

**FIGURE FOUR
STATE AID AND CHARGES
FISCAL YEAR 2008 TO 2014**

Line Item	Fiscal Year 2014 Actual	Fiscal Year 2013 Actual	Fiscal Year 2012 Actual	Fiscal Year 2011 Actual	Fiscal Year 2010 Actual	Fiscal Year 2009 Actual	Fiscal Year 2008 Actual
REVENUE							
A. EDUCATION							
Chapter 70	\$18,897,238	\$18,748,463	\$18,511,623	\$18,412,775	\$18,489,475	\$18,866,811	\$17,419,669
School Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Construction (Removed in FY 2006)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charter School Tuition Reimbursement	\$185,207	\$263,968	\$409,002	\$439,559	\$669,148	\$539,381	\$351,651
Tuition State Wards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chater School Capital Facility Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Lunch (Offset)	\$28,962	\$30,010	\$30,201	\$27,459	\$33,698	\$31,073	\$33,298
School Choice Receiving Tuition	\$69,167	\$79,568	\$96,050	\$100,000	\$0	\$0	\$0
Sub-Total	\$19,180,574	\$19,122,009	\$19,046,876	\$18,979,793	\$19,192,321	\$19,437,265	\$17,804,618
B. GENERAL GOVERNMENT							
Unrestricted General Government Aid (2008)	\$2,411,871	\$2,356,176	\$2,185,815	\$2,356,176	\$2,454,350	\$0	\$0
Lottery, Beano & Charity Games	\$0	\$0	\$0	\$0	\$0	\$2,859,417	\$3,168,140
Additional Assistance	\$0	\$0	\$0	\$0	\$0	\$269,738	\$298,861
Highway Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Career Incentive	\$0	\$0	\$0	\$15,400	\$31,340	\$157,078	\$143,439
Veteran's Benefits	\$70,805	\$41,977	\$38,498	\$53,523	\$33,353	\$29,272	\$17,277
Exemptions (Vets,Blind,Surviving)	\$88,204	\$88,386	\$91,885	\$94,439	\$91,799	\$67,515	\$70,048
Exemptions (Elderly)	\$0	\$0	\$0	\$0	\$0	\$22,798	\$22,804
State Owned Land	\$145,774	\$142,947	\$142,901	\$137,967	\$112,672	\$129,345	\$120,634
Public Libraries	\$39,514	\$38,995	\$36,947	\$37,323	\$36,435	\$50,669	\$48,050
Sub-Total	\$2,756,168	\$2,668,481	\$2,496,046	\$2,694,828	\$2,759,949	\$3,585,832	\$3,889,253
Total State Aid	\$21,936,742	\$21,790,490	\$21,542,922	\$21,674,621	\$21,952,270	\$23,023,097	\$21,693,871
CHARGES							
County Tax	\$0	\$0	\$0	\$0	\$25,729	\$49,947	\$49,947
Mosquito Control	\$67,979	\$64,430	\$60,128	\$59,538	\$60,013	\$59,166	\$57,811
Mosquito Control (Underestimate)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Pollution Districts	\$11,072	\$10,543	\$10,002	\$9,802	\$9,608	\$9,434	\$9,220
RMV Non-Renewal Surcharge	\$26,540	\$22,180	\$22,400	\$22,320	\$21,520	\$21,780	\$19,380
WRTA Assessment	\$81,159	\$81,552	\$97,053	\$95,756	\$74,028	\$69,072	\$75,438

Figure 4 - State Aid Charges

**FIGURE FOUR
STATE AID AND CHARGES
FISCAL YEAR 2008 TO 2014**

Line Item	Fiscal Year 2014 Actual	Fiscal Year 2013 Actual	Fiscal Year 2012 Actual	Fiscal Year 2011 Actual	Fiscal Year 2010 Actual	Fiscal Year 2009 Actual	Fiscal Year 2008 Actual
Special Education	\$0	\$187	\$4,904	\$18,451	\$17,305	\$12,816	\$0
MBTA	\$152,105	\$149,868	\$114,259	\$115,750	\$139,262	\$141,794	\$142,329
School Choice Tuition	\$147,441	\$129,193	\$117,984	\$113,286	\$106,835	\$78,710	\$61,947
Charter School Tuition	\$1,320,873	\$1,442,205	\$1,556,385	\$1,321,511	\$1,362,093	\$1,059,816	\$734,787
Sub-Total	\$1,807,169	\$1,900,158	\$1,983,115	\$1,756,414	\$1,816,393	\$1,502,535	\$1,150,859
Overestimate - Mosquito Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overestimate - Special Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overestimate - Regional Transit	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub-Total	\$0						
Total Net Charges	\$1,807,169	\$1,900,158	\$1,983,115	\$1,756,414	\$1,816,393	\$1,502,535	\$1,150,859
School Lunch Offset	\$28,962	\$30,010	\$30,201	\$27,459	\$33,698	\$31,073	\$33,298
Library Offset	\$39,514	\$38,995	\$36,947	\$37,323	\$36,435	\$50,669	\$48,050
School Choice Receiving Tuition	\$69,167	\$79,568	\$96,050	\$100,000	\$0	\$0	\$0
Total Off-Sets	\$137,643	\$148,573	\$163,198	\$164,782	\$70,133	\$81,742	\$81,348

