

TOWN GENERAL FUND BUDGET SUMMARY

Department	FY2009 Budget	FY2010 Proposed Budget
Reserve Fund	\$ 75,000.00	75,000.00
Stabilization Fund	\$ -	-
Moderator	\$ 500.00	500.00
Selectmen	\$ 131,630.00	130,469.00
Administrator	\$ 217,534.00	197,400.00
Appropriations Committee	\$ 1,695.00	1,695.00
Town Accountant	\$ 124,103.00	122,672.00
Board of Assessors	\$ 232,571.00	246,685.00
Treasurer	\$ 270,841.00	256,797.00
Town Counsel	\$ 85,000.00	85,000.00
Personnel Board	\$ 122,020.00	84,240.00
MIS/GIS	\$ 270,494.00	282,945.00
Town Clerk	\$ 113,392.00	115,948.00
Election/Registration	\$ 38,638.00	23,471.00
Conservation Commission	\$ 16,391.00	16,749.00
Planning Board	\$ 115,050.00	117,170.00
Zoning Board	\$ 4,830.00	4,751.00
Community Affairs Committee	\$ 500.00	500.00
Earth Removal	\$ 1,562.00	1,545.00
Community Development	\$ 1,300.00	1,300.00
Historical Commission	\$ 500.00	500.00
Applefest	\$ -	-
Town Hall/Public Bldgs.	\$ 339,534.00	355,759.00
Town Reports	\$ 4,425.00	4,425.00
Cable TV	\$ -	-
Police	\$ 2,037,153.00	2,103,540.00
Fire	\$ 1,211,701.00	1,170,516.00
Building	\$ 146,584.00	151,810.00
Gas Inspector	\$ 9,862.00	10,210.00
Sealer of Weights	\$ 18,201.00	4,778.00
Wire Inspector	\$ 17,778.00	18,634.00
Emergency Preparedness	\$ 6,750.00	6,750.00
Dog Officer	\$ 50,318.00	52,234.00
Engineering	\$ 120,571.00	132,526.00
Highway Admin.	\$ 85,987.00	88,856.00
Hwy. Const. & Maint.	\$ 762,174.00	785,358.00
Snow & Ice	\$ 176,900.00	177,860.00
Street Lighting	\$ 90,030.00	95,000.00
Rubbish Disposal	\$ -	-
Cemetery	\$ 191,513.00	59,194.00
Trees	\$ 8,000.00	8,000.00
Board of Health	\$ 145,297.00	152,934.00
Council on Aging	\$ 162,970.00	162,966.00
Youth Services	\$ 114,943.00	119,640.00
Veterans Services	\$ 33,745.00	34,267.00
Library	\$ 701,978.00	661,304.00
Recreation	\$ 124,865.00	113,364.00

Parks	\$ 87,534.00	85,959.00	
Arts Council	\$ 500.00	500.00	
Debt Service	\$ 1,790,064.00	2,453,141.00	
State Assessments	\$ 377,249.00	352,727.00	
Agricultural High School		38,677.00	
County Assessments	\$ 892,411.00	974,865.00	
Workers Comp	\$ 101,800.00	101,800.00	
Health Insurance	\$ 4,163,990.00	4,193,990.00	
Life Insurance	\$ 8,444.00	8,554.00	
Other Benefits/FICA	\$ 273,815.00	321,554.00	
Bldg. & Liability Insur.	\$ 213,955.00	213,955.00	
Reserve for Abatements	\$ 225,000.00	260,000.00	
Warrant Articles	\$ -	-	
Offsets	\$ 28,560.00	25,381.00	
Water	\$ 1,825,846.00	1,726,102.00	
Sewer	\$ 1,140,967.00	1,216,737.00	
Solid Waste	\$ 794,770.00	798,468.00	
GROSS TOTAL TOWN	\$ 20,296,692.00	21,007,672.00	
Less Water Fund	\$ (1,825,846.00)	(1,726,102.00)	
Less Sewer Fund	\$ (1,140,967.00)	(1,216,737.00)	
Less Solid Waste	\$ (794,770.00)	(798,468.00)	
Less Other Funds	\$ (525,612.00)	(408,742.00)	
Less Zeh School Debt Excl.	\$ (575,964.00)	(554,926.00)	
Less Colburn St. Prop.			
Acquisition Debt Excl.	\$ (85,773.00)	(83,848.00)	
Less Library Debt Excl.	\$ (294,333.00)	(499,104.00)	
Less Senior Center Debt Excl.	\$ (35,700.00)	(326,575.00)	
NET TOTAL TOWN	\$ 15,017,727.00	15,393,170.00	2.50%

