b>7,342,944</b>   | <b>7,342,944</b>   |
| <b>220 - Fire Department</b>             |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 4,706,705         | 4,688,075          | 4,609,386          | 4,490,923          | 4,667,980          | 4,529,308          | 4,802,963          | 4,980,351          | 4,980,351          |
| 5120 Permanent Part Time                 | 13,258            | 13,216             | 19,191             | 12,100             | 16,740             | 13,177             | 19,858             | 17,375             | 17,375             |
| 5130 Overtime                            | 670,000           | 639,382            | 626,250            | 626,249            | 552,077            | 528,200            | 552,077            | 552,077            | 552,077            |
| 5190 Contractual Obligations             | 946,160           | 868,249            | 916,023            | 878,216            | 903,451            | 827,383            | 922,173            | 1,007,300          | 1,007,300          |
| 5400 Supplies & Expenses                 | 276,157           | 276,157            | 272,846            | 270,685            | 272,846            | 270,708            | 325,316            | 316,350            | 316,350            |
| 5200 Contract Services/Leases            | 112,457           | 112,330            | 160,113            | 157,369            | 107,114            | 106,807            | 109,236            | 109,236            | 109,238            |
| 5256 Utilities                           | 84,500            | 83,965             | 84,500             | 78,006             | 84,500             | 81,066             | 84,500             | 84,500             | 84,500             |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | 25,000             | 24,500             | -                  |
| <b>TOTAL</b>                             | <b>6,809,237</b>  | <b>6,681,374</b>   | <b>6,688,309</b>   | <b>6,513,548</b>   | <b>6,604,708</b>   | <b>6,356,649</b>   | <b>6,841,123</b>   | <b>7,091,689</b>   | <b>7,067,191</b>   |
| <b>231 - Ambulance</b>                   |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 643,860           | 639,965            | 656,984            | 651,963            | 661,258            | 660,291            | 679,750            | 672,540            | 672,540            |
| 5120 Permanent Part Time                 | 10,000            | 820                | 10,000             | 1,985              | 5,000              | 1,181              | 5,000              | 10,000             | 10,000             |
| 5130 Overtime                            | 169,659           | 152,254            | 180,000            | 147,663            | 168,738            | 168,738            | 175,000            | 180,000            | 180,000            |
| 5190 Contractual Obligations             | 86,879            | 81,839             | 88,732             | 84,536             | 88,194             | 88,194             | 174,575            | 89,000             | 89,000             |
| 5400 Supplies & Expenses                 | 54,375            | 53,986             | 59,690             | 59,690             | 59,690             | 55,495             | 66,600             | 66,600             | 66,600             |
| 5200 Contract Services/Leases            | 61,800            | 61,800             | 62,800             | 59,386             | 62,800             | 64,750             | 67,800             | 67,800             | 67,800             |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>1,026,573</b>  | <b>990,664</b>     | <b>1,058,206</b>   | <b>1,005,223</b>   | <b>1,045,680</b>   | <b>1,038,649</b>   | <b>1,168,725</b>   | <b>1,085,940</b>   | <b>1,085,940</b>   |
| <b>241 - Building Department</b>         |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 310,596           | 310,596            | 314,523            | 314,523            | 290,696            | 270,853            | 313,166            | 320,416            | 320,416            |
| 5120 Permanent Part Time                 | 96,907            | 91,869             | 99,266             | 99,266             | 103,502            | 117,307            | 90,715             | 101,593            | 101,594            |
| 5130 Overtime                            | 8,500             | 8,141              | 4,227              | 4,227              | 4,227              | 10,149             | 4,227              | 10,149             | 10,000             |
| 5190 Contractual Obligations             | 32,090            | 27,597             | 34,077             | 34,077             | 34,077             | 34,077             | 33,442             | 34,142             | 34,142             |
| 5400 Supplies & Expenses                 | 6,400             | 4,770              | 6,400              | 3,801              | 6,400              | 6,330              | 6,400              | 6,400              | 6,400              |
| 5200 Contract Services/Leases            | 9,675             | 5,016              | 5,675              | 4,035              | 5,675              | 4,705              | 5,675              | 5,675              | 5,675              |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>464,168</b>    | <b>447,989</b>     | <b>464,168</b>     | <b>459,929</b>     | <b>444,577</b>     | <b>443,421</b>     | <b>453,625</b>     | <b>472,454</b>     | <b>478,227</b>     |
| <b>244 - Sealer Weights and Measures</b> |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5120 Permanent Part Time                 | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5400 Supplies & Expenses                 | 350               | 350                | 350                | 350                | 350                | 350                | 500                | 350                | 350                |
