

**OFFICE OF THE  
TOWN MANAGER**



**Richard D. Carney**  
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**dmorgado@th.ci.shrewsbury.ma.us**

**Town of Shrewsbury**  
**MASSACHUSETTS 01545-5398**

September 20, 2013

To: Board of Selectmen  
 Finance Committee

From: Daniel J. Morgado

Re: Free Cash Certification

Attached is the FY 2013 Free Cash certification in the amount of \$5,062,332.

Before commenting on this balance a review of how the water utility has affected the certification is in order.

The following summarizes how the water operation has impacted the Free Cash balance, previous (proposed) transfers from Free Cash to the Water System Improvement Account, and the resulting reserve percentage:

Revenue Area	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Water Salaries 1-2-3	\$5,128	\$19,079	\$5,658	\$9,301	\$14,559	\$11,200
Water Expense 4-5-6	\$86,653	\$60,275	\$164,469	\$254,457	\$191,459	\$132,694
Water Equipment 8	\$0	\$0	\$5,105	\$132,214	\$0	\$0
Water Special Appropriation 9	\$98,742	\$42,746	\$24,073	\$91,442	\$340	\$874
Schedule A - Water Receipts	\$75,767	(\$98,092)	\$242,144	\$218,453	(\$140,557)	\$400,366
Impact on Free Cash Balance	\$266,290	\$24,008	\$441,449	\$705,867	\$65,801	\$545,134
Initial Free Cash Balance	\$5,062,332	\$5,591,137	\$6,002,067	\$5,845,970	\$4,778,074	\$4,597,946
Transfer Water System Improvement (Proposed for FY 2013)	\$266,290	\$24,000	\$448,000	\$700,000	\$0	\$400,000
Revised Effective Free Cash	\$4,796,042	\$5,567,137	\$5,554,067	\$5,145,970	\$4,778,074	\$4,197,946
Stabilization Account	\$350,544	\$348,025	\$157,136	\$153,089	\$142,653	\$614,059
Total Reserves	\$5,146,586	\$5,915,162	\$5,711,203	\$5,299,059	\$4,920,727	\$4,812,005
Operating Budget (Ensuing Year)	\$101,372,766	\$97,647,737	\$92,090,924	\$89,953,965	\$87,444,351	\$88,668,959
Reserve Percentage	5.08%	6.06%	6.20%	5.89%	5.63%	5.43%

The revised effective Free Cash balance is \$4,796,042 once the proposed transfer of \$266,290 is authorized by the October 21, 2013, Special Town Meeting. This is below (by \$771,095) the \$5,567,137 revised effective balance from last year. This is the first drop in end of year reserves since FY 2008.

The reserve percentage remains slightly above 5% but does not achieve the upper limit 6.5% goal set by the Board in your FY 2013 fiscal policies (short by \$1,438,613).

My Free Cash projection for July 1<sup>st</sup> made prior to the ATM was between \$4.4 Million and \$4.9 Million.

The primary gain towards the improved Free Cash balance was departmental turn backs totaling \$1,472,387 (last year \$1,840,770) as shown on the attached and a collection above estimate for Schedule A of \$1,065,165 (last year \$915,701). The municipal departments are again commended for answering the call to make every possible effort to turn back as much funding as possible.

Please note that the Solid Waste Enterprise has a certified retain earnings balance of \$79,270 which is up from the July 1, 2012, balance of \$58,879 (July 1, 2011 - \$108,445; July 1, 2010 - \$99,701; July 1, 2009 - \$203,099).

I have attached several pages of detail for your review.

I will be sending you my analysis of the sewer surplus account under separate cover.

Please advise with any questions.

Cc Mary Thompson  
Thomas Gregory  
Joseph Sawyer  
Liam Hurly

**Daniel J Morgado**

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**From:** recapdata@dor.state.ma.us  
**Sent:** Thursday, September 19, 2013 2:41 PM  
**To:** Christopher Reidy; Carolyn Marcotte; Daniel J Morgado; Selectmen; Mary Thompson; recapdata@dor.state.ma.us  
**Subject:** Freecash Approval Notification for Shrewsbury  
**Attachments:** Shrewsbury.pdf

**Massachusetts Department of Revenue Division of Local Services**  
*Amy Pitter, Commissioner*  
*Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs*

Thursday, September 19, 2013

Mary Thompson  
Accountant  
Town of Shrewsbury

**Re: NOTIFICATION OF FREE CASH APPROVAL - Shrewsbury**

Based upon the unaudited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2013 for the Town of Shrewsbury is:

General Fund		\$ 5,062,332
Cable	Enterprise Fund	\$ 4,172,002
Pay as you throw	Enterprise Fund	\$ 79,270

This certification is in accordance with the provisions of G. L. Chapter 59, §23, as amended.

