

1727 – 2013

**REPORT AND RECOMMENDATIONS
OF THE FINANCE COMMITTEE**

**AND A COPY OF THE TOWN WARRANT
FISCAL YEAR 2014**



**ANNUAL TOWN MEETING
MAY 20, 2013
OAK MIDDLE SCHOOL AUDITORIUM
7:00 P.M.**

THINK

VOTERS CHECK LIST

To be considered on each vote:

1. **IS IT NECESSARY?** Or is it something that is not really needed or perhaps already being provided by a private or public group?
2. **CAN WE AFFORD IT?** Remember, there is no limit to what we would like, but there is a limit to what we can afford.
3. **WHAT WILL IT COST ULTIMATELY?** Many proposals are like icebergs - only a small fraction of the total is apparent on the surface.
4. **HOW WILL IT AFFECT BASIC LIBERTIES?** If it imposes unreasonable or illegal restraints on your life or that of others, it should be vigorously opposed.
5. **IS IT IN THE BALANCED BEST INTEREST OF ALL?** If it is designed to benefit a small group or special interests, while taking unfair advantage of others, work for its defeat.
6. **IS IT A "FOOT-IN-DOOR" PROPOSITION?** Compromising a little now may bring an oppressive burden later, either in more regulation or more taxes or a combination of both.
7. **DOES IT PLACE TOO MUCH POWER IN THE HANDS OF ONE INDIVIDUAL OR GROUP?** Once decisive power is granted to a non-elected public official, a commission or a municipal authority, the private citizens may lose effective control.
8. **DOES IT RECOGNIZE THE IMPORTANCE OF THE INDIVIDUAL AND THE MINORITY?** This is a cornerstone of our Republic.
9. **IS ITS APPEAL BASED ON EMOTIONAL PROPAGANDA OR FACTS?** The farther a proposition gets away from facts, the more critical one should be.
10. **DOES IT SQUARE WITH YOUR MORAL CONVICTIONS?** If so, fight for it. If not, oppose it.

From Finance Committee Handbook

TOWN MEETING PROCEDURES

The Town Moderator presides and conducts the Town Meeting and the Town Clerk keeps the official record of the Town's action on each Article. The Finance Committee reviews the Town Warrant prior to the meeting, and is required by law to make a recommendation on each Article. There is a Town Meeting quorum of 121. The vote taken (majority, 2/3, 4/5, etc.,) is determined by state law or our own By-laws.

The Moderator presents each Article and Motion which will be moved and seconded by the board of Selectmen. This is a procedural step to begin debate and discussion. It does not imply that the Article is recommended by the Board. The Moderator will ask if there is any discussion on the motion. The Finance Committee will provide its recommendation during the discussion if it is not otherwise in the printed text describing each Article. During the discussion, motions may be made to amend (change) the original motion. If discussion on an Article becomes excessively prolonged, a Town Meeting Member may "move the question," which is a motion to vote to end the discussion and to vote on the motion at hand immediately without further discussion.

Our Town Meeting is a public forum open to all. Everyone is eligible to speak and question. However, only elected Town Meeting Members are eligible to vote. It is important to note that persons may not speak unless recognized by the Moderator and all questions or comments MUST be directed to the Moderator. Anyone wishing to speak must use one of the microphones provided, identify themselves and their precinct, and speak loudly and clearly.

When discussion on an amendment or on the main motion has ended, the Moderator will generally call for a voice vote (unless the law requires a count.) The Moderator will determine whether the motion has passed or failed. Any seven Town Meeting Members may question the Moderator's decision by rising and asking for a count.

The Town Meeting cannot be adjourned until all Articles and Motions have been voted upon and no motion can be referred to committees or tabled.

**Estimated Tax
Fiscal 2014
July 1, 2013 - June 30, 2014**

AMOUNTS TO BE RAISED

Operating Budget	\$101,383,818	
ATM/STM Reserve	\$150,000	
Capital Budget	\$868,000	
Solid Waste Enterprise	\$1,867,773	
Warrant Articles	\$4,978,329	
 TOTAL		 \$109,247,920
 State and County Charges	 \$1,822,327	
Overlay	\$600,000	
Cherry Sheet Offset	\$138,044	
CMRPC	\$8,793	\$2,569,164
 TOTAL TO BE RAISED		 \$111,817,084

REVENUE

State Aid	\$21,896,690	
SBAB Payment	\$3,391,047	
Local Receipts	\$12,275,000	
CATV Loan Payments	\$348,400	
CATV Payment to Town	\$792,811	
Cemetery Sale of Lots	\$18,000	
Light Dept. Loan Repayment	\$130,750	
Light Dept. Lieu of Taxes	\$237,569	
Sewer Surplus	\$7,192,915	
Sewer I&I Account	\$500,000	
Water System Improvements	\$1,708,082	
Water Conservation Fund	\$10,000	
Free Cash	\$3,657,713	
Free Cash to Reduce Levy	\$500,000	
Title V Loan Repayments	\$15,101	
Available Funds - Account Transfers	\$312,790	
Solid Waste Enterprise (including retained earnings)	\$915,000	
Bond Interest Reserve	\$60,000	
 TOTAL		 \$53,961,868
 NET TO BE RAISED BY TAXATION		 \$57,855,216

VALUE OF REAL AND PERSONAL PROPERTY	\$4,832,593,602	
ESTIMATED TAX RATE***	\$11.97	**
FISCAL 2013 TAX RATE	\$11.67	
RESIDENTIAL RATE INCREASE	\$0.30	**

<p>** Increase of \$0.30 per thousand translates into an increase of \$111.21 to the average residential single family home tax bill based upon a valuation of \$370,711 (FY 2013 value).</p>
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FISCAL YEAR 2014 REPORT OF THE FINANCE COMMITTEE

INTRODUCTION:

It is the duty of the Finance Committee to consider all municipal questions relating to administration, finance, budgets and other municipal affairs, and to advise and make recommendations to town officers, town meeting members, boards, committees and departments.

The Finance Committee also has control of the Town's Reserve Fund, which provides for "Extraordinary or Unforeseen Expenditures" (Massachusetts General Laws Chapter 40, Section 6.) This saves time and the expense of calling a special town meeting for small needs. Transfers are made from this fund by the Committee when they conform to the requirements of the law, and can only be used for the purposes for which they were specifically transferred.

During the months of February through April of this year the Finance Committee conducted budget hearings and informational meetings with the town manager, department heads, school committee, selectmen and other boards and groups in order to compile the information contained in this report and make its recommendations to the town meeting members for the fiscal year 2014 budget.

The recommendations contained within this report are based on the best information available when this report went to press. The Finance Committee recommendations contained herein are reflective of the requirement that the Finance Committee recommend a balanced budget to Town Meeting.

Town Meeting members are advised that alternate recommendations may be necessary based upon the evolving fiscal picture for fiscal year 2014.

BUDGET OVERVIEW:

As reported previously, we continue to deal with a very fragile fiscal stability resulting from an ever escalating cost of doing business in the midst of uncertain revenue streams. We still do not see meaningful predictable improvements in revenue over the next few years as the Commonwealth and Federal government deal with a host of fiscal issues. We are not alone in experiencing these budget pressures and structural deficits. We continue to work closely with the administration and the various boards to protect the quality of life in Shrewsbury that we have all enjoyed.

We find that the primary fiscal pressures facing this community come in the form of health care costs, funding of prior liabilities and an educational cost structure that is not sustainable if we hope to continue the excellent educational results we have enjoyed for the past many years. Each year, members of the Finance Committee attend the Board of Selectmen's legislative workshop where we meet with our legislative delegation and discuss issues facing this community. While some of the issues may change, there is one consistent issue, which is the fiscal mismatch that exists when the State and Federal governments place upon municipalities a regulatory environment that is not matched by the locally generated revenue stream.

As of this writing, the net State aid for Shrewsbury projected for fiscal year 2014, as shown in the House Ways and Means Report, is \$1,502,501 below what it was in fiscal year 2009 (-7%). While at the same time, there has been no abatement in demands being placed upon Shrewsbury in the regulatory environment. In effect, the State and Federal governments are eager to create higher expectations, regulatory costs and unsustainable programs, but they are negligent in providing the

financial resources to meet these challenges. We applaud the efforts of the Board of Selectmen as they continue to focus attention on this fiscal mismatch situation and we hope that a wholesale regulatory rollback can be taken. However, this will only happen if our legislators hear from everyday citizens and we strongly encourage the residents of Shrewsbury to make their voices heard.

As advised above, we do continue to experience a very fragile stability resulting from conservative management of the community by all involved parties. The Town's fiscal discipline continues to be rewarded with excellent ratings provided by Moody's Investors Service. The Town maintains excellent access to the credit markets for both short and long-term financing. Residents of the community are encouraged to read the most recent report issued by Moody's Investors Service, which can be found at <http://www.shrewsbury-ma.gov/egov/docs/13517893417030.pdf>.

The Town enjoys such a strong rating because of several decisions that have been made by previous town meetings, as recommended by the Finance Committee and Board of Selectmen. These include decisions to commit to a pension funding schedule seeking full funding by 2022, to establish and partially fund an OPEB Trust and to maintain the fiscal discipline to grow year-end reserves during this very recent fiscal period. Difficult decisions made today will pay great dividends in the last part of this decade and beyond in maintaining this Town's fiscal stability. The Finance Committee is opposed to any attempt to "kick the can" in a false attempt to make the "easy fix". It is the "easy fix" of spend today and pay tomorrow that has created the fiscal situation that exists today.

In keeping with the Board of Selectmen's recent practice, the Board again adopted fiscal policies for fiscal year 2014. These policies provide an outline of the Board's outlook for the ensuing fiscal period and remind us all of the need to maintain a steady fiscal discipline, which has been a hallmark of this community for decades.

In keeping with the standard approach of the Finance Committee, the town manager filed an initial budget proposal in January that was balanced, but showed additional spending considerations. In mid-April, the Board of Selectmen and the Finance Committee each established what they thought were additional spending considerations that form the final budget proposal contained herein.

Based upon information available at the time of printing, the Finance Committee recommends an Operating Budget of \$101,383,818 for fiscal year 2014. This is an increase of 3.28% from the adjusted fiscal year 2013 operating budget of \$98,159,366.

The recommended operating budget is allocated as follows:

Area	Fiscal Year 2013 Budget (May ATM)	Fiscal Year 2013 Budget (Current Revised)	Fiscal Year 2014 Recommended	Difference to Revised	Percent
General Government	\$18,074,443	\$18,425,405	\$17,955,626	(\$469,779)	-2.55%
Water & Sewer	\$6,726,754	\$6,955,047	\$7,314,481	\$359,434	5.17%
Education	\$49,864,477	\$49,864,477	\$52,040,646	\$2,176,169	4.36%
Fixed Costs	\$22,982,063	\$22,914,437	\$24,073,065	\$1,158,628	5.06%
	\$97,647,737	\$98,159,366	\$101,383,818	\$3,224,452	3.28%

** Totals do not include Federal stimulus funds.

EDUCATIONAL FUNDING:

The funding of education continues to be the Town's largest single area of expenditure. The current recommended School Department budget for fiscal year 2014 is \$52,040,646, an increase of 4.36% over fiscal year 2013.

The School Administration and School Committee prepared a detailed budget for fiscal year 2014 that was presented to the Finance Committee on March 28, 2013. The School Committee explained the steps that it took in creating its fiscal year 2014 budget. In addition, discussions have been ongoing relative to additional spending that is required to maintain the current level of service. While we are concerned with any impact upon the very excellent educational program that we enjoy, the Finance Committee remains acutely aware of its responsibility to provide a recommendation within the tax levy limitation that is imposed upon it.

Members of the Finance Committee also attended a number of meetings of the School Committee throughout the budget development process. We are concerned about the continued erosion of the educational experience of our young people as programs have been eliminated or curtailed, fees have been imposed and class sizes have continued to rise.

On April 3, 2013, the School Committee voted a budget request of \$54,279,004 which includes funding to begin the process of building back the educational program from the erosion that has taken place in recent years. Unfortunately, there is no reasonable way that such a number is achievable within the Town's current revenue stream.

The Finance Committee commends the School Committee and school administration for their transparency in providing a tremendous amount of information and their willingness to answer any questions concerning how school funding is to be expended.

The public is again reminded that Shrewsbury's support for education comes in two forms. The first is the operating budget of the School Department; the second in the form of support provided by other municipal departments and by other appropriations in the fixed costs area.

Please note that the Public Buildings Department provides the heating, lighting, cleaning and maintenance needs of the School Department. Other departments that assist the school program are financial management services provided by the Accounting, Retirement and the Collector/Treasurer offices, Highway for snow plowing and clearing of school parking lots, Parks for maintenance of school fields and the Light Department in the form of technical assistance and support of the computer network. In addition, employee benefit expenses are absorbed under appropriations for retirement, health insurance, Medicare and general insurance expenses, including workers compensation and unemployment compensation.

Under the provisions of the Education Reform Act, communities are held to a spending standard in the form of net school spending. Net school spending is derived by taking the appropriated school operational budget and then primarily subtracting the transportation costs and adding back those contributions made by a community to support the school effort, exclusive of debt service.

Each year the Commonwealth of Massachusetts certifies a community's compliance with net school spending. The following summarizes the Town of Shrewsbury's compliance with this requirement for actual amounts expended in fiscal years 2010, 2011 and 2012 along with projected expenditures for fiscal year 2013:

Area of Expenditure	Fiscal Year 2010 Actual	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Projected
Adjusted Expenditures by School Committee	\$41,617,940	\$43,787,810	\$43,606,660	\$46,476,990
Expenditures by Community in Support of Education (does not include debt service)	\$11,883,880	\$12,129,811	\$13,083,095	\$13,375,233
Total	\$53,501,820	\$55,917,621	\$56,689,755	\$59,852,223
Less Charter Schools Reimbursement	\$351,695	\$330,718	\$85,807	\$33,138
Adjusted Net School Spending	\$53,150,125	\$55,586,903	\$56,603,948	\$59,819,085
Required Net School Spending	\$49,574,312	\$50,868,453	\$52,203,863	\$53,832,192
Amount in Excess of Net School Spending	\$3,575,813	\$4,718,450	\$4,400,085	\$5,986,893

Also contained in this report is a narrative statement prepared by Dr. Joseph Sawyer that precedes the school budget.

THE MUNICIPAL DEPARTMENTS:

The town manager has continued his approach to aggressively reduce the Town’s cost structure whenever possible. We are very pleased with the results of his efforts in contracting out work and in working with regional efforts whenever possible. We strongly support any future responsible endeavors in this regard.

However, we have a growing concern over the erosion taking place among the various municipal departments. Each February we sit with each of the department heads to review their budget request for the ensuing fiscal period. The Finance Committee continues to be impressed at the work accomplished by our departments in such a difficult fiscal environment and commend the leadership of each municipal department. We are fortunate to have so many hardworking and competent individuals employed by this community and it is so extremely important to pause and note their efforts.

The Town’s capital program has also been seriously eroded and steps must be taken soon to reverse this trend. Otherwise, the Town will suffer greatly with deteriorated infrastructure and rolling stock.

FIXED COSTS:

The Town’s debt position continues to be well managed, with almost all authorized General Fund debt having been issued. Contained within this report is a detailed breakdown of the debt service expenses for the upcoming fiscal year.

The Town’s participation in the West Suburban Health Group (health insurance) continues to pay great dividends, with a projected 4% increase in rate saver plan premiums in fiscal year 2014 following a 0% increase for fiscal year 2013. For fiscal year 2013, new contribution rates were put into effect for the Fallon Healthcare Plans, whereby employees and non-Medicare eligible retirees paid an additional 2%. The Finance Committee greatly commends the employee groups for their continued cooperation in dealing with the entire healthcare cost issue. All employees and retirees continue to pay a greater portion of health care costs in the form of higher co-pays and/or premium contributions.

The Finance Committee notes that the current agreement with the employees and employee groups ends on June 30, 2014. We expect the town manager to establish a revised health insurance program for fiscal year 2015 and beyond that is reflective of the fiscal situation facing this community.

