

1727 – 2014

**REPORT AND RECOMMENDATIONS
OF THE FINANCE COMMITTEE**

**AND A COPY OF THE TOWN WARRANT
FISCAL YEAR 2015**



**ANNUAL TOWN MEETING
MAY 19, 2014
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 2015
July 1, 2014 - June 30, 2015**

AMOUNTS TO BE RAISED

Operating Budget	\$103,597,699	
ATM/STM Reserve	\$215,000	
Capital Budget	\$727,000	
Solid Waste Enterprise	\$1,754,200	
Warrant Articles	\$4,379,758	
 TOTAL		 \$110,673,657
 State and County Charges	 \$1,726,798	
Overlay	\$500,000	
Cherry Sheet Offset	\$132,355	
CMRPC	\$9,013	\$2,368,166
 TOTAL TO BE RAISED		 \$113,041,823

REVENUE

State Aid	\$22,109,972	
SBAB Payment	\$3,350,376	
Local Receipts	\$13,221,000	
CATV Loan Payments	\$0	
CATV Payment to Town	\$800,000	
Cemetery Sale of Lots	\$18,000	
Light Dept. Loan Repayment	\$606,240	
Light Dept. Lieu of Taxes	\$237,569	
Sewer Surplus	\$5,922,726	
Sewer I&I Account	\$1,000,000	
Water System Improvements	\$1,253,524	
Water Conservation Fund	\$30,000	
Free Cash	\$2,750,000	
Free Cash to Reduce Levy	\$500,000	
Title V Loan Repayments	\$15,099	
Available Funds - Account Transfers	\$546,580	
Solid Waste Enterprise (including retained earnings)	\$900,000	
Bond Interest Reserve	\$25,000	
 TOTAL		 \$53,286,086
 NET TO BE RAISED BY TAXATION		 \$59,755,737

VALUE OF REAL AND PERSONAL PROPERTY	\$4,818,324,733	
ESTIMATED TAX RATE***	\$12.40	**
FISCAL 2013 TAX RATE	\$12.17	
RESIDENTIAL RATE INCREASE	\$0.23	**

<p>** Increase of \$0.23 per thousand translates into an increase of \$84.72 to the average residential single family home tax bill based upon a valuation of \$368,368 (FY 2014 value).</p>

FISCAL YEAR 2015 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 2015 budget.

The recommendations contained within this report are based on the best information available when this report went to press on May 1, 2014. 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 2015.

BUDGET OVERVIEW:

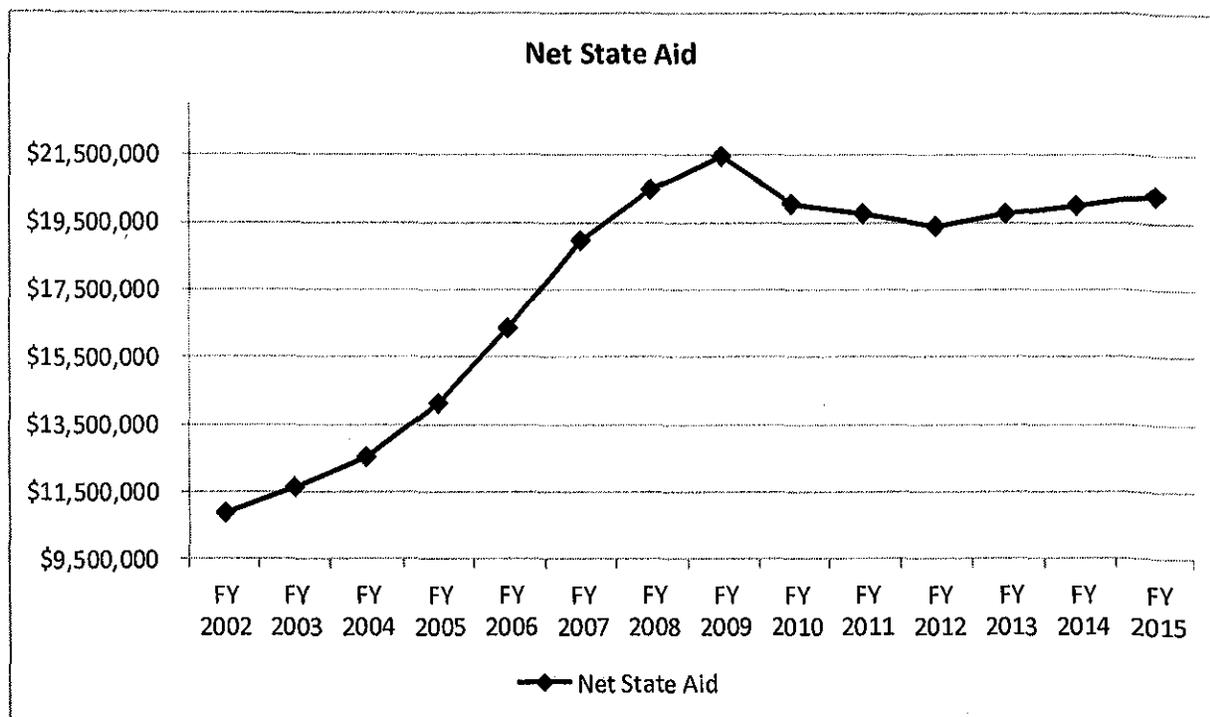
As reported previously, we continue to deal with a very fragile fiscal stability resulting from an ever escalating cost of doing business in the midst of uncertain revenue streams. We still do not see meaningful predictable improvements in revenue over the next few years as the Commonwealth and Federal 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 and educational costs. The School Superintendent and School Committee have aggressively pursued and been successful in finding ways to deliver educational services in cost effective ways. The mandated and fixed costs associated with the educational structure are not sustainable within our current tax levy.

