



TOWN OF SHREWSBURY
MASSACHUSETTS 01545-5398

To: Board of Selectmen
Finance Committee

From: Daniel J. Morgado

Date: January 25, 2007

Re: Fiscal Year 2008 Budget

Pursuant to Section 16 of the Town Manager's Act, attached is my recommended budget for Fiscal Year 2008 together with all accompanying backup materials and analysis.

Last year I advised you that I expected to see, in Fiscal Year 2007, a regression in our ability to keep pace with the service needs of this community resulting from the lack of financial resources that would be made available. This concern was manifested with several departments continuing to fall behind and I report to you a continuing degrading of our facilities and public works infrastructure.

While the Shrewsbury condition is not yet critical, I believe the time has come that this community address this issue directly and determine in which direction service levels move. A review of various news sources and think tank publications predict the future of Shrewsbury and all municipalities as to be in chronic decline unless there is a realigning of revenue with expenditures. Numerous communities are reporting huge projected budget deficits and a number of communities throughout the Commonwealth are facing the possibility of State oversight and in extreme circumstances outright control. The plight of cities and towns of the Commonwealth as stated above are well reported and documented and I suggest that regular review of the work of the Massachusetts Taxpayers Foundation (http://www.masstaxpayers.org/major_reports.html) demonstrates that the fiscal concerns we are experiencing are the same in virtually every community in the Commonwealth in addition to the Commonwealth itself.

It was the Massachusetts Taxpayers Foundation in 2004 that first publicized the concept of "structural deficits" which they defined as "the gap between spending in ongoing programs and revenues from recurring sources". This may lead some to believe that structural deficits are a new phenomenon discovered after the boom of the 1990's turned to bust. This is not so. structural deficits for Massachusetts communities began in 1980 with the adoption of "Proposition 2½" when the direct connection between service levels authorized by town meeting become unhinged from revenue. Prior to 1980, every appropriation or action of town meeting was directly connected to a revenue source which was the property and personal property tax. Since 1980, both revenue and expenditures meandered with no direct connection dependent on the economic circumstances associated with the business cycle. During boom periods revenue generation was sufficient to build reserves and to expand programs, during down periods communities would draw on reserves and await the next upturn. The problem we face today however, is that there is no upturn possible that can now keep pace with the rate

of growth of expenditures and thus the growing realization that structural deficits will be the undoing of municipalities.

The natural inclination and solution would be to reduce expenditures based on the business cycle much like individuals and private organizations. The problem however is that Massachusetts municipalities have very little control over the major expense categories that drive expenditures. Growth in educational costs, public safety, public works, health insurance and pensions are driven by mandated service levels or a factor of the immediate needs of a community that experienced tremendous growth.

I suggest to you that we have only one real option (without totally destabilizing the organizational culture and level of service delivery) as we look towards Fiscal Year 2008 and beyond and that is to expand revenue and eliminate or permanently reduce service or expenditure levels and deal with the resulting impact. Structural deficits are not solved either solely by revenue or solely by cuts in expenditures but a combination of both. The challenge for this community over the next several weeks is to ascertain that mix and to determine which level of reduction in services is palatable and what increase in real estate and personal property taxes is feasible.

The spending plan enclosed totals \$95,827,406 which includes an operating budget of \$89,984,948. State, County and Local charges of \$1,551,958, capital budget of \$2,357,000 and warrant articles totaling some \$1,936,500. The budget I file today is at least \$3,471,029 out of balance.

I plan to close this gap during the budget deliberation process by adjusting revenue and/or by making additional reductions in the spending recommended. I will have a better sense of the Town's fiscal picture once the Governor's House Bill One is filled in late February and when I receive the formal health and general insurance renewals for Fiscal Year 2008.

I direct your attention to the various exhibits that follow this budget message, which outline various components of this proposed budget and include historical analysis of various revenue and charge categories. I ask that you review these exhibits very carefully and to ask any questions to allow for further elaboration:

FIGURE	TITLE	PURPOSE
One	Fiscal Projection One	Shows actual and projected revenue and charges for Fiscal Year 2007 and 2008. I have included for the projection notes that I use in making my estimates for your review and comment.
Two	Projections of New Growth	Shows historical and projected new growth together with a historical summary of selected building permit activity.
Three	Schedule A Receipts	Historical summary of actual receipts for the Fiscal Years 2000 to 2006, the current year's estimate and the projected local receipts for Fiscal Year 2008.

Four	State Aid & Charges	Historical summary of State Aid & Charges for the Fiscal Years 2000 to 2007, and the projected forward for Fiscal Year 2008.
Five	Tax Rate Recapitulations	Historical summary of Tax Recapitulations for the Fiscal Years 2002 to 2007.
Six	Debt Service Projection	Debt service projection for all issued permanent debt.
Seven	Free Cash Estimate	Estimated Free Cash balance as of July 1, 2007.
Eight	Trial Recapitulation	Trial recapitulation to determine surplus or deficit based on the current revenue and charge estimate.
Nine	Capital Budget Summary	Summary of capital requests of all departments for the period of Fiscal Year 2008 to 2012. Please note that portions of Figure Nine will need to be updated to reflect the current form of the Capital Budget. What is shown is the version that is several weeks old.
Nine-A	Capital Budget Recommendations	Summary of how I recommend addressing the Capital Budget request for Fiscal Year 2008.
Ten	Surplus Revenue Account	Historical summary of surplus revenues and Free Cash for the period of 1984 to 2006
Eleven	Health Insurance Enrollment	A historical summary of health insurance enrollment trends.
Twelve	Analysis of Net School Spending	To be provided under separate cover since data for this exhibit is still being developed.
Thirteen	At-A-Glance Report	Graphical summary of how selected departments are coping with service demands.
Fourteen to Sixteen	Various	To be provided under separate cover since data for these exhibits is still being developed.
Seventeen	Comparison of Authorized FTE Positions	Compares FTE from proposed Fiscal Year 2008 to authorized Fiscal Years 2007 and 1998

As indicated above, there will be additional exhibits that I will provide to you once information is received to allow for them to be updated from what you have seen in the past.

REVENUE

I am projecting a revenue stream of \$92,356,377 based upon my best estimate of today. Since there has been no House Bill One filing, I have increased Chapter 70 aid by 10% which is not a usual action on my part. I recently heard the Governor speak and he indicated that communities may expect a modest increase in Chapter 70 aid. I have assumed a 10% increase for the purposes of this filing today. The balance of the revenue stream is as shown in the attachments and reflects a pessimistic view of our ability to generate additional revenue at the local level. This budget also makes heavy use of our reserves which will continue to contribute to our growing structural deficit problem.

CHARGES

I have shown an increase in charges based on my current estimate which will change once more information is received.

DEBT SERVICE

A more detailed explanation of the current debt service position of the Town is shown in Figure Six (attached) and within the Debt Service Budgets (Departments 0710, 0751 & 0752). We are seeing a substantial decrease in debt service expenses in Fiscal Year 2008 as we move aggressively to pay down our debt. You will also note that I have proposed to moderate the tax rate impact of the High School Project by making use of bond reserve and sale of properties funding. You will note in Figure One a projected tax rate increase of only \$.08/\$1,000.

OPERATING BUDGET

The following is a summary of the budget by department (Note Personnel Board does not include funding for modifications to pay and classification plan and to fund contracts with the various employee groups):

	Fiscal Year 2007 Budget	Fiscal Year 2008 Department Request	Town Manager Fiscal Year 2008 Current Recommendation	TM Increase Over FY 2007	Percent
PERSONNEL BOARD	\$400,600	\$100	\$100	(\$400,500)	-99.98%
SELECTMEN	\$22,113	\$22,463	\$22,463	\$350	1.58%
TOWN MANAGER	\$288,167	\$358,866	\$358,866	\$70,699	24.53%
FINANCE COMMITTEE	\$281,325	\$281,345	\$281,345	\$20	0.01%
ACCOUNTANT	\$178,539	\$185,601	\$185,601	\$7,062	3.96%
ASSESSORS	\$224,569	\$208,037	\$208,037	(\$16,532)	-7.36%
TREASURER-COLLECTOR	\$352,217	\$368,393	\$363,393	\$11,176	3.17%
TOWN COUNSEL	\$56,400	\$56,400	\$56,400	\$0	0.00%
MIS	\$383,697	\$447,037	\$440,037	\$56,340	14.68%
TOWN CLERK	\$152,807	\$168,068	\$168,068	\$15,261	9.99%
ELECTION AND REGISTRATION	\$107,354	\$82,324	\$82,324	(\$25,030)	-23.32%
CONSERVATION COMMISSION	\$6,450	\$12,550	\$9,550	\$3,100	48.06%
PLANNING BOARD	\$3,300	\$3,300	\$3,300	\$0	0.00%

BOARD OF APPEALS	\$670	\$670	\$670	\$0	0.00%
PUBLIC BUILDINGS	\$3,485,497	\$3,774,595	\$3,720,544	\$235,047	6.74%
POLICE DEPARTMENT	\$3,919,901	\$4,306,396	\$4,304,404	\$384,503	9.81%
FIRE DEPARTMENT	\$2,523,718	\$2,666,156	\$2,629,615	\$105,897	4.20%
BUILDING INSPECTOR	\$193,026	\$214,087	\$214,087	\$21,061	10.91%
WEIGHTS & MEASURES	\$3,000	\$3,000	\$3,000	\$0	0.00%
CIVIL DEFENSE	\$2,080	\$2,080	\$2,160	\$80	3.85%
FORESTRY	\$47,265	\$77,365	\$77,365	\$30,100	63.68%
PENSIONS	\$1,931,719	\$2,538,769	\$2,538,769	\$607,050	31.43%
TOWN ENGINEER	\$470,472	\$549,171	\$488,476	\$18,004	3.83%
HIGHWAYS	\$1,449,001	\$1,794,188	\$1,794,188	\$345,187	23.82%
STREET LIGHTING	\$143,404	\$154,444	\$154,444	\$11,040	7.70%
SEWER	\$2,514,539	\$2,771,715	\$2,731,715	\$217,176	8.64%
WATER	\$1,698,595	\$1,918,402	\$1,926,402	\$227,807	13.41%
CEMETERIES	\$116,731	\$121,286	\$120,836	\$4,105	3.52%
HEALTH	\$1,779,366	\$2,038,730	\$2,038,730	\$259,364	14.58%
COUNCIL ON AGING	\$239,143	\$265,221	\$254,354	\$15,211	6.36%
VETERAN'S SERVICES	\$35,817	\$35,817	\$38,140	\$2,323	6.49%
COMMISSION ON DISABILITIES	\$500	\$500	\$500	\$0	0.00%
LIBRARY	\$1,104,533	\$1,247,400	\$1,220,365	\$115,832	10.49%
PARKS AND RECREATION	\$443,009	\$528,720	\$537,540	\$94,531	21.34%
SCHOOLS	\$40,187,737	\$44,443,420	\$44,443,420	\$4,255,683	10.59%
INTEREST AND MATURING DEBT	\$9,510,083	\$8,677,615	\$8,677,615	(\$832,468)	-8.75%
Unemployment Compensation Insurance	\$300,000	\$300,000	\$300,000	\$0	0.00%
Group Health and Life Insurance	\$6,075,000	\$7,600,000	\$7,600,000	\$1,525,000	25.10%
Medicare	\$645,000	\$645,000	\$645,000	\$0	0.00%
Printing/Postage/Stationary	\$109,570	\$111,753	\$111,753	\$2,183	1.99%
Gasoline and Oil	\$285,000	\$380,000	\$380,000	\$95,000	33.33%
Radio Maintenance	\$10,425	\$10,425	\$10,425	\$0	0.00%
WAREP Payment	\$1,000	\$5,000	\$5,000	\$4,000	400.00%
Memorial Day	\$1,800	\$3,195	\$3,195	\$1,395	77.50%
General Insurance	\$632,500	\$700,000	\$700,000	\$67,500	10.67%
Non-Contributory Pensions	\$3,752	\$3,752	\$3,752	\$0	0.00%
Out of State Travel	\$0	\$0	\$0	\$0	
Employee Assistance Program	\$4,000	\$4,000	\$4,000	\$0	0.00%
Telephone System	\$5,000	\$5,000	\$5,000	\$0	0.00%
Bills of Prior Year	\$0	\$0	\$0	\$0	
Ambulance Services	\$70,422	\$120,000	\$120,000	\$49,578	70.40%
UNCLASSIFIED	\$8,143,469	\$9,888,125	\$9,888,125	\$1,744,656	21.42%
	\$82,400,813	\$90,212,355	\$89,984,948	\$7,584,135	9.20%
General Government	\$18,611,888	\$20,228,683	\$20,033,275	\$1,421,387	7.64%
Water & Sewer	\$4,213,134	\$4,690,117	\$4,658,117	\$444,983	10.56%
Education	\$40,187,737	\$44,443,420	\$44,443,420	\$4,255,683	10.59%
Fixed Costs	\$19,388,054	\$20,850,136	\$20,850,136	\$1,462,082	7.54%
	\$82,400,813	\$90,212,355	\$89,984,948	\$7,584,135	9.20%

Budget Less Education	\$42,213,076	\$45,768,935	\$45,541,528	\$3,328,452	7.88%
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I direct your attention to the detail sheets accompanying each request which outline the staffing levels of each department together with any new budget initiatives or equipment being proposed for funding.