Based on the results of a pension system valuation study dated January 1, 2012, a new pension funding schedule has been established that requires a substantial increase (\$948,071) over what was paid in fiscal year 2013. Clearly, this has impacted the recommendations contained within this report but we advise there is no other fiscally responsible choice than to stay the course and seek to fully fund our pension system by 2022, since the town will soon face a much larger unfunded obligation in the form of Other Post Employment Benefits (OPEB) which involves primarily health insurance for retirees.

While the town meeting established an OPEB Trust in May of 2011 and funding has been committed both in fiscal year 2012 and fiscal year 2013, we have much ground to make up. Both valuation reports can be viewed at <http://www.shrewsbury-ma.gov/egov/docs/1349178615778.htm>.

REVENUE SOURCES AND TRENDS:

	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013
CHARGES				
Appropriations	\$94,830,381	\$95,005,238	\$101,508,249	\$105,576,395
Cherry Sheet Offsets	\$70,133	\$164,782	\$163,198	\$148,573
CMRPC	\$7,623	\$7,623	\$7,813	\$8,579
State and County Charges	\$1,816,393	\$1,756,414	\$1,983,115	\$1,900,158
Overlay	\$758,894	\$598,458	\$714,829	\$525,318
Total to Be Raised	\$97,483,424	\$97,532,515	\$104,377,204	\$108,159,023
REVENUE				
State Aid (Includes SBAB)	\$25,441,123	\$25,163,474	\$24,893,298	\$25,140,866
Local Receipts	\$10,939,000	\$11,355,500	\$12,088,959	\$12,060,000
Free Cash	\$1,310,000	\$1,431,069	\$3,396,791	\$3,151,495
Other Available Funds	\$8,913,883	\$7,866,724	\$9,615,067	\$10,459,243
Free Cash (Reduce Levy)	\$500,000	\$500,000	\$500,000	\$500,000
Light PILOT	\$150,384	\$150,384	\$150,384	\$175,463
CATV PILOT	\$626,307	\$732,356	\$723,720	\$753,254
Bond Interest Reserve	\$500,000	\$205,469	\$0	\$100,000
Total Revenue	\$48,380,697	\$47,404,976	\$51,368,219	\$52,340,321
Total Tax Levy	\$49,102,727	\$50,078,448	\$53,008,985	\$55,818,702
Tax Rate	\$10.31	\$10.67	\$11.11	\$11.67

State Aid:

The budget being presented herein is based upon a State Aid allocation that was contained within the recent House Ways and Means Committee Report. As stated above, the Commonwealth's effort in the form of State Aid has been seriously deficient throughout this fiscal period, as shown below. Unfortunately, we see no improvement on the near horizon. We are of the opinion that dealing with the fiscal constraints facing this community is very much a local issue. This community will need to decide what direction it seeks to take, as help from Beacon Hill and the Capitol is not forthcoming.

Line Item	Fiscal Year 2014 House Ways & Means	Fiscal Year 2013 Actual	Fiscal Year 2012 Actual	Fiscal Year 2011 Actual	Fiscal Year 2010 Actual	Fiscal Year 2009 Actual
"Education" Local Aid	\$19,153,246	\$19,122,009	\$19,046,876	\$18,979,793	\$19,192,321	\$19,437,265
"General Government" Local Aid	\$2,743,444	\$2,668,481	\$2,496,046	\$2,694,828	\$2,759,949	\$3,585,832
Charges and Offsets	\$1,960,371	\$2,048,731	\$2,146,313	\$1,921,196	\$1,886,526	\$1,584,277
Total	\$19,936,319	\$19,741,759	\$19,396,609	\$19,753,425	\$20,065,744	\$21,438,820
Change from Previous Year	\$194,560	\$345,150	(\$356,816)	(\$312,319)	(\$1,373,076)	
Overall Change from FY 2009	(\$1,502,501)					

Local Receipts:

Schedule A Receipts have shown some strength in this fiscal year as the economy has shown some very limited improvement. Accordingly, the estimate for fiscal year 2014 shows a modest increase over fiscal year 2013.

The local meals tax adopted in February of 2010 has proved to be a good source of revenue and the town manager is projecting the meals tax at \$350,000 in fiscal year 2014. The concern expressed in last year's report about how the Route 9 Bridge Project would affect the food establishments in the Lakeway District has not materialized as of yet.

The value of the new Phase V of the landfill operated under an agreement with Wheelabrator-Millbury Incorporated is still being determined as the ash marketplace continues to evolve, but that franchise has remained very strong for the community.

The trend of collections among the various major accounts is:

Item	Fiscal Year 2010 Actual	Fiscal Year 2011 Actual	Fiscal Year 2012 Actual	Fiscal Year 2013 Projected	Fiscal Year 2014 Current Estimate
Motor Vehicle Excise	\$4,295,450	\$4,437,527	\$4,507,317	\$4,300,000	\$4,500,000
Water Revenue	\$3,518,453	\$3,642,144	\$3,413,506	\$3,460,000	\$3,460,000
Landfill Ash Revenue	\$872,566	\$1,245,334	\$1,344,953	\$1,345,000	\$1,400,000
License and Permits	\$672,673	\$758,100	\$799,598	\$675,000	\$675,000
Investment Income	\$929,436	\$732,478	\$491,844	\$415,000	\$400,000
Meals Tax	N/A	\$336,491	\$348,153	\$320,000	\$350,000
Remaining Revenue Categories	\$1,456,298	\$1,994,653	\$2,099,289	\$1,545,000	\$1,490,000
Total	\$11,744,876	\$13,146,727	\$13,004,660	\$12,060,000	\$12,275,000

Tax Levy:

The change in the tax levy from year to year is based upon adjustments consisting of the allowed increase of 2 ½% on the previous year's levy limit, new growth and exempted debt. For fiscal year 2014 these adjustments are being calculated as follows:

Increase allowed under Proposition 2½%	\$1,277,805
New Growth (estimated)	\$577,665
Exempted Debt Service (less any SBAB or other funding)	
Floral Street School	(\$120,035)
Land Purchase #1	\$180,113
High School Land Purchase	\$142,175
New High School	\$1,434,605
Oak Middle School	\$467,369
Land Purchase #2	\$141,250
Fire Facilities Project	\$550,833
Sherwood Middle School #1	\$1,608,671
Land Purchase #3 (CenTech North)	\$458,693
Sherwood Middle School #2	\$18,000
Bond Anticipation Costs	\$5,876
Adjustments in Tax Levy – FY 2014	\$6,743,020

The new growth calculation continues to be challenging as the town has seen a greatly reduced level of construction resulting in very modest but consistent amounts of new growth.

The following chart shows the actual new growth amounts for the preceding ten years compared to the fiscal year 2014 estimate:

Year	Amount
Fiscal Year 2014 (est)	\$577,665
Fiscal Year 2013	\$605,739
Fiscal Year 2012	\$603,407
Fiscal Year 2011	\$515,637
Fiscal Year 2010	\$414,006
Fiscal Year 2009	\$525,143
Fiscal Year 2008	\$561,235
Fiscal Year 2007	\$997,304
Fiscal Year 2006	\$548,711
Fiscal Year 2005	\$551,544
Fiscal Year 2004	\$563,179

The Town of Shrewsbury continues to provide excellent value to its commercial and residential taxpayers in the form of a high level of services paid for via a moderate tax rate. The following illustrates both commercial and residential tax rates along with the average single-family tax bills for a selected number of communities. Several of the communities with lower single family tax bills achieve this result only after placing a disparate burden on the commercial sector via the tax classification process which raises no additional revenue but shifts the tax burden away from the residential sector.

Community	Commercial Tax Rate FY 2013	Residential Tax Rate FY 2013	Average Single- Family Tax Bill
Ashland	\$17.14	\$17.14	\$6,125
Auburn	\$23.43	\$16.70	\$3,653
Bellingham	\$17.72	\$14.44	\$4,559
Boylston	\$17.20	\$17.20	\$5,764
Fitchburg	\$25.26	\$19.05	\$2,981
Framingham	\$39.98	\$17.84	\$5,783
Franklin	\$14.34	\$14.34	\$4,990
Grafton	\$15.55	\$15.55	\$5,053
Hopkinton	\$17.32	\$17.32	\$8,285
Hudson	\$32.90	\$16.38	\$4,700
Leicester	\$13.62	\$13.62	\$2,989
Maynard	\$29.55	\$20.55	\$6,096
Milford	\$29.21	\$16.95	\$4,455
Millbury	\$16.48	\$16.48	\$3,495
Natick	\$14.34	\$14.34	\$6,216
Needham	\$22.18	\$11.30	\$8,416
Northborough	\$16.11	\$16.11	\$6,181
Norwood	\$21.17	\$11.04	\$4,034
Shrewsbury	\$11.67	\$11.67	\$4,322
Upton	\$16.72	\$16.72	\$5,809
Westborough	\$18.97	\$18.97	\$7,972
Worcester	\$30.85	\$18.58	\$3,492

Other Revenue:

The Finance Committee recommends the use of the following reserves or special revenue accounts as follows:

Source of Funds	Amount	Funding Purpose
Sale of Cemetery Lots	\$18,000	To fund cemetery operations
Sewer Surplus	\$7,192,915*	To fund sewer operations/debt service/capital projects
Sewer I&I	\$500,000	To fund capital project
Light Revenue	\$130,750	To fund debt service associated with Light projects
CATV Revenue	\$348,400	To fund debt service associated with CATV projects
Account Transfers	\$312,790	To fund capital projects
Title V Loan Fund	\$15,101	To fund Title V loan obligations
Water System Improvements	\$1,718,082	To fund water main construction
Water Conservation Fund	\$10,000	To fund the water conservation program
Bond Interest Reserve	\$60,000	To fund debt service
Total	\$10,306,038	

*The Finance Committee notes that it concurs with the revised recommendation of the town manager to take the sewer operation to 100% funding from sewer use fees and other charges. In 2005, the Town Meeting approved a Home Rule Petition that changed the required tax levy subsidy from the range of 25% - 66% to the range of 0% - 25%. In recent years the tax rate subsidy has been steadily reduced to the point that the town manager had originally proposed for fiscal year 2014, a subsidy of 2.6% (\$176,984).

The water operation is supported 100% by water use fees and charges.

SOLID WASTE ENTERPRISE:

In August of 2008 the Town instituted a Pay as You Throw (PAYT) Program for solid waste disposal. The budget for the fiscal year 2014 Solid Waste Enterprise is set forth under Article 7 of this warrant. The tax rate subsidy for the program in fiscal year 2014 will be \$952,773. It should be noted that \$30,000 in retained earnings is being used to reduce the tax levy impact for fiscal year 2014.

CAPITAL EQUIPMENT, WARRANT ARTICLES AND INFRASTRUCTURE IMPROVEMENTS:

The Town’s operating budget and warrant articles include several equipment purchases, repairs, and other appropriations that the Finance Committee considers critically important to the town’s ability to provide service to town residents. Contained within the budget table are a number of footnotes highlighting major changes in spending for fiscal year 2014 and listing any special equipment purchases or appropriations.

Article 8 of the warrant contains the Omnibus Capital Budget, which is currently valued at \$868,000. This amount reflects a greatly pared down capital budget from what was requested and is reflective of the current economic climate.

The Finance Committee annually reviews the capital budget prepared by the town manager. This document was presented to the Board of Selectmen and the Finance Committee, highlighting the major capital needs for fiscal year 2014 through fiscal year 2018. The town manager updates and reviews capital requests annually when compiling the budget for the following year.

You will note from your review of the following warrant that there are a number of major sewer, water and public works projects that are proposed:

Article	Project	Amount
16	Surface Drains	\$150,000
17	Water Meter Replacement	\$250,000
18	Water Main Replacement	\$2,375,000
20	Sewer Inflow and Infiltration (I&I)	\$1,000,000
21	Colton Lane Sewer Pump Station	\$750,000
		\$4,525,000

The only other major warrant article recommended for funding is:

Article	Subject	Amount
24	Counseling and Educational Services	\$72,000

FREE CASH:

Free Cash represents funds under the Town’s control that are not specifically committed to appropriations approved at Town Meeting. The Free Cash balance is primarily replenished at the end of each fiscal year when departments return unspent monies and when local receipts exceed budgeted estimates. In addition, delinquent property taxes collected from prior years help to enhance the Free Cash balance.

As of the fiscal year ending June 30, 2012, the State Department of Revenue certified Shrewsbury’s Free Cash balance at \$5,591,137. Subsequently the amount was reduced to an effective balance of

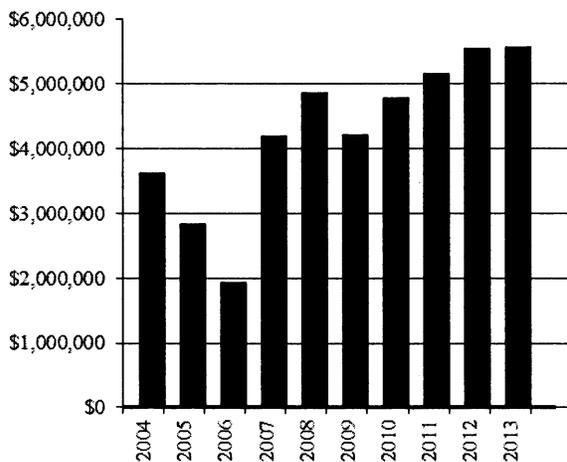
\$5,567,137, the result of transferring funding from Free Cash into the Water Systems Improvements Account at the October Special Town Meeting in order to capture the full affect of the water rate.

We propose at the time of printing, the use of \$4,157,713 of Free Cash in establishing the fiscal year 2014 spending plan that is contained within this report. The decision to make use of this amount of free cash was not made lightly as the Finance Committee considered the opportunity costs associated with using Free Cash to balance the fiscal year 2014 budget, while remaining cognizant that the fiscal year 2015 budget will soon be before us.

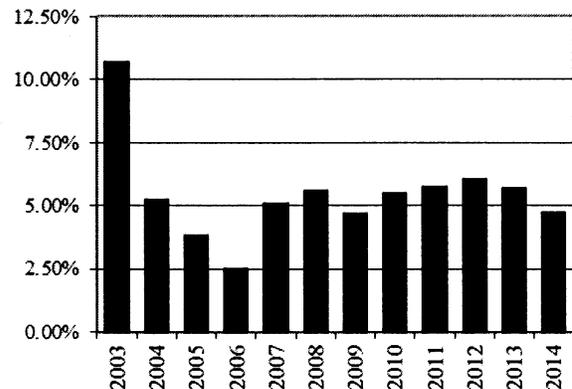
The Finance Committee concurs with the Board of Selectmen of the need to attain a School Department budget of \$52,040,646, and the only reasonable way to achieve this based on information available at the time of printing, is through the use of this amount of Free Cash.

The Department of Revenue recommends that towns maintain a Free Cash balance equal to no less than 5% of their fiscal year operating budget. In October, the Board of Selectmen adopted a fiscal policy calling for no less than 4% Free Cash and Stabilization reserve. The following graphs illustrate our position on Free Cash over the past decade. It is estimated that the Free Cash balance on July 1, 2013 will be \$4.4 Million to \$4.9 Million in real terms once bond interest receipts and bond premium payments are deducted. The Finance Committee recommends that every effort be made to maintain as high a Free Cash balance as possible to prepare the community for fiscal year 2015 and beyond.

Free Cash Balance - Adjusted



Free Cash Balance as a Percentage of the Operating Budget



IMPACT OF PROPOSITION 2-1/2:

Proposition 2-1/2 places two constraints on the amount of money that can be raised by the tax levy:

1. A cap is placed on the maximum amount of the tax levy, and
2. A cap is placed on the annual increase in the tax levy.

In the first case, the maximum is placed such that a community cannot establish a tax of more than 2.5% of the total value of all taxable property in the community. This amounts to a maximum tax rate

of \$25 per \$1000 of assessed value.

