

**OFFICE OF THE
TOWN MANAGER**



Richard D. Carney
Municipal Office Building
100 Maple Avenue
Voice: 508-841-8508
Fax: 508-842-0587
dmorgado@th.ci.shrewsbury.ma.us

Town of Shrewsbury
MASSACHUSETTS 01545-5398

May 7, 2008

To: Board of Selectmen
Finance Committee

From: Daniel J. Morgado

Re: Fiscal Projection Three

Based on the latest information, I have prepared the attached for your consideration tomorrow night.

Additional funding may be re-allocated within the spending plan based upon adjustments that can be made to Group Health and Life Insurance (reduction of \$660,000) and Unemployment Compensation budgets (reduction of \$130,000). In addition, there has been a modest change in our State Aid allocation based on the House Ways and Means Report. I have also had to take a reduction of \$50,000 in the New Growth Estimate.

Enclosed are the following documents:

Number	Explanation
1	Fiscal projection three with accompanying notes
2	Updated local receipts estimate
3	DOR local aid & charges estimate based on House Ways and Means
4	Revised trial recapitulation based on fiscal projection three
5	Trial recapitulation comparison
6	Initial budget restoration as voted by the Board of Selectmen
7	Illustrative example of budget restorations
8	Summary of modifications made to produce the current printed budget

The change in the Group Life and Health Insurance Budget results from the new health insurance program which will go into effect on July 1, 2008. Negotiations on this new program concluded on April 8th but it was not until today that I am able to confirm the net impact of the adjustments. In fact, we are still processing applications from the open enrollment period and it will be a month or so until a final impact can be ascertained. This new program involves increased employee contributions and/or increases in out of pocket co-pays for most of the plan offerings. All employees and active retirees are affected by this change and all are to be commended for their cooperation and assistance. We are truly blessed with excellent employees in all

departments who understand the pressures being experienced by this community and their support is invaluable. Without their continued consideration and effort, this community would be far worse off and not the excellent place to live and work.

The change in Unemployment Compensation is the result of having to lay off fewer employees since restorations can be made with the funding freed up from the change in health insurance.

The question tomorrow night is how these additional funds are to be re-allocated. This re-allocation will form the supplemental budget to be considered under Article 9.

Please advise with any questions.

**FIGURE ONE
FISCAL PROJECTION THREE
FISCAL YEAR 2009**

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Ref No.	REVENUE	FY 2008 ACTUAL	FY 2009 PROJECTED	DIFFERENCE
1	TAXATION	\$45,864,506	\$43,776,192	\$2,114,791
2	NEW GROWTH		\$400,000	
3	EXEMPTED TAX LEVY		\$3,803,105	
4	STATE AID	\$21,693,871	\$23,347,938	\$1,654,067
5	SBAB PAYMENT	\$3,792,413	\$3,488,853	(\$303,560)
6	OVERESTIMATES	\$0	\$0	\$0
7	SCHEDULE A RECEIPTS	\$11,260,800	\$12,018,000	\$757,200
8	FREE CASH	\$2,000,000	\$3,000,000	\$1,000,000
	OTHER AVAILABLE FUNDS			
9	SALE OF CEMETERY LOTS	\$18,000	\$19,000	\$1,000
10	SEWER SURPLUS	\$3,186,086	\$2,834,092	(\$351,994)
11	SEWER CONSTRUCTION	\$0	\$610,000	\$610,000
12	LIGHT REVENUE	\$291,434	\$472,770	\$181,336
13	CATV REVENUE	\$469,370	\$453,750	(\$15,620)
14	OTHER FUNDS (CHAPTER 90)	\$0	\$723,655	\$723,655
15	ACCOUNT TRANSFER	\$0	\$536,334	\$536,334
16	STABILIZATION	\$0	\$0	\$0
17	TITLE V LOAN REPAYMENTS	\$15,128	\$15,128	\$0
18	WATER SYSTEM IMPROVEMENTS	\$200,000	\$0	(\$200,000)
19	WATER CONVERSATION FUND	\$150,000	\$200,000	\$50,000
20	CEMETERY TRUST FUNDS	\$0	\$30,000	\$30,000
21	SPECIAL FUNDS - COAL ASH	\$530,000	\$392,237	(\$137,763)
22	SALE OF PROPERTY	\$96,402	\$0	(\$96,402)
23	HIGHWAY IMPROVEMENTS	\$0	\$0	\$0
23A	SOLID WASTE ENTERPRISE REV	\$0	\$800,000	\$800,000
24	FREE CASH (REDUCE LEVY)	\$500,000	\$500,000	\$0
25	MUNICIPAL LIGHT (REDUCE LEVY)	\$189,358	\$150,384	(\$38,974)
26	CATV REVENUE (REDUCE LEVY)	\$492,491	\$556,355	\$63,864
27	BOND INTEREST RESERVE	\$500,000	\$500,000	\$0
	TOTAL REVENUE	\$91,249,859	\$98,627,793	\$7,377,934
	CHARGES			
28	TAX TITLE	\$0	\$0	\$0
29	COURT JUDGEMENTS	\$0	\$0	\$0
30	OVERLAY DEFICITS	\$0	\$0	\$0
31	CHERRY SHEET OFFSETS	\$81,348	\$79,598	(\$1,750)
32	CMRPC	\$7,256	\$7,437	\$181
33	STATE AND COUNTY CHARGES	\$1,150,859	\$1,487,348	\$336,489
34	OVERLAY	\$545,199	\$550,000	\$4,801
	TOTAL CHARGES	\$1,784,662	\$2,124,383	\$339,721
	TOTAL AVAILABLE FOR TOWN MEETING APPROPRIATION	\$89,465,197	\$96,503,410	\$7,038,213
35	ESTIMATED TAX RATE	\$9.14	\$9.48	

