

FY09 Omnibus approved at STM 1-12-09  
 FY2008 Certified Free Cash = \$132,732; 2/8/08 Stabilization Acct = \$132,072

| ACCT NBR                      | ACCOUNT NAME                 | FY 08 SALARY         | FY 08 EXPENSE          | FY 08 TOTAL            | FY 09 SALARY         | FY 09 EXPENSE          | FY 09 TOTAL            | % CHG          | \$ CHG                |
|-------------------------------|------------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------|-----------------------|
| 114                           | MODERATOR                    | 165.05               | -                      | 165.05                 | 171.90               | -                      | 171.90                 | 4.15%          | 6.85                  |
| 122                           | SELECTBOARD                  | 6,388.60             | 3,562.61               | 9,951.21               | 6,653.74             | 2,995.02               | 9,648.76               | -3.04%         | (302.45)              |
| 123                           | ADMINISTRATIVE ASSISTANT     | 41,646.20            | 880.00                 | 42,526.20              | 40,812.19            | 702.00                 | 41,514.19              | -2.38%         | (1,012.01)            |
| 123                           | CLERICAL STAFF SALARY        | 1,644.00             | -                      | 1,644.00               | -                    | -                      | -                      | -100.00%       | (1,644.00)            |
| 131                           | FINANCE COMMITTEE            | -                    | 150.00                 | 150.00                 | -                    | 150.00                 | 150.00                 | 0.00%          | -                     |
| 132                           | RESERVE FUND                 | -                    | 2,500.00               | 2,500.00               | -                    | 1,500.00               | 1,500.00               | -40.00%        | (1,000.00)            |
| 155                           | IT COMMITTEE EXPENSE         | -                    | 4,000.00               | 4,000.00               | -                    | 1,500.00               | 1,500.00               | -62.50%        | (2,500.00)            |
| 135                           | ACCOUNTANT                   | -                    | 1,200.00               | 1,200.00               | -                    | 200.00                 | 200.00                 | -83.33%        | (1,000.00)            |
| 141                           | ASSESSORS                    | 22,588.17            | 6,475.00               | 29,063.17              | 23,525.57            | 11,925.00              | 35,450.57              | 21.98%         | 6,387.40              |
| 145                           | TREASURER                    | 13,299.41            | 4,955.00               | 18,254.41              | 13,851.34            | 4,000.00               | 17,851.34              | -2.21%         | (403.07)              |
| 146                           | TAX COLLECTOR                | 15,959.48            | 6,338.00               | 22,297.48              | 17,208.95            | 6,963.00               | 24,171.95              | 8.41%          | 1,874.47              |
| 151                           | LEGAL EXPENSE                | -                    | 5,200.00               | 5,200.00               | -                    | 4,500.00               | 4,500.00               | -13.46%        | (700.00)              |
| 161                           | TOWN CLERK                   | 10,706.23            | 2,125.00               | 12,831.23              | 11,150.54            | 3,225.00               | 14,375.54              | 12.04%         | 1,544.31              |
| 162                           | ELECTIONS/REGISTRATION       | -                    | 2,000.00               | 2,000.00               | 2,500.00             | -                      | 2,500.00               | 25.00%         | 500.00                |
| 171                           | CONSERVATION                 | -                    | 450.00                 | 450.00                 | -                    | 400.00                 | 400.00                 | -11.11%        | (50.00)               |
|                               | AGRICULTURAL COMMISSION      | -                    | -                      | -                      | -                    | 200.00                 | 200.00                 | -              | 200.00                |
| 174                           | BOARD OF APPEALS             | -                    | 1,850.00               | 1,850.00               | 936.34               | 1,000.00               | 1,936.34               | 4.67%          | 86.34                 |
| 175                           | PLANNING BOARD               | -                    | 745.00                 | 745.00                 | 1,248.45             | 745.00                 | 1,993.45               | 167.58%        | 1,248.45              |
| 192                           | TOWN HALL and RIVERSIDE (RM) | -                    | 27,525.00              | 27,525.00              | 1,654.80             | 19,000.00              | 20,654.80              | -24.96%        | (6,870.20)            |
| 195                           | GARAGE/PUBLIC SAFETY         | -                    | 18,420.00              | 18,420.00              | -                    | 16,000.00              | 16,000.00              | -13.14%        | (2,420.00)            |