In the second case, a community's tax is also constrained by how much it can grow from year to year. This annual growth is based upon three factors:

- *Annual Limitation.* Each year, the tax levy may increase, but by not more than 2.5% over the previous year's levy limit.
- *Growth resulting from new construction.* A community is able to increase its tax levy each year to reflect growth in the assessed value resulting from certain new construction and land subdivisions.
- *Overrides/Exclusions.* A community can increase its levy by successfully voting an override. There are two major types of overrides: permanent (operational) and temporary (debt exclusion). A permanent override is voted once but is carried forward from year to year. Temporary debt exclusions are added for a limited number of years and expire at the end of their stated purpose when a bond issue has been paid off. The current bond issues that are associated with debt exclusions are:

1. Floral Street School (\$9 Million - 1996)
2. Open Space Land Purchases (\$5 Million - 1999 & 2001)
3. High School Land Purchase (\$2.4 Million - 1999)
4. High School Construction (\$58.9 Million - 2001)
5. Oak Middle School Renovation (\$22 Million - 2004)
6. Allen Property (\$6.1 Million – Not Yet Issued)
7. Fire Facilities Project (\$6.8 Million – 2008)
8. Sherwood Middle School (\$47.3 Million – Partially Issued 2011)

The cost impact of the various exempted bond issues on the fiscal year 2013 average residential tax bill is as follows:

Project	Total Debt Service Fiscal Year 2013	SBA Funding & Other Adjustments	Net Debt Service	Tax Rate Impact*	Impact on Average Residential Tax Bill**	Impact on Average Residential Tax Bill FY 2012	Change FY 12 To 13
Floral Street School	\$484,863	\$585,681	(\$100,818)	(\$0.02)	(\$7.81)	(\$3.98)	(\$3.83)
Land Acquisition Bond #1	\$188,313	\$0	\$188,313	\$0.04	\$14.60	\$15.35	(\$0.76)
Land Acquisition High School	\$149,675	\$0	\$149,675	\$0.03	\$11.60	\$12.28	(\$0.68)
Land Acquisition Bond #2	\$144,550	\$0	\$144,550	\$0.03	\$11.20	\$11.63	(\$0.43)
High School	\$4,352,415	\$2,764,695	\$1,587,720	\$0.33	\$123.06	\$131.58	(\$8.52)
Oak Middle School	\$560,504	\$40,671	\$519,833	\$0.11	\$40.29	\$41.62	(\$1.33)
Land Acqutn Bond #3 (CenTech)	\$154,452	\$34,832	\$119,620	\$0.03	\$9.27	\$2.86	\$6.41
Fire Facilities Project	\$562,233	\$0	\$562,233	\$0.12	\$43.58	\$44.79	(\$1.22)
Sherwood Middle School	\$1,813,259	\$246,248	\$1,567,011	\$0.33	\$121.45	\$36.23	\$85.22
	\$8,410,264	\$3,672,127	\$4,738,137	\$0.99	\$367.23	\$292.37	\$74.86

* Based on FY 2013 value of \$4.783 billion.
 ** Based on FY 2013 average residential value of \$370,711
 Note: Previous years impacts have been \$347.89 in FY 2005; \$353.78 in FY 2006; \$287.49 in FY 2007; \$254.15 in FY 2008; \$301.77 in FY 2009; \$266.66 in FY 2010; \$207.29 in FY 2011

CONCLUSION:

We have concluded the budget season for fiscal year 2014 with a continued level of concern. The uncertain fiscal climate, coupled with ongoing difficulties at the federal level that will have some impact upon the Commonwealth and thus the cities and towns of Massachusetts, indicates that we are in no way out of the woods. We face a very unfavorable regulatory environment at both the Federal and State levels. We also face a partner in the form of the Commonwealth of Massachusetts that has the ability to both help and hurt this community's fiscal health. The Finance Committee hopes that the General Court and the Governor will avoid taking action that will only exacerbate the structural fiscal difficulties facing the communities of the Commonwealth.

We also have great concern that the cost drivers facing our School Department are totally unsustainable. The recommended School Department increase in this budget is 4.36% over fiscal year 2013, yet it only supports a budget that provides level service. The Finance Committee understands that a level service budget will not fully serve the needs of Shrewsbury's children based upon the cost structures and service demands resulting from the current statutory and regulatory environment.

As we have previously advised, careful, considered, and thoughtful study of our vision for Shrewsbury must be addressed now and throughout the upcoming year, because we must immediately begin preparation on how to address the fiscal challenges of the fiscal year 2015 budget season. The Finance Committee will continue to work with the administration and other representative boards and committees to protect the quality of life that we have all enjoyed.

The question of how this community weathers these difficult financial conditions is dependent on a balance of revenue sources and reductions in expenses that must be pursued in an intellectually honest and thoughtful manner. We must consider service needs while balancing the very legitimate concerns of the Town's taxpayers.

However, all residents need to acknowledge that the Town's tax levy is far lower than all other communities in our peer group and throughout the region. An increase in the tax levy, coupled with reasonable and appropriated reductions in cost structures, may be the only solution to our ongoing structural deficit situation. A permanent increase in the Town's tax levy will enhance the Town's bond rating while reducing its dependence on the use of Free Cash to cover operational expenses.

The Finance Committee will continue to monitor the Town's financial ability to support existing town services as well as demands for new services. There is no question that the explosive growth of the 1990's continues to impact the community adversely to the extent that a structural deficit has been created and continues to worsen.

The Finance Committee encourages the town manager to continue looking at every possible efficiency, alternate means of service delivery and consolidations to prepare for the upcoming fiscal years.

We express our appreciation to the selectmen, school committee, town officers, committees and boards, department heads and employees for their time and cooperation this past year.

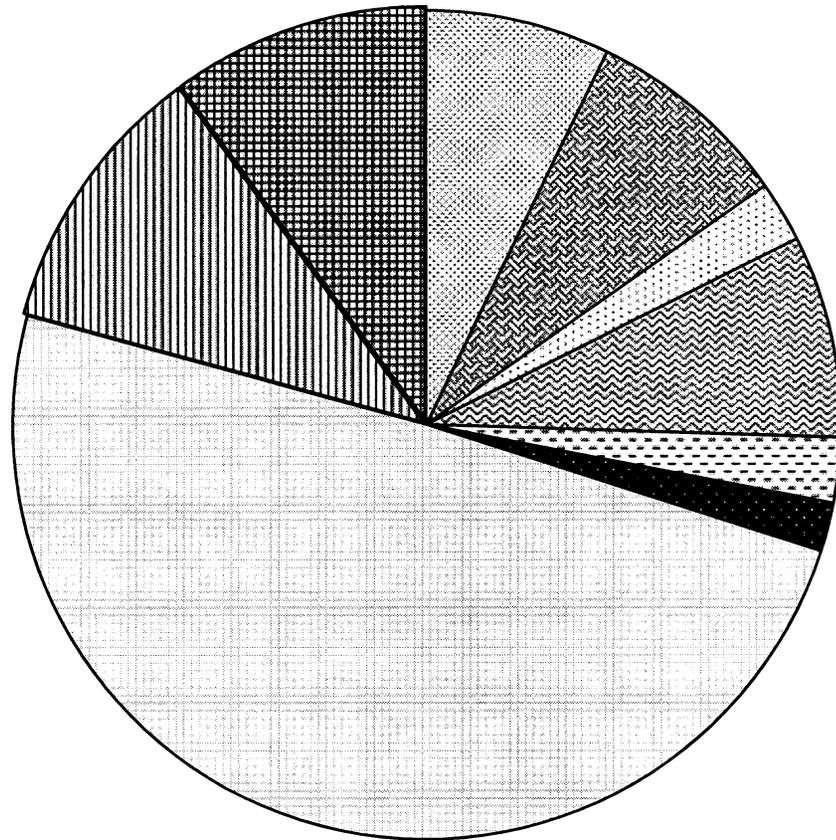
SHREWSBURY FINANCE COMMITTEE

Clare O'Connor, Chair
Gene Buddenhagen
John Masiello
Christopher Rutigliano
L. Patrick Pitney

Bretta Karp
Donna O'Connor
John Cygielnik
John Campbell

PREVIEW OF FISCAL 2014 RECOMMENDED OPERATING BUDGET

13



	Amount	% of Total
 Interest & Maturing Debt	\$9,526,213	9.40%
 Operating Support	\$11,029,788	10.88%
 General Government	\$5,088,095	5.02%
 Public Safety	\$7,504,721	7.40%
 Retirement	\$4,270,034	4.21%
 Public Works	\$9,895,957	9.76%
 Human Services	\$546,723	0.54%
 Culture and Recreation	\$1,481,641	1.46%
 Education	\$52,040,646	51.33%
Total	\$101,383,818	

COMMONWEALTH OF MASSACHUSETTS

Worcester, ss.

To a Constable of the Town of Shrewsbury in the County of Worcester

GREETING:

In the name of the Commonwealth of Massachusetts you are directed to notify and warn the inhabitants of Shrewsbury qualified to vote in elections and town affairs, to meet at the several designated polling places in their respective precincts in said Shrewsbury, to wit:

Precinct 1 Richard D. Carney Municipal Office Building 100 Maple Avenue

Precinct 2 Gesang-Verein Frohsinn Club 25 North Quinsigamond Avenue

Precinct 3 Calvin Coolidge School 1 Florence Street

Precinct 4 Scandinavian Athletic Club 438 Lake Street

Precincts 5 and 10 Sewer and Water Department 209 South Street

Precinct 6 Shrewsbury Senior Center 98 Maple Avenue

Precincts 7 and 8 Spring Street School 123 Spring Street

Precinct 9 Fire Station #3 20 Centech Blvd.

on Tuesday, the thirtieth day of April A.D., 2013, then and there to act upon the following:

To vote by ballot for the election of the following named Town Officers, to wit:

TWO Selectmen to be elected for three years

TWO School Committee Members to be elected for three years

THREE Trustees of Public Library to be elected for three years

ONE Shrewsbury Housing Authority Member to be elected for five years

Representative Town Meeting Members for each precinct as follows:

PRECINCT 1 EIGHT to be elected for 3 years ONE to be elected for 1 year, to fill vacancy

PRECINCT 2 EIGHT to be elected for 3 years

PRECINCT 3 SEVEN to be elected for 3 years ONE to be elected for 2 years, to fill vacancy

PRECINCT 4 SEVEN to be elected for 3 years

PRECINCT 5 EIGHT to be elected for 3 years

PRECINCT 6 EIGHT to be elected for 3 years

PRECINCT 7 EIGHT to be elected for 3 years

PRECINCT 8 EIGHT to be elected for 3 years

PRECINCT 9 SEVEN to be elected for 3 years TWO to be elected for 1 year, to fill vacancies

PRECINCT 10 SEVEN to be elected for 3 years TWO to be elected for 2 years, to fill vacancies

The polls will open at seven o'clock ante meridian and close at eight o'clock post meridian, at each and all said precincts, and all of the above officers are to be voted for on one ballot.

You are further hereby directed to notify and warn the said inhabitants of the Town of Shrewsbury to meet at the Oak Middle School Auditorium located at 45 Oak Street, in said Shrewsbury on Monday, the twentieth day of May, A.D., 2013 at seven o'clock post meridian, at which time and place the following articles will be acted upon and determined exclusively by Town Meeting members, in accordance with the provisions of Chapter 553 of the Acts of 1953 and subject to the referendum provided for by section sixteen of said Act.

All motions require a majority vote except as noted.

ARTICLE 1

To see if the Town will vote to receive the reports of Town officers and committees and to act thereon.

Motion: To be made at Town Meeting

Recommendation to be made at Town Meeting

ARTICLE 2

To see if the Town will vote to choose the trustees of the Wright and Harlow Charitable Fund.

Motion: I move that the following individuals be named trustees of the Wright and Harlow Charitable Trust Fund:

Gail E Claflin	Donald R Gray
William A Davis	Stanley R. Holden
Dawn M Shannon	Raymond G Harlow
Robert H Claflin, Jr	

This is an annual action by Town Meeting to appoint trustees to administer this fund. The current fund total is \$4,057.32.

Recommended by the Finance Committee.

ARTICLE 3

To see if the Town will vote to amend the Classification and Compensation Plan and the consolidated Personnel Bylaw.

Motion: I move that the Town amend the Classification and Compensation Plan and the Consolidated Personnel Bylaw by repealing the salary schedules and the assignment of position classes to compensation grades and by adopting new salary schedules and new assignment of position classes to compensation grades prepared by the

Personnel Board and on file in the office of the Town Clerk, and said new salary schedules and the assignment of position classes to be effective on July 1, 2013.

This article will establish the pay and classification plans for all Department Heads (DH), Administrative (A), Professional-Technical (PT), Miscellaneous (M) and Recreation (R) personnel for the fiscal year beginning on July 1, 2013. The Personnel Board will make a report at the Town Meeting.

Any necessary funding to implement the pay and classification plans will be part of an amendment to be proposed to the Personnel Board budget in Article 6.

Recommendation to be made at Town Meeting

ARTICLE 4

To see if the Town will vote to raise and appropriate a sum of money to pay the medical expenses of retired disabled police officers and firefighters.

Motion: I move that the Town raise the sum of \$3,830.22 to pay the medical expenses of retired disabled police officers and firefighters.

Annually the Town Meeting is asked to fund the out of pocket medical expenses of retired disabled police officers and firefighters.

Recommended by the Finance Committee

ARTICLE 5

To see if the Town will vote to transfer a sum of money from available funds in the treasury and appropriate said sum to various departmental appropriations for Fiscal Year 2013.

Motion: I move that the Town transfer \$353,969.46 from Free Cash to fund departmental appropriations for Fiscal 2013 as follows:

Department	Account	Amount	Explanation
Elections & Registrations	Salaries & Wages (02-03)	\$28,000.00	To fund costs associated with the Special Senatorial Elections
Highway Department	Salaries & Wages (03)	\$74,000.00	To fund Snow & Ice Control deficit
	Expenses (04-05-06)	\$107,000.00	To fund Snow & Ice Control deficit
	Department Total	\$181,000.00	
School Department	Expenses	\$144,969.46	To fund costs to replace equipment and materials damaged by a water leak on August 17, 2012, at the High School. This is the value of the payment being made by the insurance company that was paid into the General Fund.
	Article Total	\$353,969.46	

The above transfers have been deemed by the Finance Committee to be necessary and appropriate.

Recommended by the Finance Committee

ARTICLE 6

To see if the Town will vote to raise such sums of money by tax as may be deemed necessary to pay Town debts and charges and appropriate the same as they may see fit.

Motion: I move that the Town raise the sum of \$ _____ in the following manner:

\$ _____ by taxation

\$ _____ by transfer from Free Cash

\$5,687,915.00* by transfer from Sewer Surplus and applying \$5,427,610.00 to the Sewer Department budget \$36,363.00 to Treasurer-Collector, \$33,241.00 to Retirement, \$37,480.00 to Engineer, \$83,321.00 to Interest and Retiring Debt, \$25,379.00 to Group Health and Life Insurance, \$16,597.00 to Gasoline and Oil, \$14,804.00 to General Insurance and \$13,120.00 to MIS Support

\$60,000.00 by transfer from the Bond Interest Reserve to be applied to Interest and Retiring Debt

\$130,750.00 by accepting said sum from the Municipal Light Department to be applied to Interest and Retiring Debt

\$348,400.00 by accepting said sum from CATV funds of the Municipal Light Department to be applied to Interest and Retiring Debt

\$15,101.00 by transfer from the Title V Loan Repayment Account to be applied to Interest and Retiring Debt

and accepting the same to the various departments and purposes as specifically set forth in detail in the report of the Finance Committee as amended except that line items 1, Salaries – Professional, Executive, Administrative, 2, Salaries – Secretarial and Clerical, and 3, Salaries – All Other, be combined under Salaries Grand Total 1-2-3 and considered as one appropriation for all budgets and that line items 4, Contractual Services, 5, Supplies and Materials, and 6, Other Expenses, be combined under total 4,5,6, and considered as one appropriation for all budgets and further appropriate all receipts and other sums of money in accordance with and as recommended in said report as amended, and do further move that, in accordance with Chapter 41, Section 108 of the General Laws, the salaries of all elected town officers be fixed at the amounts and rates set forth in the Finance Committee’s report, as amended, effective from July 1, 2013, and all salaries and wages are hereby made effective from July 1, 2013 said wages and salaries to be at the rates set in the Classification and Compensation Plan and the Consolidated Personnel Bylaw in effect July 1, 2013 that said report, as amended, be received and placed on file and that the sum of \$ _____ appearing in the Fiscal Year 2014 printed grand total of all departmental budgets be deleted and the sum of \$ _____ be substituted in place thereof.