Certification letters will be e-mailed to the mayor/manager, board of selectmen, prudential committee, finance director and treasurer immediately upon approval, provided an e-mail address is reported in DLS' Local Officials Directory. Please forward to other officials that you deem appropriate.

Sincerely,  
Gerard D. Perry  
Director of Accounts

cc:  
[creidy@th.ci.shrewsbury.ma.us](mailto:creidy@th.ci.shrewsbury.ma.us); [cmarcotte@th.ci.shrewsbury.ma.us](mailto:cmarcotte@th.ci.shrewsbury.ma.us); [dmorgado@th.ci.shrewsbury.ma.us](mailto:dmorgado@th.ci.shrewsbury.ma.us); [selectmen@th.ci.shrewsbury.ma.us](mailto:selectmen@th.ci.shrewsbury.ma.us); [mthompso@th.ci.shrewsbury.ma.us](mailto:mthompso@th.ci.shrewsbury.ma.us); [recapdata@dor.state.ma.us](mailto:recapdata@dor.state.ma.us)

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Town of Shrewsbury - V9.4 - LIVE  
YEAR-TO-DATE BUDGET REPORT  
FINAL REPORT YTD 2013 SALARIES 1-2-3

PG 1  
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FOR 2013 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
0100 General Fund							
0122 Selectmen	10,250	.00	10,250.00	9,710.23	.00	539.77	94.7%
0123 Town Manager	309,441	3,177.08	312,618.08	299,212.87	.00	13,405.21	95.7%
0131 Finance Committee	500	.00	500.00	.00	.00	500.00	.0%
0135 Accountant	169,337	7,988.81	177,325.81	177,315.88	.00	9.93	100.0%
0141 Assessor	179,797	9,013.81	188,810.81	182,102.18	.00	6,708.63	96.4%
0145 Treasurer & Collector	281,048	13,933.41	294,981.41	294,691.02	.00	290.39	99.9%
0161 Town Clerk	120,316	5,566.47	125,882.47	124,298.45	.00	1,584.02	98.7%
0162 Elections & Registrations	95,252	27,557.33	122,819.33	112,647.88	.00	10,171.45	91.7%
0175 Planning Board	1,000	.00	1,000.00	400.00	.00	600.00	40.0%
0176 Board of Appeals	3,000	.00	3,000.00	847.76	.00	2,152.24	28.3%
0192 Public Buildings	1,049,086	15,178.13	1,064,264.13	999,036.07	.00	65,228.06	93.9%
0210 Police	3,853,672	11,764.23	3,865,436.23	3,707,035.22	.00	158,401.01	95.9%
0220 Fire	2,719,370	13,118.07	2,732,488.07	2,732,488.07	.00	.00	100.0%
0241 Building Inspector	162,389	5,507.33	167,896.33	167,647.78	.00	248.55	99.9%
0244 Weights & Measures	2,400	.00	2,400.00	2,400.00	.00	.00	100.0%
0291 Emergency Mgmt Agency	1,764	.00	1,764.00	1,764.00	.00	.00	100.0%
0294 Forestry	500	.00	500.00	500.00	.00	.00	100.0%
0411 Engineer	391,844	22,096.17	413,940.17	413,185.36	.00	754.81	99.8%
0421 Highway	726,176	86,944.38	813,120.38	788,808.61	.00	24,311.77	97.0%
0450 Water	506,752	9,246.46	515,998.46	510,870.08	.00	5,128.38	99.0%
0491 Cemetery	53,799	880.38	54,679.38	53,623.27	.00	1,056.11	98.1%
0510 Health	39,118	1,894.65	41,012.65	41,012.65	.00	.00	100.0%
0541 Council on Aging	215,252	4,178.83	219,430.83	182,404.82	.00	37,026.01	83.1%
0543 Veterans Benefits	13,078	.00	13,078.00	12,821.04	.00	256.96	98.0%
0610 Library	819,229	19,127.61	838,356.61	827,693.62	.00	10,662.99	98.7%
0650 Parks & Recreation	205,918	7,055.83	212,973.83	208,701.09	.00	4,272.74	98.0%
TOTAL General Fund	11,930,298	264,228.98	12,194,526.98	11,851,217.95	.00	343,309.03	97.2%
TOTAL EXPENSES	11,930,298	264,228.98	12,194,526.98	11,851,217.95	.00	343,309.03	
GRAND TOTAL	11,930,298	264,228.98	12,194,526.98	11,851,217.95	.00	343,309.03	97.2%