**PROJECTION NOTES
FY 2009**

No.	Item	Computation	Notes	Information Source/Comment
1	Levy Limit	\$ 42,708,480 \$ 1,067,712	Fy 08 levy limit 21/2% increase	Form filed by BOA with Fy 08 Tax Recap Sheet
		\$ 43,776,192	Fy 08 levy limit	
2	New Growth	\$ 400,000	Estimate Fy 09	New Growth estimated in the \$44 million range - See Figure Two. New Growth Estimate will be revised once the timetable for AvalonBay Communities-South Project is Established.
		\$ 561,235	Fy 08 New Growth	Form filed by BOA with Fy 08 Tax Recap Sheet
		\$ 997,304	Fy 07 New Growth	Form filed by BOA with Fy 07 Tax Recap Sheet
		\$ 548,711	Fy 06 New Growth	Form filed by BOA with Fy 06 Tax Recap Sheet
		\$ 551,544	Fy 05 New Growth	Form filed by BOA with Fy 05 Tax Recap Sheet
		\$ 563,179	Fy 04 New Growth	Form filed by BOA with Fy 04 Tax Recap Sheet
		\$ 804,735	Fy 03 New Growth	Based on FY 03 LA 13; This does not match DOR Levy Form
		\$ 879,895	Fy 02 New Growth	Form filed by BOA with Fy 02 Tax Recap Sheet
		\$ 1,419,357	Fy 01 New Growth	Form filed by BOA with Fy 01 Tax Recap Sheet
		\$ 833,094	Fy 00 New Growth	Form filed by BOA with Fy 00 Tax Recap Sheet
		\$ 1,122,922	Fy 99 New Growth	Form filed by BOA with Fy 00 Tax Recap Sheet
		\$ 713,090	Fy 98 New Growth	Form filed by BOA with Fy 00 Tax Recap Sheet
		\$ 726,315	Fy 97 New Growth	Form filed by BOA with Fy 99 Tax Recap Sheet
		\$ 689,741	Fy 96 New Growth	"At a Glance" report dated 2/2/99
				"At a Glance" report dated 2/2/99
3	Exempted Tax Levy	\$ 599,750 \$ (585,681) \$ (2,903,172) \$ (57,489) \$ 232,383 \$ 183,780 \$ 5,150,375 \$ 173,250 \$ 609,067 \$ 607,833 \$ 228,750 \$ (500,000) \$ (26,112) \$ 90,371	90% of Floral Street School Debt Service SBAB Reimbursement - Floral Street SBAB Reimbursement - High School (Revised by SBA March 2008) SBAB Reimbursement - High School - Legal Reimbursement Open Space Bond HS School Land Bond New High School Open Space Bond #2 Oak Middle School Fire Facilities Project Allen Property BAN Costs Bond Interest Reserve Line Item #27 Bond Premium for Allen BAN that will be run through Free Cash and be part of FY 09 certification Free Cash transfer at 12/10/2007 STM to fund Oak Middle School and Fire Facilities Projects	See Figure Six
		\$ 3,803,105	Total Exempted Debt Service	
4	State Aid	\$ 23,347,938	Projected for FY 2009 Per House Ways & Means	See Figure Four

PROJECTION NOTES
FY 2009

5	SBAB	\$	585,681	Floral Street			
		\$	2,903,172	High School			
		\$	3,488,853	Total SBAB			
6	Overestimates	\$	-	No Overestimated Projected			
7	Schedule A	\$	12,018,000	Projected Local Receipts		See Figure Three	
8	Free Cash	\$	3,000,000	7/1/07 Balance \$4,850,038			
9	Sale of Lots	\$	19,000	Level Fund			
10	Sewer Surplus	\$	2,834,092			\$2,765,538 Operating Budget	
	Balance as of 1/10/2008					\$28,554 Debt Service	
			\$3,769,801			\$40,000 Capital Budget	
						\$2,834,092	
11	Sewer Construction	\$	610,000			\$100,000 Fund I & I Program	
	Balance as of 1/10/2008					\$100,000 Install VFD Controls at Rolfe Avenue & Maple Avenue	
			\$2,229,801			\$200,000 Engineering for Trunk Line	
						\$210,000 Emergency Generators Jordan & Harvey Place	
						\$610,000	
12	Light Revenue	\$	80,520	1996 (2005) Town Hall		See Figure Six	
		\$	162,250	2001 Light Plant Upgrade			
		\$	230,000	2008 Light Plant Upgrade			
		\$	472,770	Total Debt Service Budget FY 09			
13	CATV Revenue	\$	453,750	Total Debt Service Budget FY 09		See Figure Six	
14	Chapter 90	\$	723,655	Authorized at 12/10/2007 STM			
15	Account Transfers	\$					
		Amount				Account	
			\$38,338.32	Oak Street to Temple Hill		585450	
			\$7,438.52	Lake and Spruce Streets		585800	
			150,000.00	P&I Masonic Tank		585380	
			76,211.05	Water Extension Brook		585410	
			15,544.46	Design Rt 9/Oak St		585420	
			7,705.01	R&I Home Farm Well		585430	
			11,377.42	Repair Air Stripping Tower		585570	
			5,100.00	Storage Tank Design		585810	
			\$174,618.77	Repairs to Hillside Tank		585920	
			\$50,000.00	New Masonic Tank		303019	
		\$	536,334	Total Account Transfers			

PROJECTION NOTES
FY 2009

16	Stabilization	\$	-	Balance as of 1/18/2008	\$601,026.38
17	Total V Loan Repayments	\$	15,128	Balance as of 6/1/2007	\$74,040.08
18	Water System Improvements	\$	-		See Figure Six
19	Water Conservation Fund	\$	200,000	Balance as of 1/18/2008	\$447,201.00
20	Cemetery Trust Funds	\$	30,000	Repaving of Cemetery	\$150,000 for New Meters; \$50,000 System Controls
21	Special Funds - Coal Ash	\$	342,237	To be applied against the Solid Waste Enterprise Comprehensive Site Assessment for former MSW	
		\$	50,000		
		\$	392,237	Total Coal Ash	Balance as of 1/18/2008 \$390,638.71
22	Sale of Property	\$	-		
23	Highway Improvements	\$	-		
23A	Solid Waste Enterprise	\$	800,000	Based on (11) Months with 8/1/2008 implementation	
				319,407 (2,400 Tons) bags at \$0.75	\$239,555.25
				383,289 (4,800 Tons) bags at \$1.50	\$574,933.50
					\$814,488.75
					SAY \$800,000.00
24	Free Cash (Reduce Levy)	\$	500,000	Fy 09 (\$26,112 is a Bond Premium Pass Through)	
		\$	500,000	Fy 08	FY 08 Recap Sheet; \$48,590 was a bond premium
		\$	500,000	Fy 07	FY 07 Recap Sheet; \$87,944 was a bond premium
		\$	500,000	Fy 06	FY 06 Recap Sheet; \$141,098 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
25	Municipal Light (PILOT)	\$	150,384	Fy 09	Actual
		\$	189,358	Fy 08	FY 08 Recap Sheet
		\$	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

PROJECTION NOTES
FY 2009

26	CATV (PILOT)	\$	111,886	Fy 00	Fy 00 Recap Sheet
		\$	556,355	Fy 09	Actual
		\$	492,491	Fy 08	FY 08 Recap Sheet
		\$	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
27	Bond Interest Reserve	\$	500,000	Balance as of 1/18/2008 \$1,130,281	
		\$	500,000	Fy 08	FY 08 Recap Sheet
		\$	800,000	Fy 07	FY 07 Recap Sheet
		\$	-	Fy 06	FY 06 Recap Sheet
		\$	-	Fy 05	FY 05 Recap Sheet
		\$	-	Fy 04	FY 04 Recap Sheet
		\$	821,732	Fy 03	FY 03 Recap Sheet
28	Tax Title	\$	-		
29	Court Judgments	\$	-		
30	Overlay Deficits	\$	-		
31	Cherry Sheet Offsets	\$	79,598	Fy 09 (Estimate) - Per House #2	Estimated
		\$	81,348	Fy 08	FY 08 Recap Sheet
		\$	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
32	CMRPC	\$	7,437	Fy 09	Actual
		\$	7,256	Fy 08	FY 08 Recap Sheet
		\$	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