Town Budget – See the following budget recommendation.

**Note that the recommendation of the Finance Committee is to fund the sewer operation 100% from sewer use fees and charges.*

Recommended by the Finance Committee

General Government - 5.02% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
119 Personnel Board				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2011	\$0	\$0	\$0	\$0
122 Selectmen				
RECOMMENDED FISCAL YEAR 2014	\$8,750	\$1,500	\$0	\$10,250
APPROPRIATED FISCAL YEAR 2013	\$8,750	\$1,500	\$0	\$10,250
EXPENDED FISCAL YEAR 2012	\$8,750	\$1,237	\$0	\$9,987
EXPENDED FISCAL YEAR 2011	\$8,750	\$1,358	\$0	\$10,108
123 Town Manager				
RECOMMENDED FISCAL YEAR 2014	\$145,525	\$38,099	\$127,573	\$311,197
APPROPRIATED FISCAL YEAR 2013	\$130,525	\$58,618	\$123,475	\$312,618
EXPENDED FISCAL YEAR 2012	\$130,525	\$94,103	\$63,580	\$288,208
EXPENDED FISCAL YEAR 2011	\$130,525	\$89,084	\$89,910	\$309,519
131 Finance Committee				
RECOMMENDED FISCAL YEAR 2014	\$0	\$500	\$0	\$500
APPROPRIATED FISCAL YEAR 2013	\$0	\$500	\$0	\$500
EXPENDED FISCAL YEAR 2012	\$0	\$112	\$0	\$112
EXPENDED FISCAL YEAR 2011	\$0	\$615	\$0	\$615
135 Accounting				
RECOMMENDED FISCAL YEAR 2014	\$86,055	\$92,609	\$0	\$178,664
APPROPRIATED FISCAL YEAR 2013	\$87,369	\$89,957	\$0	\$177,326
EXPENDED FISCAL YEAR 2012	\$85,984	\$85,768	\$0	\$171,752
EXPENDED FISCAL YEAR 2011	\$84,779	\$84,719	\$0	\$169,498
141 Assessor				
RECOMMENDED FISCAL YEAR 2014	\$88,830	\$68,127	\$31,453	\$188,410
APPROPRIATED FISCAL YEAR 2013	\$88,699	\$65,329	\$30,683	\$184,711
EXPENDED FISCAL YEAR 2012	\$87,025	\$65,146	\$23,853	\$176,024
EXPENDED FISCAL YEAR 2011	\$85,661	\$68,195	\$16,018	\$169,874

Personnel Board

119-9 Does not reflect an amendment that will be proposed to fund adjustments to salary accounts and to fund personnel related expenses for the various municipal departments.

Selectmen

122-1 Salaries – 5 Selectmen @ \$1,750.00.

General Government - 5.02% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$3,500	\$100	\$0	\$3,600	\$0	\$0	\$3,600
\$3,500	\$100	\$0	\$3,600	\$0	\$97,488	\$101,088
\$605	\$0	\$0	\$650	\$0	\$7,500	\$8,150
\$605	\$0	\$0	\$605	\$0	\$0	\$605
\$1,400	\$900	\$7,600	\$9,900	\$0	\$0	\$20,150
\$1,400	\$900	\$7,600	\$9,900	\$0	\$190,000	\$210,150
\$1,306	\$381	\$6,768	\$8,455	\$0	\$0	\$18,442
\$1,109	\$489	\$7,227	\$8,825	\$0	\$0	\$18,933
\$3,025	\$950	\$5,700	\$9,675	\$0	\$0	\$320,872
\$3,025	\$950	\$5,726	\$9,701	\$0	\$0	\$322,319
\$2,358	\$177	\$4,345	\$6,880	\$0	\$0	\$295,088
\$7,066	\$203	\$5,467	\$12,736	\$0	\$0	\$322,255
\$0	\$0	\$955	\$955	\$0	\$280,000	\$281,455
\$0	\$0	\$955	\$955	\$0	\$189,892	\$191,347
\$0	\$0	\$896	\$896	\$0	\$0	\$1,008
\$0	\$0	\$587	\$587	\$0	\$0	\$1,202
\$660	\$625	\$1,912	\$3,197	\$0	\$26,500	\$208,361
\$660	\$625	\$1,860	\$3,145	\$0	\$32,000	\$212,471
\$504	\$260	\$1,924	\$2,688	\$781	\$20,000	\$195,221
\$634	\$422	\$1,873	\$2,929	\$0	\$25,000	\$197,427
\$11,060	\$2,300	\$7,661	\$21,021	\$0	\$70,000	\$279,431
\$16,360	\$2,150	\$7,660	\$26,170	\$0	\$28,000	\$238,881
\$949	\$1,199	\$7,460	\$9,608	\$0	\$23,150	\$208,782
\$9,138	\$1,037	\$6,622	\$16,797	\$0	\$5,400	\$192,071

Finance Committee
131-9 Reserve Fund \$280,000.

Accounting
135-9 Annual Town Audit \$26,500.

Assessors
141-9 Includes funding for real estate and personnel property discovery and to fund costs associated with a triennial revaluation per Department of Revenue standards.

General Government - 5.02% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
145 Treasurer Collector				
RECOMMENDED FISCAL YEAR 2014	\$86,405	\$209,701	\$0	\$296,106
APPROPRIATED FISCAL YEAR 2013	\$87,712	\$202,669	\$0	\$290,381
EXPENDED FISCAL YEAR 2012	\$86,259	\$196,955	\$0	\$283,214
EXPENDED FISCAL YEAR 2011	\$85,426	\$197,659	\$0	\$283,085
151 Town Counsel				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2011	\$0	\$0	\$0	\$0
155 Information Systems				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2011	\$93,483	\$0	\$57,391	\$150,874
161 Town Clerk				
RECOMMENDED FISCAL YEAR 2014	\$77,925	\$45,753	\$0	\$123,678
APPROPRIATED FISCAL YEAR 2013	\$78,995	\$46,887	\$0	\$125,882
EXPENDED FISCAL YEAR 2012	\$74,138	\$43,271	\$0	\$117,409
EXPENDED FISCAL YEAR 2011	\$70,228	\$41,247	\$0	\$111,475
162 Election & Registration				
RECOMMENDED FISCAL YEAR 2014	\$2,500	\$53,956	\$6,132	\$62,588
APPROPRIATED FISCAL YEAR 2013	\$2,100	\$75,459	\$18,060	\$95,619
EXPENDED FISCAL YEAR 2012	\$2,100	\$59,944	\$17,466	\$79,510
EXPENDED FISCAL YEAR 2011	\$2,100	\$52,858	\$16,068	\$71,026
171 Conservation Commission				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2011	\$0	\$0	\$0	\$0

Treasurer-Collector
145-9 Clearing and sale of tax title accounts.

Town Counsel
151-4 Includes \$19,200 annual retainer (from \$16,800) to Town Counsel. Last increase was 7/1/2008.

Information Systems
155 Reflects elimination of Information Systems as a stand-alone department. SELCO now provides MIS/IT services to municipal departments via service agreement funded through the Operating Support budget (\$635,000)

General Government - 5.02% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$32,400	\$8,700	\$3,717	\$44,817	\$0	\$30,000	\$370,923
\$32,400	\$8,700	\$3,717	\$44,817	\$0	\$30,000	\$365,198
\$34,248	\$6,844	\$2,981	\$44,073	\$0	\$35,003	\$362,290
\$28,286	\$3,510	\$2,939	\$34,735	\$0	\$29,899	\$347,719
\$55,700	\$0	\$3,300	\$59,000	\$0	\$0	\$59,000
\$53,300	\$0	\$3,100	\$56,400	\$0	\$0	\$56,400
\$49,240	\$0	\$160	\$49,400	\$0	\$0	\$49,400
\$78,255	\$0	\$795	\$79,050	\$0	\$0	\$79,050
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$292,125	\$7,087	\$985	\$300,197	\$46,637	\$9,420	\$507,128
\$2,000	\$2,950	\$1,985	\$6,935	\$0	\$0	\$130,613
\$1,975	\$3,580	\$2,025	\$7,580	\$0	\$0	\$133,462
\$14,086	\$2,448	\$1,749	\$18,283	\$0	\$0	\$135,692
\$1,210	\$1,600	\$1,048	\$3,858	\$0	\$0	\$115,333
\$15,045	\$19,235	\$0	\$34,280	\$0	\$0	\$96,868
\$28,200	\$21,250	\$0	\$49,450	\$0	\$0	\$145,069
\$25,140	\$20,154	\$0	\$45,294	\$0	\$0	\$124,804
\$19,754	\$15,887	\$0	\$35,641	\$0	\$0	\$106,667
\$0	\$450	\$1,300	\$1,750	\$0	\$0	\$1,750
\$0	\$450	\$34,503	\$34,953	\$0	\$0	\$34,953
\$0	\$78	\$983	\$1,061	\$0	\$0	\$1,061
\$0	\$139	\$958	\$1,097	\$0	\$0	\$1,097

Elections and Registration

162-1 Three Registrars @ \$500 each; one at \$1,000

162-2 Election & Registration reflects one election in FY 2014.

Conservation Commission

171-6 Reflects prior year encumbrances that have been rolled forward.

General Government - 5.02% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
175 Planning Board				
RECOMMENDED FISCAL YEAR 2014	\$1,000	\$0	\$0	\$1,000
APPROPRIATED FISCAL YEAR 2013	\$1,000	\$0	\$0	\$1,000
EXPENDED FISCAL YEAR 2012	\$400	\$0	\$0	\$400
EXPENDED FISCAL YEAR 2011	\$400	\$0	\$0	\$400
176 Board of Appeals				
RECOMMENDED FISCAL YEAR 2014	\$0	\$1,500	\$0	\$1,500
APPROPRIATED FISCAL YEAR 2013	\$0	\$3,000	\$0	\$3,000
EXPENDED FISCAL YEAR 2012	\$0	\$792	\$0	\$792
EXPENDED FISCAL YEAR 2011	\$0	\$621	\$0	\$621
192 Public Buildings				
RECOMMENDED FISCAL YEAR 2014	\$94,627	\$42,705	\$911,062	\$1,048,394
APPROPRIATED FISCAL YEAR 2013	\$96,065	\$41,646	\$926,554	\$1,064,265
EXPENDED FISCAL YEAR 2012	\$92,778	\$40,251	\$874,049	\$1,007,078
EXPENDED FISCAL YEAR 2011	\$93,633	\$39,430	\$972,271	\$1,105,334

Planning Board
175-1 Five board members @ \$200.00

Public Buildings
192-4 Contractual cleaning takes place in the Floral Street School, Police Station, Sherwood Middle School, Parker Road Preschool, Oak Middle School, Municipal Office Building, Senior Center, Beal School, Library and High School with a total savings at time of printing of \$1,093,660.

192-4-5 & 6 Includes costs associated with support of the Library building.

192-9
Oak Middle School:
Refinish gym floor \$3,200

Beal School:
Refinish gym floor \$1,300

Floral Street:
Refinish Gym floor \$3,200

Spring Street:
Replace carpeting in second floor classroom corridor \$7,000

General Government - 5.02% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$100	\$300	\$1,750	\$2,150	\$0	\$0	\$3,150
\$100	\$313	\$1,770	\$2,183	\$0	\$0	\$3,183
\$0	\$343	\$1,062	\$1,405	\$0	\$0	\$1,805
\$0	\$251	\$1,479	\$1,730	\$0	\$0	\$2,130
\$0	\$900	\$350	\$1,250	\$0	\$0	\$2,750
\$0	\$900	\$350	\$1,250	\$0	\$0	\$4,250
\$0	\$400	\$110	\$510	\$0	\$0	\$1,302
\$4,990	\$277	\$0	\$5,267	\$0	\$0	\$5,888
\$2,013,815	\$124,850	\$1,613	\$2,140,278	\$0	\$120,500	\$3,309,172
\$2,082,176	\$129,380	\$1,613	\$2,213,169	\$0	\$338,269	\$3,615,703
\$1,898,782	\$91,794	\$2,989	\$1,993,565	\$0	\$52,923	\$3,053,566
\$2,083,904	\$90,632	\$816	\$2,175,352	\$0	\$122,284	\$3,402,970

Municipal Office Building:

Remove ceiling in Old Selectmen's Room and install suspended ceiling and lighting \$25,000

Police Station:

Replace HVAC controls \$34,000

Remove and replace selected areas of floor tile \$12,000

High School:

Refinish gym floor \$3,600

HVAC control calibration and repair \$10,000

Repair and replace selected areas of exterior glass \$10,000

Paton School:

Refinish gym floor \$1,200

All Buildings:

Tree trimming and tree removal \$6,000

Asbestos inspections and removal for all schools and buildings \$4,000

Note encumbrances are shown in 192-9 (FY 2013) that have been rolled forward from previous years (\$338,269)

Public Safety - 7.40% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
210 Police				
RECOMMENDED FISCAL YEAR 2014	\$106,490	\$246,507	\$3,510,378	\$3,863,375
APPROPRIATED FISCAL YEAR 2013	\$108,373	\$209,815	\$3,547,248	\$3,865,436
EXPENDED FISCAL YEAR 2012	\$106,304	\$241,194	\$3,330,271	\$3,677,769
EXPENDED FISCAL YEAR 2011	\$104,501	\$236,301	\$3,142,341	\$3,483,143
220 Fire				
RECOMMENDED FISCAL YEAR 2014	\$104,052	\$34,265	\$2,628,592	\$2,766,909
APPROPRIATED FISCAL YEAR 2013	\$105,770	\$32,543	\$2,585,981	\$2,724,294
EXPENDED FISCAL YEAR 2012	\$98,592	\$23,880	\$2,601,396	\$2,723,868
EXPENDED FISCAL YEAR 2011	\$93,122	\$19,129	\$2,521,852	\$2,634,103
241 Building Inspector				
RECOMMENDED FISCAL YEAR 2014	\$84,089	\$41,190	\$55,009	\$180,288
APPROPRIATED FISCAL YEAR 2013	\$80,485	\$40,733	\$46,026	\$167,244
EXPENDED FISCAL YEAR 2012	\$75,501	\$39,168	\$37,337	\$152,006
EXPENDED FISCAL YEAR 2011	\$86,136	\$43,559	\$25,187	\$154,882
244 Weights & Measures				
RECOMMENDED FISCAL YEAR 2014	\$3,000	\$0	\$0	\$3,000
APPROPRIATED FISCAL YEAR 2013	\$2,400	\$0	\$0	\$2,400
EXPENDED FISCAL YEAR 2012	\$2,400	\$0	\$0	\$2,400
EXPENDED FISCAL YEAR 2011	\$2,400	\$0	\$0	\$2,400
291 Emergency Management				
RECOMMENDED FISCAL YEAR 2014	\$1,764	\$0	\$0	\$1,764
APPROPRIATED FISCAL YEAR 2013	\$1,764	\$0	\$0	\$1,764
EXPENDED FISCAL YEAR 2012	\$1,764	\$1,354	\$0	\$3,118
EXPENDED FISCAL YEAR 2011	\$1,764	\$0	\$0	\$1,764
294 Forestry				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$500	\$500
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$500	\$500
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$500	\$500
EXPENDED FISCAL YEAR 2011	\$0	\$0	\$500	\$500

Police

210-3 Includes funding for (3) Lt's, (6) Sgt's, (33) Ptl's and (7) Dispatchers
210-3 Career Incentive Program (Quinn Bill) - \$315,230.

