

Dept #	Department Name	FY 2009	Manager's Budget			Budget w/out			Cuts Needed Without	Wage	Budget With	FY10-FY09	% Chg
			Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg fy '09					
4/15/2009 Final													
Department 100 - General Government													
1122 01	Selectmen	162,302	163,205	903	0.56%	159,961	(2,341)	-1.44%	3,244	(729)	162,476	174	0.11%
1151 02	Town Counsel	90,000	72,500	(17,500)	-19.44%	72,500	(17,500)	-19.44%	-	-	72,500	(17,500)	-19.44%
	02a Town Admin FY2010 COLA Est	0	0	-	#DIV/0!	0	-	#DIV/0!	-	-	-	-	#DIV/0!
1161 03	Town Clerk	66,271	67,949	1,678	2.53%	65,315	(956)	-1.44%	2,634	(304)	67,645	1,374	2.07%
1114 04	Moderator	535	535	-	0.00%	527	(8)	-1.44%	8	(2)	533	(2)	-0.46%
1148 05	Parking Tickets (VACS)	875	875	-	0.00%	862	(13)	-1.44%	13	-	875	-	0.00%
1192 06	Public Buildings & Property Management	217,667	217,667	(0)	0.00%	217,667	(0)	0.00%	-	(298)	217,368	(299)	-0.14%
1162 07	Registrations & Elections	13,080	10,315	(2,765)	-21.14%	10,315	(2,765)	-21.14%	-	(4)	10,311	(2,769)	-21.17%
1164 08	Postage	16,000	16,000	-	0.00%	16,000	-	0.00%	-	-	16,000	-	0.00%
1695 09	American Legion	600	600	-	0.00%	591	(9)	-1.44%	9	-	600	-	0.00%
1692 10	Memorial Day	2,000	2,000	-	0.00%	1,971	(29)	-1.44%	29	-	2,000	-	0.00%
1697 11	4th of July Celebration - Fireworks	9,570	9,570	-	0.00%	9,432	(138)	-1.44%	138	-	9,570	-	0.00%
1199 12	Communications Committee	3,200	1,200	(2,000)	-62.50%	1,200	(2,000)	-62.50%	-	-	1,200	(2,000)	-62.50%
1165 13	Personnel Board	100	100	-	0.00%	99	(1)	-1.44%	1	-	100	-	0.00%
Department 100 - General Government Total		582,200	562,516	(19,684)	-3.38%	556,440	(25,760)	-4.42%	6,076	(1,337)	561,178	(21,022)	-3.61%
=====													
Department 200 - Finance													
1132 01a	Reserve Fund	130,000	130,000	-	0.00%	130,000	-	0.00%	-	-	130,000	-	0.00%
1135 01	Town Accountant	165,574	166,522	948	0.57%	163,185	(2,389)	-1.44%	3,337	(652)	165,870	296	0.18%
1136 02	Computer Support	35,025	29,647	(5,378)	-15.35%	29,647	(5,378)	-15.35%	-	(19)	29,628	(5,397)	-15.41%
1141 03	Assessors	145,464	144,008	(1,456)	-1.00%	143,366	(2,098)	-1.44%	642	(594)	143,414	(2,050)	-1.41%
1146 04	Tax Collector	77,755	78,692	937	1.21%	76,633	(1,122)	-1.44%	2,059	(336)	78,356	601	0.77%
1145 05	Treasurer	113,061	115,845	2,784	2.46%	111,430	(1,631)	-1.44%	4,415	(506)	115,339	2,278	2.02%
1940 06	Insurance(Health & Life)	2,878,654	2,826,161	(52,493)	-1.82%	2,826,161	(52,493)	-1.82%	-	-	2,826,161	(52,493)	-1.82%
	07 Insurance:												
1193	Insurance (Fire,Casualty & Liab)	147,423	135,000	(12,423)	-8.43%	135,000	(12,423)	-8.43%	-	-	135,000	(12,423)	-8.43%
1912	Workers Compensation	88,994	84,544	(4,450)	-5.00%	84,544	(4,450)	-5.00%	-	-	84,544	(4,450)	-5.00%
1195	Insurance (Fire & Police)	50,200	50,200	-	0.00%	50,200	-	0.00%	-	-	50,200	-	0.00%
Insurance Subtotal		286,617	269,744	(16,873)	-5.89%	269,744	(16,873)	-5.89%	-	-	269,744	(16,873)	-5.89%
1913 08	Unemployment Compensation	57,100	28,000	(29,100)	-50.96%	28,000	(29,100)	-50.96%	-	-	28,000	(29,100)	-50.96%
1911 09	County Pensions(Retirement)	1,140,016	1,177,119	37,103	3.25%	1,177,119	37,103	3.25%	-	-	1,177,119	37,103	3.25%
1710 10	Notes & Bonds(Principal)	1,083,869	1,098,453	14,584	1.35%	1,098,453	14,584	1.35%	-	-	1,098,453	14,584	1.35%
1751 11	Interest	504,501	453,847	(50,654)	-10.04%	453,847	(50,654)	-10.04%	-	-	453,847	(50,654)	-10.04%
1158 12	Tax Title	4,488	4,443	(45)	-1.00%	4,423	(65)	-1.44%	20	-	4,443	(45)	-1.00%
1919 14	FICA Medicare	163,847	165,282	1,435	0.88%	165,282	1,435	0.88%	-	-	165,282	1,435	0.88%
1147 15	Finance Committee (Advisory Board)	700	700	-	0.00%	690	(10)	-1.44%	10	-	700	-	0.00%
Department 200 - Finance Total		6,786,671	6,688,463	(98,208)	-1.45%	6,677,980	(108,691)	-1.60%	10,483	(2,106)	6,686,356	(100,315)	-1.48%
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Department 300 - Public Safety													
1210 01	Police Department	1,698,181	1,682,384	(15,797)	-0.93%	1,673,684	(24,497)	-1.44%	8,700	(7,228)	1,675,156	(23,025)	-1.36%
1220 02	Fire Department	1,203,063	1,191,336	(11,727)	-0.97%	1,185,708	(17,355)	-1.44%	5,628	(5,272)	1,186,064	(16,999)	-1.41%
1241 03	Building Department	45,970	40,970	(5,000)	-10.88%	40,970	(5,000)	-10.88%	-	(162)	40,808	(5,162)	-11.23%
1250	Stormwater Management	4,000	3,960	(40)	-1.00%	3,960	(40)	-1.00%	-	(18)	3,942	(58)	-1.46%
1291 04	Emergency Management	1,360	1,360	-	0.00%	1,340	(20)	-1.44%	20	-	1,360	-	0.00%
1292 05	Animal Control Officer	12,194	12,172	(22)	-0.18%	12,018	(176)	-1.44%	154	(46)	12,126	(68)	-0.55%
1247 06	Animal Inspector	340	337	(3)	-1.00%	335	(5)	-1.44%	2	(2)	335	(5)	-1.46%
1294 07	Tree Warden	17,846	17,668	(178)	-1.00%	17,589	(257)	-1.44%	79	(48)	17,620	(226)	-1.27%
Department 300 - Public Safety Total		2,982,954	2,950,186	(32,768)	-1.10%	2,935,604	(47,350)	-1.59%	14,582	(12,775)	2,937,411	(45,543)	-1.53%

