

OFFICE OF THE TOWN
MANAGER



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Town of Shrewsbury

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April 23, 2013

To: Board of Selectmen
Finance Committee

From: Daniel J. Morgado

Re: Budget Revisions

Reference is made to my memo to you dated April 8, 2013.

Attached are updated budget sheets for the following departments reflective of an updating of my recommendations for FY 2014.

Board of Health – This update was missing from the packet you received back on April 8th. The reduction here was \$5,000 from professional services.

Operating Support – I have taken a reduction of \$100,000 from Unemployment Compensation. This reflects no widespread layoffs taking place in FY 2014. If the final School Department budget requires layoffs, then this amount will need to be revised. Previous reductions taken were in Group Health and Life Insurance, Medicare and Oil & Fuel line items.

Debt Service – Adjusted to reflect the bond refunding for the Oak Middle School and North School Projects.

Please advise with any questions.

TOWN OF SHREWSBURY
Fiscal Year 2014
Operating Budget

Health

0510

	<u>ACTUAL 2011</u>	<u>ACTUAL 2012</u>	<u>REVISED BUDGET 2013</u>	<u>EXPENDED TO DATE 2013</u>	<u>DEPARTMENT REQUEST 2014</u>	<u>TOWN MANAGER RECOMMEND 2014</u>	<u>FINANCE COMMITTEE RECOMMEND 2014</u>
510010 S & W - Full Time	\$375	\$0	\$0	\$0	\$0	\$0	
510020 S & W - Part Time	\$1,050	\$900	\$900	\$675	\$900	\$900	
510100 Longevity	\$0	\$0	\$0	\$0	\$0	\$0	
Health PEA	\$1,425	\$900	\$900	\$675	\$900	\$900	
510010 S & W - Full Time	\$39,055	\$38,874	\$40,050	\$32,018	\$41,127	\$41,127	
510080 Sick Leave Plan II	\$0	\$0	\$0	\$0	\$0	\$0	
510090 Overtime	\$0	\$257	\$0	\$167	\$0	\$0	
510100 Longevity	\$200	\$0	\$63	\$63	\$63	\$63	
510110 Work Incentive Program	\$0	\$0	\$0	\$0	\$0	\$0	
Health S&C	\$39,255	\$39,130	\$40,113	\$32,248	\$41,190	\$41,190	
510010 S & W - Full Time	\$47,798	\$20,756	\$0	\$0	\$0	\$0	
510020 S & W - Part Time	\$0	\$15,957	\$0	\$0	\$0	\$0	
510080 Sick Leave Plan II	\$356	\$0	\$0	\$0	\$0	\$0	
510090 Overtime	\$318	\$394	\$0	\$0	\$0	\$0	
510100 Longevity	\$250	\$0	\$0	\$0	\$0	\$0	
Health Other	\$48,723	\$37,107	\$0	\$0	\$0	\$0	
520040 Utility - Telephone	\$1,126	\$731	\$600	\$218	\$600	\$600	
520050 Utility - Refuse Disposal	\$0	\$0	\$0	\$0	\$0	\$0	
520080 R & M - Equipment	\$0	\$0	\$100	\$0	\$100	\$100	
520100 Advertising & Binding	\$38	\$270	\$100	\$66	\$100	\$100	
520130 Professional Services	\$64,764	\$80,550	\$127,500	\$120,325	\$131,500	\$120,000	
520160 Removal Tree Trim, Rubbish	\$0	\$275	\$0	\$0	\$0	\$0	
540140 Books Periodicals Subs	\$0	\$0	\$0	\$0	\$0	\$0	
540150 Print Postage Stationary	\$3,909	\$653	\$5,203	\$308	\$5,000	\$5,000	
540170 Medical & Dental	\$30	\$315	\$400	\$844	\$1,150	\$1,150	

	<u>ACTUAL 2011</u>	<u>ACTUAL 2012</u>	<u>REVISED BUDGET 2013</u>	<u>EXPENDED TO DATE 2013</u>	<u>DEPARTMENT REQUEST 2014</u>	<u>TOWN MANAGER RECOMMEND 2014</u>	<u>FINANCE COMMITTEE RECOMMEND 2014</u>
540220 Office Supplies	\$396	\$375	\$400	\$144	\$400	\$400	\$400
540240 Small Tools & Misc Equip	\$1,700	\$187	\$500	\$325	\$500	\$500	\$500
570010 Car Allowance/Mileage	\$2,498	\$2,160	\$0	\$0	\$0	\$0	\$0
570020 Dues & Memberships	\$0	\$65	\$200	\$0	\$200	\$200	\$200
570030 In State Travel	\$177	\$50	\$200	\$0	\$200	\$200	\$200
Health OpEx	\$74,637	\$85,630	\$135,203	\$122,230	\$139,750	\$128,250	
580010 Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0
520440 Landfill Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
570490 Waste Collection Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health SepAp	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health	\$164,040	\$162,768	\$176,216	\$155,153	\$181,840	\$170,340	

