

Town of Ayer
FY2016 Omnibus Budget
Preliminary working budget model

	FY2012 Actual	FY2013 Actual	FY2014 Approved	FY2015 Approved	FY2016 Proposed	Difference		Notes
Department 100 - General Government								
01122 01 Selectmen	\$162,896	162,017	164,018	153,280	242,134	88,854	57.97%	
01151 02 Town Counsel	\$68,400	66,400	78,000	85,000	90,000	5,000	5.88%	
01161 03 Town Clerk	\$69,554	70,380	71,248	72,672	77,132	4,460	6.14%	
01114 04 Moderator	\$562	562	500	500	500	-	0.00%	
01148 05 Parking Tickets	\$950	950	950	950	1,000	50	5.26%	
01192 06 Public Buildings & Property Maintenance	\$241,285	253,337	282,982	281,701	305,792	24,090	8.55%	
01162 07 Registrations & Elections	\$10,331	11,331	11,331	12,973	13,896	923	7.11%	
01164 08 Postage	\$16,000	17,000	18,000	19,000	19,000	-	0.00%	
01695 09 American Legion	\$600	600	600	600	600	-	0.00%	
01692 10 Memorial Day	\$2,000	2,000	2,000	2,000	2,000	-	0.00%	
01697 11 4th of July Celebration - Fireworks	\$5,000	5,000	5,000	10,000	10,000	-	0.00%	
01199 12 Communications Committee	\$700	700	700	700	700	-	0.00%	
01165 13 Personnel Board	\$100	100	100	100	100	-	0.00%	
Department 100 Total	\$578,378	590,377	635,429	639,476	762,854	123,378	0.64%	
Department 200 - Finance								
01135 01 Town Accountant	\$160,923	164,090	165,736	169,658	182,667	13,009	7.67%	
01136 02 Computer Support	\$34,381	34,381	48,152	44,245	44,340	95	0.21%	
01141 03 Assessors	\$151,317	149,045	157,013	165,287	169,086	3,800	2.30%	
01146 04 Tax Collector	\$84,399	85,246	86,106	87,706	90,568	2,862	3.26%	
01145 05 Treasurer	\$111,615	112,522	113,598	65,392	69,402	4,010	6.13%	
01940 06 Health & Life Insurance	\$1,876,803	1,662,276	1,452,079	1,324,105	1,428,725	104,620	7.90%	
01193 07A Property & Liability Insurance	\$109,773	115,262	131,046	144,151	154,241	10,090	7.00%	
01912 07B Workers Compensation	\$50,204	41,922	48,867	53,753	57,515	3,762	7.00%	
01195 07C Fire & Police Accident	\$63,370	67,806	106,622	161,953	173,289	11,336	7.00%	
<i>subtotal</i>	<i>\$223,347</i>	<i>224,990</i>	<i>286,534</i>	<i>359,856</i>	<i>385,044</i>	<i>25,188</i>	<i>25.59%</i>	
01913 08 Unemployment Compensation	\$22,056	22,511	25,511	15,511	15,511	-	0.00%	
01911 09 County Retirement Assessment	\$1,065,281	1,107,165	1,262,630	1,344,155	1,343,292	(863)	-0.06%	
01710 10 Notes & Bonds(Principal)	\$1,029,000	966,000	1,005,815	949,520	906,520	(43,000)	-4.53%	
\$1,715 11 Interest	\$318,894	283,299	259,285	232,733	199,624	(33,109)	-14.23%	
01158 12 Tax Title	\$8,000	8,000	8,000	8,000	8,000	-	0.00%	
01919 13 FICA Medicare	\$60,000	71,176	75,000	78,887	81,648	2,761	3.50%	
01147 14 Finance Committee (Advisory Board)	\$500	500	700	200	500	300	150.00%	
01132 15 Reserve Fund	\$180,000	130,000	150,000	300,000	300,000	-	0.00%	
Department 200 Total	\$5,326,516	5,021,201	5,096,159	5,145,254	5,224,927	79,672	0.96%	
Department 300 - Public Safety								
01210 01 Police Department	\$1,738,526	1,789,453	1,872,657	1,991,834	2,069,437	77,603	3.90%	
01220 02 Fire Department	\$1,265,629	1,311,990	1,355,282	1,476,789	1,523,329	46,540	3.15%	
01241 03 Building Department	\$37,000	37,566	76,229	88,291	89,701	1,410	1.60%	
01291 04 Emergency Management	\$1,360	4,360	9,510	9,560	9,611	51	0.53%	
01292 05 Animal Control Officer	\$12,595	12,812	12,812	13,039	13,270	231	1.77%	
01247 06 Animal Inspector	\$347	354	1,646	1,000	2,600	1,600	160.01%	
01294 07 Tree Warden	\$17,885	17,885	17,885	17,997	21,112	112	0.63%	
Department 300 Total	\$3,073,342	3,174,420	3,346,021	3,598,511	3,729,060	127,547	7.55%	
Department 400 - Public Works								
01410 01 Public Works - Administration	\$842,273	890,532	229,760	306,180	311,460	5,280	1.72%	
01420 01 Public Works - Highway	\$0	0	349,804	361,801	392,975	31,174	8.62%	
01421 02 Stormwater Agent	\$85,000	0	0	0	0		#DIV/0!	
01422 01 Public Works - Snow Removal	\$0	0	195,987	242,596	262,287	19,691	8.12%	
01424 03 Public Works - Street Lighting	\$71,340	73,340	75,400	76,400	74,000	(2,400)	-3.14%	
01425 03 Public Works - DPW Fuel	\$0	0	82,500	82,500	84,000	1,500	1.82%	
01429 03 Public Works - Equipment repair	\$0	0	81,479	77,597	86,045	8,448	10.89%	
01491 04 Care of Graves	\$2,500	2,500	2,500	2,500	2,500	-	0.00%	
Department 400 Total	\$1,001,113	966,372	1,017,430	1,149,573	1,213,266	63,693	12.99%	
Department 500 - Human Services								
01541 01 Council on Aging	\$110,724	112,714	125,834	126,502	138,009	11,506	9.10%	
01512 02 Board of Health	\$10,217	14,898	15,473	16,054	17,094	1,040	6.48%	
01513 03 Nashoba Assoc.. Board of Health	\$28,524	23,606	23,606	23,606	24,551	945	4.00%	
01650 04 Parks Department	\$109,323	118,073	113,168	116,086	133,386	17,299	14.90%	
01652 05 Ayer/Shirley Youth Football & Cheerleading	\$4,000	4,000	4,000	4,000	4,000	-	0.00%	
01653 06 Little League	\$4,000	4,000	4,000	4,000	4,000	-	0.00%	
01543 07 Veterans Agent	\$10,007	10,177	19,194	19,039	19,192	153	0.80%	
01547 08 Veterans Benefits	\$108,000	148,000	168,000	168,000	168,000	-	0.00%	
01610 09 Library	\$454,542	464,512	467,716	478,263	496,882	18,619	3.89%	
01540 10 Disabilities Comm.	\$700	700	700	700	700	-	0.00%	
Department 500 Total	\$840,037	900,680	941,691	956,251	1,005,813	49,562	1.55%	
Department 600 - Education								
01 General Education	\$8,190,761		0	0	0	-	#DIV/0!	
01347 02 Transportation			0	0	0	-	#DIV/0!	
01134 03 Vocational ed transportation	\$75,000	78,000	0	0	0	-	#DIV/0!	
01333 04 Adult Education			0	0	0	-	#DIV/0!	
01331 05 Vocational	\$823,356	978,500	0	0	0	-	#DIV/0!	
Department 600 Total	\$9,089,117	1,056,500	0	0	0	0	#DIV/0!	
Department 700 - Management Support								
01176 01 Zoning Board of Appeals	\$17,209	17,534	17,881	0	0	0	2.00%	
01175 02 Planning Board	\$18,394	18,719	18,734	(0)	(0)	(0)	2.00%	
01171 03 Conservation Commission	\$12,786	18,519	19,567	19,922	25,817	5,895	29.59%	
01188 04 Economic & Community Development	\$29,219	30,659	31,562	33,255	35,099	1,844	5.55%	
<i>Subtotal</i>	<i>\$42,005</i>	<i>49,178</i>	<i>51,129</i>	<i>53,177</i>	<i>60,916</i>	<i>7,739</i>	<i>4.00%</i>	
01691 05 Historical Commission	\$750	750	750	750	750	-	0.00%	
01181 06 Montachusett Reg. Plan. Comm.	\$2,026	2,112	2,165	2,219	2,274	55	2.50%	
01154 07 Mngmt Support (printing & reporting)	\$9,500	6,500	6,500	6,500	6,500	-	0.00%	
01166 08 Information Technology	\$75,000	78,260	97,655	104,397	123,411	19,014	18.21%	
Department 700 Total	\$164,884	173,053	194,814	167,043	193,851	26,808	-14.26%	
Total Summary by Department								
Dept 100 - General Government	578,378	590,377	635,429	639,476	762,854	123,378	19.29%	
Dept 200 - Finance	5,326,516	5,021,201	5,096,159	5,145,254	5,224,927	79,672	1.55%	
Dept 300 - Public Safety	3,073,342	3,174,420	3,346,021	3,598,511	3,729,060	130,549	3.63%	
Dept 400 - Public Works	1,001,113	966,372	1,017,430	1,149,573	1,213,266	63,693	5.54%	
Dept 500 - Human Services	840,037	900,680	941,691	956,251	1,005,813	49,562	5.18%	
Dept 600 - Education - see below	9,089,117	1,056,500	0	0	0	-	#DIV/0!	
Dept 700 - Management Support	164,884	173,053	194,814	167,043	193,851	26,808	16.05%	
Total Operating Budgets	\$20,073,387	11,882,603	11,231,544	11,656,108	12,129,770	473,662	3.78%	
ASRSD Assessment								
ASRSD MS Debt exclusion		8,581,118	8,920,134	10,083,995	10,083,995	-	0.00%	Debt Exclusion in revenue
NVTHS Assessment			195,396	1,011,879	1,011,879	-	0.00%	
NVTHS Debt Allocation			600,928	705,284	705,284	-	0.00%	
Capital Expenses			0	0	0	-	#DIV/0!	
OPEB		40,000	0	0	134,075	134,075	#DIV/0!	
Stabilization		78,434	132,272	70,000	32,272	-	0.00%	
Non Union Compensation Study..				32,272	100,000	100,000	-	
Year 1 Principle and Interest		24,014	16,425	18,000	18,000	-	0.00%	
Raise Articles		-	37,382	37,382	53,482	16,100	43.07%	
Prio Year Bills				0	1,210	1,210	#DIV/0!	
Total Expenses including appropriations	20,606,171	20,606,169	21,304,081	23,614,920	24,339,967	725,047	14.60%	
Total Revenue								
		20,606,171	21,304,081	23,614,920	25,239,902	3,008,749	14.60%	
Net Budget								
				0	899,935			Available for OPEB/Stabilization