| <b>GENL GOVMT TOTAL</b>       |                              | <b>\$ 112,397.14</b> | <b>\$ 88,375.61</b>    | <b>\$ 200,772.75</b>   | <b>\$ 119,713.82</b> | <b>\$ 75,005.02</b>    | <b>\$ 194,718.84</b>   | <b>-3.02%</b>  | <b>\$ (6,053.91)</b>  |
| 210                           | POLICE DEPARTMENT            | 156,696.91           | 19,420.00              | 176,116.91             | 133,822.73           | 19,905.50              | 153,728.23             | -12.71%        | (22,388.68)           |
| 220                           | FIRE DEPARTMENT              | 31,678.90            | 36,600.00              | 68,278.90              | 33,075.84            | 32,515.00              | 65,590.84              | -3.94%         | (2,688.06)            |
| 285                           | CIVIL DEFENSE                | -                    | 400.00                 | 400.00                 | -                    | -                      | -                      | -100.00%       | (400.00)              |
| 292                           | ANIMAL CONTROL OFFICER       | 800.00               | -                      | 800.00                 | -                    | -                      | -                      | -100.00%       | (800.00)              |
| 292                           | DOG FUND                     | -                    | 800.00                 | 800.00                 | -                    | 800.00                 | 800.00                 | 0.00%          | -                     |
| <b>PUBLIC SAFETY TOTAL</b>    |                              | <b>\$ 189,175.81</b> | <b>\$ 57,220.00</b>    | <b>\$ 246,395.81</b>   | <b>\$ 166,898.57</b> | <b>\$ 53,220.50</b>    | <b>\$ 220,119.07</b>   | <b>-10.66%</b> | <b>\$ (26,276.74)</b> |
| 422                           | HIGHWAY DEPARTMENT           | 139,059.22           | 122,407.97             | 261,467.19             | 144,813.80           | 102,581.00             | 247,394.80             | -5.38%         | (14,072.39)           |
| 296                           | TREES & FORESTRY             | -                    | 4,000.00               | 4,000.00               | -                    | 3,000.00               | 3,000.00               | -25.00%        | (1,000.00)            |
| 440                           | SEWER                        | 8,401.35             | 53,115.00              | 61,516.35              | 7,720.05             | 43,614.95              | 51,335.00              | -16.55%        | (10,181.35)           |
| 491                           | CEMETERY COMM                | -                    | 1,855.00               | 1,855.00               | -                    | 2,500.00               | 2,500.00               | 34.77%         | 645.00                |
| 491                           | MEMORIAL COMM                | -                    | 645.00                 | 645.00                 | -                    | 645.00                 | 645.00                 | 0.00%          | -                     |
| 424                           | BRIDGES & STREETLIGHTS       | -                    | 8,000.00               | 8,000.00               | -                    | 6,300.00               | 6,300.00               | -21.25%        | (1,700.00)            |
| 433                           | SOLID WASTE & RECYCLING      | -                    | 66,200.00              | 66,200.00              | -                    | 80,314.00              | 80,314.00              | 21.32%         | 14,114.00             |
| 433                           | SOLID WASTE DISTRICT         | -                    | 2,706.00               | 2,706.00               | -                    | 2,854.00               | 2,854.00               | 5.47%          | 148.00                |
| 433                           | HAZARDOUS WASTE COLLECT      | -                    | 850.00                 | 850.00                 | -                    | -                      | -                      | -100.00%       | (850.00)              |
| <b>PUBLIC WORKS</b>           |                              | <b>\$ 147,460.57</b> | <b>\$ 259,778.97</b>   | <b>\$ 407,239.54</b>   | <b>\$ 152,533.85</b> | <b>\$ 241,808.95</b>   | <b>\$ 394,342.80</b>   | <b>-2.96%</b>  | <b>\$ (12,046.74)</b> |
| 510                           | BOARD OF HEALTH              | 7,073.14             | 500.00                 | 7,573.14               | 8,615.13             | 500.00                 | 9,115.13               | 20.36%         | 1,541.99              |
| 541                           | COUNCIL ON AGING             | -                    | 6,940.41               | 6,940.41               | -                    | 7,032.66               | 7,032.66               | 1.33%          | 92.25                 |
|                               | VETERAN'S ASSESSMENT         | -                    | 2,232.00               | 2,232.00               | -                    | 2,394.00               | 2,394.00               | 7.26%          | 162.00                |
| 543                           | VETERANS BENEFITS            | -                    | 4,800.00               | 4,800.00               | -                    | -                      | -                      | -100.00%       | (4,800.00)            |