PROJECTION NOTES
FY 2009

33	State & County Charges	1,487,348	Fy 09 (Estimate) - Per House Ways & Means
		\$ 1,150,859	Fy 08 Recap Sheet
		\$ 882,906	Fy 07 Recap Sheet
		\$ 840,584	Fy 06 Recap Sheet
		\$ 694,057	Fy 05 Recap Sheet
		\$ 434,305	Fy 04 Recap Sheet
		\$ 205,797	Fy 03 Recap Sheet
		\$ 194,113	Fy 02 Recap Sheet
		\$ 201,558	Fy 01 Recap Sheet
		\$ 213,942	Fy 00 Recap Sheet

34	Overlay	550,000	Fy 09 (Estimate)
		\$ 545,199	Fy 08 Recap Sheet
		\$ 484,866	Fy 07 Recap Sheet
		\$ 451,929	Fy 06 Recap Sheet
		\$ 334,363	Fy 05 Recap Sheet
		\$ 465,564	Fy 04 Recap Sheet
		\$ 301,261	Fy 03 Recap Sheet
		\$ 257,908	Fy 02 Recap Sheet
		\$ 323,213	Fy 01 Recap Sheet
		\$ 213,975	Fy 00 Recap Sheet
		\$ 246,985	Fy 99
		\$ 278,496	Fy 98
			Estimate
			"At a Glance" report dated 2/2/99
			"At a Glance" report dated 2/2/99

35	Fy 08 Tax Rate	400,000	projected new growth
		9.14	current year tax rate
		5,017,998,457	current value
		43,763,676	value new growth
		5,061,762,133	new value fy 09
		43,776,192	tax levy
		400,000	new growth
		3,803,105	exempted levy
		47,979,297	total levy
		9.48	tax rate fy 09

**FIGURE THREE
SCHEDULE A RECEIPTS
FISCAL YEAR 2000 TO 2009**

ITEM	PROPOSED FY 09	CURRENT PROJECTION FY 08	TO DATE FY 08	ESTIMATED FY 08	ACTUAL 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	\$4,400,000	\$4,865,024.27	\$3,893,624.20	\$4,200,000	\$4,411,326	\$4,688,251	\$4,680,209	\$4,260,729	\$4,438,140	\$4,127,776	\$3,919,368	\$3,770,230
OTHER EXCISE	\$60,000	\$55,911.67	\$47,431.00	\$55,000	\$60,720	\$49,047	\$47,454	\$44,571	\$52,128	\$69,073	\$75,927	\$63,055
PENALTIES AND INTEREST	\$170,000	\$212,816.43	\$142,587.87	\$170,000	\$185,248	\$217,472	\$220,875	\$203,838	\$158,815	\$131,076	\$177,166	\$171,002
PAYMENT IN LIEU OF TAXES	\$28,000	\$30,987.42	\$30,987.42	\$28,400	\$28,471	\$28,152	\$27,057	\$29,515	\$29,908	\$26,568	\$26,689	\$26,282
CHARGES FOR SERVICES - WATER	\$3,550,000	\$3,418,974.65	\$2,780,804.32	\$3,100,000	\$3,138,007	\$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*	\$828,000	\$748,658.99	\$593,625.66	\$500,000	\$573,251	\$580,000	\$570,000	\$961,582	\$1,098,492	\$893,950	\$592,754	\$453,309
FEES	\$100,000	\$121,270.73	\$94,734.40	\$100,000	\$108,154	\$97,333	\$118,150	\$138,184	\$198,556	\$120,026	\$89,679	\$88,006
RENTALS	\$12,000	\$12,646.19	\$9,552.00	\$12,400	\$12,462	\$12,702	\$15,698	\$12,764	\$13,238	\$12,240	\$13,391	\$11,791
DEPARTMENTAL REVENUE - SCHOOLS	\$40,000	\$43,372.32	\$0.00	\$40,000	\$45,768	\$43,848	\$40,501	\$0	\$0	\$0	\$180	\$725
DEPARTMENTAL REVENUE - LIBRARIES	\$0	\$0.00	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$456	\$541
DEPARTMENTAL REVENUE - CEMETERIES	\$50,000	\$61,287.67	\$44,104.00	\$75,000	\$81,348	\$42,297	\$31,380	\$34,820	\$31,905	\$30,798	\$36,935	\$30,844
OTHER DEPARTMENTAL REVENUE	\$225,000	\$271,516.37	\$200,595.36	\$225,000	\$255,636	\$295,018	\$227,967	\$337,487	\$328,916	\$198,007	\$189,727	\$138,407
LICENSE AND PERMITS**	\$550,000	\$750,005.97	\$483,031.30	\$550,000	\$609,097	\$1,237,994	\$373,429	\$423,937	\$385,023	\$618,764	\$354,409	\$422,312
SPECIAL ASSESSMENTS	\$30,000	\$37,274.03	\$25,176.13	\$30,000	\$30,131	\$35,150	\$31,575	\$21,584	\$47,422	\$35,456	\$84,848	\$21,434
FINES AND FORFEITS	\$250,000	\$315,656.48	\$237,166.66	\$250,000	\$296,276	\$271,803	\$186,372	\$310,446	\$298,028	\$273,867	\$270,726	\$208,634
INVESTMENT INCOME	\$1,400,000	\$1,619,271.30	\$1,476,548.87	\$1,500,000	\$1,621,437	\$1,126,738	\$932,675	\$1,229,492	\$1,561,045	\$980,007	\$1,753,148	\$1,721,010
MISCELLANEOUS RECURRING	\$0	\$0.00	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$17,221	\$22,722	\$32,809
MISCELLANEOUS NON-RECURRING	\$100,000	\$221,682.07	\$221,682.07	\$150,000	\$190,576	\$150,070	\$172,413	\$185,840	\$247,705	\$2,835,775	\$0	\$0
MEDICAID REIMBURSEMENT	\$100,000	\$97,693.08	\$97,693.08	\$150,000	\$197,470	\$107,257	\$51,139	\$49,779	\$185,266	\$129,032	\$70,106	\$98,263
SUPPLEMENTAL TAX PROGRAM	\$125,000	\$30,674.84	\$30,674.84	\$125,000	\$147,927	\$47,040	\$169,937	\$178,455	\$89,088	\$104,070	\$142,235	\$0
	\$12,018,000	\$12,914,724	\$10,410,019.18	\$11,260,800	\$11,993,305	\$11,969,873	\$10,723,843	\$11,173,450	\$11,850,698	\$13,381,884	\$10,446,453	\$9,790,485
ESTIMATE					\$11,400,000	\$10,388,000	\$10,415,000	\$10,244,000	\$9,521,090	\$9,693,984	\$9,302,066	\$9,343,600
OVER(UNDER)					\$593,305	\$1,581,873	\$308,843	\$929,450	\$2,329,608	\$3,687,900	\$1,144,387	\$446,885
PERCENT OVER(UNDER)					5.2%	15.2%	3.0%	9.1%	24.5%	38.0%	12.3%	4.8%

* Subject to adjustment. Currently based on estimate of 120,000 CY's
 ** Subject to adjustment. Waiting on timetable for AvalonBay Project

FY 2002 total includes a bond premium of \$2,384,823. AP Account Closeout of \$449,443, building permit fee of \$252,000 on the State Street Bank project and coal ash revenue of \$180,606