Fire

220-2 Increase of hours for clerical position to full-time
220-3 Includes funding for (4) Captains and (32) Firefighters

Public Safety - 7.40% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$82,250	\$173,675	\$18,400	\$274,325	\$19,000	\$0	\$4,156,700
\$85,709	\$186,565	\$22,541	\$294,815	\$19,236	\$0	\$4,179,487
\$68,283	\$196,639	\$13,827	\$278,749	\$13,055	\$0	\$3,969,573
\$65,701	\$166,236	\$11,415	\$243,352	\$10,197	\$0	\$3,736,692
\$64,850	\$120,250	\$8,100	\$193,200	\$30,000	\$0	\$2,990,109
\$67,601	\$109,791	\$7,650	\$185,042	\$15,000	\$0	\$2,924,336
\$56,839	\$104,845	\$9,418	\$171,102	\$14,678	\$0	\$2,909,648
\$58,214	\$85,191	\$8,989	\$152,394	\$12,000	\$0	\$2,798,497
\$4,000	\$2,650	\$87,230	\$93,880	\$0	\$0	\$274,168
\$2,545	\$2,853	\$89,154	\$94,552	\$0	\$0	\$261,796
\$1,750	\$309	\$84,390	\$86,449	\$0	\$0	\$238,455
\$2,255	\$1,752	\$73,916	\$77,923	\$0	\$0	\$232,805
\$0	\$0	\$800	\$800	\$0	\$0	\$3,800
\$0	\$0	\$800	\$800	\$0	\$0	\$3,200
\$0	\$0	\$461	\$461	\$0	\$0	\$2,861
\$0	\$0	\$343	\$343	\$0	\$0	\$2,743
\$0	\$0	\$480	\$480	\$0	\$0	\$2,244
\$0	\$0	\$480	\$480	\$0	\$0	\$2,244
\$0	\$0	\$250	\$250	\$0	\$0	\$3,368
\$0	\$0	\$373	\$373	\$0	\$0	\$2,137
\$75,150	\$1,600	\$450	\$77,200	\$0	\$0	\$77,700
\$75,150	\$1,600	\$450	\$77,200	\$0	\$0	\$77,700
\$447,858	\$992	\$619	\$449,469	\$0	\$0	\$449,969
\$55,187	\$0	\$290	\$55,477	\$0	\$0	\$55,977

Building Inspector
241-6 Reflects plumbing and gas inspections. Program is self-supporting.

Forestry
294-4 Tree trimming and removal \$75,000. Includes no funding for tree planting program.

Retirement - 4.21% of Total

	<1>	<2>	<3>	<1-2-3>
	Salaries - Professional Executive Admin	Salaries - Secretarial and Clerical	Salaries - All Others	Salaries - Grand Total
311 Retirement				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2011	\$0	\$0	\$0	\$0

Public Works - 9.76% of Total

	<1>	<2>	<3>	<1-2-3>
	Salaries - Professional Executive Admin	Salaries - Secretarial and Clerical	Salaries - All Others	Salaries - Grand Total
411 Engineer				
RECOMMENDED FISCAL YEAR 2014	\$104,002	\$26,289	\$269,615	\$399,906
APPROPRIATED FISCAL YEAR 2013	\$105,931	\$43,482	\$256,046	\$405,459
EXPENDED FISCAL YEAR 2012	\$103,101	\$42,379	\$264,691	\$410,171
EXPENDED FISCAL YEAR 2011	\$102,078	\$41,550	\$277,656	\$421,284
421 Highway				
RECOMMENDED FISCAL YEAR 2014	\$86,155	\$43,105	\$613,866	\$743,126
APPROPRIATED FISCAL YEAR 2013	\$87,790	\$43,486	\$607,844	\$739,120
EXPENDED FISCAL YEAR 2012	\$86,084	\$41,868	\$533,973	\$661,925
EXPENDED FISCAL YEAR 2011	\$85,251	\$41,527	\$575,378	\$702,156
424 Street Lighting				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2011	\$0	\$0	\$0	\$0

Retirement
311-9 Recommendation meets funding schedule to fully fund system by 2022.

Engineering
411-3 (1.65 FTE) Engineering positions are funded from conservation and planning fees that are expended without appropriation.

Retirement - 4.21% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$0	\$0	\$0	\$0	\$0	\$4,270,034	\$4,270,034
\$0	\$0	\$0	\$0	\$0	\$3,321,963	\$3,321,963
\$0	\$0	\$0	\$0	\$0	\$3,204,390	\$3,204,390
\$0	\$0	\$0	\$0	\$0	\$2,690,637	\$2,690,637

Public Works - 9.76% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$7,350	\$6,550	\$6,087	\$19,987	\$0	\$11,100	\$430,993
\$18,050	\$6,550	\$6,086	\$30,686	\$0	\$16,734	\$452,879
\$8,607	\$5,439	\$5,448	\$19,494	\$0	0	\$429,665
\$12,062	\$5,213	\$6,193	\$23,468	\$0	0	\$444,752
\$514,590	\$594,500	\$10,550	\$1,119,640	\$30,000	\$0	\$1,892,766
\$548,795	\$604,500	\$10,550	\$1,163,845	\$19,000	\$0	\$1,921,965
\$241,610	\$366,123	\$5,325	\$613,058	\$0	\$0	\$1,274,983
\$465,651	\$533,380	\$6,530	\$1,005,561	\$17,000	\$0	\$1,724,717
\$163,007	\$0	\$0	\$163,007	\$0	\$0	\$163,007
\$167,974	\$0	\$0	\$167,974	\$0	\$0	\$167,974
\$166,488	\$0	\$0	\$166,488	\$0	\$0	\$166,488
\$164,598	\$0	\$0	\$164,598	\$0	\$0	\$164,598

Public Works - 9.76% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
440 Sewer				
RECOMMENDED FISCAL YEAR 2014	\$47,288	\$21,824	\$294,513	\$363,625
APPROPRIATED FISCAL YEAR 2013	\$47,285	\$20,790	\$285,261	\$353,336
EXPENDED FISCAL YEAR 2012	\$46,364	\$20,067	\$279,398	\$345,829
EXPENDED FISCAL YEAR 2011	\$45,756	\$20,595	\$225,831	\$292,182

450 Water				
RECOMMENDED FISCAL YEAR 2014	\$47,288	\$68,022	\$411,596	\$526,906
APPROPRIATED FISCAL YEAR 2013	\$49,091	\$67,102	\$399,805	\$515,998
EXPENDED FISCAL YEAR 2012	\$48,135	\$63,260	\$366,611	\$478,006
EXPENDED FISCAL YEAR 2011	\$47,472	\$63,440	\$433,177	\$544,089

460 Light

"Ordered that the income from sales of electricity to private consumers and for electricity supplied to municipal buildings, and for municipal power during the next Town fiscal year be approved for the Municipal Light Plant and the whole of said income and appropriation to be expended by the Manager of Municipal Lighting, under the direction and control of the Municipal Light Board for the expenses of the plant for said period and that if said sum and said income shall exceed said expenses for the last or next Municipal Light Plant Fiscal Year, except that

491 Cemetery

RECOMMENDED FISCAL YEAR 2014	\$17,141	\$8,314	\$31,255	\$56,710
APPROPRIATED FISCAL YEAR 2013	\$17,075	\$7,725	\$29,879	\$54,679
EXPENDED FISCAL YEAR 2012	\$16,805	\$7,575	\$28,617	\$52,997
EXPENDED FISCAL YEAR 2011	\$15,943	\$7,425	\$33,691	\$57,059

499 Cable

"Ordered that the income from sales of CATV Service and from sales of appliances and jobbing during the current year be appropriated for expenses of the Cable Television system, the whole to be expended by the Manager of the Municipal Light and Cable Systems under the direction and control of the Municipal Light

Sewer Department

440-9 Operation of Westborough Treatment Plant \$4,489,385 (subject to change); Upper Blackstone District and Town of Grafton Sewer Department total of \$37,500.

Water Department

450-8 Operation of Water Treatment Plant

Cemetery Department

491-3 Only salaries 1-2-3 are raised by taxation. Expenses are paid from the trust fund in addition to \$18,000 being applied to Salaries #3 from sale of lots.

Public Works - 9.76% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$329,750	\$167,600	\$39,750	\$537,100	\$0	\$4,526,885	\$5,427,610
\$332,250	\$191,500	\$54,000	\$577,750	\$0	\$3,909,199	\$4,840,285
\$308,298	\$73,473	\$1,443	\$383,214	\$42,958	\$3,263,894	\$4,035,895
\$356,308	\$83,681	\$1,401	\$441,390	\$4,280	\$2,537,864	\$3,275,716
\$412,000	\$274,000	\$29,750	\$715,750	\$0	\$644,215	\$1,886,871
\$483,881	\$269,980	\$28,250	\$782,111	\$150,884	\$670,537	\$2,119,530
\$393,406	\$158,470	\$26,883	\$578,759	\$73,447	\$599,130	\$1,729,342
\$350,301	\$167,127	\$24,136	\$541,564	\$103,290	\$605,445	\$1,794,388

portion of the excess that may be accepted by the Town as payment in lieu of taxes or some other purposes, shall be transferred to the Construction Fund of said plant and appropriated and used for such additions to the plant as may be authorized by the Municipal Light Board." "We further recommend that the salary of the five Light Commissioners be fixed at \$200 each for the 12 month period."

\$38,000	\$0	\$0	\$38,000	\$0	\$0	\$94,710
\$45,000	\$0	\$0	\$45,000	\$0	\$0	\$99,679
\$45,127	\$1,201	\$115	\$46,443	\$0	\$0	\$99,440
\$47,869	\$1,523	\$856	\$50,248	\$0	\$0	\$107,307

and if the said shall exceed said expenses for said year, such excess shall be transferred to the town treasury, except such sum that shall remain in the CATV General Cash Account for Expenses encountered by the CATV System during its next fiscal year."

Human Services - .54% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
510 Health				
RECOMMENDED FISCAL YEAR 2014	\$900	\$41,190	\$0	\$42,090
APPROPRIATED FISCAL YEAR 2013	\$900	\$40,113	\$0	\$41,013
EXPENDED FISCAL YEAR 2012	\$900	\$39,130	\$37,107	\$77,137
EXPENDED FISCAL YEAR 2011	\$1,425	\$39,255	\$48,723	\$89,403
541 Council on Aging				
RECOMMENDED FISCAL YEAR 2014	\$77,825	\$62,780	\$76,778	\$217,383
APPROPRIATED FISCAL YEAR 2013	\$79,008	\$61,154	\$79,269	\$219,431
EXPENDED FISCAL YEAR 2012	\$76,071	\$54,886	\$65,109	\$196,066
EXPENDED FISCAL YEAR 2011	\$77,007	\$56,599	\$70,309	\$203,915
543 Veterans Benefits				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$13,078	\$0	\$0	\$13,078
EXPENDED FISCAL YEAR 2012	\$12,821	\$0	\$0	\$12,821
EXPENDED FISCAL YEAR 2011	\$12,821	\$0	\$0	\$12,821
549 Commission on Disabilities				
RECOMMENDED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2011	\$0	\$0	\$0	\$0

Board of Health

510-1 Three board members @ \$300.00

510-4 Public Health Director and Sanitarian to be handled via contractual arrangement

510- 9 There is no funding for any special waste collection program in FY 2014.

Human Services - .54% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$120,800	\$7,050	\$400	\$128,250	\$0	\$0	\$170,340
\$128,300	\$6,503	\$400	\$135,203	\$0	\$0	\$176,216
\$81,826	\$1,529	\$2,276	\$85,631	\$0	\$0	\$162,768
\$65,928	\$6,034	\$2,675	\$74,637	\$0	\$0	\$164,040
\$3,750	\$5,300	\$7,050	\$16,100	\$0	\$0	\$233,483
\$3,750	\$5,150	\$6,860	\$15,760	\$0	\$0	\$235,191
\$3,047	\$6,297	\$5,345	\$14,689	\$0	\$0	\$210,755
\$2,837	\$2,982	\$5,854	\$11,673	\$0	\$0	\$215,588
\$42,200	\$200	\$100,000	\$142,400	\$0	\$0	\$142,400
\$6,540	\$200	\$112,460	\$119,200	\$0	\$0	\$132,278
\$6,167	\$103	\$80,254	\$86,524	\$0	\$0	\$99,345
\$5,304	\$36	\$76,731	\$82,071	\$0	\$0	\$94,892
\$500	\$0	\$0	\$500	\$0	\$0	\$500
\$500	\$0	\$0	\$500	\$0	\$0	\$500
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

Veterans

543-4 Estimate of the Town of Shrewsbury's portion of the operational costs of the newly formed Central Massachusetts Regional Veterans District comprising of the Towns of Grafton, Northborough, Shrewsbury and Westborough. Each community will pay directly all financial assistance that is paid out to veterans. The request to form this new district is still pending with the Commonwealth at the time of printing.

543-6 Financial Assistance is 75% reimbursed by Commonwealth.

Culture & Recreation - 1.46% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
610 Library				
RECOMMENDED FISCAL YEAR 2014	\$94,402	\$728,733	\$28,000	\$851,135
APPROPRIATED FISCAL YEAR 2013	\$94,041	\$716,573	\$27,743	\$838,357
EXPENDED FISCAL YEAR 2012	\$93,970	\$679,606	\$20,194	\$793,770
EXPENDED FISCAL YEAR 2011	\$91,512	\$654,026	\$18,696	\$764,234
650 Parks & Recreation				
RECOMMENDED FISCAL YEAR 2014	\$69,364	\$3,626	\$143,242	\$216,232
APPROPRIATED FISCAL YEAR 2013	\$70,579	\$5,064	\$137,331	\$212,974
EXPENDED FISCAL YEAR 2012	\$68,986	\$3,434	\$143,637	\$216,057
EXPENDED FISCAL YEAR 2011	\$68,778	\$3,689	\$198,185	\$270,652

Library Department

610-1-9 State certification is maintained with budget recommendation. Public Buildings Department is responsible for care and upkeep of library building.

Parks & Recreation

650-9 Includes \$35,000 for field maintenance at the Shrewsbury High School, Oak Middle School and other locations.

Culture & Recreation - 1.46% of Total

<4> Contractual Services	<5> Supplies and Materials	<6> Other Expenses	<4-5-6> Expenses - Grand Total	<8> Equipment Less Trade-In	<9> Separately Identified Appropriations	<1 to 9> Grand Total
\$56,700	\$182,200	\$4,500	\$243,400	\$10,000	\$0	\$1,104,535
\$54,631	\$224,820	\$4,100	\$283,551	\$28,267	\$0	\$1,150,175
\$180,065	\$169,951	\$2,623	\$352,639	\$6,185	\$0	\$1,152,594
\$136,968	\$225,607	\$2,811	\$365,386	\$9,998	\$0	\$1,139,618
\$80,550	\$17,920	\$5,104	\$103,574	\$3,000	\$54,300	\$377,106
\$83,365	\$21,320	\$5,066	\$109,751	\$4,550	\$44,300	\$371,575
\$77,339	\$18,309	\$4,795	\$100,443	\$9,306	\$35,731	\$361,537
\$56,159	\$18,979	\$5,153	\$80,291	\$3,821	\$35,553	\$390,317

**DEBT SERVICE PROJECTION
FISCAL YEAR 2014 TO 2033**

FISCAL YEAR	1996 (2005) \$10,000,000 FLORAL ST	1999 (2009) \$5,300,000 CATV	1999 (2009) \$3,000,000 OPEN SPACE LAND PURCHASE	1999 (2009) \$2,400,000 HIGH SCHOOL LAND PURCHASE	2000 \$86,947 TITLE V LOAN PROGRAM	2001 (2010) \$58,900,000 SENIOR HIGH SCHOOL	2001 (2010) \$2,000,000 OPEN SPACE LAND PURCHASE	2001 (2010) 2001 \$1,760,000 LIGHT PLANT	2001 (2005) \$286,611 CWMP
2014	\$520,481	\$348,400	\$180,113	\$142,175	\$4,831	\$4,199,300	\$141,250	\$130,750	\$13,819
2015	\$498,625		\$173,913	\$137,375	\$4,829	\$4,048,800	\$142,350	\$126,900	\$16,727
2016	\$471,375		\$164,650	\$134,075	\$4,829	\$3,894,700	\$128,100	\$117,600	\$16,114
Balance			\$352,100	\$361,075	\$14,487	\$20,128,750	\$462,000	\$220,500	\$73,668
	\$1,490,481	\$348,400	\$870,776	\$774,700	\$28,976	\$32,271,550	\$873,700	\$595,750	\$120,328