| 5200 Contract Services/Leases            | 6,000             | 6,000              | 6,000              | 6,000              | 7,150              | 7,150              | 7,000              | 7,150              | 7,150              |
| <b>TOTAL</b>                             | <b>6,350</b>      | <b>6,350</b>       | <b>6,350</b>       | <b>6,350</b>       | <b>7,500</b>       | <b>7,500</b>       | <b>7,500</b>       | <b>7,500</b>       | <b>7,500</b>       |
| <b>291 - Emergency Management</b>        |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 10,420            | 10,342             | 10,420             | 10,419             | 10,420             | 10,420             | 10,620             | 10,940             | 10,940             |
| 5400 Supplies & Expenses                 | 6,000             | 6,000              | 8,900              | 7,607              | 6,000              | 6,000              | 6,000              | 6,000              | 6,000              |
| 5190 Contractual Obligations             | 2,900             | 2,899              | -                  | -                  | 2,900              | 2,900              | 3,400              | 3,400              | 3,400              |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>19,320</b>     | <b>19,241</b>      | <b>19,320</b>      | <b>18,026</b>      | <b>19,320</b>      | <b>19,320</b>      | <b>20,020</b>      | <b>20,340</b>      | <b>20,340</b>      |
| <b>292 - Animal Control</b>              |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 45,057            | 45,057             | 51,351             | 51,351             | 52,049             | 51,351             | 54,049             | 54,025             | 54,025             |
| 5120 Permanent Part Time                 | 16,047            | 16,047             | 16,467             | 16,467             | 17,362             | 16,556             | 18,061             | 19,478             | 21,426             |
| 5130 Overtime                            | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5190 Contractual Obligations             | 3,400             | 2,517              | 2,700              | 2,700              | 4,000              | 1,650              | 3,400              | 3,250              | 3,250              |
| 5400 Supplies & Expenses                 | 1,100             | 796                | 1,100              | 941                | 1,100              | 1,101              | 1,100              | 1,100              | 1,100              |
| 5200 Contract Services/Leases            | 2,000             | 437                | 2,000              | 1,185              | 2,000              | 1,206              | 2,000              | 2,000              | 2,000              |
| 5256 Utilities                           | 6,000             | 4,602              | 6,000              | 4,195              | 6,000              | 4,688              | 6,000              | 6,000              | 6,000              |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>73,604</b>     | <b>69,456</b>      | <b>79,618</b>      | <b>76,839</b>      | <b>82,511</b>      | <b>76,552</b>      | <b>84,610</b>      | <b>85,853</b>      | <b>87,801</b>      |
| <b>510 - Board of Health</b>             |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 227,617           | 227,617            | 232,864            | 232,848            | 236,539            | 236,539            | 241,191            | 248,218            | 248,218            |
| 5120 Permanent Part Time                 | 48,314            | 41,778             | 49,590             | 30,714             | 29,994             | 29,822             | 29,994             | 33,206             | 33,206             |
| 5130 Overtime                            | 6,117             | 6,117              | 6,182              | 6,182              | 6,429              | 5,676              | 6,686              | 7,403              | 7,403              |
| 5190 Contractual Obligations             | 26,296            | 22,121             | 26,296             | 20,700             | 26,596             | 26,596             | 25,096             | 26,234             | 26,234             |
| 5400 Supplies & Expenses                 | 2,895             | 2,895              | 2,895              | 661                | 2,895              | 2,867              | 2,895              | 2,895              | 2,895              |
| 5200 Contract Services/Leases            | 16,164            | 6,725              | 9,576              | 6,397              | 9,576              | 5,372              | 9,576              | 9,576              | 9,576              |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>327,403</b>    | <b>307,253</b>     | <b>327,403</b>     | <b>297,502</b>     | <b>312,029</b>     | <b>306,872</b>     | <b>315,438</b>     | <b>327,532</b>     | <b>327,532</b>     |
| <b>TOTAL PUBLIC SAFETY</b>               | <b>15,543,743</b> | <b>15,160,592</b>  | <b>15,497,452</b>  | <b>14,800,362</b>  | <b>15,392,949</b>  | <b>14,808,499</b>  | <b>15,979,117</b>  | <b>16,434,252</b>  | <b>16,417,475</b>  |

|                                          | BUDGET<br>FY2009  | EXPENDED<br>FY2009 | BUDGETED<br>FY2010 | EXPENDED<br>FY2010 | BUDGETED<br>FY2011 | EXPENDED<br>FY2011 | BUDGETED<br>FY2012 | DEPT REQ<br>FY2013 | TOWN MGR<br>FY2013 |
|------------------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>410 - Engineering</b>                 |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 399,694           | 377,477            | 378,297            | 378,297            | 381,135            | 374,181            | 329,602            | 337,353            | 337,353            |