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

**Massachusetts Department of Revenue
Division of Local Services
FY2009 Local Aid Estimates**

SHREWSBURY

	FY08 Cherry Sheet Estimate	FY09 Governor's Budget (House 2)	FY09 HWM Budget Proposal	FY09 SWM Budget Proposal
Education:				
Chapter 70	17,419,669	18,866,811	18,866,811	18,866,811
School Transportation	0	0	0	0
Retired Teachers' Pensions	0	0	0	0
Charter Tuition Assmnt Reimbursement	351,651	488,000	537,047	
Offset Receipts:				
School Lunch	33,298	31,548	31,548	
School Choice Receiving Tuition	0	0	0	
Sub-Total, All Education Items	17,804,618	19,386,359	19,435,406	

General Government:

Lottery Aid	3,168,140	2,747,474	2,747,474	2,747,474
Gaming Proceeds for Lottery Gap	0	420,666	0	0
Gen Fund Sup to Hold Harmless	0	0	420,666	420,666
Total Lottery Aid	3,168,140	3,168,140	3,168,140	3,168,140
Additional Assistance	298,861	298,861	298,861	298,861
Local Share of Racing Taxes	0	0	0	0
Regional Public Libraries	0	0	0	0
Police Career Incentive	143,439	157,078	157,078	
Urban Renewal Projects	0	0	0	0
Veterans' Benefits	17,277	29,272	29,272	
Exempt: Vets, Blind & Surv Spouses	70,048	67,515	67,515	
Exemptions: Elderly	22,804	22,798	22,798	
State Owned Land	120,634	129,446	120,818	
Offset Receipts:				
Public Libraries	48,050	48,050	48,050	
Sub-Total, All Gen Government	3,889,253	3,921,160	3,912,532	

Total Estimated Receipts

21,693,871

23,307,519

23,347,938

**FY2009 Local Aid Assessments
SHREWSBURY**

	FY08 Cherry Sheet Estimate	FY09 Governor's Budget (House 2)	FY09 HWM Budget Proposal	FY09 SWM Budget Proposal
County Assessments	49,947	49,947	49,947	
State Assessments and Charges:				
Retired Employees Health Insurance	0	0	0	0
Retired Teachers Health Insurance	0	0	0	0
Mosquito Control Projects	57,811	62,397	62,396	
Air Pollution Districts	9,220	9,434	9,434	
Metropolitan Area Planning Council	0	0	0	0
Old Colony Planning Council	0	0	0	0
RMV Non-Renewal Surcharge	19,380	21,780	21,780	
Sub-Total, State Assessments	86,411	93,611	93,610	

Transportation Authorities:				
MBTA	142,329	141,794	141,794	
Boston Metro. Transit District	0	0	0	0
Regional Transit	75,438	70,799	70,799	
Sub-Total, Transit Authorities	217,767	212,593	212,593	

Annual Charges Against Receipts:				
Multi-Year Repayment Programs	0	0	0	0
Special Education	0	12,892	12,892	
STRAP Repayments	0	0	0	0
Sub-Total, Annual Charges	0	12,892	12,892	

Tuition Assessments				
School Choice Sending Tuition	61,947	58,488	58,488	
Charter School Sending Tuition	734,787	1,026,390	1,059,818	
Essex County Tech Sending Tuition	0	0	0	0
Sub-Total, Tuition Assessments	796,734	1,084,878	1,118,306	

Total Estimated Charges	1,150,859	1,453,921	1,487,348	
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For information about how the estimates were determined and what may cause them to change, click: [Local Aid Estimate Program Summary](#). Please note that final Charter School & School Choice assessments may change significantly when updated to reflect spring enrollment data and final tuition rates. Estimates for Chapter 70, Lottery, and Additional Assistance are based on a local aid resolution approved by the Legislature on March 20, 2008. All other Cherry Sheet programs will be subject to debate as the House and Senate prepare their budget proposals.

FIGURE NINE
TRIAL RECAPITULATION - FISCAL YEAR 2009
Based on Projection Number Three
Assumed State Aid and Charges as Contained in House Ways and Means

REVENUE

TAXATION	\$43,776,192
NEW GROWTH	\$400,000
EXEMPTED TAX LEVY	\$3,803,105
STATE AID	\$23,347,938
SBAB PAYMENT	\$3,488,853
OVERESTIMATES	\$0
SCHEDULE A RECEIPTS	\$12,018,000
FREE CASH	\$3,000,000
OTHER AVAILABLE FUNDS	
Sale of Cemetery Lots	\$19,000
Sewer Surplus	\$2,834,092
Sewer Construction	\$610,000
Light Revenue	\$472,770
CATV Revenue	\$453,750
Chapter 90	\$723,655
Stabilization	\$0
Improvement of Public ways	\$0
Title V Loan Repayments	\$15,128
Water Conservation Fund	\$200,000
Account Transfer	\$536,334
Cemetery Trust Funds	\$30,000
Special Funds - Coal Ash	\$392,237
Solid Waste Enterprise	\$800,000
FREE CASH (REDUCE LEVY)	\$500,000
MUNICIPAL LIGHT (REDUCE LEVY)	\$150,384
CATV REVENUE (REDUCE LEVY)	\$556,355
BOND INTEREST RESERVE	\$500,000

\$47,979,297	Taxation
\$23,347,938	State Aid
\$3,488,853	SBAB Payment
\$12,018,000	Local Receipts
\$3,000,000	Free Cash
\$7,586,966	Other Funds
\$500,000	Free Cash (Levy)
\$150,384	Light (Levy)
\$556,355	CATV (Levy)
\$98,627,793	

Total Revenue \$98,627,793

CHARGES

ART	
#	
CHERRY SHEET OFFSETS	\$79,598
CMRPC	\$7,437
STATE AND COUNTY CHARGES	\$1,487,348
OVERLAY	\$550,000
DECEMBER 10, 2007 SPECIAL TOWN MEETING	\$118,941
PAY AND CLASSIFICATION PLAN	\$0
MEDICAL EXPENSES POLICE AND FIRE	\$1,535
FY 2008 DEFICITS	\$549,632
OPERATING BUDGET	\$89,436,019
SOLID WASTE ENTERPRISE	\$1,882,635
CAPITAL BUDGET	
E&R Replacement of Voting Tabulators	\$65,000
P Replace Marked Cruiser	\$28,000
P Replace Marked Cruiser	\$28,000
PB New Gas Burners (2) - Paton School	\$0
PB New Gas Burners (4) - Beal & Coolidge	\$0
P Replace Marked Cruiser	\$0
P Replace Unmarked Cruiser	\$28,000
E Repairs to Newton Pond Dam	\$250,000
H Street Reconstruction	\$150,000
PB Update System Wide Facility Study	\$100,000
H Replace 3/4 Ton Pickup With Plow (#2/#26)(1995)	\$34,000
H Replace Street Sweeper (#34)(1997)	\$141,000
PKS Replace Mowers	\$28,000
PB Replace 3/4 Ton Pickup (#34)(1997) Van (#38) (1989)	\$20,000
H Loader Snow Blower Attachment	\$90,000
PKS Dean Park Roadway Improvements	\$20,000
PKS Dean Park Erosion Control	\$0
F Defibrillator Replacement	\$0
P Radio Voting Receiver	\$0
PKS Replace 1/2 Ton Pickup With 1-Ton 4 x 2 (#89)(1990)	\$18,500
S Sewer I & I Removal Project	\$100,000