\*\* END OF REPORT - Generated by Mary Thompson \*\*



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Town of Shrewsbury - V9.4 - LIVE  
YEAR-TO-DATE BUDGET REPORT  
FINAL REPORT YTD 2013 EXPENSES 4-5-6

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FOR 2013 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
0100 General Fund							
01011904 Personnel Board OpEx	3,600	.00	3,600.00	3,200.00	.00	400.00	88.9%
01011909 Personnel Board SepAp	185,000	-96,358.83	88,641.17	1,600.00	5,000.00	82,041.17	7.4%
01012204 Selectmen OpEx	9,900	.00	9,900.00	9,397.69	497.50	4.81	100.0%
01012209 Select SepAp	190,000	.00	190,000.00	190,000.00	.00	.00	100.0%
01012304 Manager OpEx	9,675	26.35	9,701.35	9,356.70	.00	344.65	96.4%
01013104 Finance Committee OpEx	955	.00	955.00	695.93	.00	259.07	72.9%
01013109 Finance Committee SepAp	280,000	-146,869.22	133,130.78	.00	.00	133,130.78	.0%
01013504 Accountant OpEx	3,145	.00	3,145.00	3,066.78	.00	78.22	97.5%
01013509 Accountant SepAp	26,000	6,000.00	32,000.00	31,500.00	.00	500.00	98.4%
01014104 Assessor OpEx	22,070	4,100.00	26,170.00	25,138.60	945.31	86.09	99.7%
01014109 Assessor SepAp	28,000	.00	28,000.00	27,972.21	.00	27.79	99.9%
01014504 Treasurer OpEx	44,817	.00	44,817.00	33,400.75	.00	11,416.25	74.5%
01014509 Treasurer SepAp	30,000	.00	30,000.00	18,451.90	5,150.00	6,398.10	78.7%
01015104 Town Counsel OpEx	56,400	2,519.00	58,919.00	58,918.29	.00	.71	100.0%
01015909 Operating Support SepAp	10,577,764	28,621.00	10,606,385.00	10,172,948.68	2,000.00	431,436.32	95.9%
01016104 Town Clerk OpEx	6,950	630.00	7,580.00	6,446.21	595.00	538.79	92.9%
01016204 Election OpEx	46,950	3,300.00	50,250.00	31,226.91	4,545.00	14,478.09	71.2%
01017104 Conservation OpEx	6,550	28,402.58	34,952.58	779.21	33,402.58	770.79	97.8%
01017504 Planning Board OpEx	2,150	33.01	2,183.01	1,102.78	16.72	1,063.51	51.3%
01017604 Appeals Board OpEx	1,250	.00	1,250.00	351.47	.00	898.53	28.1%
01019204 Public Buildings OpEx	2,206,963	6,206.05	2,213,169.05	2,206,719.72	6,393.79	55.54	100.0%
01019209 Public Buildings SepAp	100,000	238,269.47	338,269.47	129,975.00	208,294.47	.00	100.0%
01021004 Police OpEx	278,729	16,085.92	294,814.92	234,405.56	13,930.40	46,478.96	84.2%
01021008 Police Equip	18,600	636.27	19,236.27	9,819.55	4,485.00	4,931.72	74.4%
01022004 Fire OpEx	183,700	6,741.44	190,441.44	188,997.34	1,329.32	114.78	99.9%
01022008 Fire Equip	15,000	.00	15,000.00	15,000.00	.00	.00	100.0%
01024104 Building Inspector OpEx	92,425	2,126.50	94,551.50	81,821.17	3,315.00	9,415.33	90.0%
01024404 Sealer OpEx	800	.00	800.00	424.40	.00	375.60	53.1%
01029104 Emergency Mgmt Agency OpEx	480	.00	480.00	229.74	.00	250.26	47.9%
01029404 Forestry OpEx	77,200	.00	77,200.00	76,197.48	70.00	932.52	98.8%
01031109 Retirement SepAp	3,320,189	1,774.49	3,321,963.49	3,321,963.49	.00	.00	100.0%
01041104 Engineer OpEx	19,987	10,700.00	30,687.00	23,764.15	40.00	6,882.85	77.6%
01041109 Engineering SepAp	0	16,733.83	16,733.83	.00	16,733.83	.00	100.0%
01042104 Highway OpEx	1,124,640	146,204.76	1,270,844.76	1,181,529.78	70,890.44	18,424.54	98.6%
01042108 Highway Equip	19,000	.00	19,000.00	19,000.00	.00	.00	100.0%
01042404 Street Lighting OpEx	167,974	.00	167,974.00	159,476.39	.00	8,497.61	94.9%
01045004 Water OpEx	718,750	63,360.28	782,110.28	572,411.20	123,046.50	86,652.58	88.9%
01045008 Water Equip	0	150,884.77	150,884.77	126,810.10	24,074.67	.00	100.0%
01045009 Water SepAp	668,199	2,337.52	670,536.52	565,552.53	6,241.54	98,742.45	85.3%
01049104 Cemetery OpEx	45,000	.00	45,000.00	45,000.00	.00	.00	100.0%