Dept #	Department Name	FY 2009	Manager's Budget			Budget w/out			Cuts Needed Without	Wage	Budget With	FY10-FY09	% Chg
			Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg fy '09					
4/15/2009 Final													
Department 100 - General Government													
=====													
Department 400 - Public Works													
01 Public Works													
	1420 01a DPW - Highway Department	357,704	354,127	(3,577)	-1.00%	352,544	(5,160)	-1.44%	1,583	(1,309)	352,818	(4,886)	-1.37%
	1425 01b DPW - Fuel	71,250	71,250	-	0.00%	70,222	(1,028)	-1.44%	1,028	-	71,250	-	0.00%
	1422 01c DPW - Snow Removal	155,070	155,070	-	0.00%	155,070	-	0.00%	-	-	155,070	-	0.00%
	1429 01d DPW - Equipment Repair	71,878	71,158	(720)	-1.00%	70,841	(1,037)	-1.44%	317	(237)	70,921	(957)	-1.33%
	1410 01e DPW - Administration	229,310	217,975	(11,335)	-4.94%	226,002	(3,308)	-1.44%	(8,027)	(820)	217,155	(12,155)	-5.30%
	01 Public Works Subtotal	885,212	869,580	(15,632)	-1.77%	874,679	(10,533)	-1.19%	(5,099)	(2,366)	867,214	(17,998)	-2.03%
	1424 02 Street Lighting	66,000	65,340	(660)	-1.00%	65,048	(952)	-1.44%	292	-	65,340	(660)	-1.00%
	1491 03 Care of Graves	2,500	2,500	-	0.00%	2,464	(36)	-1.44%	36	-	2,500	-	0.00%
	Department 400 - Public Works Total	953,712	937,420	(16,292)	-1.71%	942,191	(11,521)	-1.21%	(4,771)	(2,366)	935,054	(18,658)	-1.96%
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Department 500 - Human Services													
	1541 01 Council on Aging	101,058	101,900	842	0.83%	99,600	(1,458)	-1.44%	2,300	(393)	101,507	449	0.44%
	1512 02 Board of Health	10,199	10,042	(157)	-1.54%	10,052	(147)	-1.44%	(10)	(41)	10,001	(198)	-1.94%
	1513 03 Nashoba Assoc.. Board of Health	28,524	28,524	-	0.00%	28,524	-	0.00%	-	-	28,524	-	0.00%
	1650 04 Parks Department	108,156	107,074	(1,082)	-1.00%	106,596	(1,560)	-1.44%	478	(388)	106,686	(1,470)	-1.36%
	1652 04A Pop Warner	4,000	4,000	-	0.00%	3,942	(58)	-1.44%	58	-	4,000	-	0.00%
	1653 04B Little League	4,000	4,000	-	0.00%	3,942	(58)	-1.44%	58	-	4,000	-	0.00%
	1543 05 Veterans Agent	9,637	9,637	-	0.00%	9,498	(139)	-1.44%	139	(36)	9,601	(36)	-0.37%
	1547 06 Veterans Benefits	48,000	73,000	25,000	52.08%	73,000	25,000	52.08%	-	-	73,000	25,000	52.08%
	1610 07 Library	443,549	449,811	6,262	1.41%	437,151	(6,398)	-1.44%	12,660	(1,276)	448,535	4,986	1.12%
	1540 08 Disabilities Comm.	750	750	-	0.00%	739	(11)	-1.44%	11	-	750	-	0.00%
	Department 500 - Human Services Total	757,873	788,738	30,865	4.07%	773,044	15,171	2.00%	15,694	(2,133)	786,605	28,732	3.79%
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Department 600 - Education													
	1330 01 General Education	8,956,952	8,867,382	(89,570)	-1.00%	8,827,742	(129,210)	-1.44%	39,640	(31,483)	8,835,899	(121,053)	-1.35%
	1347 02 Transportation	597,400	585,000	(12,400)	-2.08%	585,000	(12,400)	-2.08%	-	-	585,000	(12,400)	-2.08%
	1333 03 Adult Education	2,000	2,000	-	0.00%	1,971	(29)	-1.44%	29	-	2,000	-	0.00%
	1331 04 Vocational	585,000	610,000	25,000	4.27%	610,000	25,000	4.27%	-	-	610,000	25,000	4.27%
	Department 600 - Education Total	10,141,352	10,064,382	(76,970)	-0.76%	10,024,713	(116,639)	-1.15%	39,669	(31,483)	10,032,899	(108,453)	-1.07%
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Department 700 - Management Support													
	1176 01 Zoning Board of Appeals	16,766	17,311	545	3.25%	16,524	(242)	-1.44%	787	(75)	17,236	470	2.80%
	1171 02 Conservation Commission												
	1175 03 Planning Board	17,960	18,492	532	2.96%	17,701	(259)	-1.44%	791	(75)	18,417	457	2.55%
	1188 04 Planning & Development	44,934	13,353	(31,581)	-70.28%	44,286	(648)	-1.44%	(30,933)	(52)	13,301	(31,633)	-70.40%
	Subtotal	79,660	49,156	(30,504)	-38.29%	78,511	(1,149)	-1.44%	(29,355)	(202)	48,954	(30,706)	-38.55%
	1691 05 Historical Commission	750	750	-	0.00%	739	(11)	-1.44%	11	-	750	-	0.00%
	01181 06 Montachusett Reg. Plan. Comm.	1,886	1,930	44	2.33%	1,930	44	2.33%	-	-	1,930	44	2.33%
	1154 07 Mngmt Support (printing & reporting)	13,260	11,000	(2,260)	-17.04%	11,000	(2,260)	-17.04%	-	-	11,000	(2,260)	-17.04%
	1166 08 Information Technology (GIS)	20,000	19,800	(200)	-1.00%	19,711	(289)	-1.44%	89	(74)	19,726	(274)	-1.37%
	Department 700 - Management Support Total	115,556	82,636	(32,920)	-28.49%	111,892	(3,664)	-3.17%	(29,256)	(276)	82,360	(33,196)	-28.73%