\$ 2,124,383 Charges

\$5,868,131	General Government
\$7,149,076	Public Safety
\$2,629,497	Retirement
\$7,009,124	Public Works
\$513,796	Human Services
\$1,529,444	Culture & Recreation
\$45,495,649	School Department
\$9,211,307	Debt and Interest
\$10,029,995	Unclassified (Op Sprt)
\$89,436,019	

Solid Waste Enterprise	
\$1,160,758	Collection
\$616,090	Disposal
\$105,787	Expenses
\$1,882,635	

Capital Budget	
\$1,000,500	From Taxation
\$40,000	From Sewer Use
\$200,000	From Sewer Construction
\$470,000	From Water Revenue
\$30,000	From Trust Fund
\$1,740,500	

FIGURE NINE
TRIAL RECAPITULATION - FISCAL YEAR 2009
Based on Projection Number Three
Assumed State Aid and Charges as Contained in House Ways and Means

S	Install VFD Controls at Rolfe & Maple Avenue	\$100,000
W	Replace Light Pickup (#79)(1998)	\$20,000
S	Replace 3/4 Ton Pickup/Utility (#61)(1999)	\$40,000
W	Painting & Inspection - Masonic Tank #3	\$450,000
C	Cemetery Paving	\$30,000
	ADDITIONAL STAFF POSITION - OFFICE OF THE TOWN MANAGER	\$0
	CEMETERY IMPROVEMENTS	\$18,000
	BILLS OF PRIOR YEAR	\$275
	STORM DRAINS	\$250,000
	SIDEWALKS	\$25,000
	WATER MAIN REPLACEMENT	\$536,334
	SEWER TRUCK LINE REPAIR/REPLACEMENT - ENGINEERING	\$200,000
	EMERGENCY GENERATORS - SEWER PUMP STATIONS	\$210,000
	CONSTRUCTION/EXTENSION OF SEWERS	\$0
	GENERAL WATER IMPROVEMENTS	\$750,000
	COMPREHENSIVE SITE ASSESSMENT FORMER MSW LANDFILL	\$50,000
	CHAPTER 90 FUNDING	\$723,655
	COUNSELING AND EDUCATIONAL SERVICES	\$36,000
	ATM/STM RESERVE	\$25,000
	CEMETERY STABILIZATION FUND	\$1,000

Warrant Articles	
\$337,810	From Taxation
\$668,573	From Free Cash
\$1,286,334	From Water Revenue*
\$410,000	From Sewer Revenue
\$792,655	From Other Funds
\$3,495,372	* Including Acct Transfers

\$2,124,383	Charges
\$89,436,019	Budget
\$1,740,500	Capital Budget
\$1,882,635	Solid Waste Enterprise
\$3,495,372	Warrant Articles
\$98,678,909	

	Total Charges	\$98,678,909
	Surplus/(Deficit)	(\$51,116)
Additional Funds Resulting Changes in the Health Insurance Program		\$660,000
Revised Revenue Estimate From Schedule A (plus/minus)		\$0
Funds From AvalonBay Communities Project		\$0
Additional Funds Resulting Changes in Unemployment Compensation		\$130,000
	Revised Surplus/(Deficit)	\$738,884

FIGURE NINE
TRIAL RECAPITULATION - FISCAL YEAR 2009
Comparison of Projections Two V. Three

5

	March 25th	May 8th	Change
REVENUE			
TAXATION	\$43,776,192	\$43,776,192	\$0
NEW GROWTH	\$450,000	\$400,000	(\$50,000)
EXEMPTED TAX LEVY	\$3,557,034	\$3,803,105	\$246,071
STATE AID	\$23,307,519	\$23,347,938	\$40,419
SBAB PAYMENT	\$3,792,413	\$3,488,853	(\$303,560)
OVERESTIMATES	\$0	\$0	\$0
SCHEDULE A RECEIPTS	\$11,768,000	\$12,018,000	\$250,000
FREE CASH	\$3,000,000	\$3,000,000	\$0
OTHER AVAILABLE FUNDS			
Sale of Cemetery Lots	\$18,000	\$19,000	\$1,000
Sewer Surplus	\$2,834,092	\$2,834,092	\$0
Sewer Construction	\$200,000	\$610,000	\$410,000
Light Revenue	\$472,770	\$472,770	\$0
CATV Revenue	\$453,750	\$453,750	\$0
Chapter 90	\$723,655	\$723,655	\$0
Stabilization	\$0	\$0	\$0
Improvement of Public ways	\$0	\$0	\$0
Title V Loan Repayments	\$15,128	\$15,128	\$0
Water Conservation Fund	\$200,000	\$200,000	\$0
Account Transfer	\$593,408	\$536,334	(\$57,074)
Cemetery Trust Funds	\$30,000	\$30,000	\$0
Special Funds - Coal Ash	\$390,639	\$392,237	\$1,598
Solid Waste Enterprise	\$800,000	\$800,000	\$0
FREE CASH (REDUCE LEVY)	\$500,000	\$500,000	\$0
MUNICIPAL LIGHT (REDUCE LEVY)	\$150,384	\$150,384	\$0
CATV REVENUE (REDUCE LEVY)	\$556,355	\$556,355	\$0
BOND INTEREST RESERVE	\$500,000	\$500,000	\$0
Total Revenue	\$98,089,339	\$98,627,793	\$538,454
CHARGES			
ART			
#			
CHERRY SHEET OFFSETS	\$79,598	\$79,598	\$0
CMRPC	\$7,437	\$7,437	\$0
STATE AND COUNTY CHARGES	\$1,453,921	\$1,487,348	\$33,427
OVERLAY	\$550,000	\$550,000	\$0
DECEMBER 10, 2007 SPECIAL TOWN MEETING	\$118,941	\$118,941	\$0
PAY AND CLASSIFICATION PLAN	\$350,000	\$0	(\$350,000)
MEDICAL EXPENSES POLICE AND FIRE	\$2,500	\$1,535	(\$965)
FY 2008 DEFICITS	\$500,000	\$549,632	\$49,632
OPERATING BUDGET	\$89,933,146	\$89,436,019	(\$497,127)
SOLID WASTE ENTERPRISE	\$1,909,525	\$1,882,635	(\$26,890)
CAPITAL BUDGET			
E&R Replacement of Voting Tabulators	\$65,000	\$65,000	\$0
P Replace Marked Cruiser	\$28,000	\$28,000	\$0
P Replace Marked Cruiser	\$28,000	\$28,000	\$0
PB New Gas Burners (2) - Paton School	\$0	\$0	\$0
PB New Gas Burners (4) - Beal & Coolidge	\$0	\$0	\$0
P Replace Marked Cruiser	\$0	\$0	\$0
P Replace Unmarked Cruiser	\$28,000	\$28,000	\$0
E Repairs to Newton Pond Dam	\$250,000	\$250,000	\$0
H Street Reconstruction	\$150,000	\$150,000	\$0
PB Update System Wide Facility Study	\$100,000	\$100,000	\$0
H Replace 3/4 Ton Pickup With Plow (#2/#26)(1995)	\$34,000	\$34,000	\$0
H Replace Street Sweeper (#34)(1997)	\$141,000	\$141,000	\$0
PKS Replace Mowers	\$30,000	\$28,000	(\$2,000)
PB Replace 3/4 Ton Pickup (#34)(1997) Van (#38) (1989)	\$20,000	\$20,000	\$0
H Loader Snow Blower Attachment	\$90,000	\$90,000	\$0
PKS Dean Park Roadway Improvements	\$60,000	\$20,000	(\$40,000)
PKS Dean Park Erosion Control	\$0	\$0	\$0
F Defibrillator Replacement	\$0	\$0	\$0
P Radio Voting Receiver	\$10,000	\$0	(\$10,000)
PKS Replace 1/2 Ton Pickup With 1-Ton 4 x 2 (#89)(1990)	\$18,500	\$18,500	\$0