Town of Ayer
FY2016 Omnibus Budget
Preliminary working budget model

FY2012 Actual	FY2013 Actual	FY2014 Approved	FY2015 Approved	FY2016 Proposed	Difference		Notes
General Budget Expenses (incl Yr 1 debt)	11,906,617	11,247,969	11,674,108	12,147,770	473,662	3.79%	
Overall Expenses less OPEB/Stabilization	20,487,735	21,001,809	23,512,648	24,237,695	725,047	11.96%	
Overall Budget incl OPEB and Stabilization	20,606,169	21,304,081	23,614,920	24,339,967	725,047	10.85%	

									2.00%										
		Account	Description		FY 2015 Appropriation net one time funding	Required Adjustment	Union Contracts Costs	Non Union Employee Costs	Cost of Living Adjustment	One Time Expenses	Town Meeting Adjustments	Revised FY2016 Budget							Note
Moderator	01114 51100	Stipend	Wages	01114 Wages	500							500	Moderator requested no increase						
01114	Total Moderator			Total	500	-	-	-	-	-	-	500	-	0.00%					
Board of Selectmen																			
	01122 51100	Stipend	Wages	01122 Wages	6,976							6,976	-						
	01122 51110	Secretary Wages	Wages	01122 Wages	46,365	18,732			1,084			66,181	19,816		New position hired at higher rate/ Planning Stipend 12K				
	01122 51120	Administrator	Wages	01122 Wages	92,539			1,851				94,390	1,851						
	01122 51140	Longevity	Wages	01122 Wages	-			200				200	200						
	01122 51300	Overtime	Wages	01122 Wages	2,000	1,000						3,000	1,000						
	01122 51500	Clerical Support	Services	01122 Services	800							800	-						
	01122 52000	Services	Services	01122 Services	1,000							1,000	-						
	01122 54000	Supplies	Supplies	01122 Supplies	1,000	275						1,275	275		New chair for TA				
	01122 57000	Other Charges & Expense	Misc	01122 Misc	2,600							2,600							
	01122 51100 Stipend			01122 Wages	49,174	13,489						62,663	13,489						Benefit Manager Expenses
	01122 52000 Services			01122 Services	300							300							Benefit Manager Expenses
	01122 54000 Supplies			01122 Supplies	1,226	224						1,450	224						Benefit Manager Expenses
	01122 57000 Other Charges & Expense			01122 Misc	200	1,100						1,300	1,100						Benefit Manager Expenses
01122	Total Board of Selectmen			Total	153,280	34,820	-	2,051	1,084	-	-	242,134	37,954	36.70%					
Reserve Fund																			
	01132 57800	Reserve Fund Appropriation	Misc	01132 Misc	300,000							300,000	-						
01132	Total Reserve Fund			Total	300,000	-	-	-	-	-	-	300,000	-	0.00%					
Town Accountant																			
	01135 51100	Salary	Wages	01135 Wages	94,900			-	1,898			96,798	1,898						
	01135 51110	Assitant Salary	Wages	01135 Wages	46,428	7,268			929			54,624	8,196		7,258 for PTO pay out at retirement				
	01135 51140	Longevity	Wages	01135 Wages	1,330	120						1,450	120						
	01135 51150	College Incentive	Wages	01135 Wages	4,728				95			4,823	95		Why 2% on college incentive				
	01135 52000	Services	Services	01135 Services	300	2,700						3,000	2,700						
	01135 53000	Professional Services	Services	01135 Services	-							-	-						
	01135 53200	Audit Services	Services	01135 Services	21,000							21,000	-						
	01135 54200	Office Supplies	Supplies	01135 Supplies	300							300	-						
	01135 57000	Other Charges & Expense	Misc	01135 Misc	672							672	-						
01135	Total Town Accountant			Total	169,658	10,088	-	-	2,921	-	-	182,667	13,009	7.12%					
Computer Support																			
	01136 51000	Stipend	Wages	01136 Wages	4,728				95			4,823	95						
	01136 53040	Software Maintenance/MUNI	Supplies	01136 Supplies	38,371							38,371	-						
	01136 53041	Hardware Replacements	Supplies	01136 Supplies	646							646	-						
	01136 54000	Supplies	Supplies	01136 Supplies	500							500	-						
01136	Total Computer Support			Total	44,245	-	-	-	95	-	-	44,340	95	0.21%					
Board of Assessors																			
	01141 51100	Stipend	Wages	01141 Wages	6,900				138			7,038	138						
	01141 51110	Secretary Wages	Wages	01141 Wages	40,741			1,000	815			42,555	1,815		2% / \$1K stipend / Updated due to secretary leaving/Stay with position?				
	01141 51120	Assistant Salary	Wages	01141 Wages	92,354				1,847			94,201	1,847						
	01141 52000	Services	Services	01141 Services	1,565							1,565	-						
	01141 53010	Map Update	Services	01141 Services	1,136							1,136	-						
	01141 53020	Consulting Services	Services	01141 Services	19,000							19,000	-						
	01141 54000	Supplies	Supplies	01141 Supplies	416							416	-						
	01141 54200	Office Supplies	Supplies	01141 Supplies	675							675	-						
	01141 57000	Other Charges & Expense	Misc	01141 Misc	2,500							2,500	-						
01141	Total Board of Assessors			Total	165,287	-	-	1,000	2,800	-	-	169,086	3,800	2.25%					
Town Treasurer																			
	01145 51100	Salary	Wages	01145 Wages	61,229				1,214			62,443	1,214						
	01145 51110	Assitant Treasurer	Wages	01145 Wages	-			-	-			-	-						
	01145 52000	Services	Services	01145 Services	1,647	364						2,011	364						
	01145 54000	Supplies	Supplies	01145 Supplies	949	2,232						3,181	2,232						
	01145 54200	Office Supplies	Supplies	01145 Supplies	505	-						505	-						
	01145 57000	Other Charges & Expense	Misc	01145 Misc	1,062	200						1,262	200						
01145	Total Town Treasurer			Total	65,392	2,796	-	-	1,214	-	-	69,402	4,010	5.78%					
Tax Collector																			
	01146 51100	Salary	Wages	01146 Wages	33,670				673			34,344	673						
	01146 51110	Assistant Wages	Wages	01146 Wages	44,044	881						44,925	881		Pending Union contract negotiations				
	01146 52000	Services	Services	01146 Services	8,417	583						9,000	583						
	01146 54000	Supplies	Supplies	01146 Supplies	1,050	150						1,200	150						
	01146 54200	Office Supplies	Supplies	01146 Supplies	-	250						250	250						
	01146 57000	Other Charges & Expense	Misc	01146 Misc	525	325						850	325						
01146	Total Tax Collector			Total	87,706	2,189	-	-	673	-	-	90,568	2,862	3.16%					
Finance Committee																			
	01147 52000	Services	Services	01147 Services	-							-	-						
	01147 57000	Other Charges & Expense	Misc	01147 Misc	200	300						500	300						
01147	Total Finance Committee			Total	200	300	-	-	-	-	-	500	300	60.00%					
Parking Tickets																			
	01148 52000	Services	Services	01148 Services	950	50						1,000	50						
01148	Total Parking Tickets			Total	950	50	-	-	-	-	-	1,000	50	5.00%					
Town Counsel																			
	01151 52000	Legal Services - Planning	Services	01151 Services	-							-	-						
	01151 53090	Legal Services - BOS	Services	01151 Services	85,000	5,000						90,000	5,000						
	01151 54000	Supplies	Supplies	01151 Supplies	-							-	-						
01151	Total Town Counsel			Total	85,000	5,000	-	-	-	-	-	90,000	5,000	5.56%					
Management Support																			
	01154 52000	Services	Services	01154 Services	1,500							1,500	-						
	01154 53410	Printing Services	Services	01154 Services	4,000							4,000	-						
	01154 54000	Supplies	Supplies	01154 Supplies	1,000							1,000	-						
01154	Total Management Support			Total	6,500	-	-	-	-	-	-	6,500	-	0.00%					
Tax Title Foreclosure																			
	01158 52000	Services	Services	01158 Services	8,000							8,000	-						
01158	Total Tax Title Foreclosure			Total	8,000	-	-	-	-	-	-	8,000	-	0.00%					
Town Clerk																			
	01161 51100	Salary	Wages	01161 Wages	27,549	-			551			28,100	551						
	01161 51110	Assistant Salary	Wages	01161 Wages	43,757		1,875					45,632	1,875		Includes \$1000 stipend				
	01161 52000	Services	Services	01161 Services	788	12						800	12						