You will note that I have proposed additional positions in various departments as follows:

Department	Explanation
Town Manager	One PAT-18 position to fund an additional assistant to the town manger for personnel
Public Buildings	Two W-8 positions to fund an additional electrician and HVAC technician
Police	Two Patrol Officer; One Sergeant and One Lieutenant positions in addition to the two patrol officer positions authorized in November.
Highway	Two W-5 positions and one partially funded seasonal W-4 position
Library	Addition hours and part time positions to bring the hours of operation into compliance with State mandates
Parks	One W-4 position to maintain service levels
Public Bldgs, Highway and Parks/Cemetery	Various summer laborer positions

For many years, I have refrained from additional staff positions and in fact have consistently eroded staffing levels through attrition. I can no longer ignore the serious staffing level issue we have in a number of departments and have determined to make these proposals.

The budget also includes large increases for Pensions, Board of Health Contractual Services resulting from the new disposal contract going into effect on January 1, 2008, Health Insurance, Gasoline and Oil, General Insurance and the Ambulance Services contract which is currently under re-negotiation to become effective on January 1, 2008.

I am prepared during the budget hearings to review with you the detail behind each of these large increases.

SCHOOL BUDGET

I am carrying at this time a School Budget of \$44,443,420, which is a 10.59%, increase over Fiscal Year 2007. I am carrying this number as a means to file this budget but in no way do I believe this community can fund such a large increase based on the currently available revenue stream.

As of this writing, the School Budget is still under review by the School Committee and I will provide my analysis and recommendation under separate cover once I have had a chance to review their actual request.

WARRANT ARTICLES

I am proposing the following warrant articles:

PAY AND CLASSIFICATION FUNDING	\$275,000
MEDICAL EXPENSES POLICE & FIRE	\$2,500
FY 2007 DEFICITS	\$200,000
CAPITAL BUDGET	\$2,357,000
CEMETERY IMPROVEMENTS	\$18,000
BILLS OF PRIOR YEAR	\$1,000
STORM DRAINS	\$250,000
CONSTRUCTION/EXTENSION OF SEWERS	\$300,000
WATER SYSTEM IMPROVEMENTS	\$610,000
COUNSELING AND EDUCATIONAL SERVICES	\$72,000
RETURN OF LANDFILL CAPPING GRANT	\$105,000
ATM WARRANT ARTICLE RESERVE	\$100,000
TOTAL	\$4,290,500

Enclosed herein is the entire capital schedule submitted by all departments for the period of Fiscal Year 2008 to 2012 (Figure Nine) that I ask you to review carefully as there are a number of projects requested in Fiscal Year 2008 that I am not recommending for funding (see Figure Nine-A).

CONCLUSION

This budget filing is clearly in need of a tremendous amount of work but can serve as a basis to begin discussion as to how we will approach the fiscal challenges facing this community in Fiscal Year 2008.

I will provide to you updates as soon as information is made known to me.

I am available to meet with you at your convenience.

**FIGURE ONE
FISCAL PROJECTION ONE
FISCAL YEAR 2008**

Ref No.	REVENUE	FY 2007 ACTUAL	FY 2008 PROJECTED	DIFFERENCE
1	TAXATION	\$44,644,721	\$42,147,245	\$967,729
2	NEW GROWTH		\$567,230	
3	EXEMPTED TAX LEVY		\$2,897,975	
4	STATE AID	\$19,935,052	\$21,527,616	\$1,592,564
5	SBAB PAYMENT	\$3,792,413	\$3,792,413	\$0
6	OVERESTIMATES	\$0	\$0	\$0
7	SCHEDULE A RECEIPTS	\$11,400,000	\$11,400,000	\$0
8	FREE CASH	\$1,250,000	\$3,000,000	\$1,750,000
	OTHER AVAILABLE FUNDS			
9	SALE OF CEMETERY LOTS	\$18,000	\$18,000	\$0
10	SEWER SURPLUS	\$2,970,000	\$2,871,715	(\$98,285)
11	SEWER CONSTRUCTION	\$258,000	\$300,000	\$42,000
12	LIGHT REVENUE	\$258,939	\$291,434	\$32,495
13	CATV REVENUE	\$484,635	\$469,370	(\$15,265)
14	OTHER FUNDS (CHAPTER 90)	\$1,397,858	\$0	(\$1,397,858)
15	ACCOUNT TRANSFER	\$149,868	\$0	(\$149,868)
16	STABILIZATION	\$0	\$350,000	\$350,000
17	TITLE V LOAN REPAYMENTS	\$15,128	\$15,128	\$0
18	WATER SYSTEM IMPROVEMENTS	\$305,702	\$0	(\$305,702)
19	WATER CONVERSATION FUND	\$50,000	\$150,000	\$100,000
20	CEMETERY TRUST FUNDS	\$30,000	\$0	(\$30,000)
21	SPECIAL FUNDS - COAL ASH	\$425,000	\$530,000	\$105,000
22	SALE OF PROPERTY	\$194,220	\$96,402	(\$97,818)
23	HIGHWAY IMPROVEMENTS	\$0	\$0	\$0
24	FREE CASH (REDUCE LEVY)	\$500,000	\$500,000	\$0
25	MUNICIPAL LIGHT (REDUCE LEVY)	\$115,441	\$189,358	\$73,917
26	CATV REVENUE (REDUCE LEVY)	\$454,691	\$492,491	\$37,800
27	BOND INTEREST RESERVE	\$800,000	\$750,000	(\$50,000)
	TOTAL REVENUE	\$89,449,668	\$92,356,377	\$2,906,709
	CHARGES			
28	TAX TITLE	\$0	\$0	\$0
29	COURT JUDGEMENTS	\$0	\$0	\$0
30	OVERLAY DEFICITS	\$0	\$0	\$0
31	CHERRY SHEET OFFSETS	\$73,331	\$76,000	\$2,669
32	CMRPC	\$7,079	\$7,256	\$177
33	STATE AND COUNTY CHARGES	\$882,906	\$968,702	\$85,796
34	OVERLAY	\$484,867	\$500,000	\$15,133
	TOTAL CHARGES	\$1,448,183	\$1,551,958	\$103,775
	TOTAL AVAILABLE FOR TOWN MEETING APPROPRIATION	\$88,001,485	\$90,804,419	\$2,802,934
35	ESTIMATED TAX RATE	\$8.66	\$8.74	

PROJECTION NOTES
FY 2008

No.	Item	Computation	Notes	Information Source/Comment
1	Levy Limit	\$ 41,119,263 \$ 1,027,982	Fy 07 levy limit 21/2% increase	Form filed by BOA with Fy 07 Tax Recap Sheet
		\$ 42,147,245	Fy 08 levy limit	
2	New Growth	\$ 567,230 \$ 997,304 \$ 548,711 \$ 551,544 \$ 563,179 \$ 804,735 \$ 879,895 \$ 1,419,357 \$ 833,094 \$ 1,122,922 \$ 713,090 \$ 726,315 \$ 689,741	Estimate Fy 08 Fy 07 New Growth Fy 06 New Growth Fy 05 New Growth Fy 04 New Growth Fy 03 New Growth Fy 02 New Growth Fy 01 New Growth Fy 00 New Growth Fy 99 New Growth Fy 98 New Growth Fy 97 New Growth Fy 96 New Growth	Growth expected in the \$65 million range - See Figure Two Form filed by BOA with Fy 07 Tax Recap Sheet Form filed by BOA with Fy 06 Tax Recap Sheet Form filed by BOA with Fy 05 Tax Recap Sheet Form filed by BOA with Fy 04 Tax Recap Sheet Based on FY 03 LA 13; This does not match DOR Levy Form Form filed by BOA with Fy 02 Tax Recap Sheet Form filed by BOA with Fy 01 Tax Recap Sheet Form filed by BOA with Fy 00 Tax Recap Sheet Form filed by BOA with Fy 00 Tax Recap Sheet Form filed by BOA with Fy 99 Tax Recap Sheet "At a Glance" report dated 2/2/99 "At a Glance" report dated 2/2/99
3	Exempted Tax Levy	\$ 621,140 \$ (585,681) \$ (3,206,732) \$ 239,203 \$ 189,060 \$ 5,288,750 \$ 178,200 \$ 619,704 \$ 243,323 \$ 206,000 \$ (750,000) \$ (96,402) \$ (27,938) \$ (20,652)	90% of Floral Street School Debt Service SBAB Reimbursement - Floral Street SBAB Reimbursement - High School Open Space Bond HS School Land Bond New High School Open Space Bond #2 Allen Property BAN Costs Fire Facilities BAN Costs Bond Interest Reserve Line Item #27 Transfer from Sale of Property Account (Line Item #22) Bond Premium for Allen BAN that will be run through Free Cash and be part of FY 08 certification Bond Premium for Fire Facilities BAN that will be run through Free Cash and be part of FY 08 certification	See Figure Six
		\$ 2,897,975	Total Exempted Debt Service	
4	State Aid	\$ 21,527,616	Projected for FY 2008	See Figure Four

PROJECTION NOTES
FY 2008

5	SBAB	\$	585,681	Floral Street High School		
		\$	3,206,732			
		\$	3,792,413	Total SBAB		
6	Overestimates	\$	-	No Overestimated Projected		
7	Schedule A	\$	11,400,000	Projected Local Receipts	See Figure Three	
8	Free Cash	\$	3,000,000	7/1/06 Balance \$4,137,833		
9	Sale of Lots	\$	18,000	Level Fund		
10	Sewer Surplus Balance as of 1/24/2007 \$4,444,661	\$	2,871,715		\$2,731,715 Operating Budget \$140,000 Capital Budget \$2,871,715	
11	Sewer Construction	\$	300,000	To fund general sewer construction balance	\$2,012,381	
12	Light Revenue	\$	251,545	Debt Service Budget FY 08	See Figure Six	
		\$	39,889	BAN Expenses Light Upgrade		
		\$	291,434	Total Debt Service Budget FY 08		
13	CATV Revenue	\$	469,370	Total Debt Service Budget FY 08	See Figure Six	
14	Chapter 90	\$	-	Contract Amount For FY 2008 Previously Authorized		
15	Account Transfers	\$	-	Account	Purpose	
		\$	-			
		\$	-	Total Account Transfers		
16	Stabilization	\$	350,000	Balance as of 9/30/2006	\$569,680	
17	Total V Loan Repayments	\$	15,128	Balance as of 11/17/2006	\$44,175	
18	Water System Improvements	\$	-			
19	Water Conservation Fund	\$	150,000	Balance as of 1/24/2007	\$522,763	

PROJECTION NOTES
FY 2008

20	Cemetery Trust Funds	\$	-	No Project in FY 2008	
21	Special Funds - Coal Ash	\$	425,000	To be applied against the budget	
		\$	105,000	To be returned to the Com of Mass. Landfill Capping Grant	
		\$	530,000	Total Coal Ash	Balance as of 1/24/2007 \$880,491
22	Sale of Property	\$	96,402	Remaining Balance on Account	
23	Highway Improvements	\$	-		
24	Free Cash (Reduce Levy)	\$	500,000	Fy 08 (\$48,590 is a Bond Premium Pass Through)	
		\$	500,000	Fy 07	Fy 07 Recap Sheet; \$87,944 was a bond premium
		\$	500,000	Fy 06	Fy 06 Recap Sheet; \$141,088 was a bond premium
		\$	500,000	Fy 05	Fy 05 Recap Sheet; \$176,892 was a bond premium
		\$	728,416	Fy 04	Fy 04 Recap Sheet; \$228,416 was a bond premium
		\$	2,885,000	Fy 03	Fy 03 Recap Sheet; \$2,385,000 was a bond premium
		\$	435,000	Fy 02	Fy 02 Recap Sheet
		\$	1,130,000	Fy 01	Fy 01 Recap Sheet
		\$	1,130,000	Fy 00	Fy 00 Recap Sheet
		\$	1,130,000	Fy 99	"At a Glance" report dated 2/2/99
		\$	1,130,000	Fy 98	"At a Glance" report dated 2/2/99
25	Municipal Light (PILOT)	\$	189,358	Fy 08	Actual
		\$	115,441	Fy 07	Fy 07 Recap Sheet
		\$	121,995	Fy 06	Fy 06 Recap Sheet
		\$	115,606	Fy 05	Fy 05 Recap Sheet
		\$	118,531	Fy 04	Fy 04 Recap Sheet
		\$	113,132	Fy 03	Fy 03 Recap Sheet
		\$	112,244	Fy 02	Fy 02 Recap Sheet
		\$	118,519	Fy 01	Fy 01 Recap Sheet
		\$	111,886	Fy 00	Fy 00 Recap Sheet
		\$	112,781	Fy 99	"At a Glance" report dated 2/2/99
		\$	116,880	Fy 98	"At a Glance" report dated 2/2/99
26	CATV (PILOT)	\$	492,491	Fy 07	Actual
		\$	454,691	Fy 07	Fy 07 Recap Sheet
		\$	430,056	Fy 06	Fy 06 Recap Sheet
		\$	386,504	Fy 05	Fy 05 Recap Sheet
		\$	334,056	Fy 04	Fy 04 Recap Sheet
		\$	283,927	Fy 03	Fy 03 Recap Sheet
		\$	250,000	Fy 02	Fy 02 Recap Sheet
		\$	250,000	Fy 01	Fy 01 Recap Sheet
		\$	250,000	Fy 00	Fy 00 Recap Sheet
		\$	225,000	Fy 99	"At a Glance" report dated 2/2/99
		\$	225,000	Fy 98	"At a Glance" report dated 2/2/99