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Town of Shrewsbury - V9.4 - LIVE  
YEAR-TO-DATE BUDGET REPORT  
FINAL REPORT YTD 2013 EXPENSES 4-5-6

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FOR 2013 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
01051004 Health OpEx	135,000	203.00	135,203.00	118,031.13	.00	17,171.87	87.3%
01054104 Council on Aging OpEx	15,660	100.00	15,760.00	15,091.38	378.25	290.37	98.2%
01054304 Veterans Benefits OpEx	87,200	39,640.00	126,840.00	126,839.26	.00	.74	100.0%
01054904 Disability OpEx	500	.00	500.00	.00	.00	500.00	.0%
01061004 Library OpEx	247,331	36,220.54	283,551.54	236,086.89	• 40,106.65	7,358.00	97.4%
01061008 Library Equip	19,750	8,517.20	28,267.20	21,840.85	6,423.04	3.31	100.0%
01065004 Parks & Recreation OpEx	109,750	.00	109,750.00	82,853.89	.00	26,896.11	75.5%
01065008 Parks & Recreation Equip	4,550	.00	4,550.00	1,955.53	.00	2,594.47	43.0%
01065009 Parks & Recreation SepAp	44,300	.00	44,300.00	34,255.52	.00	10,044.48	77.3%
01071009 Long Term Debt Principal S	6,739,527	19,000.00	6,758,527.00	6,711,967.48	.00	46,559.52	99.3%
01075109 Long Term Debt Interest Se	2,905,833	-93,000.00	2,812,833.00	2,770,311.12	.00	42,521.88	98.5%
01075209 Short Term Debt Interest S	121,696	.00	121,696.00	121,695.14	.00	.86	100.0%
01080009 Cherry Sheet SepAp	0	1,908,736.68	1,908,736.68	1,711,978.68	.00	<u>196,758.00</u>	89.7%
TOTAL General Fund	31,019,909	2,411,882.61	33,431,791.61	31,537,558.58	577,905.01	1,316,328.02	96.1%
TOTAL REVENUES	0	.00	.00	-9,615.05	.00	9,615.05	
TOTAL EXPENSES	31,019,909	2,411,882.61	33,431,791.61	31,547,173.63	577,905.01	1,306,712.97	
GRAND TOTAL	31,019,909	2,411,882.61	33,431,791.61	31,537,558.58	577,905.01	1,316,328.02	96.1%