Dept #	Department Name	FY 2009	Manager's Budget			Budget w/out			Cuts Needed Without	Wage	Budget With	FY10-FY09	% Chg
			Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg fy '09					
4/15/2009 Final													
Department 100 - General Government													
=====													
Dept 100 - General Government		582,200	562,516	(19,684)	-3.38%	556,440	(25,760)	-4.42%	6,076	(1,337)	561,178	(21,022)	-3.61%
Dept 200 - Finance		6,786,671	6,688,463	(98,208)	-1.45%	6,677,980	(108,691)	-1.60%	10,483	(2,106)	6,686,356	(100,315)	-1.48%
Dept 300 - Public Safety		2,982,954	2,950,186	(32,768)	-1.10%	2,935,604	(47,350)	-1.59%	14,582	(12,775)	2,937,411	(45,543)	-1.53%
Dept 400 - Public Works		953,712	937,420	(16,292)	-1.71%	942,191	(11,521)	-1.21%	(4,771)	(2,366)	935,054	(18,658)	-1.96%
Dept 500 - Human Services		757,873	788,738	30,865	4.07%	773,044	15,171	2.00%	15,694	(2,133)	786,605	28,732	3.79%
Dept 600 - Education		10,141,352	10,064,382	(76,970)	-0.76%	10,024,713	(116,639)	-1.15%	39,669	(31,483)	10,032,899	(108,453)	-1.07%
Dept 700 - Management Support		115,556	82,636	(32,920)	-28.49%	111,892	(3,664)	-3.17%	(29,256)	(276)	82,360	(33,196)	-28.73%
Total Operating Budgets		22,320,318	22,074,341	(245,977)	-1.10%	22,021,864	(298,454)	-1.34%	52,477	(52,477)	22,021,864	(298,454)	-1.34%
		22320318											
		0							0.00				
Revenues as of 2/4/09		0											
Revenues		0											
State Aid		4,984,580											
Total Levy		16,034,024											
Local Receipts		1,316,000											
SBA Reimbursement		27,808											
Free Cash (DOR)		269,023											
Overlay Surplus		40,634											
Total Revenues		22,672,069											
Reductions/Reserves													
State Charges (Cherry Sheets)		(566,520)											
Overlay Account		(290,000)											
Appropriation Deficit		(155,000)											
Total Reductions to Gross Revenues		(1,011,520)											
Net Revenues Available for Appropriation		21,660,549	(413,792)			(361,315)							
Enterprise Funds Impact													
Total Indirect Costs			-778387			-778387					-778387		
Transfers/Subsidy			417072			417072					417072		
Net Impact			-361315			-361315					-361315		
Net Budget			21,713,026			21,660,549					21,660,549		
Surplus (Deficit)			(52,477)			0					-		
Surplus / (Deficit) Available Revenues			deficit			surplus					surplus		
Proof/Footing													
Totals from detail budget		22,076,513	21,713,026			21,660,549							
Proof (equals net impact of enterprise funds)		243,805	361,315			361,315							
Assumptions						22,021,864							