	Account	Description		FY 2015 Appropriation net one time funding	Required Adjustment	Union Contracts Costs	Non Union Employee Costs	Cost of Living Adjustment	One Time Expenses	Town Meeting Adjustments	Revised FY2016 Budget			Note
	01161 54000	Supplies	Supplies	01161 Supplies	263	137					400	137		
	01161 57000	Other Charges & Expense	Misc	01161 Misc	315	1,885					2,200	1,885		
01161	Total Town Clerk			Total	72,672	2,034	1,875	-	551	-	77,132	4,460	5.78%	
Elections and Registrations														
	01162 51100	Salary	Wages	01162 Wages	1,296						1,296	-		
	01162 52000	Census Services	Services	01162 Services	1,500	500					2,000	500		Postage Increase
	01162 52100	Service - Election Wrokers	Services	01162 Services	4,700	300					5,000	300		Staff overlap
	01162 53040	Computer Services	Services	01162 Services	4,200						4,200			
	01162 54200	Office Supplies	Supplies	01162 Supplies	877	23					900	23		
	01162 57000		Supplies	01162 Supplies	400	100					500	100		
01162	Total Elections and Registrations			Total	12,973	923	-	-	-	-	13,896	923	6.64%	
Town Hall Postage Fund														
	01164 53400	Postage	Supplies	01164 Supplies	19,000						19,000	-		
01164	Total Town Hall Postage Fund			Total	19,000	-	-	-	-	-	19,000	-	0.00%	
Personel Board														
	01165 52000	Purchase of Services	Services	01165 Services	100						100	-		
01165	Total Personel Board			Total	100	-	-	-	-	-	100	-	0.00%	
Information Technology														
	01166 51100	Salary	Wages	01166 Wages	74,257	2,328		1,485			78,071	3,813		
	01166 52000	Services	Services	01166 Services	21,420	3,500					24,920	3,500		
	01166 53010	Website	Services	01166 Services	3,000	2,700					5,700	2,700		2,400
	01166 53015	Parcel Update	Supplies	01166 Supplies	-						-	-		
	01166 53040	Software maintenance	Services	01166 Services	-						-	-		
	01166 53400	Communications	Services	01166 Services	720						720	-		
	01166 54000	IT Supplies	Supplies	01166 Supplies	4,400	1,000					5,400	1,000		
	01166 57000	Other Charges	Services	01166 Services	600	500					1,100	500		
	01166 57000	Hardware	Asset	01166 Asset	-	3,000					7,500	7,500		Cell phone repeater for Fire Station
01166	Total Information Technology			Total	104,397	13,028	-	-	1,485	4,500	123,411	19,014	15.41%	
Conservaton Commission														
	01171 51000	Conservation Agent	Wages	01171 Wages	18,097	5,895					23,992	5,895		
	01171 52000	Services	Services	01171 Services	150						150	-		
	01171 54000	Supplies	Supplies	01171 Supplies	350						350	-		
	01171 55801	Public Hearing Expense	Services	01171 Services	325						325	-		
	01171 57000	Other Charges & Expense	Misc	01171 Misc	1,000						1,000	-		
01171	Total Conservaton Commission			Total	19,922	5,895	-	-	-	-	25,817	5,895	22.83%	
Planning Board														
	01175 51000	Administrative Asst	Wages	01175 Wages	(0)			(0)			(0)	(0)		
	01175 52000	Services	Services	01175 Services	-						-	-		Update submitted via email R Pontbriand
	01175 53400	Postage	Supplies	01175 Supplies	-						-	-		Leave off for potential legal issues
	01175 54000	Supplies	Supplies	01175 Supplies	-						-	-		
	01175 54200	Office Supplies	Supplies	01175 Supplies	-						-	-		
	01175 55801	Public Hearing Expense	Services	01175 Services	-						-	-		
	01175 57000	Other Charges & Expense	Services	01175 Services	-						-	-		
	01175 57100	Seminar Expense	Services	01175 Services	-						-	-		
	01175 57300	Dues and Memberships	Services	01175 Services	-						-	-		
01175	Total Planning Board			Total	(0)	-	-	(0)	-	-	(0)	(0)	1.96%	
Zoning Board of Appeals														
	01176 51000	Office Manager	Wages	01176 Wages	0			0			0	0		
	01176 52000	Services	Services	01176 Services	-						-	-		
	01176 54200	Office Supplies	Supplies	01176 Supplies	-						-	-		
	01176 57000	Other Charges & Expense	Misc	01176 Misc	-						-	-		
	01176 57300	Dues and Membershipd	Services	01176 Services	-						-	-		
01176	Total Zoning Board of Appeals			Total	0	-	-	0	-	-	0	0	1.96%	
Urban Development														
	01181 56600	Regional Planning Assesment	Assessment	01181 Assessment	2,219	55					2,274	55		
01181	Total Urban Development			Total	2,219	55	-	-	-	-	2,274	55	2.44%	
Economic Development														
	01188 51000	Director	Wages	01188 Wages	32,805	1,188		656			34,649	1,844		
	01188 51100	Conservation Agent	Wages	01188 Wages	-						-	-		
	01188 52000	Services	Services	01188 Services	-						-	-		
	01188 53400	Postage	Supplies	01188 Supplies	200						200	-		
	01188 54000	Supplies	Supplies	01188 Supplies	250						250	-		
	01188 55803	ConstCom Public Hearings	Services	01188 Services	-						-	-		
	01188 57000	Other Charges & Expense	Misc	01188 Misc	-						-	-		
	01188 57300	Dues and Membershipd	Services	01188 Services	-						-	-		Comprehensive Plan consultant/Raise Atricle??
01188	Total Economic Development			Total	33,255	1,188	-	656	-	-	35,099	1,844	5.25%	
Public Buildings and Property Maintenance														
	01192 51000	Director	Wages	01192 Wages	62,259	2,128		1,245			65,632	3,373		
	01192 51100	Custodian	Wages	01192 Wages	33,613			672			34,285	672		
	01192 51300	Overtime	Wages	01192 Wages	4,400						4,400	-		
	01192 52000	Services - TH	Services	01192 Services	3,800						3,800	-		
	01192 52000F	Services - Fire	Services	01192 Services	1,500	100					1,600	100		
	01192 52000P	Services - Police	Services	01192 Services	900	100					1,000	100		
	01192 52100	Heat - TH	Services	01192 Services	16,000	4,000					20,000	4,000		Increased Great Hall Usage
	01192 52100F	Heat - Fire	Services	01192 Services	13,400	2,200					15,600	2,200		Increased Great Hall Usage
	01192 52100P	Heat - Police	Services	01192 Services	11,000	2,000					13,000	2,000		Increased Great Hall Usage
	01192 52200	Electric - TH	Services	01192 Services	20,740	760					21,500	760		Increased Great Hall Usage
	01192 52200F	Electric - Fire	Services	01192 Services	30,000						30,000	-		
		Electric - Old Fire Station	Services	Services	600						600	-		
	01192 52200P	Electric - Police	Services	01192 Services	26,500						26,500	-		
	01192 52400	Maint Service - TH	Services	01192 Services	10,600	(600)					10,000	(600)		
	01192 52400F	Maint Service - Fire	Services	01192 Services	4,500						4,500	-		
	01192 52400P	Maint Service - Police	Services	01192 Services	5,000	3,000					8,000	3,000		
	01192 52420	Maint Service - TH	Services	01192 Services	5,000	1,000					6,000	1,000		
	01192 52420F	Maint Service - Fire	Services	01192 Services	5,500	500					6,000	500		
	01192 52420P	Maint Service - Police	Services	01192 Services	3,500	300					3,800	300		
	01192 52600	Grounds Keeping TH	Services	01192 Services	2,200	200					2,400	200		
	01192 52600	Grounds Keeping PD	Services	01192 Services	1,600	100					1,700	100		
	01192 52900	Waste Removal	Services	01192 Services	1,300	200					1,500	200		
	01192 52900P	Waste Removal Police	Services	01192 Services	-						-	-		
	01192 53041	Telephone - TH	Services	01192 Services	5,540	460					6,000	460		
	01192 53400	Communication	Services	01192 Services	650	225					875	225		
	01192 54000	Supplies - TH	Supplies	01192 Supplies	3,200						4,000	800		Increased uages of Great Hall
	01192 54000F	Supplies - Fire	Supplies	01192 Supplies	1,000						1,500	500		
	01192 54000P	Supplies - Police	Supplies	01192 Supplies	4,400	400					4,800	400		
	01192 54200	Office Supplies	Supplies	01192 Supplies	200						200	-		
	01192 54320	Bldg Repairs - TH	Supplies	01192 Supplies	600	200					800	200		
	01192 54320F	Bldg Repairs - Fire	Supplies	01192 Supplies	600	200					800	200		