\*\* END OF REPORT - Generated by Mary Thompson \*\*

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1,119,570.02

	<u>Budget</u>	<u>September</u>	<u>December</u>	<u>March</u>	<u>June</u>	<u>Grand Total</u>	<u>Total</u>
<b>Education</b>							
1. Chapter 70	18,748,463.00	4,687,115.00	4,687,116.00	4,687,116.00	4,687,116.00	18,748,463.00	-
4. Charter Tuition Assess	263,968.00		45,434.00	45,661.00	40,689.00	131,784.00	(132,184.00)
5. School Lunch						-	-
6. School Choice Receiving Tuition						-	-
<b>General Government</b>							
1. Lottery-Unrestricted General Government Aid	2,356,176.00	589,044.00	589,044.00	589,044.00	589,044.00	2,356,176.00	-
2. Additional Assistance						-	-
4. Police Career Incentive						-	-
6. Veterans Benefits	41,977.00					-	(41,977.00)
7. Exempt:Vets, Blind Surv Spouse	88,386.00	433.00	22,666.00		64,587.00	87,686.00	(700.00)
7. Exemptions: Elderly						-	-
8. State Owned Land	142,947.00		142,947.00			142,947.00	-
9. Public Libraries						-	-
Other Revenue - FEMA Ice Storm/Irene						-	-
<b>Total</b>	<b>21,641,917.00</b>	<b>5,276,592.00</b>	<b>5,487,207.00</b>	<b>5,321,821.00</b>	<b>5,381,436.00</b>	<b>21,467,056.00</b>	<b>(174,861.00)</b>
<b>SBA</b>							
Other Receipts Boo/Irene		269,800.00			17,868.00	287,668.00	287,668.00
		269,800.00			17,868.00	287,668.00	287,668.00
<b>Grand Total</b>	<b>21,641,917.00</b>	<b>5,546,392.00</b>	<b>5,487,207.00</b>	<b>5,321,821.00</b>	<b>5,399,304.00</b>	<b>21,754,724.00</b>	<b>112,807.00</b>
<b>Assessments</b>							
<b>County Assessment, County Tax</b>							
State Assessments & Charges							
3. Mosquito Control Projects	64,430.00	16,108.00	16,108.00	16,108.00	16,106.00	64,430.00	-
4. Air Pollution Districts	10,543.00	2,636.00	2,636.00	2,636.00	2,635.00	10,543.00	-
7. RMV Non-Renewal Surcharge	22,180.00	6,635.00	6,635.00	6,635.00	6,635.00	26,540.00	(4,360.00)
Transportation Authorities							
1. MBTA	149,868.00	37,467.00	37,467.00	37,467.00	37,467.00	149,868.00	-
3. Regional Transit	81,552.00	20,388.00	20,388.00	20,388.00	20,388.00	81,552.00	-
Annual Charges Against Receipts							
2. Special Education	187.00					-	187.00
Tuition Assessments							
1. School Choice Sending Tuition	129,193.00		54,138.00	55,962.00	34,091.00	144,191.00	(14,998.00)
2. Charter School Sending Tuition	1,442,205.00		421,709.00	421,591.00	382,976.00	1,226,276.00	215,929.00
<b>Total</b>	<b>1,900,158.00</b>	<b>83,234.00</b>	<b>559,081.00</b>	<b>560,787.00</b>	<b>500,298.00</b>	<b>1,703,400.00</b>	<b>196,758.00</b>
<b>Net Distribution</b>	<b>19,741,759.00</b>	<b>5,193,358.00</b>	<b>4,928,126.00</b>	<b>4,761,034.00</b>	<b>4,881,138.00</b>	<b>19,763,656.00</b>	<b>309,565.00</b>



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Town of Shrewsbury - V9.4 - LIVE  
YEAR-TO-DATE BUDGET REPORT  
FINAL REPORT YTD 2013 WARRANT ARTICLES

PG 1  
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FOR 2013 99

	ORIGINAL APPROP	TRNFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
0100 General Fund							
01012310 Town Manager WarArt							
01012310 585895 ATM Art 22 Shrews	30,000	.00	30,000.00	.00	30,000.00	.00	100.0%
TOTAL Town Manager WarArt	30,000	.00	30,000.00	.00	30,000.00	.00	100.0%
01016210 ElectReg WarArt							
01016210 571210 ATM 09 Art 11 Rep	0	5,068.71	5,068.71	.00	5,068.71	.00	100.0%
TOTAL ElectReg WarArt	0	5,068.71	5,068.71	.00	5,068.71	.00	100.0%
01017110 Conservation WarArt							
01017110 570000 Other Charges & Ex	0	114,508.09	114,508.09	.00	114,508.09	.00	100.0%
01017110 585850 ATM Art 7 Repairs	0	96,733.74	96,733.74	63,551.06	33,182.68	.00	100.0%
TOTAL Conservation WarArt	0	211,241.83	211,241.83	63,551.06	147,690.77	.00	100.0%
01019210 Public Buildings WarArt							
01019210 570780 Beal Elevator ATM	0	54,065.00	54,065.00	.00	.00	54,065.00	.0%
01019210 571260 ATM Art 9 Install	0	32,000.00	32,000.00	.00	.00	32,000.00	.0%
01019210 571270 ATM Art 9 Rep Carp	0	14,140.00	14,140.00	.00	14,140.00	.00	100.0%
01019210 571300 STM 1/19 Spr Roof/	0	24,001.25	24,001.25	.00	.00	24,001.25	.0%
01019210 582030 ATM CP Art 8 Paton	217,600	.00	217,600.00	.00	217,600.00	.00	100.0%
01019210 585540 ATM Art 8 Re-Seam	0	37,957.26	37,957.26	.00	37,957.26	.00	100.0%
01019210 585956 ATM Art 10 Police	0	751.33	751.33	.00	751.33	.00	100.0%
01019210 585994 ATM 13 Art 7 Repla	19,000	.00	19,000.00	.00	19,000.00	.00	100.0%
TOTAL Public Buildings WarArt	236,600	162,914.84	399,514.84	.00	289,448.59	110,066.25	72.5%
01021010 Police WarArt							
01021010 571040 ATM Art 7 Replace	91,000	.00	91,000.00	84,019.00	.00	6,981.00	92.3%