FY 2010 Projected Revenues provided by Town Accountant, Town Administrator and Town Assessor.

FY2009 Revised Omnibus includes special articles approved at the Special Spring Town Meeting

Litigation expenses projected by Town Administrator to be \$300,000 to \$400,000 in FY 2010 are not included in the Budget.

All department personnel step increases and longevity pay, stipends, salary and negotiated colas are included in the budget.

Dept # Department Name
 4/15/2009 Final
 Department 100 - General Government

FY 2009	Manager's Budget			Budget w/out			Cuts Needed Without	Wage	Budget With	FY10-FY09	% Chg
	Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg fy '09	Wage Concession	Concession	Wage Concession	Chg Amount	% Chg fy '09
								-0.46%			

AFSCME 93 collective bargaining unit, contract and related costs, if any are not included.
 Town Assessor's Personal Services Employment Contract, which expires on June 30, 2009, costs increases are not included.
 Wage adjustment is calculated as follows"
 1 Department budgets presented to the fincom are the baseline.
 2 Department salaries are summed and a percentage is applied uniformly across all depts to achieve a gross reduction that balances the budget to available revenue estimates.

Dept #	Department Name	FY 2009	Manager's Budget			Budget w/out			Cuts Needed Without	Wage	Budget With	FY10-FY09	% Chg
			Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg fy '09					
4/15/2009 Final													
Department 100 - General Government													
1122 01	Selectmen	162,302	163,205	903	0.56%	159,961	(2,341)	-1.44%	3,244	(2,428)	160,777	(1,525)	-0.94%
1151 02	Town Counsel	90,000	72,500	(17,500)	-19.44%	72,500	(17,500)	-19.44%	-	-	72,500	(17,500)	-19.44%
	02a Town Admin FY2010 COLA Est	0	0	-	#DIV/0!	0	-	#DIV/0!	-	-	-	-	#DIV/0!
1161 03	Town Clerk	66,271	67,949	1,678	2.53%	65,315	(956)	-1.44%	2,634	(1,011)	66,938	667	1.01%
1114 04	Moderator	535	535	-	0.00%	527	(8)	-1.44%	8	(8)	527	(8)	-1.54%
1148 05	Parking Tickets (VACS)	875	875	-	0.00%	862	(13)	-1.44%	13	-	875	-	0.00%
1192 06	Public Buildings & Property Management	217,667	217,667	(0)	0.00%	217,667	(0)	0.00%	-	(993)	216,674	(993)	-0.46%
1162 07	Registrations & Elections	13,080	10,315	(2,765)	-21.14%	10,315	(2,765)	-21.14%	-	(12)	10,303	(2,777)	-21.23%
1164 08	Postage	16,000	16,000	-	0.00%	16,000	-	0.00%	-	-	16,000	-	0.00%
1695 09	American Legion	600	600	-	0.00%	591	(9)	-1.44%	9	-	600	-	0.00%
1692 10	Memorial Day	2,000	2,000	-	0.00%	1,971	(29)	-1.44%	29	-	2,000	-	0.00%
1697 11	4th of July Celebration - Fireworks	9,570	9,570	-	0.00%	9,432	(138)	-1.44%	138	-	9,570	-	0.00%
1199 12	Communications Committee	3,200	1,200	(2,000)	-62.50%	1,200	(2,000)	-62.50%	-	-	1,200	(2,000)	-62.50%
1165 13	Personnel Board	100	100	-	0.00%	99	(1)	-1.44%	1	-	100	-	0.00%
Department 100 - General Government Total		582,200	562,516	(19,684)	-3.38%	556,440	(25,760)	-4.42%	6,076	(4,452)	558,064	(24,136)	-4.15%