				FY 2015 Appropriation	Required	Union Contracts	Non Union	Cost of Living		Town Meeting	Revised FY2016				Note
Account	Description			net one time funding	Adjustment	Costs	Employee Costs	Adjustment	One Time Expenses	Adjustments	Budget				
	01192 54320P	Bldg repairs - Police	Supplies	01192 Supplies	900	(100)					800	(100)			
	01192 57000	Other Charges & Expense		01192 Misc	700	-					700	-			
	01192 5800	Chair Replacement	Misc	01192 Misc	-	-					-	-			
01192	Total Public Buildings and Property Maintenance			Total	281,701	22,173	-	-	1,917	-	305,792	24,090	7.88%		
Building Insurance															
	01193 57430	Fire, Casualty & Liab	Insurance	01193 Insurance	144,151	10,090					154,241	10,090		Estimated / Actuals on Feb 15th	
01193	Total Building Insurance			Total	144,151	10,090	-	-	-	-	154,241	10,090	6.54%		
Police Accident Insurance															
	01195 57410	Police & Fire Accident	Insurance	01195 Insurance	161,953	11,336					173,289	11,336		Estimated / Actuals on Feb 15th	
01195	Total Police Accident Insurance			Total	161,953	11,336	-	-	-	-	173,289	11,336	6.54%		
Communications Committee															
	01199 53410	Printing Services	Services	01199 Services	700	-					700	-			
01199	Total Communications Committee			Total	700	-	-	-	-	-	700	-	0.00%		
Police Department															
	01210 51100	POLICE DEPT-SALARIES	Wages	01210 Wages	1,592,072	77,293					1,669,365	77,293	4.85%	PT records clerk	
	01210 51300	POLICE DEPT-OVERTIME	Wages	01210 Wages	206,700						206,700	-	0.00%		
	01210 51310	POLICE DEPT-COURT TIM	Wages	01210 Wages	16,000						16,000	-			
	01210 51900	CLOTHING	Wages	01210 Wages	1,700	(50)					1,650	(50)			
	01210 51901	CLOTHING-CRUMPTON	Wages	01210 Wages	950						950	-			
	01210 51902	CLOTHING-WILSON	Wages	01210 Wages	950						950	-			
	01210 51903	CLOTHING-CHIEF	Wages	01210 Wages	950						950	-			
	01210 51904	CLOTHING-HADLEY	Wages	01210 Wages	350						350	-			
	01210 51906	CLOTHING-KULARSKI	Wages	01210 Wages	1,188						1,188	-			
	01210 51907	CLOTHING-CUNNINGHAM	Wages	01210 Wages	950						950	-			
	01210 51909	CLOTHING-BRISSETTE	Wages	01210 Wages	350						350	-			
	01210 51910	CLOTHING-CALLAHAN	Wages	01210 Wages	950						950	-			
	01210 51911	CLOTHING-HARTY	Wages	01210 Wages	950						950	-			
	01210 51912	CLOTHING-HARRISON	Wages	01210 Wages	950						950	-			
	01210 51913	CLOTHING-BARHIGHT	Wages	01210 Wages	1,188						1,188	-			
	01210 51914	CLOTHING-MORRISON	Wages	01210 Wages	950						950	-			
	01210 51915	CLOTHING-COTE	Wages	01210 Wages	950						950	-			
	01210 51917	CLOTHING-KRASINSKAS	Wages	01210 Wages	950						950	-			
	01210 51918	CLOTHING-ROCHE	Wages	01210 Wages	350						350	-			
	01210 51919	CLOTHING-MCDONALD	Wages	01210 Wages	950						950	-			
	01210 51920	CLOTHING-FUHS	Wages	01210 Wages	350						350	-			
	01210 51921	CLOTHING-BIGELOW	Wages	01210 Wages	950						950	-			
	01210 51922	CLOTHING-PART-TIMERS	Wages	01210 Wages	150						150	-			
	01210 51923	CLOTHING-GILL	Wages	01210 Wages	950						950	-			
	01210 51925	CLOTHING-EDMONDS	Wages	01210 Wages	950						950	-			
	01210 52000	Services	Services	01210 Services	-						-	-			
	01210 52400	POLICE-VEHIC MAINT/RE	Services	01210 Services	13,000						13,000	-			
	01210 52440	VEHICLE REPAIR	Services	01210 Services	7,000						7,000	-			
	01210 53021	POLICE-PHYSICAL EXAM	Services	01210 Services	1,000						1,000	-			
	01210 53200	POLICE-TRAINING	Services	01210 Services	12,000						12,000	-			
	01210 53400	POLICE-COMMUNICATIO	Services	01210 Services	13,000						13,000	-			
	01210 53401	POLICE-RADIO REPAIR	Services	01210 Services	1,000						1,000	-			
	01210 53402	POLICE-MAINT AGREEME	Services	01210 Services	26,250	360					26,610	360			
	01210 53403	POLICE-EQUIP REPAIR	Services	01210 Services	-						-	-			
	01210 53800	POLICE-PHOTOGRAPHY	Services	01210 Services	1,000						1,000	-			
	01210 54000	SUPPLIES	Supplies	01210 Supplies	13,886						13,886	-			
	01210 54200	OFFICE SUPPLIES	Supplies	01210 Supplies	3,800						3,800	-			
	01210 54800	VEHICLE SUPPLIES	Supplies	01210 Supplies	3,000						3,000	-			
	01210 54900	PRISONER FOOD	Supplies	01210 Supplies	800						800	-			
	01210 55821	DUES/SUBSCRIPTIONS	Services	01210 Services	8,000						8,000	-			
	01210 55890	CONFERENCES	Services	01210 Services	2,000						2,000	-			
	01210 57000	Other Charges	misc	01210 misc	-						-	-			
	01210 57410	COLLEGE REIMBURSEME	Wages	01210 Wages	14,400						14,400	-			
	01210 58590	CRUISER	Asset	01210 Asset	38,000						38,000	-			
01210	Total Police Department			Total	1,991,834	77,603	-	-	-	-	2,069,437	77,603	3.75%		
Fire Department															
	01220 51000	CALL PAY	Wages	01220 Wages	44,079	-			882		44,961	882	2.00%	2% increase for Admin / Longevity / Union increase	
	01220 51100	FIRE DEPT-SALARIES	Wages	01220 Wages	1,053,363	5,486		21,067			1,079,916	26,553	2.52%	Retirement payout	
	01220 51300	FIRE DEPT-OVERTIME	Wages	01220 Wages	249,321			5,000			254,321	5,000	2.01%		
	01220 51310	CALL OVERTIME	Wages	01220 Wages	40,041			801			40,842	801	2.00%		
	01220 52000	SERVICES	Services	01220 Services	29,517	5,000					34,517	5,000	16.94%		
	01220 53200	TRAINING	Services	01220 Services	10,200			204			10,404	204	2.00%		
	01220 54000	SUPPLIES	Supplies	01220 Supplies	28,105				7,000		35,105	7,000	24.91%	Inflatable rescue boat	
	01220 54200	OFFICE SUPPLIES	Supplies	01220 Supplies	-						-	-			
	01220 54500	FLOOD REPAIRS & REPLA	Services	01220 Services	-						-	-			
	01220 55000	Ambulance Services	Services	01220 Services	-						-	-			
	01220 57000	OTHER CHARGES & EXPF	Misc	01220 Misc	12,163	1,100					13,263	1,100	9.04%		
	01220 58000	TURN OUT GEAR	Asset	01220 Asset	10,000						10,000	-	0.00%		
01220	Total Fire Department			Total	1,476,789	11,586	-	-	27,954	7,000	1,523,329	46,540	3.06%		
Building Inspection															
	01241 51100	Building Commissioner	Wages	01241 Wages	70,000			1,400			71,400	1,400			
	01241 51110	Assist. Inspector	Wages	01241 Wages	500			10			510	10			
	01241 51110	Capital Outlay	Supplies	01241 Supplies	-						-	-			
	01241 52000	Services	Services	01241 Services	1,000						1,000	-			
	01241 54000	Supplies	Supplies	01241 Supplies	1,500						1,500	-			
	01241 54200	Office Supplies	Supplies	01241 Supplies	1,500						1,500	-			
	01241 54201	Weights and Measures	Services	01241 Services	5,000						5,000	-			
	01241 57000	Other Charges & Expense	Misc	01241 Misc	8,791						8,791	-			
	01241 58570	Computer Hardware	Supplies	01241 Supplies	-						-	-			
01241	Total Building Inspection			Total	88,291	-	-	-	1,410	-	89,701	1,410	1.57%		
Barn Inspector															
	01247 51000	Stipend	Wages	01247 Wages	1,000	1,600		-			2,600	1,600		Rabies responsibility with AI / budget relief from Dog Officer?	
01247	Total Barn Inspector			Total	1,000	1,600	-	-	-	-	2,600	1,600	61.54%		
Stormwater Management															
	01250 51000	Purchase of Supplies	Supplies	01250 Supplies	-						-	-			
01250	Total Stormwater Management			Total	-	-		-	-	-	-	-	#DIV/0!		
Emergency Management															
	01291 51100	Salary	Services	01291 Services	2,550			51			2,601	51			
	01291 52000	Services	Services	01291 Services	6,330						6,330	-			
	01291 54000	Supplies	Supplies	01291 Supplies	595						595	-			
	01291 57000	Other Charges & Expense	Misc	01291 Misc	85						85	-			
01291	Total Emergency Management			Total	9,560	-	-	-	51	-	9,611	51	0.53%		