Line Item	Fiscal Year 2014 Actual	Fiscal Year 2013 Actual	Fiscal Year 2012 Actual	Fiscal Year 2011 Actual	Fiscal Year 2010 Actual	Fiscal Year 2009 Actual	Fiscal Year 2008 Actual
"Education" Local Aid	\$19,180,574	\$19,122,009	\$19,046,876	\$18,979,793	\$19,192,321	\$19,437,265	\$17,804,618
"General Government" Local Aid	\$2,756,168	\$2,668,481	\$2,496,046	\$2,694,828	\$2,759,949	\$3,585,832	\$3,889,253
Charges and Offsets	\$1,944,812	\$2,048,731	\$2,146,313	\$1,921,196	\$1,886,526	\$1,584,277	\$1,232,207
Total	\$19,991,930	\$19,741,759	\$19,396,609	\$19,753,425	\$20,065,744	\$21,438,820	\$20,461,664
Change from Previous Year	\$250,171	\$345,150	(\$356,816)	(\$312,319)	(\$1,373,076)	\$977,156	\$1,482,849
"General Government" Less Charges	\$948,999	\$768,323	\$512,931	\$938,414	\$943,556	\$2,083,297	\$2,738,394

Indicates 9C Reduction

SHREWSBURY**A. EDUCATION:****Distributions and Reimbursements:**

1. Chapter 70	18,897,238
2. School Transportation <i>Chs. 71, 71A, 71B and 74</i>	<u>0</u>
3. Charter Tuition Reimbursements <i>Ch. 71, s. 89</i>	185,207
4. Smart Growth School Reimbursements <i>Ch. 40S</i>	<u>0</u>

Offset Items – Reserve for Direct Expenditure:

5. School Lunch <i>1970, Ch. 871</i>	28,962
6. School Choice Receiving Tuition <i>Ch. 76, s. 12B, 1993, Ch. 71</i>	<u>69,167</u>

Sub-Total, All Education Items	<u>19,180,574</u>
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B. GENERAL GOVERNMENT:**Distributions and Reimbursements:**

1. Unrestricted General Government Aid	2,411,871
2. Local Share of Racing Taxes <i>1981, Ch. 558</i>	<u>0</u>
3. Regional Public Libraries <i>Ch. 78, s. 19C</i>	0
4. Urban Renewal Projects <i>Ch. 121, ss. 53-57</i>	<u>0</u>
5. Veterans' Benefits <i>Ch. 115, s. 6</i>	70,805
6. Exemptions: Vets, Blind, Surviving Spouses & Elderly <i>Ch. 58, s. 8A; Ch. 59 s. 5</i>	<u>88,204</u>
7. State Owned Land <i>Ch. 58, ss. 13-17</i>	<u>145,774</u>

Offset Item - Reserve for Direct Expenditure:

8. Public Libraries <i>Ch. 78, s. 19A</i>	<u>39,514</u>
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Sub-Total, All General Government	<u>2,756,168</u>
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C. TOTAL ESTIMATED RECEIPTS, FISCAL 2014

<u>21,936,742</u>

SHREWSBURY

A. County Assessments:

1. County Tax: <i>Ch. 35, ss. 30, 31</i>	0
2. Suffolk County Retirement <i>Ch. 61, Acts of 2009, s. 10</i>	0
Sub-Total, County Assessments	0

B. STATE ASSESSMENTS AND CHARGES:

1. Retired Employees Health Insurance <i>Ch. 32A, s. 10B</i>	0
2. Retired Teachers Health Insurance <i>Ch. 32A, s. 12</i>	0
3. Mosquito Control Projects <i>Ch. 252, s. 5A</i>	67,979
4. Air Pollution Districts <i>Ch. 111, ss. 142B, 142C</i>	11,072
5. Metropolitan Area Planning Council <i>Ch. 40B, ss. 26, 29</i>	0
6. Old Colony Planning Council <i>1967, Ch. 332</i>	0
7. RMV Non-Renewal Surcharge <i>Ch. 90; Ch. 60A</i>	26,540
Sub-Total, State Assessments	105,591

C. TRANSPORTATION AUTHORITIES:

1. MBTA <i>Ch. 161A, ss. 8-9; 1974, Ch. 825, ss. 6-7</i>	152,105
2. Boston Metro. Transit District <i>1929, Ch. 383; 1954, Ch. 535</i>	0
3. Regional Transit <i>Ch. 161B, ss. 9, 10, 23; 1973, Ch. 1141</i>	81,159
Sub-Total, Transportation Assessments	233,264

D. ANNUAL CHARGES AGAINST RECEIPTS:

1. Special Education <i>Ch. 71B, ss. 10, 12</i>	0
2. STRAP Repayments <i>1983, Ch. 637, s. 32</i>	0
Sub-Total, Annual Charges Against Receipts	0

E. TUITION ASSESSMENTS:

1. School Choice Sending Tuition <i>Ch. 76, s. 12B, 1993, Ch. 71</i>	147,441
2. Charter School Sending Tuition <i>Ch. 71, s. 89</i>	1,320,873
3. Essex County Technical Institute Sending Tuition <i>1998, Ch. 300, s. 21</i>	0
Sub-Total, Tuition Assessments	1,468,314

F. TOTAL ESTIMATED CHARGES, FISCAL 2014

1,807,169

For additional information about how the estimates were determined and what may cause them to change in the future, please click on the following link: [Local Aid Estimate Program Summary](#).