=====													
Department 200 - Finance													
1132 01a	Reserve Fund	130,000	130,000	-	0.00%	130,000	-	0.00%	-	-	130,000	-	0.00%
1135 01	Town Accountant	165,574	166,522	948	0.57%	163,185	(2,389)	-1.44%	3,337	(2,170)	164,352	(1,222)	-0.74%
1136 02	Computer Support	35,025	29,647	(5,378)	-15.35%	29,647	(5,378)	-15.35%	-	(65)	29,582	(5,443)	-15.54%
1141 03	Assessors	145,464	144,008	(1,456)	-1.00%	143,366	(2,098)	-1.44%	642	(1,977)	142,031	(3,433)	-2.36%
1146 04	Tax Collector	77,755	78,692	937	1.21%	76,633	(1,122)	-1.44%	2,059	(1,117)	77,575	(180)	-0.23%
1145 05	Treasurer	113,061	115,845	2,784	2.46%	111,430	(1,631)	-1.44%	4,415	(1,683)	114,162	1,101	0.97%
1940 06	Insurance(Health & Life)	2,878,654	2,826,161	(52,493)	-1.82%	2,826,161	(52,493)	-1.82%	-	-	2,826,161	(52,493)	-1.82%
	07 Insurance:												
1193	Insurance (Fire,Casualty & Liab)	147,423	135,000	(12,423)	-8.43%	135,000	(12,423)	-8.43%	-	-	135,000	(12,423)	-8.43%
1912	Workers Compensation	88,994	84,544	(4,450)	-5.00%	84,544	(4,450)	-5.00%	-	-	84,544	(4,450)	-5.00%
1195	Insurance (Fire & Police)	50,200	50,200	-	0.00%	50,200	-	0.00%	-	-	50,200	-	0.00%
Insurance Subtotal		286,617	269,744	(16,873)	-5.89%	269,744	(16,873)	-5.89%	-	-	269,744	(16,873)	-5.89%
1913 08	Unemployment Compensation	57,100	28,000	(29,100)	-50.96%	28,000	(29,100)	-50.96%	-	-	28,000	(29,100)	-50.96%
1911 09	County Pensions(Retirement)	1,140,016	1,177,119	37,103	3.25%	1,177,119	37,103	3.25%	-	-	1,177,119	37,103	3.25%
1710 10	Notes & Bonds(Principal)	1,083,869	1,098,453	14,584	1.35%	1,098,453	14,584	1.35%	-	-	1,098,453	14,584	1.35%
1751 11	Interest	504,501	453,847	(50,654)	-10.04%	453,847	(50,654)	-10.04%	-	-	453,847	(50,654)	-10.04%
1158 12	Tax Title	4,488	4,443	(45)	-1.00%	4,423	(65)	-1.44%	20	-	4,443	(45)	-1.00%
1919 14	FICA Medicare	163,847	165,282	1,435	0.88%	165,282	1,435	0.88%	-	-	165,282	1,435	0.88%
1147 15	Finance Committee (Advisory Board)	700	700	-	0.00%	690	(10)	-1.44%	10	-	700	-	0.00%
Department 200 - Finance Total		6,786,671	6,688,463	(98,208)	-1.45%	6,677,980	(108,691)	-1.60%	10,483	(7,012)	6,681,450	(105,221)	-1.55%
=====													
Department 300 - Public Safety													
1210 01	Police Department	1,698,181	1,707,384	9,203	0.54%	1,673,684	(24,497)	-1.44%	33,700	(24,060)	1,683,324	(14,857)	-0.87%
1220 02	Fire Department	1,203,063	1,256,336	53,273	4.43%	1,185,708	(17,355)	-1.44%	70,628	(17,551)	1,238,785	35,722	2.97%
1241 03	Building Department	45,970	40,970	(5,000)	-10.88%	40,970	(5,000)	-10.88%	-	(538)	40,432	(5,538)	-12.05%
1250	Stormwater Management	4,000	3,960	(40)	-1.00%	3,960	(40)	-1.00%	-	(61)	3,899	(101)	-2.52%
1291 04	Emergency Management	1,360	1,360	-	0.00%	1,340	(20)	-1.44%	20	-	1,360	-	0.00%
1292 05	Animal Control Officer	12,194	12,172	(22)	-0.18%	12,018	(176)	-1.44%	154	(152)	12,020	(174)	-1.42%
1247 06	Animal Inspector	340	337	(3)	-1.00%	335	(5)	-1.44%	2	(5)	331	(9)	-2.52%