| <b>HEALTH/H.S. TOTAL</b>      |                              | <b>\$ 7,073.14</b>   | <b>\$ 14,472.41</b>    | <b>\$ 21,545.55</b>    | <b>\$ 8,615.13</b>   | <b>\$ 9,926.66</b>     | <b>\$ 18,541.79</b>    | <b>-13.94%</b> | <b>\$ (3,003.76)</b>  |
| 610                           | LIBRARY                      | 10,219.88            | 7,275.00               | 17,494.88              | 10,632.22            | 7,456.88               | 18,089.10              | 3.40%          | 594.22                |
| 630                           | RECREATION COMM.             | -                    | 4,000.00               | 4,000.00               | -                    | 4,000.00               | 4,000.00               | 0.00%          | -                     |
| 691                           | HISTORICAL COMMISSION        | -                    | 860.00                 | 860.00                 | -                    | 860.00                 | 860.00                 | 0.00%          | -                     |
| <b>CULTURE/RECR. TOTAL</b>    |                              | <b>\$ 10,219.88</b>  | <b>\$ 12,135.00</b>    | <b>\$ 22,354.88</b>    | <b>\$ 10,632.22</b>  | <b>\$ 12,316.88</b>    | <b>\$ 22,949.10</b>    | <b>2.66%</b>   | <b>\$ 594.22</b>      |
| 911                           | RETIREMENT                   | -                    | 60,971.00              | 60,971.00              | -                    | 62,331.00              | 62,331.00              | 2.23%          | 1,360.00              |
| 710/75                        | GARAGE LOAN                  | -                    | 17,696.00              | 17,696.00              | -                    | -                      | -                      | -100.00%       | (17,696.00)           |
| 710/75                        | MARIAMANTE LOAN              | -                    | 23,451.00              | 23,451.00              | -                    | -                      | -                      | -100.00%       | (23,451.00)           |
| 752                           | SHORT TERM INTEREST          | -                    | 10,000.00              | 10,000.00              | -                    | 2,000.00               | 2,000.00               | -80.00%        | (8,000.00)            |
| 913                           | UNEMPLOYMENT COMP.           | -                    | 2,500.00               | 2,500.00               | -                    | 2,500.00               | 2,500.00               | 0.00%          | -                     |
| 914                           | GROUP HEALTH & LIFE INS.     | -                    | 88,700.00              | 88,700.00              | -                    | 83,679.99              | 83,679.99              | -5.66%         | (5,020.01)            |
| 945                           | TOWN INSURANCE               | -                    | 48,000.00              | 48,000.00              | -                    | 39,261.00              | 39,261.00              | -18.21%        | (8,739.00)            |
| <b>FIXED COSTS TOTAL</b>      |                              | <b>\$ -</b>          | <b>\$ 251,318.00</b>   | <b>\$ 251,318.00</b>   | <b>\$ -</b>          | <b>\$ 189,771.99</b>   | <b>\$ 189,771.99</b>   | <b>-24.49%</b> | <b>\$ (61,546.01)</b> |
| 199                           | FRCOG ASSESSMENT             | -                    | 81,760.84              | 81,760.84              | -                    | 91,464.00              | 91,464.00              | 11.87%         | 9,703.16              |
| <b>FRCOG TOTAL</b>            |                              | <b>\$ -</b>          | <b>\$ 81,760.84</b>    | <b>\$ 81,760.84</b>    | <b>\$ -</b>          | <b>\$ 91,464.00</b>    | <b>\$ 91,464.00</b>    | <b>11.87%</b>  | <b>\$ 9,703.16</b>    |
| 310                           | GILL/MONTAGUE ASSESS         | -                    | 1,276,079.00           | 1,276,079.00           | -                    | 1,349,046.00           | 1,349,046.00           | 5.72%          | 72,967.00             |
| 320                           | TECH SCHOOL ASSESSMENT       | -                    | 77,542.00              | 77,542.00              | -                    | 98,685.00              | 98,685.00              | 27.27%         | 21,143.00             |
| 310-C                         | TFHS/GFMS BUILDG LOAN        | -                    | 27,659.00              | 27,659.00              | -                    | 26,534.00              | 26,534.00              | -4.07%         | (1,125.00)            |
| <b>EDUCATION ASSESSMENT</b>   |                              | <b>\$ -</b>          | <b>\$ 1,381,280.00</b> | <b>\$ 1,381,280.00</b> | <b>\$ -</b>          | <b>\$ 1,474,265.00</b> | <b>\$ 1,474,265.00</b> | <b>6.73%</b>   | <b>\$ 92,985.00</b>   |
| <b>TOTAL EDUCATION BUDGET</b> |                              | <b>\$ -</b>          | <b>\$ 1,381,280.00</b> | <b>\$ 1,381,280.00</b> | <b>\$ -</b>          | <b>\$ 1,474,265.00</b> | <b>\$ 1,474,265.00</b> | <b>6.73%</b>   | <b>\$ 92,985.00</b>   |
| <b>TOWN OPERATING</b>         |                              |                      |                        |                        |                      |                        |                        |                |                       |
| <b>BUDGET - TOTAL</b>         |                              | <b>\$ 466,326.54</b> | <b>\$ 2,146,340.83</b> | <b>\$ 2,612,667.37</b> | <b>\$ 458,393.59</b> | <b>\$ 2,147,779.00</b> | <b>\$ 2,606,172.59</b> | <b>-0.25%</b>  | <b>\$ (6,494.78)</b>  |