				FY 2015 Appropriation	Required	Union Contracts	Non Union	Cost of Living		Town Meeting	Revised FY2016			
				net one time funding	Adjustment	Costs	Employee Costs	Adjustment	One Time Expenses	Adjustments	Budget		Note	
01292	01292 51100	Salary	Wages	01292 Wages	11,557			231			11,788	231		
	01292 52000	Services	Services	01292 Services	908						908	-		
	01292 54000	Supplies	Supplies	01292 Supplies	374						374	-		
	01292 57000	Other Charges & Expense	Misc	01292 Misc	200						200	-		
	Total Animal Control Officer			Total	13,039	-	-	-	231	-	-	13,270	231	1.74%
Tree Warden														
01294	01294 51100	Salary	Wages	01294 Wages	5,728			115			5,843	115		
	01294 51100	Wages	Wages	01294 Wages	5,000						5,000	-		
	01294 52000	Services	Services	01294 Services	4,947						4,947	-		
	01294 54000	Supplies	Supplies	01294 Supplies	1,000				3,000		4,000	3,000		
	01294 57000	Other Charges & Expense	Misc	01294 Misc	1,322						1,322	-		
Total Tree Warden			Total	17,997	-	-	-	115	3,000	-	21,112	3,115	14.75%	
School Department - Vocational														
01331	01331 52000	Vocational Education	Education	01331 Education	-						-	-		
Total School Department - Vocational			Total	-	-	-	-	-	-	-	-	-	#DIV/0!	
School Department - Adult Ed.														
	01333 52000	Adult Ed	Education	01333 Education	-						-	-		
Total School Department - Adult Ed.			Total	-	-	-	-	-	-	-	-	-	#DIV/0!	
School - Transportation														
01134	011347 52000	Services	Education	01134 Education	-						-	-		
Total School - Transportation			Total	-	-	-	-	-	-	-	-	-	#DIV/0!	
DPW - Administration														
01410	01410 51100	SALARY, PERMANENT	Wages	01410 Wages	263,070			11,540			274,610	11,540	A	
	01410 51110	Wages	Wages	01410 Wages	-						-	-		
	01410 51300	OVERTIME	Wages	01410 Wages	1,560	(560)					1,000	(560)		
	01410 51900	CLOTHING REIMBURSEM	Wages	01410 Wages	700	(700)					-	(700)		
	01410 52000	PURCHASE OF SERVICES	Services	01410 Services	-						-	-		
	01410 52100	UTILITIES	Services	01410 Services	9,000						9,000	-		
	01410 52400	REPAIR & MAINTENANCE	Services	01410 Services	2,500						2,500	-		
	01410 52440	Vehicle Repairs	Services	01410 Services	-						-	-		
	01410 52700	RENTALS	Services	01410 Services	2,000						2,000	-		
	01410 53000	PROF/TECH SERVICES	Services	01410 Services	8,000	(5,000)					3,000	(5,000)		
	01410 53400	COMMUNICATIONS	Services	01410 Services	9,500						9,500	-		
	01410 54200	OFFICE SUPPLIES	Supplies	01410 Supplies	5,000						5,000	-		
	01410 543200	Bldg & Equip Maint	Services	01410 Services	650						650	-		
	01410 54500	CUSTODIAL SUPPLIES	Supplies	01410 Supplies	200						200	-		
	01410 54600	SAFETY SUPPLIES	Supplies	01410 Supplies	500						500	-		
	01410 54800	VEHICULAR SUPPLIES	Supplies	01410 Supplies	-						-	-		
	01410 57000	TRAINING, DUES, MEMEB	Services	01410 Services	3,500						3,500	-		
	Total DPW - Administration			Total	306,180	(6,260)	-	-	11,540	-	-	311,460	5,280	1.70%
	DPW - Highway Dept.													
	01420	01420 51100	WAGES	Wages	01420 Wages	286,592		5,732				292,324	5,732	
01420 51300		OVERTIME	Wages	01420 Wages	22,109		442				22,551	442		
01420 51900		CLOTHING REIMBURSEM	Wages	01420 Wages	3,500						3,500	-		
01420 52000		Traffic Signs	Services	01420 Services	-	5,000					5,000	5,000	Replacement signs & posts	
01420 52200		LINE PAINTING	Services	01420 Services	9,800						9,800	-		
01420 52300		CATCH BASIN CLEAN & T	Services	01420 Services	-						-	-		
01420 52310		STREET SWEEPING	Services	01420 Services	-						-	-		
01420 52410		ROAD MAINTENANCE	Services	01420 Services	6,500	1,500					8,000	1,500	Pot holes & shoulders	
01420 52420		CROSSWALKS	Services	01420 Services	2,500						2,500	-		
01420 53000		PROF/TECH SERVICES	Services	01420 Services	2,000	2,000					4,000	2,000	Dig Safe / Drug Testing / Time Clock	
01420 53100		POLICE DETAILS	Services	01420 Services	7,000	1,000					8,000	1,000		
01420 54000		Rail Trail Supplies	Services	01420 Services	500	(500)					-	(500)		
01420 54200		Office Supplies	Supplies	01420 Supplies	500	500					1,000	500		
01420 54600		SAFETY SUPPLIES	Supplies	01420 Supplies	2,200	600					2,800	600		
01420 54800		Vehicular Supplies	Supplies	01420 Supplies	-	1,500					1,500	1,500		
01420 54900		Food for Comm Svc	Supplies	01420 Supplies	1,000	(500)					500	(500)		
01420 55400		PUBLIC WORKS SUPPLIES	Supplies	01420 Supplies	16,600	3,400			10,000		30,000	13,400	Roof repair for garage & shed / \$4k for Main St Impr	
01420 57000		TRAINING,DUES,MEMEB	Services	01420 Services	1,000	500					1,500	500		
Total DPW - Highway Dept.			Total	361,801	15,000	6,174	-	-	10,000	-	392,975	31,174	7.93%	
Stormwater Management														
01421	01421 51100	Salary	Wages	01421 Wages	-	-					-	-		
	01421 52300	Catch Basin Cleaning	Services	01421 Services	-	-					-	-		
	01421 52310	Disposal	Services	01421 Services	-	-					-	-		
	01421 53000	Misc/Professional	Services	01421 Services	-	-					-	-		
	01421 53100	Police Detail	Services	01421 Services	-	-					-	-		
	01421 55400	Public Works	Services	01421 Services	-	-					-	-		
	Total Stormwater Management			Total	-	-	-	-	-	-	-	-	#DIV/0!	
Snow Removal														
01422	01422 51300	OVERTIME	Wages	01422 Wages	47,046		941				47,987	941		
	01422 52440	VEHICLE REPAIR	Services	01422 Services	10,000						10,000	-		
	01422 53000	SERVICES	Services	01422 Services	33,000						33,000	-		
	01422 53000	SERVICES	Services	01422 Services	-						-	-		
	01422 53000	Police Details	Services	01422 Services	3,000						3,000	-		
	01422 54800	VEHICULAR SUPPLIES	Supplies	01422 Supplies	22,000						22,000	-		
	01422 54810	FUEL	Supplies	01422 Supplies	41,800						41,800	-		
	01422 54820	Regional School	Services	01422 Services	10,000						10,000	-		
	01422 55400	PUBLIC WORKS SUPPLIES	Supplies	01422 Supplies	750						750	-		
	01422 55410	SALT & SAND	Supplies	01422 Supplies	75,000	18,750					93,750	18,750		
	Total Snow Removal			Total	242,596	18,750	941	-	-	-	262,287	19,691	8.12%	
	Street Lighting													
01424	01424 52100	STREET LIGHTS	Services	01424 Services	71,000	(11,000)					60,000	(11,000)		
	01424 53000	MISC PROF/TECH SERVIC	Services	01424 Services	3,000	1,000					4,000	1,000	Maintenance costs	
	01424 55400	PUBLIC WORKS SUPPLIES	Supplies	01424 Supplies	2,400	7,600					10,000	7,600	Main St light replacement	
Total Street Lighting			Total	76,400	(2,400)	-	-	-	-	-	74,000	(2,400)	-3.14%	
DPW - Fuel														
01425	01425 52400	REPAIRS & MAINTENANC	Services	01425 Services	1,000	500					1,500	500		
	01425 54810	FUEL-DPW	Supplies	01425 Supplies	35,000	13,000					48,000	13,000		
	01425 54820	FUEL-POLICE	Supplies	01425 Supplies	38,500	(15,500)					23,000	(15,500)		
	01425 54830	FUEL-FIRE	Supplies	01425 Supplies	8,000						8,000	-		
	01425 54840	FUEL-AYER HOUSING	Supplies	01425 Supplies	-	1,500					1,500	1,500		
	01425 54850	FUEL-PARK	Supplies	01425 Supplies	-	2,000					2,000	2,000		
Total DPW - Fuel			Total	82,500	1,500	-	-	-	-	-	84,000	1,500	1.79%	
DPW - Equipment repair														
	01429 51100	WAGES	Wages	01429 Wages	54,040		1,081				55,121	1,081		