| 5130 Overtime                            | 14,000            | 5,958              | 14,000             | 1,134              | 14,000             | 4,382              | 14,000             | 14,500             | 14,500             |
| 5190 Contractual Obligations             | 11,350            | 11,350             | 8,950              | 8,250              | 9,050              | 9,050              | 7,800              | 7,800              | 7,800              |
| 5400 Supplies & Expenses                 | 7,400             | 4,577              | 7,400              | 4,237              | 7,400              | 7,394              | 7,400              | 7,400              | 7,400              |
| 5200 Contract Services/Leases            | 23,700            | 18,215             | 23,700             | 12,589             | 22,750             | 22,746             | 22,750             | 21,800             | 21,800             |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>456,144</b>    | <b>417,577</b>     | <b>432,347</b>     | <b>404,507</b>     | <b>434,335</b>     | <b>417,753</b>     | <b>381,552</b>     | <b>388,853</b>     | <b>388,853</b>     |
| <b>421 - Public Works Administration</b> |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 430,140           | 430,140            | 442,379            | 442,379            | 446,000            | 433,075            | 456,564            | 465,261            | 465,261            |
| 5120 Permanent Part Time                 | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5130 Overtime                            | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5190 Contractual Obligations             | 14,305            | 13,831             | 15,181             | 13,250             | 16,948             | 18,159             | 17,059             | 16,194             | 16,194             |
| 5400 Supplies & Expenses                 | 2,500             | 2,075              | 2,500              | 2,088              | 2,500              | 1,427              | 2,500              | 2,500              | 2,500              |
| 5200 Contract Services/Leases            | 14,500            | 9,296              | 14,500             | 12,356             | 14,500             | 8,759              | 14,500             | 14,500             | 14,500             |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>461,445</b>    | <b>455,342</b>     | <b>474,560</b>     | <b>470,073</b>     | <b>479,948</b>     | <b>461,420</b>     | <b>490,623</b>     | <b>498,455</b>     | <b>498,455</b>     |
| <b>422 - Highway Department</b>          |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 924,881           | 792,420            | 842,574            | 808,658            | 853,288            | 733,379            | 859,723            | 821,574            | 821,574            |
| 5130 Overtime Regular                    | 51,800            | 47,949             | 55,426             | 48,100             | 55,426             | 58,068             | 55,426             | 55,426             | 55,426             |
| 5150 Temporary/Seasonal                  | -                 | -                  | -                  | -                  | 82,320             | 37,646             | 82,320             | 82,320             | 82,320             |
| 5190 Contractual Obligations             | 34,425            | 31,563             | 31,425             | 30,249             | 49,251             | 46,213             | 72,505             | 29,075             | 29,075             |
| 5400 Supplies & Expenses                 | 397,236           | 397,236            | 397,236            | 387,571            | 397,236            | 419,577            | 397,236            | 419,577            | 419,577            |
| 5200 Contract Services/Leases            | 249,123           | 183,551            | 249,123            | 175,080            | 249,123            | 291,843            | 249,123            | 291,843            | 291,843            |
| 5256 Utilities                           | 29,250            | 39,662             | 29,250             | 29,250             | 29,250             | 29,250             | 29,250             | 29,250             | 29,250             |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>1,686,715</b>  | <b>1,492,381</b>   | <b>1,605,034</b>   | <b>1,478,908</b>   | <b>1,715,894</b>   | <b>1,615,976</b>   | <b>1,745,583</b>   | <b>1,729,065</b>   | <b>1,729,065</b>   |
| <b>423 - Snow and Ice</b>                |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5131 Snow Overtime                       | 70,000            | 172,252            | 70,000             | 141,089            | 70,000             | 141,487            | 70,000             | 70,000             | 70,000             |
| 5278 Snow and Sand Expenses              | 350,000           | 1,214,374          | 350,000            | 745,076            | 350,000            | 350,001            | 350,000            | 350,000            | 350,000            |
| <b>TOTAL</b>                             | <b>420,000</b>    | <b>1,386,626</b>   | <b>420,000</b>     | <b>886,165</b>     | <b>420,000</b>     | <b>491,488</b>     | <b>420,000</b>     | <b>420,000</b>     | <b>420,000</b>     |
| <b>433 - Solid Waste</b>                 |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5285 Solid Waste                         | 3,362,448         | 3,271,498          | 3,212,448          | 3,172,152          | 3,362,448          | 3,105,142          | 3,362,448          | 3,362,448          | 3,362,448          |