PROJECTION NOTES
FY 2008

27	Bond Interest Reserve	\$	750,000	Balance as of 1/24/2007 \$1,528,128		FY 07 Recap Sheet
		\$	800,000	Fy 07		FY 06 Recap Sheet
		\$	-	Fy 06		FY 05 Recap Sheet
		\$	-	Fy 05		FY 04 Recap Sheet
		\$	-	Fy 04		FY 03 Recap Sheet
		\$	821,732	Fy 03		
28	Tax Title	\$	-			
29	Court Judgments	\$	-			
30	Overlay Deficits	\$	-			
31	Cherry Sheet Offsets	\$	76,000	Fy 08 (Estimate)		Actual
		\$	73,331	Fy 07		FY 07 Recap Sheet
		\$	73,909	Fy 06		FY 06 Recap Sheet
		\$	67,387	Fy 05		FY 05 Recap Sheet
		\$	61,412	Fy 04		FY 04 Recap Sheet
		\$	62,215	Fy 03		FY 03 Recap Sheet
		\$	62,793	Fy 02		FY 02 Recap Sheet
		\$	59,915	Fy 01		FY 01 Recap Sheet
		\$	58,321	Fy 00		Fy 00 Recap Sheet
		\$	46,990	Fy 99		"At a Glance" report dated 2/2/99
		\$	45,359	Fy 98		"At a Glance" report dated 2/2/99
32	CMRPC	\$	7,256	Fy 07		Actual
		\$	7,079	Fy 07		FY 07 Recap Sheet
		\$	6,906	Fy 06		FY 06 Recap Sheet
		\$	6,737	Fy 05		FY 05 Recap Sheet
		\$	6,574	Fy 04		FY 04 Recap Sheet
		\$	6,414	Fy 03		FY 03 Recap Sheet
		\$	4,777	Fy 02		FY 02 Recap Sheet
		\$	4,661	Fy 01		FY 01 Recap Sheet
		\$	4,547	Fy 00		Fy 00 Recap Sheet
33	State & County Charges	\$	968,702	Fy 08 (Estimate)		Actual
		\$	882,906	Fy 07		FY 07 Recap Sheet
		\$	840,584	Fy 06		FY 06 Recap Sheet
		\$	694,057	Fy 05		FY 05 Recap Sheet
		\$	434,305	Fy 04		FY 04 Recap Sheet
		\$	205,797	Fy 03		FY 03 Recap Sheet
		\$	194,113	Fy 02		FY 02 Recap Sheet

PROJECTION NOTES
FY 2008

	\$	201,558	Fy 01	FY 01 Recap Sheet
	\$	213,942	Fy 00	FY 00 Recap Sheet
	\$	180,563	Fy 99	"At a Glance" report dated 2/2/99
	\$	193,712	Fy 98	"At a Glance" report dated 2/2/99
34	\$	500,000	Fy 08 (Estimate)	Estimate
	\$	484,866	Fy 07	FY 07 Recap Sheet
	\$	451,929	Fy 06	FY 06 Recap Sheet
	\$	334,363	Fy 05	FY 05 Recap Sheet
	\$	465,564	Fy 04	FY 04 Recap Sheet
	\$	301,261	Fy 03	FY 03 Recap Sheet
	\$	257,908	Fy 02	FY 02 Recap Sheet
	\$	323,213	Fy 01	FY 01 Recap Sheet
	\$	213,975	Fy 00	FY 00 Recap Sheet
	\$	246,985	Fy 99	"At a Glance" report dated 2/2/99
	\$	278,496	Fy 98	"At a Glance" report dated 2/2/99
35	\$	567,230	projected new growth	
	\$	8.66	current year tax rate	
	\$	5,155,279,506	current value	
	\$	65,500,000	value new growth	
	\$	5,220,779,506	new value fy 08	
	\$	42,147,245	tax levy	
	\$	567,230	new growth	
	\$	2,897,975	exempted levy	
	\$	45,612,450	total levy	
	\$	8.74	tax rate fy 08	

**FIGURE TWO
PROJECTIONS OF NEW GROWTH AND BUILDING PERMIT ANALYSIS
FISCAL YEAR 2000 TO 2008**

Property Class	Proposed FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000	FY 2000
Residential										
Single Family	\$40,000,000	\$47,161,250	\$38,246,930	\$39,569,980	\$25,091,945	\$38,944,480	\$63,437,300	\$66,927,300	\$65,342,800	
Condominium	\$15,000,000	\$20,834,200	\$9,406,380	\$8,578,464	\$2,760,528	\$600,589	\$6,186,700	\$7,546,300	\$2,102,800	
Two & Three Family	\$2,000,000	\$2,300,750	\$545,300	\$0	\$2,348,365	\$320,700	\$0	\$1,354,900	\$1,873,700	
Multi-Family	\$1,000,000	\$21,621,100	\$0	\$809,800	(\$599,200)	\$0	\$27,700	\$0	\$1,393,200	
Vacant Land	\$500,000	\$4,054,800	\$767,350	\$191,853	\$5,048,600	\$1,196,697	(\$7,024,900)	(\$8,007,509)	(\$11,949,650)	
All Others	\$0	\$76,071	\$0	\$0	\$1,067,968	\$22,346	\$346,550	\$1,159,496	\$1,400	
Total Residential	\$58,500,000	\$96,048,171	\$48,965,960	\$49,150,097	\$35,718,206	\$41,084,812	\$62,973,350	\$68,980,487	\$58,764,250	
Open Space	\$0	\$475,200	\$0	\$284,800	\$0	\$0	\$8,800	\$0	\$21,576	
Commercial	\$3,500,000	\$3,721,970	\$4,062,627	\$3,708,079	\$2,532,670	\$4,657,056	\$5,146,950	\$4,244,792	\$1,475,601	
Chapter 61, 61A, 61B	\$0	\$0	\$0	\$0	\$24,245	\$0	\$0	\$0	\$67,689	
Industrial	\$2,000,000	\$3,111,375	\$1,887,400	\$0	\$9,791,846	\$8,281,675	\$1,832,400	\$1,837,300	\$844,750	
Personal Property	\$1,500,000	\$4,576,584	\$1,419,891	\$2,456,200	\$5,063,106	\$5,235,268	\$712,768	\$31,335,878	\$766,210	
Total Valuation Growth	\$65,500,000	\$107,933,300	\$56,335,878	\$55,599,176	\$53,130,073	\$59,258,811	\$70,674,268	\$106,398,457	\$61,940,076	
Tax Rate	\$8.66	\$9.24	\$9.74	\$9.92	\$10.60	\$13.58	\$12.45	\$13.34	\$13.45	
New Growth	\$567,230	\$997,304	\$548,711	\$551,544	\$563,179	\$804,735	\$879,895	\$1,419,355	\$833,094	
Building Permits (Selected Areas)	2006	2005	2004	2003	2002	2001	2000	1999	1998	
One Family	39	53	68	96	128	126	178	244	269	
Two Family	16	11	2	0	5	0	8	17	13	
Apartment/Condos	14	12	7	34	16	6	8	8	22	
Residential Alterations	307	309	308	345	297	293	238	216	201	
Commercial	9	5	6	5	11	8	8	14	5	
Commercial Alterations	62	40	34	46	41	62	42	35	36	
Industrial	1	0	0	0	1	0	0	0	0	
Industrial Alterations	6	0	0	4	0	1	0	2	5	
Total	454	430	425	530	499	496	482	536	551	

New One-Family Homes 1990 to 1996	1990	1991	1992	1993	1994	1995	1996	1997	2000
	61	125	288	256	194	195	196	197	222

**FIGURE THREE
SCHEDULE A RECEIPTS
FISCAL YEAR 2000 TO 2008**

ITEM	PROJECTED FY 08	PROPOSED FY 07	ACTUAL FY 06	ACTUAL FY 05	ACTUAL FY 04	ACTUAL FY 03	ACTUAL FY 02	ACTUAL FY 01	ACTUAL FY 00
MOTOR VEHICLE EXCISE	\$ 4,700,000	\$ 4,700,000	\$ 4,688,251	\$ 4,680,209	\$ 4,260,729	\$ 4,438,140	\$ 4,127,776	\$ 3,919,368	\$ 3,770,230
OTHER EXCISE	\$ 46,000	\$ 46,000	\$ 49,047	\$ 47,454	\$ 44,571	\$ 52,128	\$ 69,073	\$ 75,927	\$ 63,055
PENALTIES AND INTEREST	\$ 200,000	\$ 200,000	\$ 217,472	\$ 220,875	\$ 203,838	\$ 158,815	\$ 131,076	\$ 177,166	\$ 171,002
PAYMENT IN LIEU OF TAXES	\$ 27,000	\$ 27,000	\$ 28,152	\$ 27,057	\$ 29,515	\$ 29,908	\$ 26,568	\$ 26,689	\$ 26,282
CHARGES FOR SERVICES - WATER	\$ 3,100,000	\$ 3,100,000	\$ 2,939,701	\$ 2,827,012	\$ 2,750,427	\$ 2,687,023	\$ 2,778,081	\$ 2,625,987	\$ 2,531,831
CHARGES FOR SERVICES - ASH DISPOSAL	\$ 552,000	\$ 552,000	\$ 580,000	\$ 570,000	\$ 961,582	\$ 1,098,492	\$ 893,950	\$ 592,754	\$ 453,309
FEES	\$ 148,000	\$ 148,000	\$ 97,333	\$ 118,150	\$ 138,184	\$ 198,556	\$ 120,026	\$ 89,679	\$ 88,006
RENTALS	\$ 15,000	\$ 15,000	\$ 12,702	\$ 15,698	\$ 12,764	\$ 13,238	\$ 12,240	\$ 13,391	\$ 11,791
DEPARTMENTAL REVENUE - SCHOOLS	\$ -	\$ -	\$ 45,958	\$ 40,501	\$ -	\$ -	\$ -	\$ 180	\$ 725
DEPARTMENTAL REVENUE - LIBRARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97	\$ 456	\$ 541
DEPARTMENTAL REVENUE - CEMETERIES	\$ 31,000	\$ 31,000	\$ 42,297	\$ 31,380	\$ 34,820	\$ 31,905	\$ 30,798	\$ 36,935	\$ 30,844
OTHER DEPARTMENTAL REVENUE	\$ 300,000	\$ 300,000	\$ 295,018	\$ 227,967	\$ 337,487	\$ 328,916	\$ 198,007	\$ 189,727	\$ 138,407
LICENSE AND PERMITS	\$ 700,000	\$ 700,000	\$ 1,237,994	\$ 373,429	\$ 423,937	\$ 385,023	\$ 618,764	\$ 354,409	\$ 422,312
SPECIAL ASSESSMENTS	\$ 31,000	\$ 31,000	\$ 35,150	\$ 31,575	\$ 21,584	\$ 47,422	\$ 35,456	\$ 84,948	\$ 21,434
FINES AND FORFEITS	\$ 200,000	\$ 200,000	\$ 271,803	\$ 186,372	\$ 310,446	\$ 298,028	\$ 273,867	\$ 270,726	\$ 208,634
INVESTMENT INCOME	\$ 1,100,000	\$ 1,100,000	\$ 1,126,738	\$ 932,675	\$ 1,229,492	\$ 1,561,045	\$ 980,007	\$ 1,753,148	\$ 1,721,010
MISCELLANEOUS RECURRING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,221	\$ 22,722	\$ 32,809
MISCELLANEOUS NON-RECURRING	\$ 100,000	\$ 100,000	\$ 150,070	\$ 172,413	\$ 185,840	\$ 247,705	\$ 2,835,775	\$ -	\$ -
MEDICAID REIMBURSEMENT	\$ 100,000	\$ 100,000	\$ 107,257	\$ 51,139	\$ 49,779	\$ 185,266	\$ 129,032	\$ 70,106	\$ 98,263
SUPPLEMENTAL TAX PROGRAM	\$ 50,000	\$ 50,000	\$ 47,040	\$ 169,937	\$ 178,455	\$ 89,088	\$ 104,070	\$ 142,235	\$ -
ESTIMATE	\$ 11,400,000	\$ 11,400,000	\$ 11,971,983	\$ 10,723,843	\$ 11,173,450	\$ 11,850,698	\$ 13,381,884	\$ 10,446,453	\$ 9,790,485
OVER(UNDER)	\$ -	\$ -	\$ 10,388,000	\$ 10,415,000	\$ 10,244,000	\$ 9,521,090	\$ 9,693,984	\$ 9,302,066	\$ 9,343,600
PERCENT OVER(UNDER)			15.2%	3.0%	9.1%	24.5%	38.0%	12.3%	4.8%