Account			Description		FY 2015 Appropriation net one time funding	Required Adjustment	Union Contracts Costs	Non Union Employee Costs	Cost of Living Adjustment	One Time Expenses	Town Meeting Adjustments	Revised FY2016 Budget		Note
	01429 51300	OVERTIME	Wages	01429 Wages	857							874	17	
	01429 51900	CLOTHING REIMBURSEM	Wages	01429 Wages	700							700	-	
	01429 52400	REPAIRS & MAINTENANC	Services	01429 Services	-	4,700						4,700	4,700	Hoist/lift repairs
	01429 52440	VEHICLE REPAIR	Services	01429 Services	5,000	3,000						8,000	3,000	Repair Body of H1 & H2 (one time??)
	01429 52900	WASTE REMOVAL	Services	01429 Services	500	250						750	250	
	01429 53000	Misc Prf/Tech Services	Services	01429 Services	1,000	(750)						250	(750)	
	01429 54200	Office Supplies	Supplies	01429 Supplies	-							-	-	
	01429 54320	BLDG & EQPT REP/MAIN	Services	01429 Services	1,000							1,000	-	
	01429 54600	SAFETY SUPPLIES	Supplies	01429 Supplies	500							500	-	
	01429 54800	VEHICULAR SUPPLIES	Supplies	01429 Supplies	14,000							14,000	-	
	01429 55400	PUBLIC WORKS SUPPLIES	Supplies	01429 Supplies	-							-	-	
	01429 57000	OTHER CHARGES & EXPE	Misc	01429 Misc	-	150						150	150	
01429	Total DPW - Equipment repair			Total	77,597	7,350	1,098	-	-	-	-	86,045	8,448	9.82%
Cemetery Department														
	01491 52000	Services	Services	01491 Services	2,500	-						2,500	-	
01491	Total Cemetery Department			Total	2,500	-	-	-	-	-	-	2,500	-	0.00%
Board of Health														
	01512 51100	Salary	Wages	01512 Wages	14,430	289						14,719	289	Pending union contract negotiations
	01512 52000	Services	Services	01512 Services	400	600						1,000	600	
	01512 54000	Supplies	Supplies	01512 Supplies	100							100	-	
	01512 54200	Office Supplies	Supplies	01512 Supplies	400	25						425	25	
	01512 57000	Other Charges & Expense	Misc	01512 Misc	850							850		
01512	Total Board of Health			Total	16,054	914	-	-	-	-	-	17,094	1,040	6.09%
Nashoba Board of Health														
	01512 53050	Nursing Service	Services	01512 Services	7,300	292						7,592	292	Pending actual rates
	01512 53055	Nashoba BOH	Assessment	01512 Assessment	16,306	653						16,959	653	
01513	Total Nashoba Board of Health			Total	23,606	945	-	-	-	-	-	24,551	945	3.85%
Disability Commission														
	01540 52000	Services	Services	01540 Services	500							500	-	
	01540 53400	Postage	Supplies	01540 Supplies	70							70	-	
	01540 57000	Other Charges & Expense	Misc	01540 Misc	130							130	-	
01540	Total Disability Commission			Total	700	-	-	-	-	-	-	700	-	0.00%
Council on Aging														
	01541 51100	Salary	Wages	01541 Wages	105,302	9,400			2,106			116,809	11,506	Wants to add 9400 for nutritionist currently pd by grant
	01541 52000	Services	Services	01541 Services	17,600							17,600	-	
	01541 54000	Supplies	Supplies	01541 Supplies	2,000							2,000	-	
	01541 54200	Office Supplies	Supplies	01541 Supplies	800							800	-	
	01541 54900	Food Supplies	Supplies	01541 Supplies	200							200	-	
	01541 57000	Other Charges & Expense	Misc	01541 Misc	600							600	-	
01541	Total Council on Aging			Total	126,502	9,400	-	-	2,106	-	-	138,009	11,506	8.34%
Veterans Agent														
	01543 51100	Salary	Wages	01543 Wages	17,639				353			17,992	353	
	01543 52000	Services	Supplies	01543 Supplies	400	(200)						200	(200)	
	01543 54000	Supplies	Supplies	01543 Supplies	600							600	-	
	01543 54200	Office Supplies	Supplies	01543 Supplies	100							100	-	
	01543 57000	Other Charges & Expense	Misc	01543 Misc	300							300	-	
01543	Total Veterans Agent			Total	19,039	(200)	-	-	353	-	-	19,192	153	0.80%
Veterans Benefits														
	01547 53170	Services	Services	01547 Services	168,000							168,000	-	
01547	Total Veterans Benefits			Total	168,000	-	-	-	-	-	-	168,000	-	0.00%
Library														
	01610 51100	Salary	Wages	01610 Wages	282,707	9,965			5,654			298,325	15,619	Increase hours for Assit. Childrens Librarian (9,965)
	01610 52000	Services	Services	01610 Services	92,300							92,300	-	
	01610 54000	Books, Periodicals, A/V	Supplies	01610 Supplies	91,000	3,000						94,000	3,000	Periodicals must equal 19%
	01610 54000	Supplies	Supplies	01610 Supplies	10,300							10,300	-	
	01610 57000	Other Charges & Expense	Misc	01610 Misc	1,956							1,956	-	
01610	Total Library			Total	478,263	12,965	-	-	5,654	-	-	496,882	18,619	3.75%
Parks Department														
	01650 51000	LIFEGUARD WAGES	Wages	01650 Wages	30,329	3,033			607			33,968	3,640	Requesting \$1/hr increase due to minimum wage increase
	01650 51100	DIRECTOR WAGES	Wages	01650 Wages	50,938	1,350			909			53,198	2,259	
	01650 51110	ASSISTANT WAGES	Wages	01650 Wages	11,673	1,167			233			13,074	1,400	Requesting \$1/hr increase due to minimum wage increase
	01650 52000	SERVICES	Services	01650 Services	8,146							8,146	-	
	01650 52400	BLDGs & GROUNDS UPK	Services	01650 Services	2,000							2,000	-	
	01650 52440	VEHICLE REPAIR	Services	01650 Services	1,000							1,000	-	
	01650 54000	SUPPLIES	Services	01650 Services	10,000							10,000	-	
	01650 54103	SWIMMING EQPT/SUPPL	Supplies	01650 Supplies	1,000							1,000	-	
	01650 57000	OTHER CHARGES & EXPE	Misc	01650 Misc	1,000	10,000						11,000	10,000	JK requesting to keep \$10K permnsrntly
01650	Total Parks Department			Total	116,086	15,550	-	-	1,749	-	-	133,386	17,299	12.97%
Ayer/Shirley Football														
	01652 52000	Supplies	Supplies	01652 Supplies	4,000							4,000	-	
01652	Total Ayer/Shirley Football			Total	4,000	-	-	-	-	-	-	4,000	-	0.00%
Little League														
	01653 52000	Supplies	Supplies	01653 Supplies	4,000							4,000	-	
01653	Total Little League			Total	4,000	-	-	-	-	-	-	4,000	-	0.00%
Historical Commission														
	01691 52000	Services	Services	01691 Services	250							250	-	
	01691 57000	Other Charges & Expense	Misc	01691 Misc	500							500	-	
01691	Total Historical Commission			Total	750	-	-	-	-	-	-	750	-	0.00%
Public Celebrations Dept														
	01692 55840	Memorial Day	Services	01692 Services	2,000							2,000	-	
01692	Total Public Celebrations Dept			Total	2,000	-	-	-	-	-	-	2,000	-	0.00%
American legion														
	01695 55870	American Legion	Services	01695 Services	600							600	-	
01695	Total American legion			Total	600	-	-	-	-	-	-	600	-	0.00%
4th of July - Fireworks														
	01697 52000	Memorial Day	Services	01697 Services	7,000							7,000	-	
	01697 57000	Other Charges & Expense		01697	3,000							3,000	-	
01697	Total 4th of July - Fireworks			Total	10,000	-	-	-	-	-	-	10,000	-	0.00%
Retirement of Debt														
	01710 59100	Principal Payments	Debt	01710 Debt	949,520	(43,000)						906,520	(43,000)	Updated 2/11/15 per LG
01710	Total Retirement of Debt			Total	949,520	(43,000)	-	-	-	-	-	906,520	(43,000)	-4.74%
Retirement of Debt														