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Town of Shrewsbury - V9.4 - LIVE  
YEAR-TO-DATE BUDGET REPORT  
FINAL REPORT YTD 2013 WARRANT ARTICLES

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FOR 2013 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL Police WarArt	91,000	.00	91,000.00	84,019.00	.00	6,981.00	92.3%
<u>01022010 Fire WarArt</u>							
01022010 579210 Indemnification	2,291	.00	2,290.81	2,290.81	.00	.00	100.0%
01022010 580270 ATM CP Refurbish E	0	87,905.59	87,905.59	87,879.63	.00	25.96	100.0%
TOTAL Fire WarArt	2,291	87,905.59	90,196.40	90,170.44	.00	25.96	100.0%
<u>01041110 Engineer WarArt</u>							
01041110 570610 GIS Program	0	274,569.51	274,569.51	.00	274,569.51	.00	100.0%
01041110 582070 STM Art 11 Lakeway	0	3,500.00	3,500.00	2,999.60	500.40	.00	100.0%
01041110 585170 Public Ways	100,000	1,057,254.04	1,157,254.04	25,665.38	1,131,588.66	.00	100.0%
01041110 585893 ATM Art 19 Lake St	0	132,000.00	132,000.00	.00	132,000.00	.00	100.0%
01041110 585894 ATM Art 21 Stormwa	0	47,883.07	47,883.07	10,146.00	37,737.07	.00	100.0%
TOTAL Engineer WarArt	100,000	1,515,206.62	1,615,206.62	38,810.98	1,576,395.64	.00	100.0%
<u>01042110 Highway WarArt</u>							
01042110 585160 Storm Drain	0	74,189.83	74,189.83	825.58	73,364.25	.00	100.0%
01042110 585180 Sidewalks	0	72,328.64	72,328.64	.00	72,328.64	.00	100.0%
01042110 585860 ATM Art 7 Rebuild	0	2,501.46	2,501.46	.00	.00	2,501.46	.0%
TOTAL Highway WarArt	0	149,019.93	149,019.93	825.58	145,692.89	2,501.46	98.3%
<u>01045010 Water WarArt</u>							
01045010 580090 ATM New Water Mete	250,000	248,446.88	498,446.88	1,071.35	497,375.53	.00	100.0%
01045010 580570 ATM Art 19 Oak S C	1,300,000	400,000.00	1,700,000.00	1,211,827.12	488,172.88	.00	100.0%
01045010 580580 STM ART 1 Lambert	450,000	.00	450,000.00	22,374.74	427,625.26	.00	100.0%
01045010 582010 ATM CP Rt 9 Water	0	150,000.00	150,000.00	.00	150,000.00	.00	100.0%
01045010 582040 Water Supply Permi	100,000	.00	100,000.00	.00	100,000.00	.00	100.0%
01045010 582050 ATM Art 8 Cap Effi	60,000	.00	60,000.00	33,242.94	26,757.06	.00	100.0%



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Town of Shrewsbury - V9.4 - LIVE  
YEAR-TO-DATE BUDGET REPORT  
FINAL REPORT YTD 2013 WARRANT ARTICLES