FY 2002 total includes a bond premium of \$2,384,823, AP Account Closesout of \$449,443, building permit fee of \$252,000 on the State Street Bank project and coal ash revenue of \$180,806

FY 2003 total includes a bond premium of \$247,705 and coal ash revenue of \$364,000

FY 2006 total includes permit fees for the Charles River Labs & Avalon Shrewsbury Projects

**FIGURE FOUR - STATE AID AND CHARGES
FISCAL YEAR 2000 TO 2008**

Line Item	Fiscal Year 2008 Projection	Fiscal Year 2007 Actual	Fiscal Year 2006 Actual	Fiscal Year 2005 Actual	Fiscal Year 2004 Actual	Fiscal Year 2003 Actual	Fiscal Year 2002 Actual	Fiscal Year 2001 Actual	Fiscal Year 2000 Actual
REVENUE									
A. EDUCATION									
1. Chapter 70	\$ 17,488,844	\$ 15,898,949	\$ 13,800,607	\$ 11,948,701	\$ 10,287,704	\$ 8,745,774	\$ 7,590,859	\$ 6,394,912	\$ 5,616,512
2. School Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247,393	\$ 250,825	\$ 342,826	\$ 322,292
3. School Construction (Removed in FY 2006)	\$ -	\$ -	\$ -	\$ 3,702,732	\$ 3,697,772	\$ 496,000	\$ 496,000	\$ 496,000	\$ 598,150
5. Charter School Tuition Reimbursement	\$ 222,350	\$ 222,350	\$ 193,772	\$ 131,443	\$ 10,440	\$ -	\$ -	\$ -	\$ -
5. Tuition State Wards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,163	\$ 17,978
6. Charter School Capital Facility Reimbursement	\$ -	\$ -	\$ 34,870	\$ 28,196	\$ -	\$ -	\$ -	\$ -	\$ -
8. School Lunch (Offset)	\$ 28,000	\$ 26,597	\$ 28,245	\$ 26,723	\$ 27,247	\$ 25,019	\$ 22,775	\$ 20,307	\$ 20,177
Sub-Total	\$ 17,739,194	\$ 16,147,896	\$ 14,057,494	\$ 15,837,795	\$ 14,023,163	\$ 9,514,186	\$ 8,360,459	\$ 7,321,208	\$ 6,575,109
B. GENERAL GOVERNMENT									
1. Lottery, Beano & Charity Games	\$ 3,107,117	\$ 3,107,117	\$ 2,493,603	\$ 2,110,492	\$ 2,110,492	\$ 2,250,774	\$ 2,482,932	\$ 2,324,233	\$ 2,123,910
2. Additional Assistance	\$ 298,861	\$ 298,861	\$ 298,861	\$ 298,861	\$ 298,861	\$ 318,726	\$ 376,077	\$ 376,077	\$ 376,077
3. Highway Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,858	\$ 207,431	\$ 207,431
6. Police Career Incentive	\$ 159,050	\$ 159,050	\$ 166,024	\$ 150,155	\$ 140,291	\$ 129,068	\$ 119,784	\$ 101,872	\$ 78,330
8. Veteran's Benefits	\$ 13,048	\$ 13,048	\$ 12,907	\$ 3,406	\$ 3,738	\$ 14,598	\$ 16,918	\$ 8,202	\$ 7,020
9. Exemptions	\$ 31,591	\$ 31,591	\$ 31,025	\$ 34,421	\$ 34,499	\$ 30,907	\$ 30,431	\$ 30,772	\$ 31,608
10. Exemptions (Elderly)	\$ 22,782	\$ 22,782	\$ 22,768	\$ 22,670	\$ 22,328	\$ 21,017	\$ 22,042	\$ 22,700	\$ 22,726
11. State Owned Land	\$ 107,973	\$ 107,973	\$ 156,870	\$ 123,183	\$ 78,725	\$ 98,335	\$ 148,013	\$ 163,750	\$ 135,760
12. Public Libraries	\$ 48,000	\$ 46,734	\$ 45,664	\$ 40,664	\$ 34,165	\$ 37,196	\$ 40,018	\$ 39,608	\$ 38,144
Sub-Total	\$ 3,788,422	\$ 3,787,156	\$ 3,227,722	\$ 2,783,852	\$ 2,723,099	\$ 2,900,621	\$ 3,288,073	\$ 3,274,645	\$ 3,021,006
Total State Aid	\$ 21,527,616	\$ 19,935,052	\$ 17,285,216	\$ 18,621,647	\$ 16,746,262	\$ 12,414,807	\$ 11,648,532	\$ 10,595,853	\$ 9,596,115
CHARGES									
County Tax	\$ 49,947	\$ 49,947	\$ 49,947	\$ 49,947	\$ 49,947	\$ 49,947	\$ 49,947	\$ 49,947	\$ 49,947
Mosquito Control	\$ 60,000	\$ 56,482	\$ 52,245	\$ 47,364	\$ 47,261	\$ 40,895	\$ 35,818	\$ 39,250	\$ 39,459
Mosquito Control (Underestimate)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,659	\$ -	\$ -	\$ -
Air Pollution Districts	\$ 9,076	\$ 9,076	\$ 8,834	\$ 8,484	\$ 8,187	\$ 7,860	\$ 7,368	\$ 7,104	\$ 6,838
RMV Non-Renewal Surcharge	\$ 20,240	\$ 20,240	\$ 16,700	\$ 13,500	\$ 16,400	\$ 17,880	\$ 17,340	\$ 21,360	\$ 25,980
WRTA Assessment	\$ 70,075	\$ 68,366	\$ 71,306	\$ 82,522	\$ 80,509	\$ 78,546	\$ 76,630	\$ 74,368	\$ 73,563
Special Education	\$ -	\$ -	\$ -	\$ 9,648	\$ 5,501	\$ 7,010	\$ 7,010	\$ 9,529	\$ 18,155
MBTA	\$ 160,000	\$ 132,034	\$ 112,991	\$ 91,481	\$ 42,430	\$ -	\$ -	\$ -	\$ -
School Choice Tuition	\$ 99,364	\$ 99,364	\$ 104,140	\$ 78,761	\$ 45,890	\$ -	\$ -	\$ -	\$ -
Charter School Tuition	\$ 500,000	\$ 447,240	\$ 424,421	\$ 312,350	\$ 138,180	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 968,702	\$ 882,749	\$ 840,584	\$ 694,057	\$ 434,305	\$ 205,797	\$ 194,113	\$ 201,558	\$ 213,942
Overestimate - Mosquito Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,666	\$ 482
Overestimate - Special Education	\$ -	\$ (157)	\$ -	\$ -	\$ -	\$ 331	\$ 2,850	\$ 3,316	\$ -
Overestimate - Regional Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ -	\$ (157)	\$ -	\$ -	\$ -	\$ 331	\$ 2,850	\$ 4,982	\$ 482
Total Net Charges	\$ 968,702	\$ 882,906	\$ 840,584	\$ 694,057	\$ 434,305	\$ 205,466	\$ 191,263	\$ 196,576	\$ 213,460
School Lunch Offset	\$ 28,000	\$ 26,597	\$ 28,245	\$ 26,723	\$ 27,247	\$ 25,019	\$ 22,775	\$ 20,307	\$ 20,177
Library Offset	\$ 48,000	\$ 46,734	\$ 45,664	\$ 40,664	\$ 34,165	\$ 37,196	\$ 40,018	\$ 39,608	\$ 38,144
Total Off-Sets	\$ 76,000	\$ 73,331	\$ 73,909	\$ 67,387	\$ 61,412	\$ 62,215	\$ 62,793	\$ 59,915	\$ 58,321
Line Item	Fiscal Year 2008 Projection	Fiscal Year 2007 Actual	Fiscal Year 2006 Actual	Fiscal Year 2005 Actual	Fiscal Year 2004 Actual	Fiscal Year 2003 Actual	Fiscal Year 2002 Actual	Fiscal Year 2001 Actual	Fiscal Year 2000 Actual
"Education" Local Aid	\$ 17,739,194	\$ 16,147,896	\$ 14,057,494	\$ 12,135,063	\$ 10,325,391	\$ 9,018,186	\$ 7,864,459	\$ 6,825,208	\$ 5,976,959
"General Government" Local	\$ 3,788,422	\$ 3,787,156	\$ 3,227,722	\$ 2,783,852	\$ 2,723,099	\$ 2,900,621	\$ 3,288,073	\$ 3,274,645	\$ 3,021,006
Charges and Offsets	\$ 1,044,702	\$ 956,237	\$ 914,493	\$ 761,444	\$ 495,717	\$ 267,681	\$ 254,056	\$ 256,491	\$ 271,781
Total	\$ 20,482,914	\$ 18,978,815	\$ 16,370,723	\$ 14,157,471	\$ 12,552,773	\$ 11,651,126	\$ 10,898,476	\$ 9,843,362	\$ 8,726,184

Indicates amount after "9C" reduction was made

**FIGURE FIVE
TAX RATE RECAPITULATIONS
FISCAL YEAR 2002 TO 2007**

	ACTUAL FY 07	ACTUAL FY 06	ACTUAL FY 05	ACTUAL FY 04	ACTUAL FY 03	ACTUAL FY 02
CHARGES						
APPROPRIATIONS	\$ 88,001,485.28	\$ 83,343,541.82	\$ 77,611,947.00	\$ 76,082,196.81	\$ 68,397,505.02	\$ 64,314,219.38
TAX TITLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COURT JUDGMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,963.64
OVERLAY DEFICITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHERRY SHEET OFFSETS	\$ 73,331.00	\$ 73,909.00	\$ 67,387.00	\$ 61,412.00	\$ 62,215.00	\$ 62,973.00
CMRPC	\$ 7,078.82	\$ 6,906.06	\$ 6,737.74	\$ 6,573.53	\$ 6,413.43	\$ 4,776.68
STATE AND COUNTY CHARGES	\$ 882,906.00	\$ 840,584.00	\$ 694,057.00	\$ 434,305.00	\$ 205,797.00	\$ 194,113.00
OVERLAY	\$ 484,866.41	\$ 451,928.88	\$ 334,362.58	\$ 465,564.36	\$ 301,261.36	\$ 257,908.21
TOTAL TO BE RAISED	\$ 89,449,667.51	\$ 84,716,869.76	\$ 78,714,491.32	\$ 77,050,051.70	\$ 68,973,191.81	\$ 64,960,953.91
REVENUE						
STATE AID	\$ 23,727,465.00	\$ 21,077,629.00	\$ 18,621,647.00	\$ 16,746,262.00	\$ 12,679,840.00	\$ 11,648,532.00
OVERESTIMATES	\$ -	\$ -	\$ -	\$ -	\$ 331.00	\$ 2,850.00
SCHEDULE A RECEIPTS	\$ 11,400,000.00	\$ 10,388,000.00	\$ 10,415,000.00	\$ 10,244,000.00	\$ 9,521,090.00	\$ 9,693,984.00
FREE CASH	\$ 1,250,000.00	\$ 2,000,000.00	\$ 2,380,000.00	\$ 3,000,000.00	\$ 1,501,785.00	\$ 1,056,826.92
OTHER AVAILABLE FUNDS						
SALE OF CEMETERY LOTS	\$ 18,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
SEWER SURPLUS	\$ 2,970,000.00	\$ 3,566,654.82	\$ 2,300,000.00	\$ 2,000,400.00	\$ 2,140,000.00	\$ 1,650,000.00
LIGHT REVENUE	\$ 258,939.00	\$ 262,767.00	\$ 273,150.00	\$ 280,490.00	\$ 329,010.00	\$ 1,860,260.00
CATV REVENUE	\$ 484,635.00	\$ 499,545.00	\$ 514,456.00	\$ 529,365.00	\$ 736,140.00	\$ 820,863.00
STABILIZATION	\$ -	\$ 170,000.00	\$ 635,000.00	\$ 185,000.00	\$ -	\$ 275,000.00
OTHER FUNDS (CHAPTER 90)	\$ 1,397,858.00	\$ 508,066.00	\$ 422,311.00	\$ 424,566.71	\$ 431,754.76	\$ 425,098.66
BUDGET/FUND TRANSFERS	\$ 149,868.00	\$ 566,713.66	\$ 400,223.00	\$ 500,000.00	\$ 42,316.26	\$ 339,500.00
HOME FARM WELL INTEREST	\$ -	\$ -	\$ -	\$ 1,450,000.00	\$ -	\$ -
TITLE V RESERVE	\$ 15,128.00	\$ 16,248.00	\$ 4,831.00	\$ 4,831.00	\$ 4,831.00	\$ 4,831.00
INTEREST/PREMIUM RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
WATER SYSTEM IMPRVMENTS	\$ 305,702.00	\$ 500,000.00	\$ -	\$ 930,000.00	\$ 430,000.00	\$ -
WATER CONSERVATION FUND	\$ 50,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -
CEMETERY TRUST FUNDS	\$ 30,000.00	\$ 75,000.00	\$ 71,500.00	\$ -	\$ -	\$ -
SPECIAL FUNDS - COAL ASH	\$ 425,000.00	\$ 275,000.00	\$ 250,000.00	\$ -	\$ -	\$ -
HIGHWAY IMPROVEMENTS	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -
SURPLUS SBAB (FLORAL)	\$ -	\$ 89,681.00	\$ -	\$ -	\$ -	\$ -
SALE OF PROPERTY	\$ 194,220.00	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER CONSTRUCTION	\$ 258,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
FREE CASH (REDUCE LEVY)	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 728,416.00	\$ 2,885,000.00	\$ 435,000.00
MUNICIPAL LIGHT (REDUCE LEVY)	\$ 115,441.00	\$ 121,995.00	\$ 115,606.00	\$ 118,531.00	\$ 113,132.00	\$ 112,244.00
CATV REVENUE (REDUCE LEVY)	\$ 454,691.00	\$ 430,056.00	\$ 386,503.91	\$ 334,056.00	\$ 283,927.00	\$ 250,000.00
BOND INTEREST RESERVE	\$ 800,000.00	\$ -	\$ -	\$ -	\$ 821,732.00	\$ -
TOTAL REVENUE	\$ 44,804,947.00	\$ 41,502,355.48	\$ 37,315,227.91	\$ 37,500,917.71	\$ 31,945,869.02	\$ 28,899,989.58
TOTAL LEVY	\$ 44,644,720.51	\$ 43,214,514.28	\$ 41,399,263.41	\$ 39,549,133.99	\$ 37,027,302.79	\$ 36,060,964.33
TAX RATE	\$ 8.66	\$ 9.24	\$ 9.74	\$ 9.92	\$ 10.60	\$ 13.58