Account Description				FY 2015 Appropriation net one time funding	Required Adjustment	Union Contracts Costs	Non Union Employee Costs	Cost of Living Adjustment	One Time Expenses	Town Meeting Adjustments	Revised FY2016 Budget			Note
01715	01715 59150 Long Term Interest	Debt	01715 Debt Total	232,733 232,733	(33,109) (33,109)	-	-	-	-	-	199,624 199,624	(33,109) (33,109)	-16.59%	Updated 2/11/15 per LG
State Assessments														
	01820 56330 Special Education	Assessment	01820 Assessment	-							-			
	01820 56340 State - MV Excise	Assessment	01820 Assessment	-							-			
	01820 56390 Mosquito Cntrl	Assessment	01820 Assessment	-							-			
	01820 56400 Air Pollution Cntrl	Assessment	01820 Assessment	-							-			
01820	Total State Assessments		Total	-	-	-	-	-	-	-	-		#DIV/0!	
Other Intergov't Assess														
	01840 56630 MART	Assessment	01840 Assessment	-							-			
	01840 56640 MBTA	Assessment	01840 Assessment	-							-			
01840	Total Other Intergov't Assess		Total	-	-	-	-	-	-	-	-		#DIV/0!	
Retirement and Pension Comp														
	01911 51730 County Retirement Assess.	Retirement	01911 Retirement	1,344,155	(863)						1,343,292	(863)		Updated 2/11/15 per LG
01911	Total Retirement and Pension Comp		Total	1,344,155	(863)	-	-	-	-	-	1,343,292	(863)	-0.06%	
Worker's Compensation														
	01912 51720 Workman's Comp	Insurance	01912 Insurance	53,753	3,762						57,515	3,762		Estimate / Actual on Feb 15
01912	Total Worker's Compensation		Total	53,753	3,762	-	-	-	-	-	57,515	3,762	6.54%	
Unemployment Compensation														
	01913 51710 Unemployment Compensation Insurance		01913 Insurance	15,511							15,511	-		
01913	Total Unemployment Compensation		Total	15,511	-	-	-	-	-	-	15,511	-	0.00%	
Other Employee Benefits														
	01919 51740 FICA Medicare	Benefits	01919 Benefits	78,887	2,761						81,648	2,761		
01919	Total Other Employee Benefits		Total	78,887	2,761	-	-	-	-	-	81,648	2,761	3.38%	
Group Health Insurance														
	01940 57420 Group Health Ins	Benefits	01940 Benefits	1,183,461	104,620						1,288,081	104,620		
	01940 57440 HRA Benefits	Benefits	01940 Benefits	-							-	-		
	01940 57460 Group Health W/H	Benefits	01940 Benefits	32,000							32,000	-		
	01940 57480 Medicare Penalties	Benefits	01940 Benefits	1,764							1,764	-		
	01940 57490 Healthcare Buyout	Benefits	01940 Benefits	54,800							54,800	-		
	01940 XXXXX FSA - Pending BOS	Benefits	01940 Benefits	52,080							52,080	-		
01940	Total Group Health Insurance		Total	1,324,105	104,620	-	-	-	-	-	1,428,725	104,620	7.32%	
Indirect Cost Reimbursement														
	01960 57600 Sewer		01960	-							-			
	01960 57610 Water		01960	-							-			
	01960 57620 Solid Waste		01960	-							-			
	01960 57630 Ambulance		01960	-							-			
01960	Total Indirect Cost Reimbursement			-				-	-	-	-		#DIV/0!	
Transfers														
	01991 59950 G/F Subsidy Solid Waste			-							-			
	01991 59960 Transfer to Sewer			-							-			
	01991 59970 Transfer to Water			-							-			
	01991 59980 Transfer to UDAG			-							-			
	01991 59990 Transfer to Stabilization			-							-			
	Total Transfers			-							-			
Total Operating Budget				11,681,621	320,438	10,088	3,051	64,558	24,500	-	12,129,770	448,149	3.69%	Variance to LG is COA nutritionist
ASRSD ASRSD School Assessment				25,386										
ASRSD ASRSD Debt Allocation				9,266,326	817,669						10,083,995	817,669	8.11%	
NVTHS NVTHS Assessment				1,015,018	(3,139)						1,011,879	(3,139)	-0.31%	
NVTHS NVTHS Debt Allocation				600,928	104,356						705,284	104,356	14.80%	
OPEB OPEB Funding				70,000							-			
Stabilization Stabilization				32,272							70,000		0.00%	
Non Union Non Union Comp Study					100,000						32,272		0.00%	
Capital Capital Purchases					134,075						100,000			
Year 1 Year 1 Bond Interest & Admin for borrow				18,071	(71)						134,075			
Raise Raise Articles/General Fund Capital				37,382							18,000			JBOS (10K), Comprehensive Study (10K), GASB (6.7K), UDAG (18.8K), Pond Study (8K)
Prior Prior Year Bills					1,210						53,482			
One time exp FY14				53,630							1,210			
Total Budget Expenses				22,747,004	24,237,642	24,247,730	24,250,781	24,315,339	24,339,839	24,339,839	24,339,967		6.54%	
Revenue (Appropriation) see revenue tab					24,641,514						24,641,514			
Revenue (Enterprise)					598,388						598,388			
Total Revenue (Appropriation & Enterprise)				-	25,239,902	25,239,902	25,239,902	25,239,902	25,239,902	25,239,902	25,239,902		100.00%	
Net Budget											899,935			