FISCAL YEAR	2004 \$105,896 TITLE V LOAN PROGRAM	2004 (2013) \$7,400,000 OAK MIDDLE SCHOOL	2004 (2013) \$1,250,000 NORTH SHORE SCHOOL ADDITION	2005 \$94,573 TITLE V LOAN PROGRAM	2007 (2009) \$168,653 CWMP	2008 \$6,800,000 FIRE FACILITIES PROJECT	2008 \$1,250,000 WATER SYSTEM UPGRADE	2011 \$20,000,000 SHERWOOD MIDDLE SCHOOL	2011 \$680,000 CREDIT UNION PURCHASE
2014	\$5,541	\$508,040	\$104,763	\$4,729	\$10,807	\$550,833	\$145,313	\$1,740,000	\$91,850
2015	\$5,541	\$498,661	\$101,034	\$4,729	\$10,807	\$539,433	\$141,563	\$1,710,000	\$89,750
2016	\$5,541	\$484,055	\$88,925	\$4,729	\$10,807	\$527,083	\$137,500	\$1,680,000	\$87,650
Balance	\$39,045	\$3,653,041	\$337,200	\$47,283	\$54,038	\$4,516,886	\$262,813	\$21,365,000	\$454,000
34 TOTAL	\$55,668	\$5,143,797	\$631,922	\$61,470	\$86,459	\$6,134,235	\$687,189	\$26,495,000	\$723,250

FISCAL YEAR	2012 \$681,000 WATER SYSTEM IMPROVEMENTS	2012 \$6,100,000 LAND PURCHASE SOUTH STREET	2013 \$956,875 SWR INTERCEPTOR PHASE I	TOTAL DEBT SERVICE	DEBT SERVICE FUNDED FROM WITHIN THE TAX LEVY	DEBT SERVICE FUNDED FROM OUTSIDE THE TAX LEVY***	DEBT SERVICE FUNDED FROM NON TAX REVENUE	TOTAL DEBT SERVICE
2014	\$82,860	\$486,475	\$53,911	\$9,466,241	\$248,661	\$8,416,619	\$800,961	\$9,466,241
2015	\$80,625	\$474,275	\$57,912	\$8,863,849	\$240,647	\$8,173,570	\$449,633	\$8,863,849
2016	\$79,575	\$462,075	\$57,979	\$8,557,362	\$223,713	\$7,898,976	\$434,674	\$8,557,362
Balance	\$502,125	\$6,516,783	\$997,722	\$60,358,516	\$791,200	\$57,355,635	\$2,211,681	\$60,358,516
TOTAL	\$745,185	\$7,939,608	\$1,167,524	\$87,245,968	\$1,504,220	\$81,844,799	\$1,685,268	\$87,245,968

*** Not adjusted for SBAB Reimbursement

INTEREST AND MATURING DEBT - 9.40% of Total

LINE ITEM NO.	DEPARTMENT	BY TAXATION	FROM SEWER SURPLUS	FROM LIGHT DEPT.	FROM CATV	TOTAL RECOMMENDED FISCAL 2014	APPR. FISCAL 2013	EXPENDED FISCAL 2012	EXPENDED FISCAL 2011
590010	FLORAL STREET SCHOOL	\$465,000				\$465,000	\$470,000	\$505,000	\$515,000
590020	C.A.T.V.				\$335,000	\$335,000	\$345,000	\$350,000	\$360,000
590030	WATER SYSTEM IMPROVEMENTS	\$71,000				\$71,000	\$19,000		
590090	OPEN SPACE LAND ACQUISITION	\$155,000				\$155,000	\$160,000	\$165,000	\$170,000
590100	HIGH SCHOOL LAND ACQUISITION	\$120,000				\$120,000	\$125,000	\$130,000	\$130,000
590120	TITLE V LOAN*	\$15,101				\$15,101	\$14,963	\$15,128	\$15,128
590130	ASSABET RIVER CONSORTIUM		\$22,738			\$22,738	\$23,005	\$23,434	\$22,974
590140	NEW HIGH SCHOOL	\$3,040,000				\$3,040,000	\$3,101,000	\$3,075,000	\$3,075,000
590160	OPEN SPACE LAND ACQUISITION	\$110,000				\$110,000	\$110,000	\$110,000	\$110,000
590170	LIGHT DEPT UPGRADE			\$110,000		\$110,000	\$314,000	\$310,000	\$310,000
590190	OAK MIDDLE SCHOOL	\$430,000				\$430,000	\$370,000	\$370,000	\$370,000
590200	NORTH SHORE SCHOOL (Parker Road)	\$95,000				\$95,000	\$85,000	\$85,000	\$85,000
590220	FIRE FACILITIES PROJECT	\$380,000				\$380,000	\$380,000	\$380,000	\$380,000
590230	WATER SYSTEM IMPROVEMENTS	\$125,000				\$125,000	\$125,000	\$125,000	\$125,000
590240	SHERWOOD MIDDLE SCHOOL	\$1,000,000				\$1,000,000	\$1,000,000		
590250	LAND ACQUISITION (Credit Union)	\$70,000				\$70,000	\$70,000		
590260	LAND ACQUISITION (Allen/Centech Nortl)	\$305,000				\$305,000			
590270	SEWER SYSTEM IMPROVEMENTS		\$38,707			\$38,707	\$46,559		
590280	SPRING STREET SCHOOL **	\$0				\$0			
710 RETIREMENT OF DEBT		\$6,381,101	\$61,445	\$110,000	\$335,000	\$6,887,546	\$6,758,527	\$5,643,562	\$5,668,102
590010	SCHOOLS	\$55,483				\$55,483	\$71,932	\$89,607	\$106,344
590020	C.A.T.V.				\$13,400	\$13,400	\$20,300	\$27,300	\$34,500
590030	WATER SYSTEM IMPROVEMENTS	\$11,860				\$11,860			
590090	OPEN SPACE LAND ACQUISITION	\$25,113				\$25,113	\$28,313	\$31,613	\$35,013
590100	HIGH SCHOOL LAND ACQUISITION	\$22,175				\$22,175	\$24,675	\$27,275	\$29,875
590130	ASSABET RIVER CONSORTIUM		\$1,888			\$1,888	\$2,125	\$2,361	\$2,568
590140	NEW HIGH SCHOOL	\$1,159,300				\$1,159,300	\$1,251,415	\$1,374,805	\$1,312,233
590160	OPEN SPACE LAND ACQUISITION	\$31,250				\$31,250	\$34,550	\$38,950	\$38,417
590170	LIGHT DEPT UPGRADE			\$20,750		\$20,750	\$30,110	\$40,570	\$47,767
590190	OAK MIDDLE SCHOOL	\$78,040				\$78,040	\$190,504	\$203,685	\$216,173
590200	NORTH SHORE SCHOOL (Parker Road)	\$9,763				\$9,763	\$24,122	\$27,150	\$30,019
590220	FIRE FACILITIES PROJECT	\$170,833				\$170,833	\$182,233	\$193,633	\$205,033
590230	WATER SYSTEM IMPROVEMENTS	\$20,313				\$20,313	\$36,063	\$27,813	\$31,563
590240	SHERWOOD MIDDLE SCHOOL	\$758,000				\$758,000	\$770,000	\$364,154	
590250	LAND ACQUISITION (Credit Union)	\$21,850				\$21,850	\$23,950	\$11,597	
590260	LAND ACQUISITION (Allen/Centech Nortl)	\$181,475				\$181,475	\$90,000		
590270	SEWER SYSTEM IMPROVEMENTS		\$19,988			\$19,988	\$19,541		
590280	SPRING STREET SCHOOL REPAIRS**	\$14,000				\$14,000	\$13,000		
751 INTEREST ON DEBT		\$2,559,455	\$21,876	\$20,750	\$13,400	\$2,615,481	\$2,812,833	\$2,460,513	\$2,089,505

INTEREST AND MATURING DEBT - 9.40% of Total

LINE ITEM NO.	DEPARTMENT	BY TAXATION	FROM SEWER SURPLUS	FROM LIGHT DEPT.	FROM CATV	TOTAL RECOMMENDED FISCAL 2014	APPR. FISCAL 2013	EXPENDED FISCAL 2012	EXPENDED FISCAL 2011
590080	ANTICIPATION INTEREST	\$23,186				\$23,186	\$121,696	\$445,217	\$101,717
	752 INTEREST ON TEMP BORROWING	\$23,186				\$23,186	\$121,696	\$445,217	\$101,717
	Total Debt Service	\$8,963,742	\$83,321	\$130,750	\$348,400	\$9,526,213	\$9,693,056	\$8,549,292	\$7,859,324

* To be Funded via Transfer for Title V Loan Repayment Account

** Estimate as bond has not been issued



SHREWSBURY PUBLIC SCHOOLS

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Joseph M. Sawyer, Ed.D.
Superintendent of Schools

Mary Beth Banios
Assistant Superintendent

Liam T. Hurley
Director of Business Services

Barbara A. Malone
Director of Human Resources

April 29, 2013

Dear Town Meeting Members:

On behalf of the School Committee and the School Department, I present you with the School Department's budget information for Fiscal Year 2014.

As of the printing of this document, the Board of Selectmen and Finance Committee have recommended a bottom line appropriated budget of \$52,040,646 for the School Department, representing an increase of 4.36%. At press time, the School Committee had not yet convened to formally discuss this recommendation. On April 3, the School Committee had voted to recommend a budget of \$54,275,352, or an 8.85% increase, with the full understanding that this level of funding would not be possible unless additional revenues were available beyond the expected amounts of local receipts and state aid. The School Committee will have discussed the recommendation made by the other boards and may have revised their recommendation to Town Meeting after this document went to press.

The School Committee's budget request would have moved the existing program forward, restored many teaching positions to address class sizes that are too high, and added supports to address the increase in student mental and behavioral health issues. The amount recommended by the Selectmen and Finance Committee equals the School Department's estimate for how much funding is required to carry forward the *existing* educational program while addressing increased costs, i.e., a "level service" budget that does not add positions to lower class sizes or provide additional mental health supports. I am appreciative that the amount of recommended funding will allow the School Department to cope with increased costs without requiring further reductions in personnel or program, but I also want to be clear that this will extend the current, difficult situation that is in place due to the reductions we were required to make in Fiscal Year 2013, especially related to class sizes – a situation that is compromising the quality of the education we provide to our town's children.

The increased costs that a level service budget addresses include:

- a) An additional 0.5 full time equivalent (FTE) kindergarten teacher to maintain already-high class sizes due to increased enrollment: \$26,081
- b) The hiring of a new principal for the Beal Early Childhood Center and a new Director of Foreign Languages; these positions were on hiatus this year as a short-term cost saving measure: \$165,638
- c) Instructional materials and educator training to meet mandates and critical demand: \$179,119
- d) Mandated special education services for students with severe disabilities who are educated *within* the district – 1.4 FTE special education professionals and 9.0 special education paraprofessionals: \$300,697
- e) Mandated special education tuition and transportation for students with severe disabilities who are educated *outside* the school district in specialized schools: \$819,804 (continued)

- f) Miscellaneous operational costs, including increases in vocational/ technical high school tuitions: \$275,592
- g) Increased safety and security measures for monitoring visitors and staff training: \$50,000
- h) Salary and wage adjustments per collective bargaining agreements (existing and under negotiation): \$609,000

The cost increases listed above, less offsets for some areas where savings are being realized, are combined with an estimated 5% reduction in federal grant funding due to sequestration in order to arrive at the bottom line for the "level service" budget. Please see the separate School Department Budget packet that will be provided to you for more details.

I would like to thank the district administrative team of Mr. Liam Hurley, Director of Business Services; Ms. Mary Beth Banios, Assistant Superintendent; Ms. Barbara Malone, Director of Human Resources; Ms. Melissa Maguire, Director of Special Education; Mr. Jonathan Green, Director of Technology; and all of our school-based administrators for their outstanding work in the area of budget development. I am also grateful for ongoing assistance from Mr. Daniel Morgado, Town Manager, and my fellow Town Department Heads, as well as for the full consideration given to the School Department budget by the Board of Selectmen and Finance Committee. Finally, I am very appreciative of the School Committee for their ongoing guidance and support as we attempt to minimize the damage done to our educational program as we work through the fiscal challenges we face.

We look forward to answering your questions at Town Meeting, and we respectfully request your support of the School Department budget.

Respectfully,



Joseph M. Sawyer, Ed.D.

900 - SCHOOL DEPARTMENT - 51.33% of TOTAL

LINE ITEM NO.	CLASSIFICATION	SCHOOL REQUEST 2014	RECOMMENDED FISCAL 2014	APPROP. FISCAL 2013	EXPENDED FISCAL 2012	FISCAL 2011
900-1	SALARIES - PROFES., -EXEC., -ADMIN.,			\$34,797,666	\$34,213,609	\$32,136,222
900-2	SALARIES - SECR. AND CLERICAL			\$1,571,220	\$1,766,242	\$1,277,370
900-3	SALARIES - ALL OTHER			\$1,499,605	\$1,400,489	\$1,149,852
900-4	CONTRACTUAL SERVICES			\$888,681	\$881,256	\$987,991
900-4G	TRANSPORTATION			\$3,351,584	\$3,018,133	\$2,930,720
900-5	EDUC. SUPPLIES, EQUIPMENT, & TEXTS			\$810,042	\$800,495	\$900,211
900-6	OTHER EXPENSES			\$599,050	\$532,610	\$312,545
900-7	OUT OF STATE TRAVEL			\$0	\$0	\$0
900-9	SEPARATELY IDENTIFIABLE APPROPRIATIONS					
900-9	TUITIONED OUT PUPILS			\$6,346,629	\$4,526,842	\$7,444,765
900-T	TOTAL	\$54,275,352	\$52,040,646	\$49,864,477	\$47,139,676	\$47,139,676

*Under the provisions of Proposition 2 1/2, the Finance Committee's recommendation for the School Department budget is based upon the total appropriation. The recommendation of the Finance Committee is subject to change as the Town's fiscal situation continues to develop.

OPERATING SUPPORT - 10.88% OF TOTAL

CLASSIFICATION	TOTAL RECOMMENDED FISCAL 2014	APPRO. FISCAL 2013	EXPENDED FISCAL 2012	EXPENDED FISCAL 2011
EMPLOYEE ASSISTANCE PROGRAM	\$4,000	\$4,000	\$3,980	\$3,980
GROUP HEALTH AND LIFE INSURANCE	\$8,100,000	\$7,720,000	\$7,569,126	\$6,787,930
MEDICARE	\$745,000	\$710,000	\$704,841	\$686,791
UNEMPLOYMENT COMPENSATION INSURANCE	\$150,000	\$250,000	\$71,377	\$179,048
RADIO MAINTENANCE	\$10,421	\$10,421	\$10,421	\$10,421
AMBULANCE CONTRACT	\$0	\$19,976	\$77,124	\$73,956
GASOLINE AND OIL	\$475,000	\$485,000	\$373,485	\$363,236
PRINTING AND POSTAGE	\$100,000	\$100,000	\$95,708	\$94,109
MEMORIAL DAY	\$3,549	\$3,549	\$3,046	\$3,197
GENERAL INSURANCE	\$790,000	\$717,600	\$651,154	\$575,111
MIS SUPPORT	\$635,000	\$545,000	\$510,899	\$0
TELECOM & NETWORK EQUIPMENT	\$16,818	\$16,818	\$0	\$0
BILLS OF PRIOR YEAR	\$0	\$0	\$0	\$0
OPERATING SUPPORT TOTAL	\$11,029,788	\$10,582,364	\$10,071,161	\$8,777,779

GRAND TOTAL ALL DEPARTMENT BUDGETS FOR FISCAL 2014 \$101,383,818 **

2013	BUDGET	\$98,213,344
2012	EXPENDED	\$90,717,816
2011	EXPENDED	\$88,112,675

**** Does not include the amendment that will be proposed by the Personnel Board to fund adjustments in the various pay and classification schedules for the various municipal departments**

ARTICLE 7

To see if the Town will vote to raise and appropriate or transfer from available funds in the Treasury a sum of money to operate the Municipal and Residential Solid Waste Collection, Processing and Disposal Services Enterprise, or to take any other action in relation thereto.