**FIGURE SIX
DEBT SERVICE PROJECTION
FISCAL YEAR 2008 TO 2026**

FISCAL YEAR	1996 (2005)		1999		1999		2000		2001		2001	
	\$10,000,000	\$1,000,000	\$5,300,000	\$3,000,000	\$2,400,000	\$1,000,000	\$86,947	\$58,900,000	\$2,000,000	\$2,000,000	\$1,760,000	2001
	FLORAL ST	TOWN HALL	CATV	OPEN SPACE	LAND PURCHASE	HIGH SCHOOL	SENIOR CENTER	LOAN PROGRAM	TITLE V	SENIOR	OPEN SPACE	LIGHT PLANT
2008	\$ 691,449	\$ 84,345	\$ 469,370	\$ 239,203	\$ 189,060	\$ 108,900	\$ 4,831	\$ 5,288,750	\$ 178,200	\$ 178,200	\$ 167,200	
2009	\$ 666,824	\$ 80,520	\$ 453,750	\$ 232,383	\$ 183,780	\$ 104,500	\$ 4,831	\$ 5,150,375	\$ 173,250	\$ 173,250	\$ 162,250	
2010	\$ 642,304	\$ 76,890	\$ 432,775	\$ 225,408	\$ 178,380	\$ 172,860	\$ 4,831	\$ 4,996,625	\$ 167,750	\$ 167,750	\$ 156,750	
2011	\$ 621,344	\$ 76,890	\$ 416,675	\$ 218,278	\$ 172,860	\$ 167,280	\$ 4,831	\$ 4,842,875	\$ 162,250	\$ 162,250	\$ 151,250	
2012	\$ 594,606	\$ 750,750	\$ 400,400	\$ 211,070	\$ 167,280	\$ 467,400	\$ 33,807	\$ 4,689,125	\$ 156,750	\$ 156,750	\$ 145,750	
2013-2026	\$ 2,032,413	\$ 241,755	\$ 2,923,720	\$ 1,715,067	\$ 1,358,760	\$ 213,400	\$ 57,962	\$ 60,251,125	\$ 1,894,200	\$ 1,894,200	\$ 1,542,150	

FISCAL YEAR	2004		2004		2005		2005		2005		2005	
	\$286,611	\$105,896	\$7,400,000	\$1,250,000	\$94,573	\$94,573	\$94,573	\$94,573	\$94,573	\$94,573	\$94,573	\$94,573
	CWMP	TITLE V	OAK	NORTH SHORE	TITLE V	LOAN PROGRAM	SCHOOL ADDITION	LOAN PROGRAM	TITLE V	LOAN PROGRAM	TITLE V	TITLE V
	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE	DEBT SERVICE
	FUNDED FROM WITHIN THE TAX LEVY	FUNDED FROM OUTSIDE THE TAX LEVY***	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY	FUNDED FROM THE TAX LEVY
	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
2008	\$ 14,370	\$ 5,568	\$ 619,704	\$ 122,722	\$ 4,729	\$ 8,188,401	\$ 4,729	\$ 4,729	\$ 4,729	\$ 750,413	\$ 8,188,401	\$ 8,188,401
2009	\$ 14,501	\$ 5,568	\$ 609,066	\$ 120,278	\$ 4,729	\$ 7,966,605	\$ 4,729	\$ 4,729	\$ 4,729	\$ 726,149	\$ 7,966,605	\$ 7,966,605
2010	\$ 14,717	\$ 5,568	\$ 597,966	\$ 117,728	\$ 4,729	\$ 7,622,421	\$ 4,729	\$ 4,729	\$ 4,729	\$ 696,260	\$ 7,622,421	\$ 7,622,421
2011	\$ 14,734	\$ 5,568	\$ 586,173	\$ 115,019	\$ 4,729	\$ 7,316,586	\$ 4,729	\$ 4,729	\$ 4,729	\$ 597,787	\$ 7,316,586	\$ 7,316,586
2012	\$ 14,988	\$ 5,403	\$ 573,685	\$ 112,100	\$ 4,729	\$ 7,080,717	\$ 4,729	\$ 4,729	\$ 4,729	\$ 576,101	\$ 7,080,717	\$ 7,080,717
2013-2026	\$ 134,650	\$ 55,668	\$ 6,138,207	\$ 758,306	\$ 66,199	\$ 48,124,450	\$ 66,199	\$ 66,199	\$ 66,199	\$ 1,800,024	\$ 48,124,450	\$ 48,124,450
TOTAL	\$ 207,960	\$ 83,343	\$ 9,124,801	\$ 1,346,153	\$ 89,844	\$ 86,299,180	\$ 89,844	\$ 89,844	\$ 89,844	\$ 5,146,734	\$ 86,299,180	\$ 86,299,180

*** Not adjusted for SBAB Reimbursement

**FIGURE SEVEN
FREE CASH ESTIMATE
FISCAL YEAR 2008**

FISCAL YEAR END	BALANCE AS OF 7/1	AMOUNT APPROPRIATED	FOLLOWING YEAR BALANCE	GAIN/(LOSS)
2007	\$1,637,833			
2006	\$4,137,833	\$3,500,000	\$1,637,833	(\$2,500,000)
2005	\$1,930,113	\$3,500,000	\$4,137,833	\$2,207,720
2004	\$2,832,695	\$2,500,000	\$1,930,113	(\$902,582)
2003	\$3,616,392	\$2,880,000	\$2,832,695	(\$783,697)
2002	\$6,958,805	\$6,113,416	\$3,616,392	(\$3,342,413)
2001	\$4,087,506	\$2,077,612	\$6,958,805	\$2,871,299
2000	\$2,884,606	\$1,468,606	\$4,087,506	\$1,202,900
1999	\$5,588,576	\$3,928,000	\$2,884,606	(\$2,703,970)
1998	\$4,611,834	\$3,010,784	\$5,588,576	\$976,742
1997	\$4,555,647	\$3,418,656	\$4,611,834	\$56,187
1996	\$2,996,394	\$1,300,000	\$4,555,647	\$1,559,253
1995	\$3,909,803	\$3,294,500	\$2,996,394	(\$913,409)
1994	\$2,672,855	\$1,864,000	\$3,909,803	\$1,236,948
1993	\$3,039,269	\$2,030,500	\$2,672,855	(\$366,414)
1992	\$2,275,622	\$1,122,000	\$3,039,269	\$763,647
1991	\$1,560,672	\$867,000	\$2,275,622	\$714,950
1990	\$1,269,570	\$850,000	\$1,560,672	\$291,102

Indicates balance influenced by bond premium that was run through Free Cash in the amount of \$2,385,000

FIGURE EIGHT
TRIAL RECAPITULATION - FISCAL YEAR 2008
Based on Fiscal Projection One

REVENUE

TAXATION	\$ 42,147,245
NEW GROWTH	\$ 567,230
EXEMPTED TAX LEVY	\$ 2,897,975
STATE AID	\$ 21,527,616
SBAB PAYMENT	\$ 3,792,413
OVERESTIMATES	\$ -
SCHEDULE A RECEIPTS	\$ 11,400,000
FREE CASH	\$ 3,000,000
OTHER AVAILABLE FUNDS	
Sale of Cemetery Lots	\$ 18,000
Sewer Surplus	\$ 2,871,715
Sewer Construction	\$ 300,000
Light Revenue	\$ 291,434
CATV Revenue	\$ 469,370
Chapter 90	\$ -
Stabilization	\$ 350,000
Improvement of Public ways	\$ -
Title V Loan Repayments	\$ 15,128
Water Conservation Fund	\$ 150,000
Existing Water Project Transfers	\$ -
Cemetery Trust Funds	\$ -
Special Funds - Coal Ash	\$ 530,000
Sale of Property (52 Holden Street - Offset Debt Service)	\$ 96,402
FREE CASH (REDUCE LEVY)	\$ 500,000
MUNICIPAL LIGHT (REDUCE LEVY)	\$ 189,358
CATV REVENUE (REDUCE LEVY)	\$ 492,491
BOND INTEREST RESERVE	\$ 750,000
Total Revenue	\$ 92,356,377

\$ 45,612,450	Taxation
\$ 21,527,616	State Aid
\$ 11,400,000	Local Receipts
\$ 3,792,413	SBAB Payment
\$ 3,000,000	Free Cash
\$ 5,842,049	Other Funds
\$ 500,000	Free Cash (Levy)
\$ 189,358	Light (Levy)
\$ 492,491	CATV (Levy)
\$ 92,356,377	

CHARGES

ART #

CHERRY SHEET OFFSETS	\$ 76,000
CMRPC	\$ 7,256
STATE AND COUNTY CHARGES	\$ 968,702
OVERLAY	\$ 500,000
PAY AND CLASSIFICATION PLAN	\$ 275,000
MEDICAL EXPENSES POLICE AND FIRE	\$ 2,500
FY 2007 DEFICITS	\$ 200,000
OPERATING BUDGET	\$ 89,984,948
CAPITAL BUDGET	
P Dispatch Radio Upgrade	\$ 55,000
F Radio Tower Project	\$ 13,000
P Replace Marked Cruiser	\$ 28,000
P Replace Marked Cruiser	\$ 28,000
PB Update System Wide Facility Study	\$ 65,000
PB Powerwash & Repoint Beal School	\$ 76,000
P Replace Marked Cruiser	\$ 28,000
F Replace Car #30 with SUV	\$ 40,000
PB Replace 3/4 Ton Pickup/Utility	\$ 18,000
P Modular Office Unit	\$ 200,000
H Improvements to Public Ways	\$ 150,000
PKS Replace Dean Park Softball Lights	\$ 100,000
H Replace Street Sweeper	\$ 141,000
PB Replace Paton School Floor Covering	\$ 80,000
PKS Replace 1/2 Ton Pickup	\$ 20,000
P Replace Unmarked Cruiser	\$ 28,000
PB Replace Superintendent Vehicle	\$ 18,000
P Replace Investigative Video Equipment	\$ 10,000
P Addiotnal Patrol Vehicle	\$ 28,000

\$ 1,551,958	Charges
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\$5,900,696.96	General Government
\$7,230,630.43	Public Safety
\$2,538,769.00	Retirement
\$7,216,061.21	Public Works
\$2,331,724.76	Human Services
\$1,757,905.49	Culture & Recreation
\$44,443,420.00	School Department
\$8,677,615.00	Debt and interest
\$9,888,125.00	Unclassified (Op Sprt)
\$ 89,984,948	

Capital Budget	
\$ 1,500,000	From Taxation
\$ 350,000	From Stabilization
\$ 367,000	From Water Revenue
\$ 140,000	From Sewer Surplus
\$ 2,357,000	

FIGURE EIGHT
TRIAL RECAPITULATION - FISCAL YEAR 2008
Based on Fiscal Projection One