| <b>TOTAL</b>                             | <b>3,362,448</b>  | <b>3,271,498</b>   | <b>3,212,448</b>   | <b>3,172,152</b>   | <b>3,362,448</b>   | <b>3,105,142</b>   | <b>3,362,448</b>   | <b>3,362,448</b>   | <b>3,362,448</b>   |
| <b>441 - Sewer Department</b>            |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 1,084,338         | 1,084,338          | 1,095,663          | 1,095,396          | 1,066,360          | 1,040,918          | 1,119,278          | 1,141,810          | 1,141,810          |
| 5150 Temporary/Seasonal                  | -                 | -                  | -                  | -                  | 13,173             | 10,759             | 13,173             | 13,173             | 13,173             |
| 5130 Overtime                            | 81,000            | 81,000             | 130,000            | 130,000            | 165,000            | 163,604            | 130,000            | 130,000            | 130,000            |
| 5190 Contractual Obligations             | 52,106            | 52,106             | 50,356             | 50,106             | 50,356             | 68,401             | 50,356             | 50,205             | 50,205             |
| 5400 Supplies & Expenses                 | 576,000           | 536,531            | 442,900            | 416,031            | 475,100            | 497,671            | 440,000            | 446,500            | 446,500            |
| 5200 Contract Services/Leases            | 625,000           | 670,522            | 903,500            | 797,626            | 853,500            | 850,429            | 848,600            | 848,600            | 748,600            |
| 5256 Utilities                           | 686,700           | 521,626            | 699,700            | 545,974            | 615,000            | 551,884            | 615,000            | 615,000            | 615,000            |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>3,105,144</b>  | <b>2,946,123</b>   | <b>3,322,119</b>   | <b>3,035,133</b>   | <b>3,238,489</b>   | <b>3,183,666</b>   | <b>3,216,408</b>   | <b>3,245,289</b>   | <b>3,145,289</b>   |
| <b>450 - Water Division</b>              |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 1,243,628         | 1,202,099          | 1,260,829          | 1,194,964          | 1,171,024          | 1,145,981          | 1,091,129          | 1,119,235          | 1,119,235          |
| 5120 Permanent Part Time                 | 42,548            | 42,548             | 46,278             | 46,278             | 74,283             | 80,719             | 47,040             | 84,816             | 84,816             |
| 5130 Overtime                            | 291,359           | 282,278            | 311,755            | 254,911            | 311,755            | 274,895            | 297,000            | 297,000            | 297,000            |
| 5132 Flushing Program                    | 35,000            | -                  | 37,450             | 36,905             | 37,450             | 33,880             | 37,450             | 37,450             | 37,450             |
| 5150 Temporary/Seasonal                  | -                 | -                  | -                  | -                  | 15,120             | -                  | 15,120             | 15,120             | 15,120             |
| 5190 Contractual Obligations             | 62,603            | 61,163             | 60,809             | 60,809             | 88,384             | 92,328             | 53,409             | 55,759             | 55,759             |
| 5400 Supplies & Expenses                 | 1,058,023         | 1,058,023          | 1,277,895          | 1,283,535          | 1,331,086          | 1,186,560          | 1,259,185          | 1,151,899          | 1,151,899          |
| 5200 Contract Services/Leases            | 303,311           | 303,311            | 284,285            | 293,708            | 270,785            | 256,746            | 260,435            | 265,855            | 265,855            |
| 5256 Utilities                           | 633,962           | 633,962            | 688,202            | 537,719            | 699,737            | 551,884            | 699,737            | 659,000            | 569,000            |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>3,670,434</b>  | <b>3,583,384</b>   | <b>3,967,503</b>   | <b>3,708,829</b>   | <b>3,999,624</b>   | <b>3,622,993</b>   | <b>3,760,505</b>   | <b>3,686,134</b>   | <b>3,596,134</b>   |
| <b>491 - Cemetery Parks/Trees</b>        |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                           | 443,303           | 443,303            | 398,001            | 372,801            | 357,398            | 357,398            | 407,330            | 431,124            | 431,124            |
| 5120 Permanent Part Time                 | 37,800            | 37,036             | 37,800             | 36,622             | 49,585             | 32,707             | 49,585             | 49,585             | 49,585             |
| 5130 Overtime                            | 68,415            | 68,415             | 68,415             | 54,199             | 68,415             | 62,079             | 68,415             | 68,415             | 68,415             |
| 5190 Contractual Obligations             | 14,800            | 14,800             | 51,240             | 51,240             | 12,950             | 13,002             | 15,424             | 17,124             | 17,124             |
| 5400 Supplies & Expenses                 | 41,500            | 41,345             | 41,500             | 33,167             | 44,600             | 43,316             | 52,600             | 57,100             | 57,100             |