Motion: I move that the Town appropriate the sum of \$1,867,773.00 to operate the Municipal and Residential Solid Waste Collection, Processing and Disposal Services enterprise as follows:

Collection	\$1,189,593.00
Disposal	\$507,000.00
Expenses	\$171,180.00
	\$1,867,773.00

and that the \$1,867,773.00 be raised as follows:

From Department Receipts	\$885,000.00
From Retained Earnings	\$30,000.00
From Tax Levy	\$952,773.00
	\$1,867,773.00

This article authorizes the budget to fund the Municipal and Residential Solid Waste Collection, Processing and Disposal Services enterprise for the fiscal year beginning July 1, 2013. Retained earnings as of July 1, 2012 were \$58,879.

Recommended by the Finance Committee.

ARTICLE 8

To see if the Town will vote to raise and appropriate or transfer from available funds in the Treasury such sums of money as may be deemed necessary to fund the costs associated with the adoption of an Omnibus Capital Budget for the fiscal period beginning July 1, 2013.

Motion: I move that the Town transfer from Sewer Surplus the sum of \$255,000.00, transfer from the Water Conservation Fund \$10,000.00, transfer from Free Cash the sum of \$317,933.75, transfer the sum of \$54,065.00 from Account 01-0192-10-570780 (Beal Elevator), transfer the sum of \$32,000.00 from Account 01-0192-10-571260 (Oak MS Screens), transfer the sum of \$24,001.25 from Account 01-0192-10-571300 (Spring Street Roof), transfer the sum of \$31,406.06 from Account 01-0450-10-585580 (Gulf Booster Generator), transfer the sum of \$9,485.00 from Account 01-0450-10-585700 (Replace Pickup), transfer the sum of \$41,305.59 from Account 01-0450-10-585896 (Crescent Street), transfer the sum of \$45,382.58 from Account 01-0450-10-585961 (Browning Tank Repair) and transfer the sum of \$47,420.77 from Account 01-0450-10-585991 (Grafton Street) to fund the costs associated with the adoption of an Omnibus Capital Budget for the fiscal period beginning July 1, 2013 as follows:

Department	Item/Project	Amount	Funding Source	Explanation/Comment
Highway	Replace 3/4 ton 4 x 4 pickup with plow	\$32,000.00	Free Cash	Replaces 1997 pickup with 117,390+ miles
Park	Replace large volume mower	\$56,000.00	Free Cash	Replaces 1999 Toro mower
Police	Replace Marked Cruiser	\$32,000.00	Free Cash	Replaces 2009 vehicle with 85,000+ miles.
	Replace Marked Cruiser	\$32,000.00	Free Cash	Replaces 2008 vehicle with 100,000+ miles.
	Replace 4 x 4 Pickup	\$35,000.00	Free Cash	Replaces 2002 pickup with 85,000+ miles.
Public Buildings	Replace floor tile – Spring Street	\$140,000.00	Fund Transfer & Free Cash	All classrooms
	Interior painting – Floral Street	\$56,000.00	Free Cash	All interior spaces
	Replace windows - Municipal Building	\$45,000.00	Free Cash	In original (1966) building
Sewer	Purchase and install new telemetry equipment	\$150,000.00	Sewer Surplus	Conversion of existing system
	Construction Services - Interceptor Project	\$105,000.00	Sewer Surplus	To support the Phase II and Phase III upgrades
Water	Water Conservation Program	\$10,000.00	Consrv Fund	Continuation of existing program

Replace 1/2 ton pickup	\$30,000.00	Fund Transfer	Replaces 2004 pickup miles 99,189+ miles
Replace one ton 4 x 4 pickup with utility & plow	\$45,000.00	Fund Transfer	Replaces 2005 pickup with 115,540+ miles
Engineering services - Water supply permitting & design	\$100,000.00	Fund Transfer	To fund costs for ongoing permitting, studies and project design
Capital Budget Total	\$868,000.00		

The above represents the Capital Budget for FY 2014 for all Town Departments that is the result of the review of the Fiscal Years 2014-2018 Capital Budget. Due to the current fiscal climate a number of projects submitted for funding in FY 2014 are not being presented for funding. The above, in addition to Articles 15, 16, 17, 18, 19, 20 and 21 represent the sum total of capital projects that the Finance Committee recommends for funding for FY 2014. Note that this proposed Capital Budget is subject to change based on the fiscal situation as it develops

Recommended by the Finance Committee.

ARTICLE 9

To see if the Town will vote to transfer a sum of money from the Sale of Cemetery Lots account to the Cemetery Department for the care, improvement, embellishment or enlargement of the Cemetery.

Motion: I move that the Town transfer the sum of \$18,000.00 from the Sale of Cemetery Lots account to the Cemetery Department for the care, improvement and embellishment or enlargement of the cemetery.

Annually the Town Meeting transfers funds from this account to offset the salary expenses associated with the operation of the cemetery.

Recommended by the Finance Committee.

ARTICLE 10

To see if the Town will vote to raise and appropriate the necessary sum of money to pay departmental bills contracted in prior years.

Motion: I move that the Town raise the sum of \$5,360.00 to pay departmental bills contracted in a prior year.

The bills of prior year are: 1) \$1,360.00 to be paid to the Assistant Building Inspector whose hours expanded to full time in January of 2011 and his car allowance was not increased commensurately. The arrears amount is \$400 for

FY 2011 and \$960 for FY 2012: 2) Patrol Officers were not paid the \$125 per officer cleaning allowance contractually owed in FY 2012. This amount is \$4,000.

Motion requires 4/5ths vote.

Recommended by the Finance Committee

ARTICLE 11

To see if the Town will vote to transfer a sum of money from an insurance recovery account to the School Department to fund costs associated with damage and other losses resulting from a water leak at the High School, or take any other action in relation thereto.

Motion: I move that the Town transfer the sum of \$1.00 from the insurance recovery account to the School Department Budget to fund costs associated with damage and other losses resulting from a water leak at the High School.

On August 17, 2012, there was a water leak at the High School that caused damage to equipment and school materials. The Town's insurer has paid to the Town \$103,120.89 to be used to replace the damaged items. An additional sum of \$41,848.57 will be paid when the claim is closed out.

Not Recommended by the Finance Committee.

ARTICLE 12

To see if the Town will adopt a new schedule of fees for the Sealer of Weights and Measures as follows:

DEVICE	CURRENT FEE 5/27/2009	PROPOSED FEE
BALANCES & SCALES		
over 10,000 lbs	\$100.00	\$125.00
5,000 to 10,000 lbs	\$ 60.00	\$ 80.00
1,000 to 5,000 lbs	\$ 40.00	\$ 60.00
100 to 1,000 lbs	\$ 30.00	\$ 50.00
More than 10 lbs less than 100 lbs	\$ 17.00	\$ 30.00
10 lbs or less	\$ 15.00	\$ 30.00
WEIGHTS		
Avoirdupois (each)	\$ 2.00	\$ 2.00
Metric (each)	\$ 2.00	\$ 2.00
Apothecary (each)	\$ 2.00	\$ 2.00
Troy (each)	\$ 2.00	\$ 2.00
VEHICLE TANKS		
Each Indicator	\$ 10.00	\$ 10.00
Each 100 gallon or fraction thereof	\$ 6.00	\$ 6.00
LIQUID		
1 gallon or less	\$ 2.00	\$ 2.00
More than 1 gallon	\$ 4.00	\$ 4.00
LIQUID MEASURING METERS		
Inlet 1 ½" or less		
Oil and Grease	\$ 8.00	\$ 16.00
Inlet more than ½" to 1"		
Gasoline	\$ 16.00	\$ 30.00
Inlet more than 1"		
Vehicle Tank pump	\$ 30.00	\$ 50.00
Vehicle Tank Gravity	\$ 30.00	\$ 50.00
Bulk Storage	\$ 50.00	\$ 100.00
Company Supply Prover	\$ 30.00	\$ 75.00
PUMPS		
Each Stop on pump	\$ 3.00	\$ 3.00
OTHER DEVICES		
Taxi meters	\$ 15.00	\$ 30.00
Odometer – Hubometer	\$ 15.00	\$ 30.00
Leather Measure	\$ 8.00	\$ 25.00
Fabric Measuring	\$ 8.00	\$ 25.00
Wire – Rope – Cordage	\$ 8.00	\$ 25.00
LINEAR MEASURE		
Yard Sticks	\$ 4.00	\$ 8.00
Ropes	\$ 4.00	\$ 8.00
MISCELLANEOUS		
*Reverse Vending	\$ 10.00	\$ 20.00
Scanners store with:		
*1-3 scanners	\$ 75.00	\$ 30.00/EACH
*4-11 scanners	\$150.00	\$200.00
*12 or more scanners	\$250.00	\$275.00

Motion: I move that the Town vote to adopt a new schedule of fees for the Sealer of Weights and Measures as follows:

DEVICE	CURRENT FEE 5/27/2009	PROPOSED FEE
BALANCES & SCALES		
over 10,000 lbs	\$100.00	\$125.00
5,000 to 10,000 lbs	\$ 60.00	\$ 80.00
1,000 to 5,000 lbs	\$ 40.00	\$ 60.00
100 to 1,000 lbs	\$ 30.00	\$ 50.00
More than 10 lbs less than 100 lbs	\$ 17.00	\$ 30.00
10 lbs or less	\$ 15.00	\$ 30.00
WEIGHTS		
Avoirdupois (each)	\$ 2.00	\$ 2.00
Metric (each)	\$ 2.00	\$ 2.00
Apothecary (each)	\$ 2.00	\$ 2.00
Troy (each)	\$ 2.00	\$ 2.00
VEHICLE TANKS		
Each Indicator	\$ 10.00	\$ 10.00
Each 100 gallon or fraction thereof	\$ 6.00	\$ 6.00
LIQUID		
1 gallon or less	\$ 2.00	\$ 2.00
More than 1 gallon	\$ 4.00	\$ 4.00
LIQUID MEASURING METERS		
Inlet 1 ½" or less		
Oil and Grease	\$ 8.00	\$ 16.00
Inlet more than ½" to 1"		
Gasoline	\$ 16.00	\$ 30.00
Inlet more than 1"		
Vehicle Tank pump	\$ 30.00	\$ 50.00
Vehicle Tank Gravity	\$ 30.00	\$ 50.00
Bulk Storage	\$ 50.00	\$ 100.00
Company Supply Prover	\$ 30.00	\$ 75.00
PUMPS		
Each Stop on pump	\$ 3.00	\$ 3.00
OTHER DEVICES		
Taxi meters	\$ 15.00	\$ 30.00
Odometer – Hubometer	\$ 15.00	\$ 30.00
Leather Measure	\$ 8.00	\$ 25.00
Fabric Measuring	\$ 8.00	\$ 25.00
Wire – Rope – Cordage	\$ 8.00	\$ 25.00
LINEAR MEASURE		
Yard Sticks	\$ 4.00	\$ 8.00
Ropes	\$ 4.00	\$ 8.00
MISCELLANEOUS		
*Reverse Vending	\$ 10.00	\$ 20.00
Scanners store with:		
*1-3 scanners	\$ 75.00	\$ 30.00/EACH
*4-11 scanners	\$150.00	\$200.00
*12 or more scanners	\$250.00	\$275.00

The last time these fees were adjusted was May of 2001. It is expected that the increase will raise an additional \$3,700.00 annually.

Recommended by the Finance Committee.

ARTICLE 13

To see if the Town will vote to authorize the Board of Selectmen to file a petition with the General Court pursuant to Article 89, Section 4 of the Amendments to the Constitution (Home Rule Amendment) as follows:

An Act relative to affordable housing in the town of Shrewsbury

SECTION 1. (a) Notwithstanding section 20 through 23, inclusive, of Chapter 40B of the General Laws and any regulations promulgated thereunder, any manufactured home as defined in section 32Q of chapter 140 of the General Laws, or any other dwelling unit built on a chassis and containing complete electrical, plumbing and sanitary facilities, and designed to be installed on a temporary or permanent foundation for permanent living quarters, having been situated continuously on the same parcel in the Town of Shrewsbury for twenty years or more as of January 1, 2013, and having been assessed as a mobile or manufactured home by the Shrewsbury Board of Assessors, shall be considered “low or moderate income housing,” as defined in section 20 of chapter 40B of the General Laws.

SECTION 2. This act shall take effect upon its passage.

Motion: I move that the Town vote to authorize the Board of Selectmen to file a petition with the General Court pursuant to Article 89, Section 4 of the Amendments to the Constitution (Home Rule Amendment) as follows:

An Act relative to affordable housing in the town of Shrewsbury

SECTION 1. (a) Notwithstanding section 20 through 23, inclusive, of Chapter 40B of the General Laws and any regulations promulgated thereunder, any manufactured home as defined in section 32Q of chapter 140 of the General Laws, or any other dwelling unit built on a chassis and containing complete electrical, plumbing and sanitary facilities, and designed to be installed on a temporary or permanent foundation for permanent living quarters, having been situated continuously on the same parcel in the Town of Shrewsbury for twenty years or more as of January 1, 2013, and having been assessed as a mobile or manufactured home by the Shrewsbury Board of Assessors, shall be considered “low or moderate income housing,” as defined in section 20 of chapter 40B of the General Laws.

SECTION 2. This act shall take effect upon its passage.

This Home Rule Petition will seek to alter the current policy of the Commonwealth of Massachusetts that does not count manufactured and mobile homes towards the Town’s affordable housing inventory. The Town’s current inventory consists of 821 units or 6.5% of the housing units in the community. The mandate from the Commonwealth of

Massachusetts is 10%. This petition will affect 48 units of housing.

Recommended by the Finance Committee.

ARTICLE 14

To see if the Town will vote to amend the Shrewsbury Zoning Bylaw Section VII.B.7.a.3 by adding “Any dwelling unit constructed on the lot must be within the area of the circle. The minimum lot width must be 50 feet from the front lot line which the required frontage exists to the circle”, or take any other action in relation thereto.

Motion: I move that the Town vote to amend the Shrewsbury Zoning Bylaw Section VII.B.7.a.3 by adding “Any dwelling unit constructed on the lot must be within the area of the circle. The minimum lot width must be 50 feet from the front lot line which the required frontage exists to the circle”.

This amendment to the Zoning Bylaw will close a loophole used by developers in developing irregularly shaped lots.

Motion requires 2/3rds vote.

Recommended by the Finance Committee.

ARTICLE 15

To see if the Town will appropriate a sum of money to upgrade the Town’s Electric Light Plant, including engineering, design, materials and installation and related work and to determine how such sum is to be raised whether by appropriation, transfer from available Electric Light Funds and/or by borrowing under the provisions of General Laws, Chapter 44, Section 8, or to take any other action in relation thereto.

Motion: I move that the Town appropriate the sum of \$7,000,000 to upgrade the Town’s Electric Light Plant, including engineering, design, materials and installation and related work and that to meet this appropriation \$1,000,000 will be transferred from the Town’s Electric Light Plant’s Construction Fund and the Treasurer with the approval of the Board of Selectmen is hereby authorized to borrow the sum of \$6,000,000 by issuance and sale of bonds or notes of the Town in accordance with General Laws, Chapter 44, Section 8.

This article involves the construction of a new substation to be located on Centech Boulevard. At present, the Town’s distribution system is fed via one 115V transmission line with north and south feeds to the Rolfe Avenue substation. The construction of the proposed new substation will provide for distribution from a second 115V transmission line that runs through Shrewsbury. The project will provide a redundant source of power from the high transmission network feeding Shrewsbury, allowing SELCO to maintain power should there

be a major failure to the transmission line currently serving the community. It will also address future power needs in the Route 20 stretch of our Town.

Motion requires 2/3rds vote.

Recommended by the Finance Committee.

ARTICLE 16

To see if the Town will raise and appropriate or transfer from available funds in the Treasury, a sum of money for the construction of storm or surface drains and for the acquisition of all necessary easements, or take any other action in relation thereto.

Motion: I move that the Selectmen be authorized to construct storm drains in public ways and to acquire by eminent domain or otherwise all such easements as may be necessary or appropriate in connection therewith, and the sum of \$150,000.00 be raised to pay for such easements and the construction of such drains including engineering and other expenses incidental thereto.