ENG	Replace SUV	\$	25,000
H	Replace 3/4 Ton Pickup	\$	34,000
H	Replace Front End Loader	\$	250,000
PKS	Dean Park Parking Lot Paving	\$	65,000
F	Replace Fire Engine #3	\$	350,000
W	Replace 1 Ton Pickup/Utility	\$	42,000
W	Inspection, Repair and Painting - Browning Road Tank	\$	325,000
S	Replace 1 Ton Pickup/Utility	\$	40,000
S	I & I Removal Project	\$	100,000
	CEMETERY IMPROVEMENTS	\$	18,000
	BILLS OF PRIOR YEAR	\$	1,000
	STORM DRAINS	\$	250,000
	CONSTRUCTION/EXTENSION OF SEWERS	\$	300,000
	WATER MAIN REPLACEMENT - HARTFORD TURNPIKE	\$	500,000
	GENERAL WATER IMPROVEMENTS	\$	110,000
	RETURN LANDFILL CAPPING GRANT	\$	105,000
	COUNSELING AND EDUCATIONAL SERVICES	\$	72,000
	CHAPTER 90 FUNDING	\$	-
	ATM/STM RESERVE	\$	100,000

	Warrant	Articles
\$	1,310,500	From Taxation
\$	200,000	From Free Cash
\$	-	From Water Revenue
\$	300,000	From Sewer Construction
\$	123,000	From Other Funds
\$	1,933,500	

\$	1,551,958	Charges
\$	89,984,948	Budget
\$	2,357,000	Capital Budget
\$	1,933,500	Warrant Articles
\$	95,827,406	

Total Charges \$ 95,827,406

Surplus/(Deficit) \$ (3,471,029)

**FIGURE NINE
CAPITAL BUDGET SUMMARY
FISCAL YEAR 2008 TO 2012**

Department/Project Total 2008 2009 2010 2011 2012 Later

Department/Project	Total	2008	2009	2010	2011	2012	Later
0155 Management Information Systems							
Town Hall Servers Upgrade	\$55,000		\$55,000				
Document Management System	\$120,000		\$60,000	\$30,000	\$30,000		
Public Safety Servers Upgrade	\$40,000		\$40,000				
Town Hall Central Storage Upgrade	\$50,000			\$50,000			
	\$265,000		\$155,000	\$80,000	\$30,000		

Department/Project	Total	2008	2009	2010	2011	2012	Later
0192 Public Buildings							
Paton School - Replace Floor Covering	\$80,000	\$80,000					
Middle School Renovations	\$36,000,000	\$36,000,000					
Update system wide facility study	\$65,000	\$65,000					
Powerwash & repaint Beal School	\$76,000	\$76,000					
Library Expansion and Renovation (grant funding)	\$9,190,000	\$9,190,000					
Library renovation (no grant funding)	\$3,000,000	\$3,000,000					
Police Station - Additional Space	\$6,000,000		\$6,000,000				
New Gas Burners (2) - Paton School	\$29,000		\$29,000				
New Gas Burners (4) - Beal & Coolidge	\$58,000		\$58,000				
Beal Replacement of Windows	\$316,000		\$316,000				
Paton School - Pulverize and repave playground and driveways	\$150,000			\$150,000			
Spring Street School - Pulverize and repave driveways, berm and sidewalks	\$112,000			\$112,000			
Replace Carpeting in 13 Modular Classrooms	\$49,000				\$49,000		
Paint Interior of Floral Street School	\$52,000				\$52,000		
Paint interior walls & trim at High School	\$450,000					\$450,000	TBD
Upgrade Beal, Paton, Spring & Coolidge Facilities							TBD
Upgrade Highway, Park, Cemetery, Water & Sewer Facilities							
	\$55,627,000	\$48,411,000	\$6,403,000	\$262,000	\$101,000	\$450,000	

**FIGURE NINE
CAPITAL BUDGET SUMMARY
FISCAL YEAR 2008 TO 2012**

Department/Project	Total	2008	2009	2010	2011	2012	Later
0210 Police Department							
Replacement of Patrol Vehicles	\$450,000	\$75,000	\$75,000	\$100,000	\$100,000	\$100,000	
Replacement of Detective Vehicles	\$75,000	\$25,000		\$25,000		\$25,000	
Dispatch Radio Upgrade	\$40,000	\$40,000					
Additional Patrol Vehicle	\$105,000	\$35,000	\$35,000		\$35,000		
Investigative Video Equipment	\$10,000	\$10,000					
Voting Receiver	\$30,000		\$10,000	\$10,000			
Replacement of Administrative Vehicles	\$25,000		\$25,000				\$25,000
Furning Closet	\$20,000		\$20,000				
Total	\$755,000	\$185,000	\$165,000	\$135,000	\$145,000	\$125,000	

See Public Buildings for facilities needs

0220 Fire Department							
Replace Car #30	\$40,000	\$40,000					
Replace Engine #3	\$350,000	\$350,000					
Radio Tower Project	\$13,000	\$13,000					
Hurst Tool Replacement	\$25,000		\$25,000				
Replace Engine #1	\$350,000				\$350,000		\$400,000
Replace Engine #4							
Total	\$778,000	\$403,000	\$25,000		\$350,000		

0411 Engineering							
Replace 1994 Blazer	\$25,000	\$25,000					
Replace 1997 Blazer	\$25,000			\$30,000			
Replace 1999 Chevy Tahoe	\$30,000						
Total	\$80,000	\$25,000	\$25,000	\$30,000		\$30,000	

**FIGURE NINE
CAPITAL BUDGET SUMMARY
FISCAL YEAR 2008 TO 2012**

Department/Project	Total	2008	2009	2010	2011	2012	Later
0421 Highway							
Storm Drain Construction	\$1,250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	
Sidewalk Construction	\$1,750,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	
Street Reconstruction	\$750,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
Street Resurfacing Account	\$2,375,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	
Replace Dump Truck/Sander (6 wheel)	\$310,000				\$155,000	\$155,000	
Replace 3/4 Ton 4 Wheel Drive P.U.	\$70,000	\$34,000				\$36,000	
Street Sweeper	\$141,000	\$141,000					
Replace Front End Loader	\$400,000	\$250,000		\$150,000			
Construct Salt Shed	\$350,000		\$350,000				
All Wheel Drive Dump w/ Plow 20,000 GWW	\$70,000	\$70,000					
All Purpose MT Trackless Tractor	\$125,000	\$125,000					
Catch Basin Cleaner	\$170,000			\$170,000			
Replace Superintendent Vehicle	\$35,000				\$35,000		
Total	\$7,796,000	\$1,650,000	\$1,770,000	\$1,545,000	\$1,415,000	\$1,416,000	
0440 Sewer							
General Sewer Construction & Station Upgrades	\$1,500,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	
Equipment Replacement	\$40,000	\$40,000					
I & I Removal	\$500,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Total	\$2,040,000	\$440,000	\$400,000	\$400,000	\$400,000	\$400,000	
Note shown is \$28.325 million upgrade of Westborough Sewer Treatment Plant							
0450 Water							
Water Main Replacement	\$3,575,000	\$500,000	\$950,000	\$325,000	\$950,000	\$850,000	
Meter Replacement Program	\$500,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
Equipment Replacement	\$244,000	\$40,000	\$42,000	\$90,000	\$30,000	\$42,000	
Painting & Inspection - Browning Road Tank	\$325,000	\$325,000					
Painting & Inspection - Masonic Tank #3	\$400,000		\$400,000	\$225,000			TBD
Painting & Inspection - Oak Street Tank	\$225,000						
Upgrade to Water Treatment Plant							
Total	\$5,269,000	\$965,000	\$1,492,000	\$740,000	\$1,080,000	\$992,000	

**FIGURE NINE
CAPITAL BUDGET SUMMARY
FISCAL YEAR 2008 TO 2012**

Later

2012

2011

2010

2009

2008

Total

Department/Project

Department/Project	Total	2008	2009	2010	2011	2012	Later
0491 Cemetery							
Repaving	\$30,000		\$30,000				
Replace Pickup	\$35,000			\$35,000			
Burial Section Construction	\$300,000		\$50,000			\$250,000	
	\$365,000		\$80,000	\$35,000		\$250,000	

0610 Library							
RFID Implementation	\$150,000		\$50,000	\$50,000	\$50,000		
New Additon (Town Share 60% - Assuming 40% State Funding of \$4.3 Million Project) - See Public Buildings							
Renovation off facility if grant not pursued - See Public Buildings	\$150,000		\$50,000	\$50,000	\$50,000		

0650 Parks and Recreation							
Replacement of Pick-ups	\$80,000	\$40,000					
Dean Park Softball Lights	\$100,000	\$100,000					
Dean Park Tennis Lights	\$200,000	\$65,000		\$70,000			
Dean Park Parking Lot Paving	\$30,000						
Edgemere Park Improvements	\$4,000,000	\$2,000,000			\$2,000,000		
Lake Street Park	\$60,000	\$25,000				\$35,000	
Replace Mowers	\$300,000	\$300,000					
Municipal Drive Field Improvements	\$45,000			\$45,000			
Replacement of dump truck	\$250,000			\$225,000			
Maple Avenue Phase II	\$170,000					\$170,000	
Renovate North Shore School Fields	\$600,000					\$600,000	
Neighborhood Park Improvements	\$50,000					\$50,000	
Replace Park Tractor							
	\$5,985,000	\$205,000	\$2,585,000	\$340,000	\$2,820,000	\$35,000	

	\$79,110,000	\$52,284,000	\$13,150,000	\$3,617,000	\$6,391,000	\$3,668,000	
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**FIGURE NINE-A
CAPITAL BUDGET RECOMMENDATIONS
FISCAL YEAR 2008**

Department	Project	Amount	Cumulative Total	Funding Source	Tier Ranking	Comments
Police	Dispatch Center Upgrade	\$55,000	\$55,000	Taxation	1	Include in Omnibus Capital Budget Article
Fire	Radio Tower Project	\$13,000	\$68,000	Taxation	1	Include in Omnibus Capital Budget Article
Police	Replacement of Marked Cruiser	\$28,000	\$96,000	Taxation	1	Include in Omnibus Capital Budget Article
Police	Replacement of Marked Cruiser	\$28,000	\$124,000	Taxation	1	Include in Omnibus Capital Budget Article
Pub Bldgs	Update System Wide Facility Study	\$65,000	\$189,000	Taxation	1	Include in Omnibus Capital Budget Article
Pub Bldgs	Powerwash & Repoint Beal School	\$76,000	\$265,000	Taxation	1	Include in Omnibus Capital Budget Article
Police	Replacement of Marked Cruiser	\$28,000	\$293,000	Taxation	1	Include in Omnibus Capital Budget Article
Fire	Replace Car #30	\$40,000	\$333,000	Taxation	1	Include in Omnibus Capital Budget Article
Pub Bldgs	Replace 3/4 Ton Pickup/Utility	\$18,000	\$351,000	Taxation	1	Include in Omnibus Capital Budget Article
Police	Modular Office Unit	\$200,000	\$551,000	Taxation	1	Include in Omnibus Capital Budget Article
Highway	Street Reconstruction	\$150,000	\$701,000	Taxation	1	Stand Alone Warrant Article
Highway	Storm Drain Construction	\$250,000	\$951,000	Taxation	1	Include in Omnibus Capital Budget Article
Parks	Dean Park Softball Lights	\$100,000	\$1,051,000	Taxation	1	Include in Omnibus Capital Budget Article
Highway	Replace Street Sweeper (1996)	\$141,000	\$1,192,000	Taxation	1	Include in Omnibus Capital Budget Article
Pub Bldgs	Paton School - Replace Floor Covering	\$80,000	\$1,272,000	Taxation	1	Include in Omnibus Capital Budget Article
Parks	Replace 1/2 Ton Pickup (1990)	\$20,000	\$1,292,000	Taxation	2	Include in Omnibus Capital Budget Article
Police	Replacement of Unmarked Cruiser	\$28,000	\$1,320,000	Taxation	2	Include in Omnibus Capital Budget Article
Pub Bldgs	Replace Superintendent's Vehicle	\$18,000	\$1,338,000	Taxation	2	Include in Omnibus Capital Budget Article
Police	Investigative Video Equipment	\$10,000	\$1,348,000	Taxation	2	Include in Omnibus Capital Budget Article
Police	Additional Patrol Vehicle	\$28,000	\$1,376,000	Taxation	2	Include in Omnibus Capital Budget Article
Engineering	Replace 1994 Blazer	\$25,000	\$1,401,000	Taxation	2	Include in Omnibus Capital Budget Article
Highway	Replace 3/4 Ton 4 Wheel Drive P. U. (#2 to #26)	\$34,000	\$1,435,000	Taxation	2	Include in Omnibus Capital Budget Article
Highway	Replace Front End Loader	\$250,000	\$1,685,000	Taxation	2	Include in Omnibus Capital Budget Article
Parks	Dean Park Parking Lot Paving	\$65,000	\$1,750,000	Taxation	2	Include in Omnibus Capital Budget Article
Parks	Replace 1/2 Ton Pickup (1991)	\$20,000	\$1,770,000	Taxation	2	Not Recommended for Funding
Highway	Street Resurfacing Account	\$475,000	\$2,245,000	Taxation	2	Not Recommended for Funding
Highway	Sidewalk Construction	\$350,000	\$2,595,000	Taxation	3	Not Recommended for Funding
Fire	Replace Engine #3	\$350,000	\$350,000	Stabilization	1	Include in Omnibus Capital Budget Article
Water	Water Main Replacement	\$500,000	\$500,000	Water Revenue	1	Stand Alone Warrant Article
Water	Replace 1 Ton Pickup/Utility/Plow (1999)	\$42,000	\$542,000	Water Revenue	1	Include in Omnibus Capital Budget Article
Water	Painting & Inspection - Browning Road Tank	\$325,000	\$867,000	Water Revenue	1	Include in Omnibus Capital Budget Article
Sewer	General Sewer Construction & Station Upgrades	\$300,000	\$300,000	Sewer Revenue	1	Stand Alone Warrant Article
Sewer	Replace 1 Ton Pickup/Utility (1999)	\$40,000	\$340,000	Sewer Revenue	1	Include in Omnibus Capital Budget Article
Sewer	I & I Removal	\$100,000	\$440,000	Sewer Revenue	1	Include in Omnibus Capital Budget Article
Pub Bldgs	Middle School Renovations	\$36,000,000		Bond Issue		Shown for Illustrative Purposes