Dept #	Department Name	FY 2009	Manager's Budget			Budget w/out			Cuts Needed Without	Wage	Budget With	FY10-FY09	% Chg
4/15/2009 Final			Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg	Wage Concession	Wage Concession	Chg Amount	% Chg fy '09	
Department 100 - General Government													
	1294 07 Tree Warden	17,846	17,668	(178)	-1.00%	17,589	(257)	-1.44%	79	(159)	17,508	(338)	-1.89%
	Department 300 - Public Safety Total	2,982,954	3,040,186	57,232	1.92%	2,935,604	(47,350)	-1.59%	104,582	(42,527)	2,997,660	14,706	0.49%
=====													
Department 400 - Public Works													
	01 Public Works												
	1420 01a DPW - Highway Department	357,704	354,127	(3,577)	-1.00%	352,544	(5,160)	-1.44%	1,583	(4,357)	349,770	(7,934)	-2.22%
	1425 01b DPW - Fuel	71,250	71,250	-	0.00%	70,222	(1,028)	-1.44%	1,028		71,250	-	0.00%
	1422 01c DPW - Snow Removal	155,070	155,070	-	0.00%	155,070	-	0.00%	-		155,070	-	0.00%
	1429 01d DPW - Equipment Repair	71,878	71,158	(720)	-1.00%	70,841	(1,037)	-1.44%	317	(790)	70,368	(1,510)	-2.10%
	1410 01e DPW - Administration	229,310	217,975	(11,335)	-4.94%	226,002	(3,308)	-1.44%	(8,027)	(2,731)	215,244	(14,066)	-6.13%
	01 Public Works Subtotal	885,212	869,580	(15,632)	-1.77%	874,679	(10,533)	-1.19%	(5,099)	(7,878)	861,702	(23,510)	-2.66%
	1424 02 Street Lighting	66,000	65,340	(660)	-1.00%	65,048	(952)	-1.44%	292		65,340	(660)	-1.00%
	1491 03 Care of Graves	2,500	2,500	-	0.00%	2,464	(36)	-1.44%	36		2,500	-	0.00%
	Department 400 - Public Works Total	953,712	937,420	(16,292)	-1.71%	942,191	(11,521)	-1.21%	(4,771)	(7,878)	929,542	(24,170)	-2.53%
=====													
Department 500 - Human Services													
	1541 01 Council on Aging	101,058	101,900	842	0.83%	99,600	(1,458)	-1.44%	2,300	(1,308)	100,592	(466)	-0.46%
	1512 02 Board of Health	10,199	10,042	(157)	-1.54%	10,052	(147)	-1.44%	(10)	(136)	9,906	(293)	-2.87%
	1513 03 Nashoba Assoc... Board of Health	28,524	28,524	-	0.00%	28,524	-	0.00%	-		28,524	-	0.00%
	1650 04 Parks Department	108,156	107,074	(1,082)	-1.00%	106,596	(1,560)	-1.44%	478	(1,291)	105,783	(2,373)	-2.19%
	1652 04A Pop Warner	4,000	4,000	-	0.00%	3,942	(58)	-1.44%	58		4,000	-	0.00%
	1653 04B Little League	4,000	4,000	-	0.00%	3,942	(58)	-1.44%	58		4,000	-	0.00%
	1543 05 Veterans Agent	9,637	9,637	-	0.00%	9,498	(139)	-1.44%	139	(118)	9,519	(118)	-1.23%
	1547 06 Veterans Benefits	48,000	73,000	25,000	52.08%	73,000	25,000	52.08%	-		73,000	25,000	52.08%
	1610 07 Library	443,549	449,811	6,262	1.41%	437,151	(6,398)	-1.44%	12,660	(4,248)	445,563	2,014	0.45%
	1540 08 Disabilities Comm.	750	750	-	0.00%	739	(11)	-1.44%	11		750	-	0.00%
	Department 500 - Human Services Total	757,873	788,738	30,865	4.07%	773,044	15,171	2.00%	15,694	(7,101)	781,637	23,764	3.14%
=====													
Department 600 - Education													
	1330 01 General Education	8,956,952	8,867,382	(89,570)	-1.00%	8,827,742	(129,210)	-1.44%	39,640	(104,804)	8,762,578	(194,374)	-2.17%
	1347 02 Transportation	597,400	585,000	(12,400)	-2.08%	585,000	(12,400)	-2.08%	-		585,000	(12,400)	-2.08%
	1333 03 Adult Education	2,000	2,000	-	0.00%	1,971	(29)	-1.44%	29		2,000	-	0.00%
	1331 04 Vocational	585,000	610,000	25,000	4.27%	610,000	25,000	4.27%	-		610,000	25,000	4.27%
	Department 600 - Education Total	10,141,352	10,064,382	(76,970)	-0.76%	10,024,713	(116,639)	-1.15%	39,669	(104,804)	9,959,578	(181,774)	-1.79%
=====													
Department 700 - Management Support													
	1176 01 Zoning Board of Appeals	16,766	17,311	545	3.25%	16,524	(242)	-1.44%	787	(249)	17,062	296	1.77%
	1171 02 Conservation Commission												
	1175 03 Planning Board	17,960	18,492	532	2.96%	17,701	(259)	-1.44%	791	(249)	18,243	283	1.58%
	1188 04 Planning & Development	44,934	46,072	1,138	2.53%	44,286	(648)	-1.44%	1,786	(678)	45,394	460	1.02%
	Subtotal	79,660	81,875	2,215	2.78%	78,511	(1,149)	-1.44%	3,364	(1,176)	80,699	1,039	1.30%
	1691 05 Historical Commission	750	750	-	0.00%	739	(11)	-1.44%	11		750		0.00%
	01181 06 Montachusett Reg. Plan. Comm.	1,886	1,930	44	2.33%	1,930	44	2.33%	-		1,930	44	2.33%