**FIGURE NINE
TRIAL RECAPITULATION - FISCAL YEAR 2009
Comparison of Projections Two V. Three**

	March 25th	May 8th	Change
S Sewer I & I Removal Project	\$100,000	\$100,000	\$0
S Install VFD Controls at Rolfe & Maple Avenue	\$100,000	\$100,000	\$0
W Replace Light Pickup (#79)(1998)	\$20,000	\$20,000	\$0
S Replace 3/4 Ton Pickup/Utility (#61)(1999)	\$40,000	\$40,000	\$0
W Painting & Inspection - Masonic Tank #3	\$450,000	\$450,000	\$0
C Cemetery Paving	\$30,000	\$30,000	\$0
ADDITIONAL STAFF POSITION - OFFICE OF THE TOWN MANAGER	\$61,230	\$0	(\$61,230)
CEMETERY IMPROVEMENTS	\$18,000	\$18,000	\$0
BILLS OF PRIOR YEAR	\$2,500	\$275	(\$2,225)
STORM DRAINS	\$250,000	\$250,000	\$0
SIDEWALKS	\$25,000	\$25,000	\$0
WATER MAIN REPLACEMENT	\$1,025,000	\$536,334	(\$488,666)
SEWER TRUCK LINE REPAIR/REPLACEMENT - ENGINEERING	\$0	\$200,000	\$200,000
EMERGENCY GENERATORS - SEWER PUMP STATIONS	\$0	\$210,000	\$210,000
CONSTRUCTION/EXTENSION OF SEWERS	\$0	\$0	\$0
GENERAL WATER IMPROVEMENTS	\$84,000	\$750,000	\$666,000
COMPREHENSIVE SITE ASSESSMENT FORMER MSW LANDFILL	\$50,000	\$50,000	\$0
CHAPTER 90 FUNDING	\$723,655	\$723,655	\$0
COUNSELING AND EDUCATIONAL SERVICES	\$72,000	\$36,000	(\$36,000)
ATM/STM RESERVE	\$0	\$25,000	\$25,000
CEMETERY STABILIZATION FUND	0	\$1,000	\$1,000
Total Charges	\$99,008,953	\$98,678,909	(\$330,044)
Surplus/(Deficit)	(\$919,614)	(\$51,116)	
Additional Funds Resulting Changes in the Health Insurance Program	TBD	\$660,000	\$660,000
Revised Revenue Estimate From Schedule A (plus/minus)	TBD	\$0	\$0
Funds From AvalonBay Communities Project	TBD	\$0	\$0
Additional Funds Resulting Changes in Unemployment Compensation	TBD	\$130,000	\$130,000
Revised Surplus/(Deficit)	(\$919,614)	\$738,884	

Fiscal Year 2009
Municipal Department Budget Restorations
Priorities 1 to 3
As Voted By Board of Selectmen
May 5, 2008

Tier	Priority Title	Department	Item	Value	Cummulative	Comment
1	Restore Layoffs	Coll-Treas	PAT 8	\$31,736	\$31,736	
		Pub Bldgs	W 3	\$34,398	\$66,134	
		Engineering	PAT 16	\$58,672	\$124,806	
		Highway	W 5 (shared)	\$9,412	\$134,218	
		Parks & Rec	W 5 (shared)	\$27,708	\$161,926	
		Cemetery	Seasonal (50%)	\$5,953	\$167,879	
2	Restore Critical Vacancies	Pub Bldgs	W 6	\$41,801	\$209,680	
		Library	Various	\$43,000	\$252,680	Restores all Level 3 reductions
3	Restore Culture/Human Services	COA	Remove formula grant	\$12,000	\$264,680	Takes all formula grant funding out of the budget.
						Formula grant can now be used for Voluteer Coordinator

Fiscal Year 2009
 Illustrative Example - Budget Restorations
 Priorities 4 to 6

Tier	Priority Title	Department	Item	Value	Cummulative	Comment
4	Restore Critical Expense Funding	MIS	Various	\$10,000	\$10,000	
		Police	Various	\$5,000	\$15,000	
		Fire	Various	\$2,500	\$17,500	
		Highway	Various	\$10,000	\$27,500	
		Parks & Recreation	Various	\$10,000	\$37,500	
5	Restore (or some) Level of Service	SYFS	Youth & Family Services	\$36,000	\$73,500	Restore funding to \$72,000
		COA	Paid MOW's Drivers	\$26,802	\$100,302	Restore paid drivers
		MIS	Equipment	\$20,000	\$120,302	
		Pub Bldgs	Major Repairs	\$55,500	\$175,802	
		Parks & Rec	Field Maintenance	\$25,000	\$200,802	
6	Restore Important Vacancies	Library	Various	\$25,000	\$225,802	
		Police	PAT 8	\$35,842	\$261,644	

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Modifications Made
In The Printed
Fiscal Year 2009 Budget

Department	Account	Level 1	Level 2	Level 3	Level 4	Total Reductions Levels 1, 2, 3 & 4	Comment
Town Manager	S&W - 02	\$0	\$0	\$0	\$19,153	\$19,153	Reduce to (19.5) hours PAT 10 position; Licensing is to be put into queue and will be allowed to back up if necessary
	Total	\$0	\$0	\$0	\$19,153	\$19,153	
Accounting	Salaries - 01-02-03				\$2,500	\$2,500	General reduction achieved via selective furloughs. Processing and reporting time is extended.
	Total	\$0	\$0	\$0	\$2,500	\$2,500	
Brd of Assessors	Salaries - 01	\$300				\$300	Delete longevity payment; New Principal Assessor to be hired in August
	Expense - 04-05-06			\$1,300		\$1,300	Delete vacation fill in. Close office when necessary
	Total	\$300	\$0	\$1,300	\$0	\$1,600	
Collector-Treasurer	S&W - 02			\$31,736		\$31,736	Layoff PAT 8 position. Processing time extended with window closures as necessary
	Total	\$0	\$0	\$31,736	\$0	\$31,736	
MIS	Salaries - 01-02-03		\$1,000			\$1,000	Reduce overtime
	Salaries - 01-02-03				\$55,014	\$55,014	Layoff PAT 16; alternate means of system support to be effected.
	Expense - 04-05-06		\$9,000			\$9,000	Across the board reduction affecting training and other support
	Expense - 04-05-06			\$9,430		\$9,430	Across the board reduction affecting training and other support
	Equipment - 08	\$10,000	\$10,000			\$20,000	Reduce equipment replacement
	Total	\$10,000	\$20,000	\$9,430	\$55,014	\$94,444	
Town Clerk	S&W - 02				\$17,204	\$17,204	Reduce to (19.5) hours PAT 8 position; Processing time extended with window closures as necessary
	Total	\$0	\$0	\$0	\$17,204	\$17,204	
Public Buildings	S&W - 03	\$47,251				\$47,251	Eliminate vacant W-8 electrician position; Work is queued and prioritized
	S&W - 03		\$34,273			\$34,273	Layoff W-3 jr custodian position at High School; reduce level of service
	S&W - 03		\$125			\$125	Reduce longevity payment
	S&W - 03			\$41,801		\$41,801	Eliminate vacant W-6 Maintenance Craftsman position; Work is queued and prioritized
	Expense - 04-05-06	\$550	\$550			\$0	
	Building Repairs - 09	\$55,500				\$1,475	Delete the following projects: Repair of sidewalk at Town Hall (east side), HVAC in room 264 at Floral; Paint two Modulers at Spring and Replace (9) classroom sinks at Paton.
	Total	\$103,301	\$34,948	\$42,176	\$0	\$180,425	