TOWN OF SHREWSBURY
Fiscal Year 2014
Operating Budget

Operating Support

0159

	<u>ACTUAL 2011</u>	<u>ACTUAL 2012</u>	<u>REVISED BUDGET 2013</u>	<u>EXPENDED TO DATE 2013</u>	<u>DEPARTMENT REQUEST 2014</u>	<u>TOWN MANAGER RECOMMEND 2014</u>	<u>FINANCE COMMITTEE RECOMMEND 2014</u>
510310 Employee Assist Program	\$3,980	\$3,980	\$4,000	\$3,980	\$4,000	\$4,000	
510320 FICA Employer Match	\$0	\$0	\$0	\$0	\$0	\$0	
510330 Grp Health & Life Ins	\$6,787,930	\$7,569,126	\$7,720,000	\$5,354,834	\$7,720,000	\$8,100,000	
510340 Medicare Employer Match	\$686,791	\$704,841	\$710,000	\$502,272	\$710,000	\$745,000	
510360 Pensions & Annuities - NonC	\$0	\$0	\$0	\$0	\$0	\$0	
510380 Unemployment Compensatio	\$179,048	\$71,377	\$250,000	\$83,660	\$250,000	\$150,000	
510390 Worker's Compensation	\$0	\$0	\$0	\$0	\$0	\$0	
520080 R & M - Equipment	\$10,421	\$10,421	\$10,421	\$10,421	\$10,421	\$10,421	
520620 Ambulance Services	\$73,956	\$77,124	\$19,976	\$19,281	\$0	\$0	
540020 Oil & Fuel	\$363,236	\$373,485	\$485,000	\$336,755	\$485,000	\$475,000	
540150 Print Postage Stationary	\$94,109	\$95,708	\$100,000	\$79,638	\$100,000	\$100,000	
570100 WAREP Payment	\$0	\$0	\$0	\$0	\$0	\$0	
570220 Memorial Day	\$3,197	\$3,046	\$3,549	\$0	\$3,549	\$3,549	
570230 General Insurance	\$575,111	\$651,155	\$717,600	\$721,649	\$740,151	\$790,000	
570290 Bills of Prior Years	\$0	\$0	\$0	\$0	\$0	\$0	
572010 Out of State Travel Exp	\$0	\$0	\$0	\$0	\$0	\$0	
572030 MIS Support	\$0	\$510,899	\$545,000	\$454,167	\$545,000	\$635,000	
580370 Telecom & Network Equipm	\$0	\$0	\$16,818	\$0	\$16,818	\$16,818	
Operating Support SepAp	\$8,777,777	\$10,071,161	\$10,582,364	\$7,566,657	\$10,584,939	\$11,029,788	
Operating Support	\$8,777,777	\$10,071,161	\$10,582,364	\$7,566,657	\$10,584,939	\$11,029,788	