| 7093 Mosquito Control                    | 21,600            | 18,906             | 21,600             | 9,900              | 21,600             | 10,125             | 21,600             | 21,600             | 21,600             |
| 5200 Contract Services/Leases            | 46,000            | 45,996             | 46,000             | 45,439             | 47,600             | 42,646             | 52,600             | 75,300             | 75,300             |
| 5256 Utilities                           | 13,270            | 13,256             | 13,270             | 11,283             | 14,070             | 12,292             | 10,000             | 14,070             | 14,070             |
| 5800 Capital Outlay                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5100 Perpetual Care                      | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                             | <b>686,688</b>    | <b>683,057</b>     | <b>677,826</b>     | <b>614,651</b>     | <b>616,218</b>     | <b>573,565</b>     | <b>677,554</b>     | <b>734,318</b>     | <b>734,318</b>     |
| <b>TOTAL PUBLIC WORKS</b>                | <b>13,849,018</b> | <b>14,235,988</b>  | <b>14,111,837</b>  | <b>13,770,418</b>  | <b>14,266,956</b>  | <b>13,472,003</b>  | <b>14,054,673</b>  | <b>14,064,561</b>  | <b>13,874,561</b>  |

|                                           | BUDGET<br>FY2009  | EXPENDED<br>FY2009 | BUDGETED<br>FY2010 | EXPENDED<br>FY2010 | BUDGETED<br>FY2011 | EXPENDED<br>FY2011 | BUDGETED<br>FY2012 | DEPT REQ<br>FY2013 | TOWN MGR<br>FY2013 |
|-------------------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>300 - Billerica Public Schools</b>     |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5160 Professional Salaries                | 37,619,310        | 38,310,689         | 36,956,691         | 37,539,041         | 36,892,820         | 36,892,820         | 37,492,820         | 50,716,354         | 50,716,354         |
| 5170 Clerical Salaries                    |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5180 Other Salaries                       |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5400 Supplies & Expenses                  | 1,455,543         | 1,394,679          | 1,638,961          | 1,368,528          | 1,661,881          | 1,661,881          | 1,661,881          | 1,424,906          | 1,424,906          |
| 5200 Contract Services/Leases             | 9,509,726         | 7,188,491          | 9,011,051          | 4,086,539          | 9,607,709          | 9,607,709          | 9,607,709          | -                  | -                  |
| 5256 Utilities                            | 1,862,232         | 1,732,705          | 1,595,314          | 1,372,846          | 1,676,592          | 1,676,592          | 1,676,592          | -                  | -                  |
| 5800 Capital Outlay                       | 27,352            | 21,593             | 27,352             | 12,823             | 277,352            | 277,352            | 277,352            | -                  | -                  |
| <b>TOTAL</b>                              | <b>50,474,163</b> | <b>48,648,157</b>  | <b>49,229,369</b>  | <b>44,379,777</b>  | <b>50,116,354</b>  | <b>50,116,354</b>  | <b>50,716,354</b>  | <b>52,141,260</b>  | <b>52,141,260</b>  |
| <b>310 - Shawsheen Technical School</b>   |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5300 Operating Costs                      | 6,896,238         | 6,896,238          | 6,701,863          | 6,699,746          | 6,635,759          | 6,635,759          | 6,548,811          | 7,103,613          | 7,103,613          |
| 5800 Capital Outlay                       | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                              | <b>6,896,238</b>  | <b>6,896,238</b>   | <b>6,701,863</b>   | <b>6,699,746</b>   | <b>6,635,759</b>   | <b>6,635,759</b>   | <b>6,548,811</b>   | <b>7,103,613</b>   | <b>7,103,613</b>   |
| <b>TOTAL PUBLIC EDUCATION</b>             | <b>57,370,401</b> | <b>55,544,395</b>  | <b>55,931,232</b>  | <b>51,079,523</b>  | <b>56,752,113</b>  | <b>56,752,113</b>  | <b>57,265,165</b>  | <b>59,244,873</b>  | <b>59,244,873</b>  |
| <b>610 - Public Library</b>               |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                            | 450,641           | 450,641            | 462,463            | 462,262            | 466,363            | 466,363            | 520,643            | 513,892            | 513,892            |
| 5120 Permanent Part Time                  | 486,352           | 486,285            | 481,108            | 481,108            | 488,904            | 488,904            | 445,401            | 453,418            | 453,418            |
| 5190 Contractual Obligations              | 34,520            | 30,033             | 34,045             | 34,045             | 36,801             | 36,801             | 33,434             | 30,016             | 30,016             |
| 5400 Supplies & Expenses                  | 165,725           | 165,725            | 173,722            | 173,722            | 179,117            | 179,116            | 184,000            | 194,000            | 190,000            |
| 5200 Contract Services/Leases             | 54,888            | 54,888             | 75,178             | 73,875             | 56,180             | 56,034             | 56,300             | 56,180             | 56,180             |
| 7059 Cleaning Service                     | 17,000            | 15,492             | 17,000             | 14,717             | 16,000             | 15,018             | 16,000             | 16,000             | 16,000             |