**FIGURE NINE-A
CAPITAL BUDGET RECOMMENDATIONS
FISCAL YEAR 2008**

Department	Project	Amount	Cumulative Total	Funding Source	Tier Ranking	Comments
Pub Bldgs	Library Expansion and Renovation (grant funding)	\$9,190,000		Bond Issue		Shown for Illustrative Purposes
Pub Bldgs	Library renovation (no grant funding)	\$3,000,000		Bond Issue		Shown for Illustrative Purposes

**FIGURE TEN
SURPLUS REVENUE
FISCAL YEAR 1996 TO 2006**

	RECEIPTS					CHARGES			FREE CASH JULY 1
	UNEXPENDED APPROPRIATION BALANCES SCHOOL	TOWN	TOTAL	EXCESS LOCAL RECEIPTS	EXCESS STATE RECEIPTS	EXCESS REAL ESTATE	TAX LEVY REDUCTION	SPECIAL ARTICLE APPROPRIATIONS	
1986	55,381	193,490	248,871	1,150,839			770,000	583,630	1,663,779
1987	119,676	293,292	412,968	858,155			770,000	512,652	1,317,765 actual
1988	39,409	295,949	335,358	777,438			770,000	443,473	1,689,331 state certified
1989	0	371,822	371,822	447,354			770,000	386,100	1,237,050 actual
1990	124	622,537	622,761	804,000			770,000	130,609	1,449,499 state certified
1991	23,091	607,625	630,716	303,894			770,000	80,000	910,673
1992	85,560	893,095	979,655	221,655			770,000	97,000	1,269,570
1993	22,566	539,375	561,941	902,505	114,373	218,531	770,000	352,000	1,560,672
1994	64,901	506,092	570,993	1,007,659	146,282	205,135	770,000	1,260,500	2,275,622
1995	0	684,790	684,790	1,368,791	212,716	578,173	770,000	1,094,000	3,039,269
1996	14,501	1,008,838	1,023,339	1,401,250	264,215	-38,780	770,000	2,524,500	2,672,855
1997	140,410	678,033	818,443	1,631,358*	29,708	305,627	1,030,000	270,000	3,909,803
1998	97,934	574,473	672,407	2,204,849	188,104	237,102	1,130,000	2,288,656	2,996,394
1999	58,855	588,350	647,205	2,672,911**	220,504	618,813	1,130,000	1,880,784	4,555,647
2000		529,300	529,300	446,885	255,716	-38,720	1,130,000	1,348,000	4,611,834
2001	17,842	727,089	744,931	1,144,419	388,157	87,125	435,000	981,000	5,588,576
2002	1	934,185	934,186	3,687,900***	218,595		500,000	1,577,612	2,884,606
2003	10,000	1,216,670	1,226,670	2,329,608			728,416	5,385,000	4,087,506
2004	0	871,381	2,101,529	929,450			500,000	2,380,000	6,858,300
2005	0	1,629,696	1,629,696	498,843			500,000	2,000,000	3,616,392
2006	0	2,101,529	2,101,529	1,583,983			500,000	1,250,000	2,837,137
									1,930,113
									4,185,519

* Includes \$600,000 from Treatment Plant Lawsuit
 ** Includes \$1,688,000 in non-recurring ash revenue from Wheelabrator
 *** Includes \$ 2,384,822.59 In Bond Premiums/Accrued Interest

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

SCHOOL

PLAN	4/1/1999	4/1/2000	4/30/2001	4/4/2002	3/26/2003	4/27/2004	4/1/2005	2/13/2006	12/11/2006
H/P Select									
Fam	10	8	10	12	10	8	5	0	0
Ind	20	23	17	15	11	10	9	0	0
Total	30	31	27	27	21	18	14	0	0
H/P PPO									
Fam								1	2
Ind								3	3
Total								4	5
Tufts POS									
Fam								0	1
Ind								0	0
Total								0	1
Blue Cross EPO									
Fam								12	9
Ind								7	8
Total								19	17
Tufts EPO									
Fam								3	4
Ind								2	2
Total								5	6
H/P HMO Became EPO FY 06									
Fam	39	44	57	70	66	50	45	46	40
Ind	71	64	71	86	82	68	59	52	49
Total	110	108	128	156	148	118	104	98	89
Fallon (Select Care in FY 2004)									
Fam	113	128	132	132	147	120	162	171	177
Ind	114	138	143	158	156	107	136	132	142
Total	227	266	275	290	303	227	298	303	319
Fallon - Direct									
Fam								63	62
Ind								75	61
Total								138	124
Total Active Plans	367	405	430	473	472	501	539	553	555

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

SCHOOL (cont)

PLAN	4/1/1999	4/1/2000	4/30/2001	4/4/2002	3/26/2003	4/27/2004	4/1/2005	2/13/2006	12/11/2006
Pilgrim Medicare					95	93	92	90	91
BC MEDEX III								3	2
Tufts MC								6	8
BC Man Blue								0	0
Fallon Senior	60	58	58	65	66	64	64	63	65
First Seniority	20	22							
Pilgrim Enhanced	61	60	54	56					
Pilgrim Preferred	26	24	44	46					
Medicare HMO Blue									1
Total Senior Plans	167	164	156	167	161	157	156	162	167
Total School Plans	534	569	586	640	633	658	695	715	722

TOWN

PLAN	4/1/1999	4/1/2000	4/30/2001	4/4/2002	3/26/2003	4/27/2004	4/1/2005	2/13/2006	12/11/2006
H/P Select									
Fam	2	2	2	2	2	1	0	0	0
Ind	3	2	1	1	0	0	3	0	0
Total	5	4	3	3	2	1	3	0	0
H/P PPO									
Fam								0	1
Ind								2	3
Total								2	4
Tufts POS									
Fam								0	0
Ind								0	0
Total								0	0
Blue Cross EPO									
Fam								1	1
Ind								2	3
Total								3	4
Tufts EPO									
Fam								0	0
Ind								0	0
Total								0	0

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

Town (cont)

PLAN	4/1/1999	4/1/2000	4/30/2001	4/4/2002	3/26/2003	4/27/2004	4/1/2005	2/13/2006	12/11/2006
H/P HMO	24	22	28	28	29	10	9	10	10
Became EPO FY 06	22	32	30	33	31	22	13	13	13
Total	46	54	58	61	60	32	22	23	23
Fallon	72	71	68	68	69	68	72	71	71
(Select Care in FY 2004)	33	37	38	37	43	39	44	48	45
Total	105	108	106	105	112	107	116	119	116
Fallon - Direct						32	30	30	33
Ind						13	11	11	11
Total						45	41	41	44

Total Active Plans **156** **166** **167** **169** **174** **185** **182** **188** **191**

PLAN	4/1/1999	4/1/2000	4/30/2001	4/4/2002	3/26/2003	4/27/2004	4/1/2005	2/13/2006	12/11/2006
Pilgrim Medicare					82	68	67	50	51
BC MEDEX III								3	4
Tufts MC								8	7
BC Man Blue								4	4
Fallon Senior	48	54	50	44	43	50	51	47	45
First Seniority	6	14							
Pilgrim Enhanced	32	36	35	34					
Pilgrim Preferred	35	34	54	47					
Medicare HMO Blue									2

Total Senior Plans **121** **138** **139** **125** **125** **118** **118** **112** **113**

Total Municipal Plans **277** **304** **306** **294** **299** **303** **300** **300** **304**

Combined All Plans **811** **873** **892** **934** **932** **961** **995** **1015** **1026**

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

Premium		FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
PLAN H/P Select	Fam	\$666.86	\$785.56	\$859.51	\$1,091.58	\$1,301.64	\$1,624.19			
	Ind	\$247.90	\$292.03	\$319.52	\$405.79	\$483.88	\$603.79			
H/P PPO	Fam							\$1,611.00	\$1,986.00	
	Ind							\$732.00	\$903.00	
Tufts POS	Fam							\$1,611.00	\$1,986.00	
	Ind							\$732.00	\$903.00	
Blue Cross EPO	Fam							\$1,231.00	\$1,386.00	
	Ind							\$459.00	\$517.00	
Tufts EPO	Fam							\$1,235.00	\$1,457.00	
	Ind							\$472.00	\$557.00	
H/P HMO Became EPO FY 06	Fam	\$614.25	\$723.59	\$743.19	\$943.85	\$1,125.47	\$1,404.36	\$1,121.00	\$1,250.00	
	Ind	\$228.35	\$269.00	\$276.28	\$350.88	\$418.39	\$522.07	\$431.00	\$481.00	
Fallon	Fam	\$470.58	\$504.36	\$604.91	\$684.80	\$867.60	\$998.38	\$1,000.72	\$1,089.00	
	Ind	\$182.18	\$193.98	\$232.66	\$263.38	\$334.98	\$385.47	\$369.27	\$403.00	
Fallon Direct Care	Fam					\$777.28	\$894.45	\$948.84	\$1,012.00	
	Ind					\$300.11	\$345.35	\$350.12	\$374.00	
Pilgrim Medicare BC MEDEX III						\$	\$343.00	\$408.00	\$414.00	
								\$353.00	\$381.00	
Tufts MC BC Man Blue Medicare HMO Blue								\$289.00	\$302.00	
								\$300.45	\$335.30	
First Seniority Tufts Medicare Fallon Senior		\$52.00	\$76.00					\$266.75	\$214.26	\$202.90
								\$210.00	\$167.00	\$167.00
Pilgrim Enhanced Pilgrim Preferred		\$84.72	\$69.70	\$89.00	\$115.00	\$173.00	\$237.00	\$213.00	\$148.00	\$141.00
		\$131.25	\$236.09	\$325.73	\$370.73					\$177.00
	\$127.75	\$209.82	\$234.94	\$312.40						

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

Town Contribution		FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
H/P Select	Fam	\$ 333.43	\$ 392.78	\$ 429.76	\$ 545.79	\$ 650.82	\$ 812.10			
	Ind	\$ 123.95	\$ 146.02	\$ 159.76	\$ 202.90	\$ 241.94	\$ 301.90			
		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%			
		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%			
H/P PPO	Fam							\$805.50	\$993.00	
	Ind							\$366.00	\$451.50	
								50.00%	50.00%	
								50.00%	50.00%	
Tufts POS	Fam							\$805.50	\$993.00	
	Ind							\$366.00	\$451.50	
								50.00%	71.65%	
								50.00%	87.33%	
Blue Cross EPO	Fam							\$738.60	\$831.60	
	Ind							\$275.40	\$310.20	
								60.00%	60.00%	
								60.00%	60.00%	
Tufts EPO	Fam							\$741.00	\$874.20	
	Ind							\$283.20	\$334.20	
								60.00%	60.00%	
								60.00%	60.00%	
H/P HMO Became EPO FY 06	Fam	\$ 333.43	\$ 392.78	\$ 429.76	\$ 545.79	\$ 650.82	\$ 812.10	\$ 672.60	\$ 750.00	
	Ind	\$ 123.95	\$ 146.02	\$ 159.76	\$ 202.90	\$ 241.94	\$ 301.90	\$ 258.60	\$ 288.60	
		54.28%	54.28%	57.83%	57.83%	57.83%	57.83%	60.00%	60.00%	
		54.28%	54.28%	57.83%	57.82%	57.83%	57.83%	60.00%	60.00%	