These funds are used to construct surface drains in public ways. The balance of the storm drainage account is \$25,189.

Motion requires 2/3rds vote.

Recommended by the Finance Committee.

ARTICLE 17

To see if the Town will appropriate a sum of money to fund a water meter replacement program with all related appurtenances and determine how any such appropriation shall be raised; by borrowing, by taxation, by transfer from available funds in the Treasury, by appropriation of balance from appropriations hitherto made, but not used, or otherwise, or take any other action in relation thereto.

Motion: I move that the Town raise the sum of \$250,000.00 to fund a water meter replacement program with all related appurtenances.

This is to fund a continuation of a meter replacement program. Currently \$398,930 is on account for this purpose.

Recommended by the Finance Committee.

ARTICLE 18

To see if the Town will appropriate a sum of money for construction, reconstruction, replacement and other improvements of water mains, connections and related appurtenances associated with water lines located on and in the vicinity of Main Street, Main Circle and Spring Street; Main Street (West), Gage Lane and Maple Avenue; Maple Avenue, Oak Street and Rosedale Avenue including

engineering and all other related professional fees and expenses associated with the design of this project and determine how any such appropriation shall be raised; by borrowing, by taxation, by transfer from available funds in the Treasury, by appropriation of balance from appropriations hitherto made, but not used, or otherwise, to authorize the application, acceptance and expenditure of a grant or grants from the Commonwealth and/or Federal Governments for this purpose and to further authorize the Board of Selectmen to acquire land or easements in connection therewith, or to take any other action in relation thereto.

Motion: I move that the Town vote to appropriate the sum of \$2,375,000.00 for the construction, reconstruction, and other improvements of water mains, connections and related appurtenances associated with water lines located on and in the vicinity of Main Street, Main Circle and Spring Street; Main Street (West), Gage Lane and Maple Avenue; Maple Avenue and Oak Street including engineering and all other related professional fees and expenses associated with the design and construction of these improvements, and to meet said appropriation raise the sum of \$639,194.00, transfer the sum of \$1,708,081.81 from the Water System Improvements Account and transfer the sum of \$27,724.19 from Account 01-0450-10-585991 (Grafton Street) and to authorize the application, acceptance and expenditure of a grant or grants from the Commonwealth and/or Federal Governments for this purpose and to further authorize the Board of Selectmen to acquire land or easements in connection therewith.

The project involves replacement and/or improvement of water lines and related appurtenances on various streets as listed within the motion. The balance in the Water System Improvements Account is \$2,686,023.

Motion requires 2/3rds vote.

Recommended by the Finance Committee.

ARTICLE 19

To see if the Town will vote to raise and appropriate or transfer from available funds in the Treasury a sum of money for the improvement of the water system including extension, relocation and relaying of water mains and replacement or improvement of water system appurtenances, buildings and equipment and authorize the Board of Selectmen to acquire land or easements in connection therewith.

Motion: I move that the Town raise the sum of \$1.00 to be added to the Water System Improvements Account for the improvement of the water system including extension, relocation and relaying of water mains and replacement or improvement of water system appurtenances, buildings and equipment and authorize the Board of Selectmen to acquire land or easements in connection therewith.

This article will add a sum to the existing Water System Improvements Account with a current balance of \$2,686,023. The value is based on an estimate of water revenue to be generated in FY 2014 less operation, maintenance and capital costs so that all water revenue is used for water supply purposes.

Motion requires 2/3rds vote.

Recommendation to be made at Town Meeting

ARTICLE 20

To see if the Town will appropriate a sum of money to fund an infiltration and inflow program for the sewer system which includes testing, engineering, design, permitting, construction, reconstruction, and other improvements of main drains, surface drains, common sewers, sub-drains, connections and related appurtenances and determine how any such appropriation shall be raised; by borrowing, by taxation, by transfer from available funds in the Treasury, by appropriation of balance from appropriations hitherto made, but not used, or otherwise, to authorize the application, acceptance and expenditure of a grant or grants from the Commonwealth and/or Federal Governments for this purpose, and to further authorize the Board of Sewer Commissioners, acting for and on behalf of the Town, to layout and construct, reconstruct or make other improvements to said main drains, surface drains, common sewers, sub-drains, connections and related appurtenances, acquire land or easements in connection therewith which may be authorized by Chapter 502 of the Acts of 1954, as amended, or take any other action in relation thereto.

Motion: I move that the Town transfer the sum of \$500,000.00 from the Sewer Surplus Account and \$500,000 from the Sewer Department I & I Account to fund an infiltration and inflow program for the sewer system which includes testing, engineering, design, permitting, construction, reconstruction, and other improvements of main drains, surface drains, common sewers, sub-drains, connections and related appurtenances and to authorize the application, acceptance and expenditure of a grant or grants from the Commonwealth and/or Federal Governments for this purpose, and to further authorize the Board of Sewer Commissioners, acting for and on behalf of the Town, to layout and construct, reconstruct or make other improvements to said main drains, surface drains, common sewers, sub-drains, connections and related appurtenances, acquire land or easements in connection therewith which may be authorized by Chapter 502 of the Acts of 1954, as amended.

This project is a continuation of an ongoing infiltration and inflow (I & I) program being conducted throughout the collection system. The balance in the sewer surplus account is \$10,780,477 and the balance in the Sewer Department I & I Account is \$1,342,508.

Motion requires 2/3rds vote.

Recommended by the Finance Committee

ARTICLE 21

To see if the Town will appropriate a sum of money to fund the replacement or other improvements to the Colton Lane Sewer Pump Station and related appurtenances and determine how any such appropriation shall be raised; by borrowing, by taxation, by transfer from available funds in the Treasury, by appropriation of balance from appropriations hitherto made, but not used, or otherwise, to authorize the application, acceptance and expenditure of a grant or grants from the Commonwealth and/or Federal Governments for this purpose, and to further authorize the Board of Sewer Commissioners, acting for and on behalf of the Town, to acquire land or easements in connection therewith which may be authorized by Chapter 502 of the Acts of 1954, as amended, or take any other action in relation thereto.

Motion: I move that town transfer the sum of \$750,000.00 from the sewer surplus account to fund improvements to the Colton Lane Sewer Pump Station and related appurtenances and to authorize the application, acceptance and expenditure of a grant or grants from the Commonwealth and/or Federal Governments for this purpose, and to further authorize the Board of Sewer Commissioners, acting for and on behalf of the Town, to acquire land or easements in connection therewith which may be authorized by Chapter 502 of the Acts of 1954, as amended.

This project is a continuation of the program whereby the Sewer Department is systematically upgrading the various sewer lift stations. The balance in the sewer surplus account is \$10,780,477.

Motion requires 2/3rds vote.

Recommended by the Finance Committee

ARTICLE 22

To see if the Town will authorize the use of a revolving fund for the operation and maintenance of the Donahue Rowing Center under the provisions of Chapter 44, Section 53E 1/2 of the General Laws.

Motion: I move that a revolving fund be established under the provisions of Chapter 44, Section 53E 1/2 of the General Laws for the operation and maintenance of the Donahue Rowing Center. All receipts for the use of this facility and those received by the Town during prior fiscal years shall be credited to the fund. Expenditures shall be made by the Park and Cemetery Commission upon approval by the Town Manager. Expenditures for Fiscal 2014 shall not exceed \$200,000.00.

This article allows the use of Rowing Center receipts for operating and capital costs. The value of expenditures for FY 2012 was \$30,263.49.

Recommended by the Finance Committee.

ARTICLE 23

To see if the Town will authorize the use of a revolving fund for the operation and maintenance of a bus operated by the Council on Aging under the provisions of Chapter 44, Section 53E 1/2 of the General Laws.

Motion: I move that a revolving fund be established under the provisions of Chapter 44, Section 53E 1/2 of the General Laws for the operation and maintenance of the bus operated by the Council on Aging. All receipts paid to the Council on Aging by users of the bus and those received by the Town during prior fiscal years shall be credited to the fund. Expenditures shall be made by the Council on Aging upon approval by the Town Manager. Expenditures for Fiscal 2014 shall not exceed \$75,000.00.

This article allows the use of bus receipts for operating costs associated with the third bus. The value of expenditures for FY 2012 was \$24,842.02.

Recommended by the Finance Committee.

ARTICLE 24

To see if the Town will vote to raise and appropriate a sum of money for counseling and educational services to families.

Motion: I move that the Town raise the sum of \$72,000.00 for counseling and educational services to families.

These funds are used to purchase counseling and education services under contract with Shrewsbury Youth and Family Services. The amount of the Fiscal Year 2013 appropriation is \$72,000.

Recommended by the Finance Committee.

ARTICLE 25

To see if the Town will accept a sum of money from the Municipal Light Department CATV division and appropriate said sum to the use of the Board of Assessors in fixing the tax rate for the fiscal period beginning July 1, 2013.

Motion: I move that the Town accept a sum of \$792,811.00 from the Municipal Light Department CATV division and appropriate said sum to the use of the Board of Assessors in fixing the tax rate for Fiscal Year 2014.

Recommended by the Finance Committee.

ARTICLE 26

To see if the Town will accept a sum of money received from the Municipal Light Department in lieu of taxes, and appropriate said sum to the use of the Board of Assessors in fixing the tax rate for the fiscal period beginning July 1, 2013.

Motion: I move that the Town accept a sum of \$237,569.00 from the Municipal Light Department in lieu of taxes, and appropriate said sum to the use of the Board of Assessors in fixing the tax rate for Fiscal Year 2014.

Recommended by the Finance Committee.

ARTICLE 27

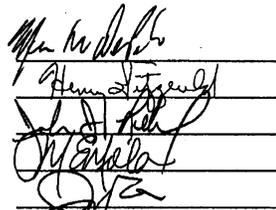
To see if the Town will transfer from available funds in the treasury a sum of money and appropriate said sum for the use of the Board of Assessors in fixing the tax rate for the fiscal period beginning July 1, 2013.

Motion: I move that the Town transfer the sum of \$500,000.00 from Free Cash and appropriate said sum to the use of the Board of Assessors in fixing the tax rate for Fiscal Year 2014.

Recommended by the Finance Committee.

And you are directed to serve this Warrant by posting an attested copy thereof at the Municipal Office Building on Maple Avenue and at the Post Office on Boston Turnpike (Rte. 9) in said Shrewsbury seven days at least before the time of holding said meeting. Fail not and make due return on this Warrant with your doing thereon to the Town Clerk of Shrewsbury before the meeting aforesaid.

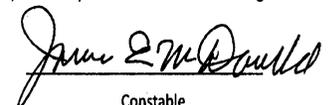
Given under our hands this 12th day of March, 2013.


BOARD OF SELECTMEN

Worcester, ss

Shrewsbury, Massachusetts

This is to certify that I have served the foregoing Warrant by posting an attested copy thereof at the Municipal Office Building on Maple Avenue and at the Post Office on Boston Turnpike (Rte. 9), in said Shrewsbury, as therein directed, seven days before the time of holding said meeting.


Constable

3 - 13 - 2013

TRANSFERS FROM RESERVE FUND
July 1, 2011 - June 30, 2012

GENERAL GOVERNMENT

Town Manager

01012302	510080	Sick Leave Plan II	652.07
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Accounting

01013501	510080	Sick Leave Plan II	1,609.67
01013502	510080	Sick Leave Plan II	1,478.00
01013508	580500	Equipment Replacement	781.00

Assessors

01014102	510080	Sick Leave Plan II	859.92
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Treasurers

01014501	510080	Sick Leave Plan II	1,609.67
01014502	510080	Sick Leave Plan II	907.23
01014504	520130	Professional Services	7,177.40

Operating Support

01015909	572030	MIS Support	10,899.00
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Town Clerk

01016101	510080	Sick Leave Plan II	1,394.22
01016102	510080	Sick Leave Plan II	1,007.49

Public Buildings

01019203	510080	Sick Leave Plan II	4,823.28
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PUBLIC SAFETY

Police Department

01021001	510080	Sick Leave Plan II	1,948.61
01021002	510080	Sick Leave Plan II	2,407.33
01021003	510010	S & W Full Time	15,033.37
01021003	510080	Sick Leave Plan II	4,220.16

Fire Department

01022001	510080	Sick Leave Plan II	1,864.69
01022003	510010	S & W - Full Time	35,000.00

Building Inspector

01024102	510010	S & W - Full Time	572.00
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RETIREMENT

01031109	510350	Pensions & Annuities-Contrib	2,044.21
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PUBLIC WORKS

Town Engineer

01041101	510080	Sick Leave Plan II	1,169.17
01041103	510010	S & W Full Time	3,601.88
01041104	520220	Services-Not Classified	3,750.00

Highway Department

01042101	510080	Sick Leave Plan II	1,609.67
01042102	510080	Sick Leave Plan II	1,400.94
01042103	510080	Sick Leave Plan II	2,026.72

Water Department

01045001	510080	Sick Leave Plan II	1,770.66
01045002	510080	Sick Leave Plan II	815.09
01045003	510080	Sick Leave Plan II	1,574.81
01045009	510080	Sick Leave Plan II	1,219.20

HUMAN SERVICES

Board of Health

01051004	520130	Professional Services	7,500.00
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Council of Aging

01054101	510080	Sick Leave Plan II	582.79
01054102	510080	Sick Leave Plan II	732.32

CULTURE AND RECREATION

Library

01061002	510080	Sick Leave Plan II	1,416.53
01061003	510080	Sick Leave Plan II	2,367.19

Parks & Recreation

01065001	510080	Sick Leave Plan II	965.80
01065003	510080	Sick Leave Plan II	995.76

Total: 129,787.85

SOME COMMON TOWN FINANCE TERMS

APPROPRIATION

An amount of money voted to be spent for specific purposes.

ARTICLES

Each of the numbered items of business in the Warrant is called an Article. Articles for a town meeting are submitted to the selectmen by boards, departments, and by citizens of Shrewsbury. All Articles must be voted upon; none can be withdrawn from the Warrant.

CHERRY SHEET

The cherry colored form received each year from the state listing the town's State Aid and county and state charge against the town.

FISCAL YEAR

July 1st through June 30th and normally designated by the year in which it ends.

FREE CASH - AVAILABLE FUNDS

Surplus revenue less all uncollected taxes from prior years. A source for funds at special town meetings, special projects or lowering the tax rate. Actual amount is determined at the close of each fiscal year. Free Cash should be thought of as being the town's "Savings Account"

GENERAL FUND

The fund into which the general (not-earmarked) revenues of the town are deposited and from which money is appropriated to pay the general expenses of the municipality.

LOCAL RECEIPTS

Money collected by the town departments for Automobile Excise taxes, licenses issued by the clerk's office, Parks and Recreation activities, etc.

OVERLAY

The amount raised by the Assessors in excess of appropriations and other charges to cover abatements granted and avoiding fractions.

OVERLAY SURPLUS

The accumulated amount of the not used overlay for various years which may be used for extraordinary or unforeseen purposes or voted into the Reserve Fund.

OVERRIDE

A referendum question on the ballot in a general election which allows a town to assess taxes in excess of the allowable 2 ½ % yearly increased allowed by law. Override questions must specify the purpose of the override and require a majority vote for approval.

RESERVE FUND

A fund to provide for extraordinary or unforeseen expenditures. A sum may be appropriated at the Annual Town Meeting not to exceed 5% of the tax levy of the preceding year.

SPECIAL EDUCATION (SPED)

Special Education is a program that serves students who have disabilities that impair learning. The town is partially reimbursed through Chapter 70 based on availability of funds and through recently enacted circuit breaker legislation.

SURPLUS REVENUE

The amount by which cash, accounts receivable and other assets exceed liabilities and reserve (a bookkeeping item not be confused with Available Funds.) Actual amount is determined at the close of each fiscal year.

TAX LEVY

The revenue a community can raise through real estate and personal taxes. This is limited by Proposition 2 ½ but can be increased by an override.

TRANSFER

The authorization to use an appropriation for a different purpose or from the Reserve Fund for extraordinary or unforeseen expenditures.

WARRANT

The list of items, known as Articles, to be considered at the town meeting is called the Town Warrant. The only business that may be considered is that listed in the Town Warrant.