| 5256 Utilities                            | 82,800            | 81,934             | 78,800             | 78,800             | 75,000             | 74,075             | 76,800             | 76,800             | 76,800             |
| 5800 Capital Outlay                       | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                              | <b>1,291,926</b>  | <b>1,284,998</b>   | <b>1,322,316</b>   | <b>1,318,529</b>   | <b>1,318,365</b>   | <b>1,316,311</b>   | <b>1,332,578</b>   | <b>1,340,306</b>   | <b>1,336,306</b>   |
| <b>630 - Recreation Department</b>        |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                            | 209,596           | 209,435            | 214,751            | 214,038            | 214,751            | 212,137            | 180,793            | 183,486            | 183,486            |
| 5120 Permanent Part Time                  | 59,000            | 49,192             | 59,000             | 58,920             | 59,000             | 62,195             | 96,889             | 125,066            | 98,870             |
| 5190 Contractual Obligations              | 6,332             | 5,732              | 7,032              | 6,782              | 7,032              | 7,393              | 7,793              | 9,293              | 9,293              |
| 5400 Supplies & Expenses                  | 15,250            | 15,250             | 12,080             | 12,080             | 12,080             | 12,074             | 12,080             | 12,080             | 12,080             |
| 5200 Contract Services/Leases             | 52,665            | 52,475             | 33,980             | 33,980             | 40,495             | 44,210             | 40,495             | 49,020             | 40,520             |
| 5256 Utilities                            | 27,950            | 14,226             | 27,950             | 8,086              | 17,000             | 10,868             | 10,000             | 10,000             | 10,000             |
| 5800 Capital Outlay                       | -                 | -                  | -                  | -                  | -                  | -                  | -                  | 103,400            | -                  |
| <b>TOTAL</b>                              | <b>370,793</b>    | <b>346,310</b>     | <b>354,793</b>     | <b>333,886</b>     | <b>350,358</b>     | <b>348,877</b>     | <b>348,050</b>     | <b>492,345</b>     | <b>354,248</b>     |
| <b>91070 - Civic Events/Organizations</b> |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 7067 VFW-P, DAV, VFW-S                    | 800               | 600                | 800                | 600                | 800                | 800                | 800                | 800                | 800                |
| 7068 Memorial Day/Homcoming               | 8,500             | 7,495              | 8,500              | 8,066              | 8,500              | 7,712              | 8,500              | 8,500              | 8,500              |
| 7097 Family First Night                   | 5,000             | 3,167              | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              | 5,000              |
| 7098 350th Celebration                    | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 7076 Middlesex Canal                      | 1,500             | 1,500              | 1,500              | 1,500              | 1,500              | 1,500              | 1,500              | 1,500              | 1,500              |
| 7077 Beautification                       | 4,200             | 3,739              | 2,200              | 519                | 1,000              | 1,000              | 1,000              | 1,000              | 1,000              |
| 7084 Scholarship Account                  | 4,240             | 4,240              | 4,240              | 4,092              | 4,240              | 4,240              | 4,240              | 4,600              | 4,600              |
| <b>TOTAL</b>                              | <b>24,240</b>     | <b>20,741</b>      | <b>22,240</b>      | <b>19,777</b>      | <b>21,040</b>      | <b>20,252</b>      | <b>21,040</b>      | <b>21,400</b>      | <b>21,400</b>      |
| <b>TOTAL LIBRARY &amp; RECREATION</b>     | <b>1,686,959</b>  | <b>1,652,049</b>   | <b>1,699,349</b>   | <b>1,672,192</b>   | <b>1,689,763</b>   | <b>1,685,440</b>   | <b>1,701,669</b>   | <b>1,854,051</b>   | <b>1,711,954</b>   |
| <b>543 - Veterans Services</b>            |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                            | 112,136           | 112,136            | 112,980            | 112,980            | 112,980            | 112,980            | 114,980            | 117,717            | 117,531            |
| 5190 Contractual Obligations              | 8,651             | 7,708              | 8,708              | 7,229              | 8,708              | 8,708              | 9,034              | 9,034              | 9,034              |
| 5400 Supplies & Expenses                  | 3,145             | 3,016              | 3,145              | 1,764              | 3,145              | 1,983              | 3,145              | 3,100              | 3,100              |
| 5200 Contract Services/Leases             | 1,285             | 1,285              | 1,285              | 1,285              | 1,285              | 1,059              | 1,285              | 1,285              | 1,285              |
| 5280 Veterans Benefits                    | 380,000           | 380,000            | 390,000            | 390,000            | 445,000            | 445,000            | 390,000            | 445,000            | 445,000            |