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 2015, as shown in the House Ways and Means Report, is \$1,188,001 below what it was in fiscal year 2009 (-5.5%). **At the present rate of State**

aid increases, it will be fiscal year 2020 before the Town will enjoy the same level of support it received in fiscal year 2009.



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/1234972749676.htm>.

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 Town Meeting embraced this fiscally prudent stewardship when it adopted Chapter 32, Section 22D of the General Laws in 1989 that put into place the requirement that a funding schedule be adopted for its unfunded pension liability.

In keeping with the Board of Selectmen's recent practice, the Board again adopted fiscal policies for fiscal year 2015. 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 \$103,597,699 for fiscal year 2015. This is an increase of 1.50% from the adjusted fiscal year 2014 operating budget of \$102,062,344.

The recommended operating budget is allocated as follows:

Area	Fiscal Year 2014 Budget (May ATM)	Fiscal Year 2014 Budget (Current Revised)	Fiscal Year 2015 Recommended	Difference to Revised	Percent
General Government	\$18,105,626	\$18,528,696	\$18,342,900	(\$185,796)	-1.00%
Water & Sewer	\$7,155,768	\$7,413,876	\$7,272,450	(\$141,426)	-1.91%
Education	\$52,040,646	\$52,040,646	\$53,468,239	\$1,427,593	2.74%
Fixed Costs	\$24,070,726	\$24,079,126	\$24,514,110	\$434,984	1.81%
	\$101,372,766	\$102,062,344	\$103,597,699	\$1,535,355	1.50%

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 2015 is \$53,468,239, an increase of 2.74% over fiscal year 2014. However, this budget does not fully cover the mandated and fixed costs incurred by the school department and as a result if not corrected will most likely lead to further reduction in service levels of our school system.

The School Committee presented a budget for fiscal year 2015 which emphasized reducing class sizes, meeting mandated costs and other pressing needs for the current curriculum and technology needs of the district.

On April 30, 2014, the School Committee voted a budget request of \$54,220,505 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 Superintendent, School Committee and school administration for their prudent budgetary stewardship. During the most recent school accreditation process they were commended for providing the current level of education quality on a limited budget. We recognize that much of this is due to the quality, hard work, and dedication of Shrewsbury's teachers and support staff.

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 the community to support the school effort, exclusive of debt service. The Town continues to exceed this spending standard but additional resources, particularly to meet class size and curriculum issues identified by the School Committee, must be made available.

A narrative statement prepared by Dr. Joseph Sawyer precedes the school budget in this report.

THE MUNICIPAL DEPARTMENTS:

The town manager has continued his approach to aggressively reduce the Town's cost structure whenever possible. Excluding school, debt & interest, retirement, insurance and sewer & water the municipal spending has increased a total of 12.6% in a ten year span. We are very pleased with the results of his efforts in contracting out work and in working with regional efforts whenever possible. We have maximized our cost reductions in all departments as conditions have allowed, including the Municipal and School departments. To this end, our solution is the need for revenue in order to maintain the services in the community that the residents have enjoyed. We 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 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 1.6% increase in Fallon rate saver plan premiums in fiscal year 2014. For fiscal year 2015, new contribution rates are planned for the Fallon Healthcare Plans, whereby employees and non-Medicare eligible retirees will pay an additional 1.5%. In addition, Benchmark plans are being introduced which are mandatory for new employees that follow the plan design of the Group Insurance Commission (GIC). 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.

We are awaiting the results of a pension valuation study as of January 1, 2014, which will serve as the basis of the fiscal year 2016 pension assessment. The Finance Committee has previously endorsed, as there is no other fiscally responsible choice, 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. The town manager has advised that a revised OPEB valuation report will be issued over the next few months.

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. There are no plans to fund the OPEB Trust in fiscal year 2015. Both valuation reports can be viewed at <http://www.shrewsbury-ma.gov/egov/docs/1234972749676.htm>.