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

Town Contribution	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Fam	\$ 333.43	\$ 392.78	\$ 429.76	\$ 545.79	\$ 650.82	\$ 812.10	\$ 750.54	\$ 816.75	
Ind	\$ 123.95	\$ 146.02	\$ 159.76	\$ 202.90	\$ 241.94	\$ 301.90	\$ 276.95	\$ 302.25	
	70.86%	77.88%	71.04%	79.70%	75.01%	81.34%	75.00%	75.00%	
	68.04%	75.27%	68.67%	77.04%	72.23%	78.32%	75.00%	75.00%	
Fallon - Direct Care				\$ 650.82	\$ 805.01	\$ 806.51	\$ 860.20		
				\$ 241.94	\$ 301.90	\$ 297.60	\$ 317.90		
				83.73%	90.00%	85.00%	85.00%		
				80.62%	87.42%	85.00%	85.00%		
Pilgrim Medicare		\$ 171.50	\$ 183.00	\$ 204.00	\$ 207.00				
		50.00%	50.00%	50.00%	50.00%				
BC MEDEX III		\$ 176.50	\$ 190.50						
		50.00%	50.00%						
Tufts MC		\$ 173.40	\$ 181.20						
		60.00%	60.00%						
BC Man Blue		\$ 180.27	\$ 201.18						
		60.00%	60.00%						
BC Medicare Blue		\$ 200.06	\$ 160.70	\$ 152.18					
		75.00%	75.00%						
First Seniority	\$ 46.80	\$ 68.40							
	90.00%	90.00%							
Fallon Senior	\$ 65.63	\$ 62.73	\$ 80.10	\$ 103.50	\$ 155.70	\$ 183.00	\$ 181.05	\$ 125.80	\$ 150.45
	77.46%	90.00%	90.00%	90.00%	90.00%	77.22%	85.00%	85.00%	85.00%
Tufts Secured H				\$ 161.50	\$ 119.85	\$ 119.85	\$ 119.85	\$ 119.85	\$ 119.85
				85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
Pilgrim Enhanced	\$ 65.63	\$ 118.05	\$ 162.87	\$ 185.37					
	50.00%	50.00%	50.00%	50.00%					
Pilgrim Preferred	\$ 65.63	\$ 104.91	\$ 117.47	\$ 156.20					
	51.37%	50.00%	50.00%	50.00%					

This became
Fallon Select Care
in FY 2004

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

Employee Contribution		FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
H/P Select	Fam	\$ 333.43	\$ 392.78	\$ 429.76	\$ 545.79	\$ 650.82	\$ 812.10			
	Ind	\$ 123.95	\$ 146.02	\$ 159.76	\$ 202.90	\$ 241.94	\$ 301.90			
		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%			
		50.00%	50.00%	50.00%	50.00%	50.00%	50.00%			
H/P PPO	Fam							\$805.50	\$993.00	
	Ind							\$366.00	\$451.50	
								50.00%	50.00%	
								50.00%	50.00%	
Tufts POS	Fam							\$805.50	\$993.00	
	Ind							\$366.00	\$451.50	
								50.00%	50.00%	
								50.00%	50.00%	
Blue Cross EPO	Fam							\$492.40	\$554.40	
	Ind							\$183.60	\$206.80	
								40.00%	40.00%	
								40.00%	40.00%	
Tufts EPO	Fam							\$494.00	\$582.80	
	Ind							\$188.80	\$222.80	
								40.00%	40.00%	
								40.00%	40.00%	
H/P HMO	Fam	\$ 280.82	\$ 330.81	\$ 313.44	\$ 398.06	\$ 474.65	\$ 592.27	\$448.40	\$500.00	
	Ind	\$ 104.40	\$ 122.99	\$ 116.52	\$ 147.99	\$ 176.45	\$ 220.18	\$172.40	\$192.40	
		45.72%	45.72%	42.17%	42.17%	42.17%	42.17%	40.00%	40.00%	
		45.72%	45.72%	42.17%	42.18%	42.17%	42.17%	40.00%	40.00%	
Fallon	Fam	\$ 137.15	\$ 111.58	\$ 175.16	\$ 139.01	\$ 216.78	\$ 186.29	\$250.18	\$272.25	
	Ind	\$ 58.23	\$ 47.97	\$ 72.90	\$ 60.49	\$ 93.04	\$ 83.58	\$92.32	\$100.75	
		29.14%	22.12%	28.96%	20.30%	24.99%	18.66%	25.00%	25.00%	
		31.96%	24.73%	31.33%	22.96%	27.77%	21.68%	25.00%	25.00%	

This became
Fallon Select Care
in FY 2004.

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

Employee Contribution	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Fallon - Direct Care					\$ 126.46	\$ 89.44	\$ 142.33	\$ 151.80	
					\$ 58.17	\$ 43.46	\$ 52.52	\$ 56.10	
					16.27%	10.00%	15.00%	15.00%	
					19.38%	12.58%	15.00%	15.00%	
Pilgrim Medicare					\$ 171.50	\$ 183.00	\$ 204.00	\$ 207.00	
					50.00%	50.00%	50.00%	50.00%	
BC MEDEX III						\$ 176.50	\$ 190.50	\$ 190.50	
						50.00%	50.00%	50.00%	
Tufts MC						\$ 115.60	\$ 120.80	\$ 120.80	
						40.00%	40.00%	40.00%	
BC Man Blue						\$ 120.18	\$ 134.12	\$ 134.12	
						40.00%	40.00%	40.00%	
BC Blue Care 65						\$ 66.69	\$ 53.56	\$ 50.72	
						25.00%	25.00%	25.00%	
First Seniority	\$ 5.20	\$ 7.60				\$ 31.50	\$ 25.05	\$ 25.05	
	10.00%	10.00%				15.00%	15.00%	15.00%	
Fallon Senior	\$ 19.10	\$ 6.97	\$ 8.90	\$ 11.50	\$ 17.30	\$ 54.00	\$ 31.95	\$ 22.20	\$ 26.55
	22.54%	10.00%	10.00%	10.00%	10.00%	22.78%	15.00%	15.00%	15.00%
Tufts Secured H						\$ 28.50	\$ 21.15	\$ 21.15	
						15.00%	15.00%	15.00%	
Pilgrim Enhanced	\$ 65.63	\$ 118.05	\$ 162.87	\$ 185.37					
	50.00%	50.00%	50.00%	50.00%					
Pilgrim Preferred	\$ 62.13	\$ 104.91	\$ 117.47	\$ 156.20					
	48.63%	50.00%	50.00%	50.00%					

FIGURE ELEVEN
HEALTH INSURANCE TRACKING SUMMARY

Plan Totals	4/1/1999	4/1/2000	4/30/2001	4/4/2002	3/26/2003	4/27/2004	4/1/2005	2/13/2006	10/2/2006
H/P Select	12	10	12	14	12	9	5		
H/P PPO								1	3
Tufts POS								0	1
Blue Cross EPO								13	10
Tufts EPO								3	4
H/P HMO (EPO)	63	66	85	98	95	60	54	56	50
Fallon (Select in FY 04)	185	199	200	200	216	188	234	242	248
Fallon - Direct								93	95
	260	275	297	312	323	352	385	408	411
									3
H/P Select	23	25	18	16	11	10	12		
H/P PPO								5	6
Tufts POS								0	0
Blue Cross EPO								9	11
Tufts EPO								2	2
H/P HMO (EPO)	93	96	101	119	113	90	72	65	62
Fallon (Select in FY 04)	147	175	181	195	199	146	180	180	187
Fallon - Direct								72	67
	263	296	300	330	323	334	336	333	335
									2
Pilgrim Medicare					177	161	159	140	142
BC MEDEX III								6	6
Tufts MC								14	15
BC Man Blue								4	4
Fallon Senior	108	112	108	109	109	114	115	110	110
First Seniority	26	36							
Pilgrim Enhanced	93	96	89	90					
Pilgrim Preferred	61	58	98	93					
Medicare MHO Blue									3
	288	302	295	292	286	275	274	274	280
									6
Grand Total	811	873	892	934	932	961	995	1015	1026
									11

**FIGURE THIRTEEN
AT-A-GLANCE REPORT
SELECTED DEPARTMENTS**

		Falling Behind		Even		Staying Ahead
Department	Area	-2	-1	0	1	2
MIS	Hardware					
	Servers				▶	
	Hardware (PC's & Other)			—		
	Network Infrastructure					▶
	Software				▶	
	Internal Technical Support		◀			
Public Buildings	Staffing					
	Supervisory Staff				▶	
	Maintenance Staff		◀			
	Custodial Staff			—		
	Fleet		◀			
	Facilities					
	High School					▶
	Oak Middle School					▶
	Sherwood Middle School	◀				
	Spring Street		◀			
	Paton		◀			
	Coolidge		◀			
	Floral Street					▶
	Beal	◀				
	North Shore			—		
	Municipal Office Building				▶	
Police	Staffing					
	Admin, Services & Finance		◀			
	Dispatching			—		
	Patrol	◀				
	Investigation	◀				
	Facility	◀				
	Fleet				▶	
	Equipment				▶	
Fire	Staffing		◀			
	Facilities					
	Fire HQ (Under Construction)	◀				
	Station #2 (Awaiting Renovation)		◀			
	Station #3 (Under Construction)			—		

**FIGURE THIRTEEN
AT-A-GLANCE REPORT
SELECTED DEPARTMENTS**

		Falling Behind		Even		Staying Ahead
Department	Area	-2	-1	0	1	2
Fire	Vehicles					
	Ladder 1 (Replacement on Order)	◀				
	Engine 1			—		
	Engine 2			—		
	Engine 3		◀			
	Rescue 1					—
	Car 30	◀				
	Pickup			—		
	Equipment				▶	
Highway	Staffing	◀				
	Fleet					
	Heavy Equipment			—		
	Light Equipment			—		
	Roads		◀			
	Sidewalks	◀				
	Drainage		◀			
Sewer	Staffing					
	Administration & Finance			—		
	Maintenance		◀			
	Technical Services		◀			
	Fleet					
	Light Vehicles				▶	
	Sewer Cleaner (Under Order)	◀				
	Facilities					
	Collection		◀			
	Pumping & System Controls				▶	
Water	Staffing					
	Administration & Finance			—		
	Maintenance		◀			
	Treatment Operations				▶	
	Technical Services			—		
	Fleet				▶	
	Facilities					
	Source Facilities & Controls			—		
	Treatment Plant				▶	
	Storage Facilities		◀			
	Distribution		◀			
Cemetery	Staffing					
	Administration & Finance				▶	

**FIGURE THIRTEEN
AT-A-GLANCE REPORT
SELECTED DEPARTMENTS**

		Falling Behind		Even		Staying Ahead
Department	Area	-2	-1	0	1	2
	Maintenance		◀			
	Fleet			—		
	Facility				▶	
	Equipment		◀			
	Fees	◀				
Parks & Rec	Staffing					
	Administration & Finance				▶	
	Program			—		
	Maintenance		◀			
	Fleet	◀				
	Equipment			—		
	Fees					
	Program			—		
	Facility			◀		
Library	Staffing					
	Administration & Finance			—		
	Circulation Services		◀			
	Reference Services			—		
	Children and Teen Services				▶	
	Tech, Technology & Media		◀			
	Facilities & Infrastructure					
	Facility		◀			
	Technology	◀				

**FIGURE 17
COMPARISON OF AUTHORIZED FTE POSITIONS
FISCAL YEAR 1998 TO FISCAL YEAR 2008 (PROPOSED)**

DEPARTMENT	FTE Proposed FY 2008	FTE Authorized FY 2007	Difference FY 2007 to FY 2008	FTE Authorized FY 1998	Difference FY 2008 to FY 1998	Comment
Town Manager	5.0	4.0	1.0	4.0	1.0	PAT-18 Proposed; See COA Below
Accounting	3.0	3.0	0.0	3.0	0.0	
Board of Assessors	3.0	3.0	0.0	4.0	(1.0)	In FY 2008 (.5) FTE contracted service
Treasurer-Collector	7.0	7.0	0.0	7.0	0.0	
MIS	2.0	2.0	0.0	1.0	1.0	
Town Clerk	3.0	3.0	0.0	3.5	(0.5)	
Election & Registration	0.5	0.5	0.0	0.5	0.0	
Public Buildings	29.8	27.9	1.9	28.0	1.8	(2) W-8 Proposed along with summer laborers (.61 FTE) In FY 2008 (26.7) FTE avoided via contractual cleaning (Increase of .7 FTE)
Police	66.3	60.3	6.0	46.8	19.5	(4) Ptl's; (1) Sgt; (1) Lt; In FY 2008 ACO is shown in Police Department
Animal Control	0.0	0.0	0.0	1.0	(1.0)	See above
Fire	38.0	38.0	0.0	34.0	4.0	
Building Inspector	2.8	2.8	0.0	2.5	0.3	
Retirement	1.0	1.0	0.0	1.0	0.0	
Engineering	8.0	8.0	0.0	7.5	0.5	Peak staff level in FY 2001 was (10.5) FTE
Highway	15.3	13.0	2.3	14.5	0.8	(2) HEO's plus Seasonal
Sewer	4.3	4.8	-0.5	4.3	0.0	Reduce (.5) added last year
Water	11.3	11.8	-0.5	13.4	(2.1)	Reduce (.5) added last year
Cemetery, Parks & Recreation	11.3	10.2	1.1	9.8	1.6	(1) W-4 plus Seasonal; (1) FTE in FY 2008 funded 100% from fees
Board of Health	3.0	3.0	0.0	3.0	0.0	
Council on Aging	6.4	6.4	0.0	4.0	2.4	In FY 2007 portions of FTE funded via grant; (.75) FTE added in FY 1998 from TM Office
Veteran's Services Library	0.3	0.3	0.0	0.0	0.3	
	19.4	18.9	0.5	20.0	(0.6)	(.5) FTE added
Total	240.7	228.9	11.8	212.8	28.0	13.14%
Less Police & Fire	136.4	130.6	5.8	132.0	4.5	3.37%