Modifications Made
In The Printed
Fiscal Year 2009 Budget

Department	Account	Level 1	Level 2	Level 3	Level 4	Total Reductions Levels 1, 2, 3 & 4	Comment
Police (now 6 clerical) Now 3 Lts, 6 Sgts & 35 Plus, 33 Ptl's in FY 06 Now 8 Disps	S&W - 02	\$35,842				\$35,842	Reduce soon to be vacant PAT 8 position; Allow paperwork and reports to back up as necessary.
	S&W - 03			\$50,085		\$50,085	Reduce vacant PTL's position; Eliminate elder affairs; reduce boat patrol and curtail second SRO position at Middle School
	S&W - 03				\$35,830	\$35,830	Layoff dispatcher. Run short when possible and supplement with uniformed officers if necessary.
	Expense - 08 Expense - 04-05-06		\$10,000	\$10,000		\$10,000 \$10,000	Reduce new equipment purchases General reduction
\$55,842	\$35,842	\$10,000	\$60,085	\$35,830	\$141,757		
Fire	S&W - 02		\$18,153			\$18,153	Reduce soon to be vacant PAT-9 position to (19.5) hrs per week. Office to close when necessary
	S&W - 03				\$46,485	\$46,485	Reduce (1) FF position (layoff) and run (1) group at (8) restoring old backfill rule
	S&W - 03 Expense - 04-05-06			\$7,500		\$1,300 \$7,500	Reduce Training Stipend General reduction
\$25,653	\$0	\$18,153	\$7,500	\$47,785	\$73,438		
Forestry	Expense - 04-05-06		\$5,000			\$5,000	General reduction
	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	
Engineering	S&W - 03	\$2,500	\$2,500			\$5,000	Reduce Overtime
	S&W - 03	\$1,500	\$1,500	\$58,672		\$58,672	Layoff engineer PAT-16; Attempt to transfer to Sewer & Water
	Expense - 08					\$3,000	General reduction
\$66,672	\$4,000	\$4,000	\$58,672	\$0	\$66,672		
Highway	S&W - 03			\$9,412		\$9,412	Layoff W-4 position (shared with Parks); service levels reduced
	Expense - 04-05-06	\$25,000	\$25,000			\$50,000	General reduction
	Equipment - 08 Equipment - 08		\$7,500			\$7,500	Reduce power washer Reduce sander body replacement
\$86,912	\$25,000	\$32,500	\$29,412	\$0	\$86,912		
Council on Aging	S&W - 01-02-03		\$6,464			\$6,464	Fund director by additional formula grant transfer; layoff of part time office support coordinator
	S&W - 01-02-03		\$26,802			\$26,802	Eliminate all paid Meals on Wheels Drivers; Assign responsibility of delivery back to the Commonwealth of Massachusetts via the Area Agency on Aging (AAA); attempt to staff with volunteers. This action may cause the elimination of the current daily meals program at the Senior Center.
	S&W - 01-02-03 Expense - 04-05-06	\$1,900			\$16,536	\$16,536	Reduce to (19.5) hours PAT 8 position; Processing time extended with window closures as necessary
\$35,166	\$1,900	\$33,266	\$0	\$16,536	\$51,702	Eliminate defibrillator as it will be donated or funded via grant	

Modifications Made
In The Printed
Fiscal Year 2009 Budget

Department	Account	Level 1	Level 2	Level 3	Level 4	Total Reductions Levels 1, 2, 3 & 4	Comment	
Library	S&W - 01-02-03	\$3,820				\$3,820	Eliminate seasonal circulation aide	
			\$34,056			\$34,056	Eliminate Thursday hours; pages reduced by 54%; hours of operation falls to 55 from 61. Certification is maintained.	
	S&W - 01-02-03			\$73,453		\$73,453	Reduce PAT-8 by 2.5 hrs; eliminate all part time staff and other coverages. Hours of operation falls to 40 from 55. Certification is lost and waiver becomes problematic.	
	S&W - 01-02-03		\$13,466		\$53,888	\$53,888	Layoff PAT-11 position; eliminate remaining pages. Hours reduced to 30 hours per week. Certification is lost and waiver becomes problematic.	
	Expense - 04-05-06			\$46,075		\$46,075	Reduce various accounts; reduce on maintenance, purchase of materials and children, youth and adult programming.	
	Expense - 04-05-06				\$50,000	\$50,000	Reduce various accounts including materials, programming, staff development, dues and memberships, newsletter, etc.	
	Equipment - 08	\$4,000				\$4,000	Eliminate new reading room chairs	
	Equipment - 08		\$4,300			\$4,300	Reduce computer replacement and public printer	
	Equipment - 08			\$3,000		\$3,000	Eliminate all computer replacement	
	Total		\$7,820	\$51,822	\$122,528	\$103,888	\$286,058	
Parks & Recreation	S&W - 03	(\$5,000.00)				(\$5,000.00)	Add into budget base salary adjustment	
	S&W - 03			\$27,708.00		\$27,708.00	Layoff W-4 position (shared with Highway); service levels reduced	
	S&W - 03		\$1,500.00	\$1,600.00		\$3,000.00	Eliminate senior program subsidy	
	Expense - 04-05-06		\$3,500.00	\$3,500.00		\$7,000.00	General reduction	
	Equipment - 08	\$4,000.00				\$4,000.00	Reduce sander unit	
	Equipment - 08	\$15,000.00			\$25,000.00	\$40,000.00	Reduce mower lift and picnic table replacement	
	Special Appro - 09		\$10,000.00			\$10,000.00	Reduce levels of service at all school fields and other grounds	
	Total	\$14,000.00	\$22,000.00	\$57,708.00	\$0.00	\$93,708.00		
	Cemetery	S&W - 03	(\$900.00)				(\$900.00)	Add into budget base salary adjustment
		S&W - 03		\$5,953.00			\$11,906.00	Eliminate seasonal position by 50%/50%. Service levels reduced
Total	(\$900.00)	\$5,953.00	\$5,953.00	\$0.00	\$11,006.00			
Schools	Total	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,000,000.00		
	\$42,733,949	\$45,745,649	\$45,495,649	\$45,245,649	\$44,995,649			
	7.63%	7.05%	6.46%	5.88%	5.29%			
Operating Support	Unemployment		(\$100,000)	(\$200,000)		(\$300,000)	With layoffs account must increase	
	Oil & Fuel	(\$75,000)				(\$75,000)	Current estimate is too low	
	WAREP			\$6,000		\$6,000	Discontinue participation	
Group Health Insurance	TBD					\$0	Alternate program being developed	
	Total	(\$75,000)	(\$100,000)	(\$194,000)	\$0	(\$369,000)		