| <b>TOTAL</b>                              | <b>505,217</b>    | <b>504,145</b>     | <b>516,118</b>     | <b>513,258</b>     | <b>571,118</b>     | <b>569,730</b>     | <b>518,444</b>     | <b>576,136</b>     | <b>575,950</b>     |
| <b>541 - Council on Aging</b>             |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5110 Personnel                            | 177,492           | 177,492            | 182,921            | 182,888            | 185,133            | 184,142            | 191,269            | 193,546            | 193,546            |
| 5120 Permanent Part Time                  | 17,444            | 13,499             | 10,681             | 10,660             | 10,681             | 9,799              | 10,681             | 11,082             | 11,082             |
| 5190 Contractual Obligations              | 6,128             | 5,751              | 6,453              | 5,001              | 6,953              | 7,395              | 7,596              | 4,877              | 4,877              |
| 5400 Supplies & Expenses                  | 10,650            | 10,650             | 11,650             | 11,645             | 11,650             | 11,558             | 11,650             | 13,000             | 13,000             |
| 5200 Contract Services/Leases             | 62,582            | 49,985             | 52,402             | 47,233             | 46,952             | 46,945             | 46,952             | 48,452             | 48,452             |
| 5256 Utilities                            | 44,600            | 44,600             | 49,000             | 43,455             | 47,824             | 39,883             | 47,824             | 44,500             | 44,500             |
| 5800 Capital Outlay                       | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                              | <b>318,896</b>    | <b>301,977</b>     | <b>313,107</b>     | <b>300,882</b>     | <b>309,193</b>     | <b>299,722</b>     | <b>315,972</b>     | <b>315,457</b>     | <b>315,457</b>     |
| <b>561 - Commission on Disabilities</b>   |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5400 Supplies & Expenses                  | 100               | 100                | 100                | -                  | 100                | 100                | 100                | 100                | 100                |
| 5200 Contract Services/Leases             | 100               | 100                | 100                | -                  | 100                | 100                | 100                | 100                | 100                |
| <b>TOTAL</b>                              | <b>200</b>        | <b>200</b>         | <b>200</b>         | <b>-</b>           | <b>200</b>         | <b>200</b>         | <b>200</b>         | <b>200</b>         | <b>200</b>         |
| <b>563 - Housing Partnership</b>          |                   |                    |                    |                    |                    |                    |                    |                    |                    |
| 5150 Temporary/Seasonal                   | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5400 Supplies & Expenses                  | 600               | 104                | 600                | 119                | 500                | -                  | 500                | 500                | 500                |
| <b>TOTAL</b>                              | <b>600</b>        | <b>104</b>         | <b>600</b>         | <b>119</b>         | <b>500</b>         | <b>-</b>           | <b>500</b>         | <b>500</b>         | <b>500</b>         |
| <b>TOTAL HUMAN SERVICES</b>               | <b>824,913</b>    | <b>806,426</b>     | <b>830,025</b>     | <b>814,259</b>     | <b>881,011</b>     | <b>869,652</b>     | <b>835,116</b>     | <b>892,293</b>     | <b>892,106</b>     |

|                                             | BUDGET<br>FY2009   | EXPENDED<br>FY2009 | BUDGETED<br>FY2010 | EXPENDED<br>FY2010 | BUDGETED<br>FY2011 | EXPENDED<br>FY2011 | BUDGETED<br>FY2012 | DEPT REQ<br>FY2013 | TOWN MGR<br>FY2013 |
|---------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>710 - Capital</b>                        |                    |                    |                    |                    |                    | -                  | -                  | -                  | -                  |
| 7150 Equipment                              |                    |                    |                    |                    |                    |                    | 125,000            | 125,000            | 125,000            |
| 7140 Contracts                              |                    |                    |                    |                    |                    |                    | -                  | -                  | -                  |
| <b>TOTAL</b>                                |                    |                    |                    |                    |                    | -                  | <b>125,000</b>     | <b>125,000</b>     | <b>125,000</b>     |
| <b>710 - Debt and Interest</b>              |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 7150 Debt Principal - Town                  | 4,015,509          | 4,015,509          | 4,462,954          | 4,562,897          | 4,426,633          | 4,426,632          | 5,845,172          | 5,355,462          | 5,355,462          |
| 7140 Debt Principal - School                | 245,000            | 245,000            | 540,000            | 515,000            | 540,000            | 540,000            | 535,000            | 680,000            | 680,000            |