Gross Total Town	21,007,672.00
County Assessments	(974,865.00)
State Assessments	(352,727.00)
Reserve for Abatements	(260,000.00)
Offsets	(25,381.00)
Water/Sewer/Solid Waste	(3,741,307.00)
Net Town Warrant Article 4	15,653,392.00

WATER, SEWER & SOLID WASTE ENTERPRISE FUNDS

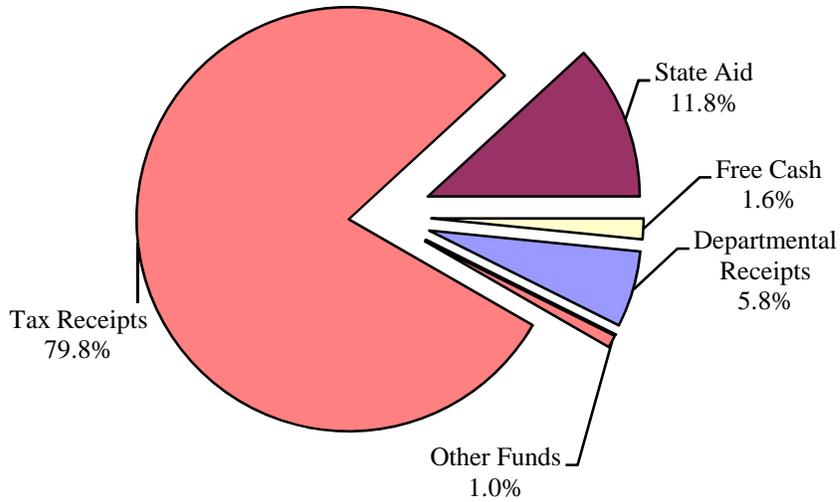
REVENUE	FY 2009	FY 2010	
Water Fees, Charges & Betterments	\$ 1,789,709.00	\$ 1,726,102.00	
Transfer from Water Fund Balance	<u>\$ 36,137.00</u>	<u>\$ -</u>	
WATER FUND REVENUES	\$ 1,825,846.00	\$ 1,726,102.00	
Sewer Fees, Charges & Betterments	\$ 1,040,967.00	\$ 949,487.00	
Transfer from Sewer Fund Balance	<u>\$ 100,000.00</u>	<u>\$ 267,250.00</u>	
SEWER FUND REVENUES	\$ 1,140,967.00	\$ 1,216,737.00	
Solid Waste Fees	<u>\$ 794,770.00</u>	<u>\$ 798,468.00</u>	
SOLID WASTE FUND REVENUES	\$ 794,770.00	\$ 798,468.00	
WATER, SEWER & SOLID WASTE REVENUES	<u>\$ 3,761,583.00</u>	<u>\$ 3,741,307.00</u>	
EXPENDITURES	FY 2009	FY 2010	
WATER FUND EXPENDITURES			
Wages, Benefits & Expenses	\$ 1,445,991.00	\$ 1,274,601.00	
Debt Service	\$ 379,855.00	\$ 451,501.00	
Capital Improvements	<u>\$ -</u>	<u>\$ -</u>	
	<u>\$ 1,825,846.00</u>	<u>\$ 1,726,102.00</u>	-5.46%
SEWER FUND EXPENDITURES			
Wages, Benefits & Expenses	\$ 433,636.00	\$ 469,492.00	
Debt Service	\$ 707,331.00	\$ 747,245.00	
Capital Improvements	<u>\$ -</u>	<u>\$ -</u>	
	<u>\$ 1,140,967.00</u>	<u>\$ 1,216,737.00</u>	6.64%
SOLID WASTE FUND EXPENDITURES	<u>\$ 794,770.00</u>	<u>\$ 798,468.00</u>	0.47%
WATER, SEWER & SOLID WASTE EXPENDITURES	<u>\$ 3,761,583.00</u>	<u>\$ 3,741,307.00</u>	-0.54%
ARTICLE 5			