Modifications Made
In The Printed
Fiscal Year 2009 Budget

Department	Level 1	Level 2	Level 3	Level 4	Total Reductions Levels 1, 2, 3 & 4
Town Manager	\$0	\$0	\$0	\$19,153	\$19,153
Accounting	\$0	\$0	\$0	\$2,500	\$2,500
Brd of Assessors	\$300	\$0	\$1,300	\$0	\$1,600
Collector-Treasurer	\$0	\$0	\$31,736	\$0	\$31,736
MIS	\$10,000	\$20,000	\$9,430	\$55,014	\$94,444
Town Clerk	\$0	\$0	\$0	\$17,204	\$17,204
Public Buildings	\$103,301	\$34,948	\$42,176	\$0	\$180,425
Police	\$35,842	\$10,000	\$60,085	\$35,830	\$141,757
Fire	\$0	\$18,153	\$7,500	\$47,785	\$73,438
Forestry	\$0	\$5,000	\$0	\$0	\$5,000
Engineering	\$4,000	\$4,000	\$58,672	\$0	\$66,672
Highway	\$25,000	\$32,500	\$29,412	\$0	\$86,912
Council on Aging	\$1,900	\$33,266	\$0	\$16,536	\$51,702
Library	\$7,820	\$51,822	\$122,528	\$103,888	\$286,058
Parks & Recreation	\$14,000	\$22,000	\$57,708	\$0	\$93,708
Cemetery	(\$900)	\$5,953	\$0	\$0	\$11,006
School Department	\$250,000	\$250,000	\$250,000	\$250,000	\$1,000,000
Operating Support	(\$75,000)	(\$100,000)	(\$194,000)	\$0	(\$369,000)
Total	\$376,263	\$387,642	\$482,500	\$547,910	\$1,794,315
Cumulative	\$376,263	\$763,905	\$1,246,405	\$1,794,315	

\$835,603

Capital Budget & Warrant Articles

Item	Current	Level 1	Level 2	Level 3	Level 4
DECEMBER 10, 2007 SPECIAL TOWN MEETING	\$118,941	\$118,941	\$118,941	\$118,941	\$118,941
PAY AND CLASSIFICATION PLAN	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
MEDICAL EXPENSES POLICE AND FIRE	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
FY 2008 DEFICITS	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
SOLID WASTE ENTERPRISE	\$1,909,525	\$1,909,525	\$1,909,525	\$1,909,525	\$1,909,525
CAPITAL BUDGET					
E&R	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Replacement of Voting Tabulators	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
P	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
Replace Marked Cruiser	\$0	\$0	\$0	\$0	\$0
PB	\$0	\$0	\$0	\$0	\$0
New Gas Burners (2) - Paton School	\$0	\$0	\$0	\$0	\$0
PB	\$0	\$0	\$0	\$0	\$0
New Gas Burners (4) - Beal & Coolidge	\$0	\$0	\$0	\$0	\$0
P	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
Replace Marked Cruiser	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
P	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Repairs to Newton Pond Dam	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
E	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000
Street Reconstruction	\$141,000	\$141,000	\$141,000	\$141,000	\$141,000
H	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Update System Wide Facility Study	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
PB	\$34,000	\$34,000	\$34,000	\$34,000	\$34,000
Replace 3/4 Ton Pickup With Plow (#2/#26)(1995)	\$141,000	\$141,000	\$141,000	\$141,000	\$141,000
H	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
Replace Street Sweeper (#34)(1997)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
PKS	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
Replace Mowers	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000

Eliminate Request
Reduce to reflect quote

Modifications Made
In The Printed
Fiscal Year 2009 Budget

Item	Current	Level 1	Level 2	Level 3	Level 4
PB Replace 3/4 Ton Pickup (#34)(1997) Van (#38) (1989)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
H Loader Snow Blower Attachment	\$90,000	\$90,000	\$90,000	\$0	\$0
PKS Dean Park Roadway Improvements	\$60,000	\$20,000	\$20,000	\$20,000	Eliminate Request
PKS Dean Park Erosion Control	\$0	\$0	\$0	\$0	\$0
F Defibrillator Replacement	\$0	\$0	\$0	\$0	\$0
P Radio Voting Receiver	\$10,000	\$0	\$0	\$0	\$0
PKS Replace 1/2 Ton Pickup With 1-Ton 4 x 2 (#89)(1990)	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500
S Sewer I & II Removal Project	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
S Install VFD Controls at Rolle & Maple Avenue	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
W Replace Light Pickup (#79)(1998)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
S Replace 3/4 Ton Pickup/Utility (#61)(1999)	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
W Painting & Inspection - Masonic Tank #3	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
C Cemetery Paving	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
ADDITIONAL STAFF POSITION - OFFICE OF THE TM	\$61,230	\$0	\$0	\$0	\$0
CEMETERY IMPROVEMENTS	\$18,000	\$18,000	\$18,000	\$18,000	Eliminate Request
BILLS OF PRIOR YEAR	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
STORM DRAINS	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
SIDEWALKS	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
WATER MAIN REPLACEMENT	\$1,025,000	\$1,025,000	\$1,025,000	\$1,025,000	\$1,025,000
SEWER TRUCK LINE REPAIR/REPLACEMENT	TBD	TBD	TBD	TBD	TBD
CREATE ADDITIONAL SEWER CAPACITY	TBD	TBD	TBD	TBD	TBD
CONSTRUCTION/EXTENSION OF SEWERS	\$0	\$0	\$0	\$0	\$0
GENERAL WATER IMPROVEMENTS	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
COMPREHENSIVE SITE ASSESSMENT FORMER MS	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
CHAPTER 90 FUNDING	\$723,655	\$723,655	\$723,655	\$723,655	\$723,655
COUNSELING AND EDUCATIONAL SERVICES	\$72,000	\$72,000	\$36,000	\$0	\$0
ATM/STM RESERVE	\$0	\$0	\$0	\$0	\$0
Total	\$6,984,851	\$6,871,621	\$6,835,621	\$6,568,621	\$6,568,621
Reduction		\$113,230	\$36,000	\$267,000	\$0
Cumulative		\$113,230	\$149,230	\$416,230	\$416,230
Total Reduction					

Note: Health insurance budget is still TBD; additional available funding will be used to offset level three reductions; also FY 2008 deficits are still being evaluated

Note: The total value of capital projects and purchase that are funded from the tax levy is \$1,275,500 which is 1.3% of the total spending plan for the Town.