| 7550 Debt Interest - Town                   | 1,436,138          | 1,436,138          | 1,715,260          | 1,566,715          | 1,286,515          | 1,285,078          | 1,444,493          | 1,597,990          | 1,597,990          |
| 7160 Debt Interest - School                 | 161,170            | 160,170            | 261,914            | 248,320            | 246,914            | 240,757            | 229,764            | 288,249            | 288,249            |
| 7580 New Debt - Town Interest               | -                  | -                  | -                  | -                  | 298,187            | 540,186            | 192,294            | -                  | -                  |
| 7130 Temporary Borrowing - Town             | 223,412            | 223,412            | 586,922            | 457,780            | 402,000            | 253,220            | 420,000            | 420,000            | 420,000            |
| 7140 Temporary Borrowing - School           | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 7170 New Debt - School Interest             | 167,500            | 112,599            | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 7180 New Debt - Town Principal              | 660,000            | 660,000            | -                  | -                  | 797,000            | 797,000            | 399,566            | -                  | -                  |
| 7570 New Debt - School Principal            | 446,000            | 301,000            | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>TOTAL</b>                                | <b>7,354,729</b>   | <b>7,153,828</b>   | <b>7,567,050</b>   | <b>7,350,712</b>   | <b>7,997,249</b>   | <b>8,082,873</b>   | <b>9,066,289</b>   | <b>8,341,701</b>   | <b>8,341,701</b>   |
| <b>91070 - Town/School Shared Costs</b>     |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| 7010 Bldg/Auto/Liab Insurance               | 1,034,426          | 983,891            | 919,426            | 862,362            | 1,020,000          | 946,127            | 1,020,000          | 1,020,000          | 1,020,000          |
| 7012 Health Insurance                       | 11,720,865         | 11,720,865         | 12,571,830         | 12,571,830         | 12,572,000         | 12,575,000         | 12,626,640         | 12,626,640         | 12,626,640         |
| 7020 Workers' Compensation                  | 605,766            | 566,358            | 540,766            | 480,413            | 666,000            | 449,678            | 666,000            | 666,000            | 666,000            |
| 7030 Unemployment Comp.                     | 74,000             | 73,564             | 199,000            | 177,836            | 115,000            | 90,251             | 100,000            | 100,000            | 100,000            |
| 7042 Medicare                               | 737,508            | 737,508            | 747,508            | 744,517            | 740,000            | 737,706            | 775,000            | 775,000            | 775,000            |
| 7052 County Retirement Assessment           | 6,374,072          | 6,352,561          | 6,891,684          | 6,891,684          | 6,898,125          | 6,898,125          | 7,648,242          | 8,085,947          | 8,085,947          |
| <b>TOTAL</b>                                | <b>20,546,637</b>  | <b>20,434,747</b>  | <b>21,870,214</b>  | <b>21,728,642</b>  | <b>22,011,125</b>  | <b>21,696,887</b>  | <b>22,835,882</b>  | <b>23,273,587</b>  | <b>23,273,587</b>  |
| <b>TOTAL TOWN &amp; SCHOOL SHARED COSTS</b> | <b>27,901,366</b>  | <b>27,588,575</b>  | <b>29,437,264</b>  | <b>29,079,354</b>  | <b>30,008,374</b>  | <b>29,779,760</b>  | <b>32,027,171</b>  | <b>31,740,288</b>  | <b>31,740,288</b>  |
| <b>SUMMARY</b>                              |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| General Government                          | 4,361,607          | 3,982,857          | 4,156,304          | 4,013,257          | 4,387,722          | 4,134,507          | 4,658,308          | 4,825,856          | 4,796,374          |
| Public Safety                               | 15,543,743         | 15,160,592         | 15,497,452         | 14,800,362         | 15,392,949         | 14,808,499         | 15,979,117         | 16,434,252         | 16,417,475         |
| Public Works                                | 13,849,018         | 14,235,988         | 14,111,837         | 13,770,418         | 14,266,956         | 13,472,003         | 14,054,673         | 14,064,561         | 13,874,561         |
| Public Education                            | 57,370,401         | 55,544,395         | 55,931,232         | 51,079,523         | 56,752,113         | 56,752,113         | 57,265,165         | 59,244,873         | 59,244,873         |
| Library and Recreation                      | 1,686,959          | 1,652,049          | 1,699,349          | 1,672,192          | 1,689,763          | 1,685,440          | 1,701,669          | 1,854,051          | 1,711,954          |
| Human Services                              | 824,913            | 806,426            | 830,025            | 814,259            | 881,011            | 869,652            | 835,116            | 892,293            | 892,106            |
| Town/School Shared Costs                    | 27,901,366         | 27,588,575         | 29,437,264         | 29,079,354         | 30,008,374         | 29,779,760         | 32,027,171         | 31,740,288         | 31,740,288         |
| <b>TOTAL</b>                                | <b>121,538,007</b> | <b>118,970,882</b> | <b>121,663,463</b> | <b>115,229,365</b> | <b>123,378,888</b> | <b>121,501,974</b> | <b>126,521,219</b> | <b>129,056,173</b> | <b>128,677,631</b> |