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FOR 2013 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
01045010 585360 ATM 5/02 Study W P	0	70,000.00	70,000.00	.00	70,000.00	.00	100.0%
01045010 585370 ATM 5/02 Water Mgm	0	30,121.35	30,121.35	14,050.83	16,070.52	.00	100.0%
01045010 585400 ATM 5/02 Dev Addl	0	86,024.90	86,024.90	.00	86,024.90	.00	100.0%
01045010 585580 ATM Art 8 New Gen	0	31,406.06	31,406.06	.00	.00	31,406.06	.0%
01045010 585700 ATM Art 8 Replace	40,000	.00	40,000.00	30,515.00	.00	9,485.00	76.3%
01045010 585820 STM 10/05 Water Co	0	25,272.95	25,272.95	7,178.83	18,094.12	.00	100.0%
01045010 585896 ATM Art 23 Crescen	0	192,912.64	192,912.64	151,607.05	.00	41,305.59	78.6%
01045010 585897 ATM Art 24 Bedrock	0	206,477.86	206,477.86	188.61	206,289.25	.00	100.0%
01045010 585961 ATM Art 10 Browing	0	45,382.58	45,382.58	.00	.00	45,382.58	.0%
01045010 585991 ATM Article 24 Gra	0	75,144.96	75,144.96	.00	.00	75,144.96	.0%
TOTAL Water WarArt	2,200,000	1,561,190.18	3,761,190.18	1,472,056.47	2,086,409.52	202,724.19	94.6%
01054910 Comm on Disabilities WarArt							
01054910 571080 ATM Art 7 Building	0	9,576.42	9,576.42	1,509.00	8,067.42	.00	100.0%
TOTAL Comm on Disabilities War	0	9,576.42	9,576.42	1,509.00	8,067.42	.00	100.0%
01061010 Library WarArt							
01061010 585180 ATM Art 8 CP Sidew	250,000	-135,000.00	115,000.00	9,417.00	105,583.00	.00	100.0%
01061010 585220 STM Art 14 Arch St	0	135,000.00	135,000.00	27,821.01	107,178.99	.00	100.0%
TOTAL Library WarArt	250,000	.00	250,000.00	37,238.01	212,761.99	.00	100.0%
01065010 Parks & Recreation WarArt							
01065010 520460 Counsel and Educat	72,000	.00	72,000.00	72,000.00	.00	.00	100.0%
01065010 585880 ATM Art 8 Replace	0	23,150.00	23,150.00	23,150.00	.00	.00	100.0%
TOTAL Parks & Recreation WarAr	72,000	23,150.00	95,150.00	95,150.00	.00	.00	100.0%
TOTAL General Fund	2,981,891	3,725,274.12	6,707,164.93	1,883,330.54	4,501,535.53	322,298.86	95.2%
TOTAL EXPENSES	2,981,891	3,725,274.12	6,707,164.93	1,883,330.54	4,501,535.53	322,298.86	
GRAND TOTAL	2,981,891	3,725,274.12	6,707,164.93	1,883,330.54	4,501,535.53	322,298.86	95.2%

\*\* END OF REPORT - Generated by Mary Thompson \*\*

**Schedule A Local Receipts  
Fiscal Year 2013**

	<u>Budget</u>	<u>July</u>	<u>August</u>	<u>Receipts by Month</u>				
				<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>
1. Motor Vehicle Excise	\$4,300,000.00	75,095.56	224,050.56	40,607.59	\$103,777.55	\$30,597.76	\$64,826.55	\$31,868.51
2. Other Excise (Hotel)	\$85,000.00			23,066.01			\$21,400.12	
2. Other Excise (Meals Tax)	\$320,000.00			88,398.61			\$86,022.14	
3. Penalties & Interest	\$225,000.00	15,109.82	21,881.74	13,192.65	\$16,325.68	\$29,262.26	\$17,593.52	\$8,871.13
4. PILOT	\$32,000.00							
5. Charges for Services- Water	\$3,460,000.00	221,258.55	301,956.73	287,470.78	\$305,463.63	\$332,302.90	\$350,783.18	\$323,940.15
8. Other Charges - Trash	\$1,345,000.00		200,000.00	271,467.60	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
10. Fees	\$130,000.00	13,663.00	14,753.50	9,071.50	\$12,367.62	\$10,919.58	\$2,564.50	\$24,732.90
11. Rentals	\$20,000.00	4,684.80	3,504.00	4,684.80	\$504.00	\$1,694.80	\$1,106.40	\$1,106.40
12. Depart Rev - Schools	\$12,000.00	300.00	2.33					
13. Depart Rev - Library								
14. Depart Rev - Cemeteries	\$25,000.00	1,282.20	1,400.00	2,900.00	\$2,225.00	\$1,400.00	\$2,000.00	\$3,800.00
16. Other Depart Revenue	\$300,000.00	21,067.95	13,118.90	6,220.99	\$35,395.07	\$23,720.12	\$30,016.18	\$108,251.72
17. Licenses and Permits	\$675,000.00	50,049.00	65,902.00	47,055.00	\$67,730.00	\$92,951.12	\$103,577.50	\$58,870.00
18. Special Assessments	\$20,000.00	188.79	251.61	50.82	\$1,305.38	\$231.29	\$138.42	\$5,559.40
19. Fines and Forfeits	\$140,000.00	14,237.50	9,897.00	11,645.30	\$14,272.30	\$8,503.50	\$8,786.55	\$10,262.20
20. Investment Income	\$415,000.00	7,497.81	15,023.68	54,242.97	\$16,923.08	\$1,813.23	\$101,685.49	\$1,394.32
21. Misc - Recurring (Supp Tax)	\$50,000.00	25,817.83	4,202.40	371.99			\$2,183.02	
21. Misc - Recurring (Medicaid)	\$331,000.00				\$48,643.18		\$21,175.42	
21. Misc - Homeless Transportation								
22. Misc - Non Recurring (Bond Proceeds)						\$27,782.27		
22. Misc - Non Recurring (Gas&Oil)	\$170,000.00	9,601.20	7,476.11	7,153.78	\$5,651.60	\$7,994.14	\$9,746.65	
22. Misc - Non Recurring (E-Rate)	\$5,000.00				\$627.71			
22. Misc - Non Recurring (State Revenue)		7,917.69						
<b>Totals</b>	<b>\$12,060,000.00</b>	<b>\$467,771.70</b>	<b>\$883,220.56</b>	<b>\$867,600.39</b>	<b>\$731,211.80</b>	<b>\$669,172.97</b>	<b>\$923,605.64</b>	<b>\$678,656.73</b>