Dept #	Department Name	FY 2009	Manager's Budget			Budget w/out			Cuts Needed Without	Wage	Budget With	FY10-FY09	% Chg
4/15/2009 Final			Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg fy '09	Wage Concession	Concession	Wage Concession	Chg Amount	% Chg fy '09
Department 100 - General Government													
	1154 07 Mngmt Support (printing & reporting)	13,260	11,000	(2,260)	-17.04%	11,000	(2,260)	-17.04%	-		11,000	(2,260)	-17.04%
	1166 08 Information Technology (GIS)	20,000	19,800	(200)	-1.00%	19,711	(289)	-1.44%	89	(246)	19,554	(446)	-2.23%
	Department 700 - Management Support Total	115,556	115,355	(201)	-0.17%	111,892	(3,664)	-3.17%	3,463	(1,422)	113,933	(1,623)	-1.40%
=====													
	Dept 100 - General Government	582,200	562,516	(19,684)	-3.38%	556,440	(25,760)	-4.42%	6,076	(4,452)	558,064	(24,136)	-4.15%
	Dept 200 - Finance	6,786,671	6,688,463	(98,208)	-1.45%	6,677,980	(108,691)	-1.60%	10,483	(7,012)	6,681,450	(105,221)	-1.55%
	Dept 300 - Public Safety	2,982,954	3,040,186	57,232	1.92%	2,935,604	(47,350)	-1.59%	104,582	(42,527)	2,997,660	14,706	0.49%
	Dept 400 - Public Works	953,712	937,420	(16,292)	-1.71%	942,191	(11,521)	-1.21%	(4,771)	(7,878)	929,542	(24,170)	-2.53%
	Dept 500 - Human Services	757,873	788,738	30,865	4.07%	773,044	15,171	2.00%	15,694	(7,101)	781,637	23,764	3.14%
	Dept 600 - Education	10,141,352	10,064,382	(76,970)	-0.76%	10,024,713	(116,639)	-1.15%	39,669	(104,804)	9,959,578	(181,774)	-1.79%
	Dept 700 - Management Support	115,556	115,355	(201)	-0.17%	111,892	(3,664)	-3.17%	3,463	(1,422)	113,933	(1,623)	-1.40%
	Total Operating Budgets	22,320,318	22,197,060	(123,258)	-0.55%	22,021,864	(298,454)	-1.34%	175,196	(175,196)	22,021,864	(298,454)	-1.34%
	Revenues as of 2/4/09	22320318								0.00			
	Revenues	0											
	State Aid	4,984,580											
	Total Levy	16,034,024											
	Local Receipts	1,316,000											
	SBA Reimbursement	27,808											
	Free Cash (DOR)	269,023											
	Overlay Surplus	40,634											
	Total Revenues	22,672,069											
	Reductions/Reserves												
	State Charges (Cherry Sheets)	(566,520)											
	Overlay Account	(290,000)											
	Appropriation Deficit	(155,000)											
	Total Reductions to Gross Revenues	(1,011,520)											
	Net Revenues Available for Appropriation	21,660,549	(536,511)			(361,315)							
	Enterprise Funds Impact												
	Total Indirect Costs		-778387			-778387					-778387		
	Transfers/Subsidy		417072			417072					417072		
	Net Impact		-361315			-361315					-361315		
	Net Budget		21,835,745			21,660,549					21,660,549		
	Surplus (Deficit)		(175,196)			0					-		
	Surplus / (Deficit) Available Revenues		deficit			surplus					surplus		
	Proof/Footing												
	Totals from detail budget	22,076,513	21,835,745			21,660,549							
	Proof (equals net impact of enterprise funds)	243,805	361,315			361,315							
	Assumptions					22,021,864							