	FY 2009 Budget	Revised FY 2009 Budget	FY 2010 Budget	% Increase
Schools				
Northborough K-8	\$ 17,156,369.00	\$ 17,156,369.00	\$ 17,720,269.00	
Northborough K-8 Override	\$ 316,047.00	\$ 131,566.00	\$ -	
	<u>\$ 17,472,416.00</u>	<u>\$ 17,287,935.00</u>	<u>\$ 17,720,269.00</u>	2.50%
Algonquin High School	\$ 7,875,036.00	\$ 7,875,036.00	\$ 7,962,259.00	
Algonquin Revised Assessment	\$ -	\$ -	\$ -	
	<u>\$ 7,875,036.00</u>	<u>\$ 7,875,036.00</u>	<u>\$ 7,962,259.00</u>	1.11%
High School Debt Exclusion	\$ 1,404,375.00	\$ 1,404,375.00	\$ 875,872.00	
Subtotal Algonquin High School	<u>\$ 9,279,411.00</u>	<u>\$ 9,279,411.00</u>	<u>\$ 8,838,131.00</u>	
Assabet	<u>\$ 708,800.00</u>	<u>\$ 708,800.00</u>	<u>\$ 611,150.00</u>	-13.78%
Total Schools	\$ 27,460,627.00	\$ 27,276,146.00	\$ 27,169,550.00	-0.39%
Schools				
Town	\$ 15,017,727.00	\$ 15,017,727.00	\$ 15,393,170.00	2.50%
Zeh School Debt Excl.	\$ 575,964.00	\$ 575,964.00	\$ 554,926.00	
Colburn St. Debt	\$ 85,773.00	\$ 85,773.00	\$ 83,848.00	
Library Debt	\$ 294,333.00	\$ 294,333.00	\$ 499,104.00	
Senior Center Debt	\$ 35,700.00	\$ 35,700.00	\$ 326,575.00	
Other Funds	\$ 525,612.00	\$ 525,612.00	\$ 408,742.00	
Adjustments	\$ -	\$ 1,616.00	\$ -	
Total Town and Schools	<u>\$ 43,995,736.00</u>	<u>\$ 43,812,871.00</u>	<u>\$ 44,435,915.00</u>	1.42%
Water/Sewer/Solid Waste	<u>\$ 3,761,583.00</u>	<u>\$ 3,761,583.00</u>	<u>\$ 3,741,307.00</u>	-0.54%
Total All Funds	\$ 47,757,319.00	\$ 47,574,454.00	\$ 48,177,222.00	1.27%

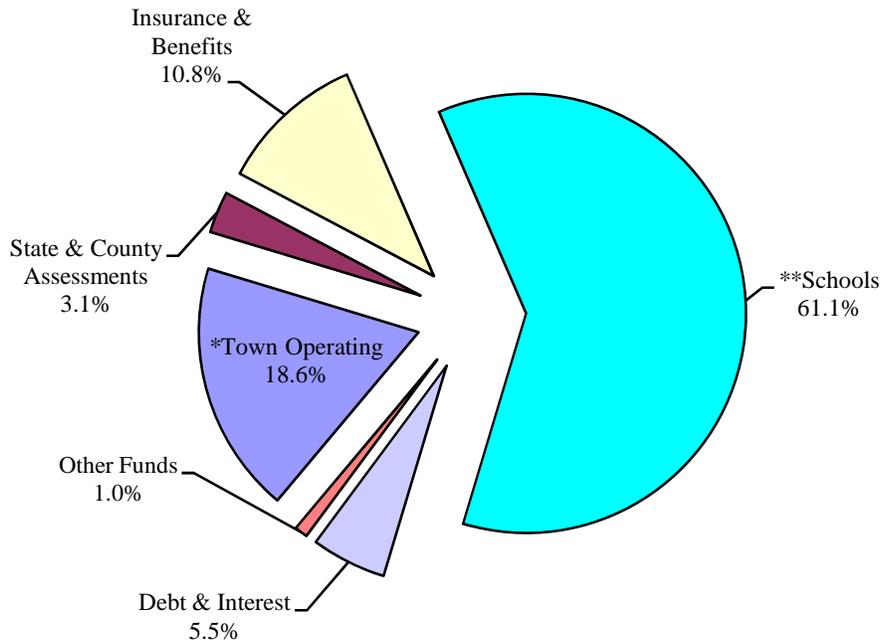
Town of Northborough
Revenue & Expenditure Summary Fiscal Years 2008--2010