TOWN OF SHREWSBURY
Fiscal Year 2014
Operating Budget

Long Term Debt Principal

0710

	<u>ACTUAL 2011</u>	<u>ACTUAL 2012</u>	<u>REVISED BUDGET 2013</u>	<u>EXPENDED TO DATE 2013</u>	<u>DEPARTMENT REQUEST 2014</u>	<u>TOWN MANAGER RECOMMEND 2014</u>	<u>FINANCE COMMITTEE RECOMMEND 2014</u>
590010 Elementary School	\$515,000	\$505,000	\$470,000	\$470,000	\$465,000	\$465,000	
590020 CATV	\$360,000	\$350,000	\$345,000	\$0	\$335,000	\$335,000	
590030 Water	\$0	\$0	\$19,000	\$19,000	\$71,000	\$71,000	
590050 Light	\$0	\$0	\$0	\$0	\$0	\$0	
590090 Open Space Land Acq	\$170,000	\$165,000	\$160,000	\$0	\$155,000	\$155,000	
590100 High School Land Acq	\$130,000	\$130,000	\$125,000	\$0	\$120,000	\$120,000	
590110 Senior Center	\$0	\$0	\$0	\$0	\$0	\$0	
590120 Title V Loan	\$15,128	\$15,128	\$14,963	\$14,963	\$15,101	\$15,101	
590130 Assabet River Consortium	\$22,974	\$23,434	\$23,005	\$23,005	\$22,738	\$22,738	
590140 New High School Constructi	\$3,075,000	\$3,075,000	\$3,101,000	\$3,101,000	\$3,040,000	\$3,040,000	
590160 Open Space Land Acq (2)	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	
590170 Light Dept Upgrade	\$310,000	\$310,000	\$314,000	\$314,000	\$110,000	\$110,000	
590190 Oak Street Middle Renovatio	\$370,000	\$370,000	\$370,000	\$370,000	\$370,000	\$430,000	
590200 Parker Road Pre School	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$95,000	
590220 Fire Facilities Project	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000	\$380,000	
590230 Water Systems Improvement	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	
590240 Sherwood Middle School	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
590250 Land Acq - Credit Union	\$0	\$0	\$70,000	\$70,000	\$70,000	\$70,000	
590260 Land Acq - South St (Allen)	\$0	\$0	\$0	\$0	\$305,000	\$305,000	
590270 Sewer Interceptor	\$0	\$0	\$46,559	\$0	\$0	\$38,707	
590280 Spring St School	\$0	\$0	\$0	\$0	\$0	\$0	
Long Term Debt Principal SepAp	\$5,668,102	\$5,643,562	\$6,758,527	\$6,081,967	\$6,778,839	\$6,887,546	
Long Term Debt Principal	\$5,668,102	\$5,643,562	\$6,758,527	\$6,081,967	\$6,778,839	\$6,887,546	

TOWN OF SHREWSBURY
Fiscal Year 2014
Operating Budget

Long Term Debt Interest

0751

	<u>ACTUAL 2011</u>	<u>ACTUAL 2012</u>	<u>REVISED BUDGET 2013</u>	<u>EXPENDED TO DATE 2013</u>	<u>DEPARTMENT REQUEST 2014</u>	<u>TOWN MANAGER RECOMMEND 2014</u>	<u>FINANCE COMMITTEE RECOMMEND 2014</u>
590010 Elementary School	\$106,344	\$89,606	\$71,932	\$71,931	\$55,483	\$55,483	
590020 CATV	\$34,500	\$27,300	\$20,300	\$10,150	\$13,400	\$13,400	
590030 Water	\$0	\$0	\$0	\$0	\$11,860	\$11,860	
590050 Light	\$0	\$0	\$0	\$0	\$0	\$0	
590090 Open Space Land Acq	\$35,013	\$31,613	\$28,313	\$14,156	\$25,113	\$25,113	
590100 High School Land Acq	\$29,875	\$27,275	\$24,675	\$12,338	\$22,175	\$22,175	
590110 Senior Center	\$0	\$0	\$0	\$0	\$0	\$0	
590130 Assabet River Consortium	\$2,567	\$2,360	\$2,125	\$2,124	\$1,888	\$1,888	
590140 New High School Constructio	\$1,312,233	\$1,374,805	\$1,251,415	\$1,251,415	\$1,159,300	\$1,159,300	
590160 Open Space Land Acq (2)	\$38,417	\$38,950	\$34,550	\$34,550	\$31,250	\$31,250	
590170 Light Dept Upgrade	\$47,767	\$40,570	\$30,110	\$30,110	\$20,750	\$20,750	
590190 Oak Street Middle Renovatio	\$216,173	\$203,685	\$190,504	\$167,840	\$176,860	\$78,040	
590200 Parker Road Pre School	\$30,019	\$27,150	\$24,122	\$21,388	\$20,988	\$9,763	
590220 Fire Facilities Project	\$205,033	\$193,633	\$182,233	\$182,233	\$170,833	\$170,833	
590230 Water Systems Improvement	\$31,563	\$27,813	\$36,063	\$24,063	\$20,313	\$20,313	
590240 Sherwood Middle School	\$0	\$364,153	\$770,000	\$770,000	\$740,000	\$758,000	
590250 Land Acq - Credit Union	\$0	\$11,597	\$23,950	\$23,950	\$21,850	\$21,850	
590260 Land Acq - South St (Allen)	\$0	\$0	\$90,000	\$0	\$181,475	\$181,475	
590270 Sewer Interceptor	\$0	\$0	\$19,541	\$0	\$0	\$19,988	
590280 Spring St School	\$0	\$0	\$13,000	\$0	\$0	\$14,000	
Long Term Debt Interest SepAp	\$2,089,501	\$2,460,509	\$2,812,833	\$2,616,248	\$2,673,538	\$2,615,481	
Long Term Debt Interest	\$2,089,501	\$2,460,509	\$2,812,833	\$2,616,248	\$2,673,538	\$2,615,481	