Schedule A Local Receipts  
Fiscal Year 2013

	Budget	Receipts by Month					Grand Total	Variance
		February	March	April	May	June		
1. Motor Vehicle Excise	\$4,300,000.00	\$1,612,380.22	\$1,635,508.97	\$598,209.02	\$105,585.92	\$326,646.53	4,849,154.74	549,154.74
2. Other Excise (Hotel)	\$85,000.00		\$15,205.38			\$17,509.20	77,180.71	(7,819.29)
2. Other Excise (Meals Tax)	\$320,000.00		\$89,088.29			\$89,524.40	353,033.44	33,033.44
3. Penalties & Interest	\$225,000.00	\$14,840.24	\$26,777.35	\$19,549.65	\$34,140.26	\$20,446.81	237,991.11	12,991.11
4. PILOT	\$32,000.00					\$31,445.15	31,445.15	(554.85)
5. Charges for Services- Water	\$3,460,000.00	\$198,189.90	\$345,183.50	\$312,635.16	\$280,083.65	\$276,499.14	3,535,767.27	75,767.27
8. Other Charges - Trash	\$1,345,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	1,371,467.60	26,467.60
10. Fees	\$130,000.00	\$18,553.40	\$18,083.30	\$9,379.03	\$11,365.42	\$11,531.00	156,984.75	26,984.75
11. Rentals	\$20,000.00	\$1,106.40	\$1,106.40	\$516.00	\$1,106.40	\$590.40	21,710.80	1,710.80
12. Depart Rev - Schools	\$12,000.00		\$4,000.00	\$85.00	\$180.00		4,567.33	(7,432.67)
13. Depart Rev - Library							-	-
14. Depart Rev - Cemeteries	\$25,000.00	\$2,450.00	\$2,100.00	\$3,100.00	\$3,650.00	\$3,250.00	29,557.20	4,557.20
16. Other Depart Revenue	\$300,000.00	\$110,753.15	\$28,095.41	\$34,793.16	\$10,416.19	\$36,948.80	458,797.64	158,797.64
17. Licenses and Permits	\$675,000.00	\$33,626.50	\$32,328.00	\$75,201.00	\$64,012.00	\$72,036.00	763,338.12	88,338.12
18. Special Assessments	\$20,000.00	\$2,297.57	\$961.14	\$7,934.24	\$1,796.73	\$81.66	20,797.05	797.05
19. Fines and Forfeits	\$140,000.00	\$9,428.80	\$10,810.50	\$10,902.20	\$14,775.40	\$13,806.20	137,127.45	(2,872.55)
20. Investment Income	\$415,000.00	\$1,480.42	\$85,762.70	\$1,857.29	\$2,544.29	\$79,500.84	369,726.12	(45,273.88)
21. Misc - Recurring (Supp Tax)	\$50,000.00	\$1,209.58	\$1,722.08		-\$168.55	\$132,102.30	167,440.65	117,440.65
21. Misc - Recurring (Medicaid)	\$331,000.00			\$38,774.26		\$201,830.49	310,423.35	(20,576.65)
21. Misc - Homeless Transportation						\$100,252.00	100,252.00	100,252.00
22. Misc - Non Recurring (Bond Proceeds)				\$4,859.91			32,642.18	32,642.18
22. Misc - Non Recurring (Gas&Oil)	\$170,000.00	\$13,856.62		\$19,021.61	\$6,713.06		87,214.77	(82,785.23)
22. Misc - Non Recurring (E-Rate)	\$5,000.00						627.71	(4,372.29)
22. Misc - Non Recurring (State Revenue)							7,917.69	7,917.69
<b>Totals</b>	<b>\$12,060,000.00</b>	<b>\$2,120,172.80</b>	<b>\$2,396,733.02</b>	<b>\$1,236,817.53</b>	<b>\$636,200.77</b>	<b>\$1,514,000.92</b>	<b>\$13,125,164.83</b>	<b>\$1,065,164.83</b>