LEVY LIMIT CALCULATION	FY08	FY09	REVISED FY09	FY10	% Change
Prior Year Levy Limit	\$29,328,565	\$30,735,396	\$30,735,396	\$32,496,075	
Add 2.5%	\$733,214	\$768,384	\$768,385	\$812,402	
Add New Growth	\$673,617	\$371,840	\$676,247	\$247,680	
Add Overrides	\$0	\$316,047	\$316,047	\$0	
True LEVY LIMIT	\$30,735,396	\$32,191,667	\$32,496,075	\$33,556,157	
Add Debt Excl - Zeh School	\$170,395	\$196,082	\$193,421	\$172,383	
Add Debt Excl - High School	\$1,634,731	\$1,404,375	\$1,404,375	\$875,872	
Add Debt Excl - Colburn St.	\$77,800	\$85,773	\$49,798	\$48,848	
Add Debt Excl - Library Constr		\$294,333	\$261,064	\$499,104	
Add Debt Excl - Sr Center		\$35,700	\$32,220	\$326,575	
Adjusted LEVY LIMIT	\$32,618,322	\$34,207,930	\$34,436,953	\$35,478,939	
REVENUES					
Adjusted LEVY LIMIT	\$32,618,322	\$34,207,930	\$34,436,953	\$35,478,939	
Less Unused Levy Limit	(\$18,105)	(\$21,213)	(\$197,340)	\$0	
Total Tax Receipts	\$32,600,217	\$34,186,717	\$34,239,613	\$35,478,939	3.62%
State Aid	\$5,486,606	\$5,123,473	\$5,082,718	\$4,649,116	-8.53%
MSBA Payments		\$615,942	\$615,942	\$615,941	
Free Cash	\$1,000,000	\$470,000	\$470,000	\$700,000	
Departmental Receipts	\$2,828,912	\$3,073,992	\$3,662,900	\$2,583,178	
Other Revenue Sources	\$0	\$0	\$0	\$0	
Other Funds	\$352,714	\$525,612	\$525,612	\$408,742	
TOTAL GENERAL FUND REVENUES	\$43,038,529	\$43,995,736	\$44,596,785	\$44,435,915	-0.36%
Enterprise Funds	\$3,571,042	\$3,761,583	\$2,977,669	\$3,741,307	
TOTAL REVENUES	\$45,839,491	\$47,757,319	\$47,574,454	\$48,177,222	1.27%
EXPENDITURES					
Town	\$14,474,918	\$15,017,727	\$15,017,727	\$15,393,170	2.50%
Schools					
Northborough K-8	\$16,536,259	\$17,156,369	\$17,156,369	\$17,720,269	2.50%
Nborough K-8 Override	\$0	\$316,047	\$131,566		
Algonquin 9-12	\$7,823,004	\$7,875,036	\$7,875,036	\$7,962,259	1.11%
HS Oper Override					
HS Add'l/Rev Assessment	(\$232,205)				
HS Debt Exclusion	\$1,634,731	\$1,404,375	\$1,404,375	\$875,872	
Assabet	\$697,395	\$708,800	\$708,800	\$611,150	-13.78%
Zeh School Debt	\$563,027	\$575,964	\$575,964	\$554,926	
Colburn St. Debt Service	\$98,242	\$85,773	\$85,773	\$83,848	
Library Debt Service		\$294,333	\$294,333	\$499,104	
Senior Center Debt Service		\$35,700	\$35,700	\$326,575	
Other Funds	\$352,714	\$525,612	\$525,612	\$408,742	
Adjustments	\$88,159		\$1,616		
TOTAL GENERAL FUND EXPENDITURES	\$42,036,244	\$43,995,736	\$43,812,871	\$44,435,915	1.42%
Water/Sewer & Solid Waste Funds	\$3,571,042	\$3,761,583	\$3,761,583	\$3,741,307	-0.54%
TOTAL ALL FUNDS	\$45,607,286	\$47,757,319	\$47,574,454	\$48,177,222	1.27%

Fiscal Year 2010 Revenue Sources



Fiscal Year 2010 Expenditures



*Town Expenditures include Reserves for Abatements, Warrant Articles and Offsets

**School Expenditures include Northboro K-8 schools operations, Algonquin Regional High School operations, Algonquin Regional High School Debt Service & Assabet Valley Assessment