Town of Ayer
FY2016 Omnibus Budget
Preliminary working budget model

Description	Amount	Total	
State Aid	863,185		Anticipated 10% cut
Voactional Ed Transportation	-		
Total State Aid		863,185	
Property Tax Base	19,351,784		
Statutory Increase (2.5%)	483,795		
New Growth	300,000		
Unused Levy Capacity	(900,000)		
Total Tax Revenue		19,235,579	
Debt Exclusion Overrides	950,729		
Schools - MS debt charge	1,011,879		
Total Levy		1,962,608	
Local Receipts	1,513,000		Break out meals tax
		1,513,000	
SBA Reimbursements	27,808		
		27,808	
Capital Stabilization	-		
		-	
1,284,460.00			
Free Cash	1,284,460.00		Only Free cash needed in budget
		1,284,460	
Overlay Surplus	294,299		
		294,299	
Meals Tax Revenue	-		
		-	
Total Operating Revenues		25,180,939	
State Charges (Cherry Sheet)	(89,425)		
		(89,425)	
Overlay Account	(300,000)		
		(300,000)	
Overlay Deficits	-		
		-	
Appropriation Deficits	(150,000)		
		(150,000)	
Total Revenue for Appropriation		24,641,514	
Prior Year Revenue	24,189,344	452,170	
		1.87%	
Revenue less Free Cash	23,357,054		

Town of Ayer
FY2016 Capital Planning Committee Recommendations

Department	Asset	Cost	Funding
Information Technology	digitize records	17,000.00	purchase (service-not capital)
Information Technology	workstations & software	10,000.00	purchase (due to small \$ amount)
Police	upgrade remaining entry doors	20,000.00	purchase (due to small \$ amount & appears to be maintenance)
Facilities Maintenance	carpet for town hall offices	26,028.00	purchase (due to small \$ amount & appears to be maintenance)
Library	Interior/exterior painting	28,700.00	purchase (due to small \$ amount & appears to be maintenance)
Library	Interior/exterior door replacement	32,347.00	purchase (due to small \$ amount & appears to be maintenance)
DPW admin	fuel station maintenance & canopy	75,000.00	regular borrow
DPW highway	E. Main St design	150,000.00	regular borrow
Ambulance	Replace Ambulance #2	225,000.00	ambulance enterprise borrow
Water	water Grove Pd plant garage	175,000.00	unexpended funds from backwash pump project
Water	water meter radio read system	50,000.00	water enterprise borrow
Water	demolish inactive water standpipes	40,000.00	water enterprise borrow
Water	annual water main replacements	150,000.00	water enterprise borrow (see note below)
Waste Water	water meter radio read system	50,000.00	sewer enterprise borrow
Waste Water	radio telemetry system	30,000.00	sewer enterprise borrow
Waste Water	NPDES permit compliance	20,000.00	purchase (service-not capital)
Solid Waste	resurfacing parking lot	175,000.00	solid waste borrow
Stormwater	storm drain upgrades	50,000.00	stormwater borrow
Total		1,324,075.00	

Stabilization		1,670,593
Capital Stabilization		468,233
		2,138,826

FY2016 revenues (w/o free cash)		23,357,054
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Financial Policies Stabilization Level	7%	1,634,993.75
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Net Excess/(Shortfall)		503,832
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Stabilization		1,670,593
Capital Stabilization		468,233
		2,138,826

FY2016 Proposal		32,272
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Total Stabilization		2,171,098
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Stabilization	75%	1,628,324
Capital Stabilization	25%	542,775
Total Stabilization		2,171,098

Employee #	Date of Hire (elected)	years of service					FY2015 unit of rate	FY2015 rate	annually (52 weeks)	annual budget (52.2 weeks)	
97	5/6/2014	<1	Carly Antonellis	New position - Assistant to the Town Administrator	replaced retired Selectmen Secretary	8-9	hourly	\$25.95	\$53,976.00	\$54,183.60	plus overtime
29	7/28/2014	<1	Kevin Johnston	New position - Payroll & Benefits Manager	replaced former Assistant Treasurer	approx 11-3	weekly	\$1,176.90	\$61,199.01	\$61,434.39	
6502	3/10/2003	11+	Daniel Sherman		Facilities Director	11-3	hourly	\$29.54	\$61,443.20	\$61,679.52	plus overtime
2855	10/18/1994	20+	Brian Gill	promoted to Lieutenant in 2009; 5 years as Lt	Lieutenant	12-9	weekly	\$1,582.80	\$82,305.60	\$82,622.16	prior to 2009 Gill was a patrolman; eligible for ed cost reimb
2850	7/25/1982	32+	Marcia Gilson		Police Secretary	6-9	hourly	\$20.70	\$43,056.00	\$43,221.60	
2066	10/12/2000	14+	Lisa White	this position is 30 hours per week	Fire part-time clerk	6-9	hourly	\$20.70	\$32,292.00	\$32,416.20	
5025	1/20/2010	4+	David Maher		Econ & Comm Dev Director	11-5	weekly	\$1,253.60	\$65,187.20	\$65,437.92	
7985	4/3/2006	8+	Jeff Thomas		Parks Director	8-6	weekly	\$970.80	\$50,481.60	\$50,675.76	
2895	4/26/2010	4+	Stephanie Gintner	elected position	Treasurer	10-5+	weekly	\$1,172.77	\$60,984.14	\$61,218.70	
1522	4/28/2014	<1	Susan Copeland	elected position	Clerk/Collector	10-5+	weekly	\$1,172.77	\$60,984.14	\$61,218.70	
5721	8/2/2010	4+	Robert Pontbriand	pulled out of grid; initially hired using incorrect grid	Town Administrator	15-5+	weekly	\$1,772.77	\$92,184.14	\$92,538.70	
5250	7/6/1987	27+	William Murray	promoted to Chief in 2009 ; 5 years as chief	Police Chief	15-9	weekly	\$1,989.60	\$103,459.20	\$103,857.12	
5550	8/15/1983	31+	Robert Pedrazzi	pulled out of grid in FY09; promoted to chief in FY07	Fire Chief	14-9	weekly	\$1,817.99	\$94,535.38	\$94,898.97	moved from 14-6 to 14-9 in FY15; also receives Emergency Mgmt stipend
2790	1/18/1994	20+	Lisa Gabree	pulled out of grid in FY15	Finance Manager/Accountant	14-9	weekly	\$1,818.00	\$94,536.00	\$94,899.60	also receives education & MUNIS stipends
3307	3/17/1997	17+	Thomas Hogan		Assessing Administrator	12-9	weekly	\$1,582.80	\$82,305.60	\$82,622.16	also receives education & mileage allowance
7982	4/30/2012	2+	Mark Wetzel	this position had already been pulled out of grid	DPW Superintendent	14-8/9	weekly	\$1,758.62	\$91,448.24	\$91,799.96	contract allows for \$5,000 in stipend once licenses obtained
5062	8/22/1996	18+	Pam Martin	reclassified and pulled from union in July 2014		???	hourly	\$29.90	\$62,192.00	\$62,431.20	went from union position paying 24.71 per hour to non-union paying \$29.90 in FY15; can earn ot
3830	7/1/2011	3+	Cindy Knox		IT Director	13-3	weekly	\$1,423.60	\$74,027.20	\$74,311.92	
75	11/17/204	<1	Dan Van Schalkwyx	New position - engineer; not in grid		???	weekly	\$1,396.15	\$72,599.70	\$72,878.93	

Omnibus Budget Sustainability Check
Town of Ayer
FY2016

Total Revenue from Operations	24,641,514
Enterprise Fund Revenue	598,388
Total Gross Revenue	25,239,902
Less Free Cash	(1,284,460)
One Time Expense in Budget	24,500
Raise Articles in Budget	53,482
Capital in Budget	134,075
Net Organic Revenue for Operating	24,167,499
Total Operating expenses less OPEB & Stabilization	24,237,695
Operating Budget Sustainable/(Unsustainable)	(70,196)

** Per Financial Policies Free Cash cannot fund operating expenses*

Major Increases not including one time expenses
Town of Ayer
FY2016 Budget

Department	Expense	Amount	Note
Administration/BOS	ZBA stipend for Assist. Town Admin	12,000	
	Wages for Assist. Town Admin	7,816	New employee hired FY15
	Wages for Benefits Manager	13,489	New employee hired FY15
Town Accountant	PTO payout for retiree	7,258	
Buildings Maintenance	Increase in utilities & maintenance	16,600	
Police	Part Time Records Clerk position	17,000	
Fire Dept	PTO payout for retiree	7,500	
DPW Snow Removal	Increased snow removal expense	19,000	
Library	New Assitant Children's Librarian	9,965	
Council on Aging	Nutritionalist to be paid w/in budget not grant	9,400	
Parks Dept	Additional Funding for program/equipment	10,000	* FinCom request
Employee Benefits	Increase in rates	104,620	
ASRSD Assessment	Increase in assessment	817,669	
NVTHS Assessment	Increase in assessment	104,356	