Dept # Department Name
4/15/2009 Final

FY 2009	Manager's Budget			Budget w/out		% Chg	Cuts Needed Without
	Balance	Chg Amount	%Chg fy '09	Wage Concession	Chg Amount	% Chg fy '09	Wage Concession
<p>Department 100 - General Government</p> <p>FY 2010 Projected Revenues provided by Town Accountant, Town Administrator and Town Assessor. FY2009 Revised Omnibus includes special articles approved at the Special Spring Town Meeting Litigation expenses projected by Town Administrator to be \$300,000 to \$400,000 in FY 2010 are not included in the Budget. All department personnel step increases and longevity pay, stipends, salary and negotiated colas are included in the budget.</p> <p>AFSCME 93 collective bargaining unit, contract and related costs, if any are not included. Town Assessor's Personal Services Employment Contract, which expires on June 30, 2009, costs increases are not included. Wage adjustment is calculated as follows" 1 Department budgets presented to the fincom are the baseline. 2 Department salaries are summed and a percentage is applied uniformly across all depts to achieve a gross reduction that balances the budget to available revenue estimates.</p> <p>Restores Public Safety Appropriations Police: \$25000 for Reserve Officers Fire: \$65,000 to retain 3 Men on 51 12 hr Shifts Planning & Development: \$32,719 to fund Econ. Development Position</p>							

Wage Concession	Budget With Wage Concession	FY10-FY09 Chg Amount	% Chg
-1.54%			