REVENUE SOURCES AND TRENDS:

	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014
CHARGES				
Appropriations	\$95,005,238	\$101,508,249	\$105,576,395	\$109,611,071
Cherry Sheet Offsets	\$164,782	\$163,198	\$148,573	\$137,643
CMRPC	\$7,623	\$7,813	\$8,579	\$8,793
State and County Charges	\$1,756,414	\$1,983,115	\$1,900,158	\$1,807,169
Overlay	\$598,458	\$714,829	\$525,318	\$763,800
Total to Be Raised	\$97,532,515	\$104,377,204	\$108,159,023	\$112,328,476
REVENUE				
State Aid (Includes SBAB)	\$25,163,474	\$24,893,298	\$25,140,866	\$25,287,118
Local Receipts	\$11,355,500	\$12,088,959	\$12,060,000	\$12,232,271
Free Cash	\$1,431,069	\$3,396,791	\$3,151,495	\$3,969,580
Other Available Funds	\$7,866,724	\$9,615,067	\$10,459,243	\$11,211,313
Free Cash (Reduce Levy)	\$500,000	\$500,000	\$500,000	\$500,000
Light PILOT	\$150,384	\$150,384	\$175,463	\$237,569
CATV PILOT	\$732,356	\$723,720	\$753,254	\$792,811
Bond Interest Reserve	\$205,469	\$0	\$100,000	\$60,000
Total Revenue	\$47,404,976	\$51,368,219	\$52,340,321	\$54,290,662
Total Tax Levy	\$50,078,448	\$53,008,985	\$55,818,702	\$58,037,814
Tax Rate	\$10.67	\$11.11	\$11.67	\$12.17

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 previously stated, 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 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
	Actual	Actual	Actual	Actual	Actual	Actual	HWM
"Education" Aid	\$19,437,265	\$19,192,321	\$18,979,793	\$19,046,876	\$19,122,009	\$19,180,574	\$19,286,922
"General Government" Aid	\$3,585,832	\$2,759,949	\$2,694,828	\$2,496,046	\$2,668,481	\$2,756,168	\$2,823,050
Charges and Offsets	\$1,584,277	\$1,886,526	\$1,921,196	\$2,146,313	\$2,048,731	\$1,944,812	\$1,859,153
Total	\$21,438,820	\$20,065,744	\$19,753,425	\$19,396,609	\$19,741,759	\$19,991,930	\$20,250,819
Change		(\$1,373,076)	(\$312,319)	(\$356,816)	\$345,150	\$250,171	\$258,889
						Overall from FY 2009	(\$1,188,001)

Local Receipts:

Schedule A Receipts have shown some strength in this fiscal year as the economy has shown some improvement. Accordingly, the estimate for fiscal year 2015 shows an increase over the estimate for fiscal year 2014.

We are experiencing very good growth in the area of motor vehicle excise which provides nearly 50% of the increase being proposed for fiscal year 2015. Landfill revenue continues to increase but that franchise is subject to the marketplace which has disposal alternatives available and is dependent on available waste streams.

The trend of collections among the various major accounts is:

Item	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
	Actual	Actual	Actual	Actual	Estimate	Proposed
Motor Vehicle Excise	\$4,295,450	\$4,437,527	\$4,507,317	\$4,849,155	\$4,500,000	\$4,900,000
Water Revenue	\$3,518,453	\$3,642,144	\$3,413,506	\$3,535,767	\$3,460,000	\$3,700,000
Landfill Ash Revenue	\$872,566	\$1,245,334	\$1,344,953	\$1,371,468	\$1,340,000	\$1,550,000
License and Permits	\$672,673	\$758,100	\$799,598	\$763,338	\$700,000	\$750,000
Investment Income	\$929,436	\$732,478	\$491,844	\$369,726	\$325,000	\$450,000
Meals Tax	N/A	\$336,491	\$348,153	\$353,033	\$325,000	\$350,000
Item	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
	Actual	Actual	Actual	Actual	Estimate	Proposed
Remaining Revenue Categories	\$1,456,298	\$1,994,653	\$2,099,289	\$1,882,678	\$1,582,271	\$1,521,000
Total	\$11,744,876	\$13,146,727	\$13,004,660	\$13,125,165	\$12,232,271	\$13,221,000

Tax Levy:

The change in the tax levy from year to year is based upon adjustments consisting of the allowed increase of 2½% on the previous year's levy limit which will be \$1,328,652 plus new growth of \$601,198.

The following chart shows the actual new growth amounts for the preceding ten years compared to the fiscal year 2015 estimate:

Year	Amount
Fiscal Year 2015 (est)	\$601,198
Fiscal Year 2014	\$756,076
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

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 by 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:

Municipality	Commercial Tax Rate	Residential Tax Rate	Single Family Average Value	Average Single Family Tax Bill
Ashland	\$17.39	\$17.39	\$365,236	\$6,351
Auburn	\$23.38	\$17.29	\$219,444	\$3,794
Bellingham	\$17.91	\$14.66	\$257,222	\$3,771
Boylston	\$17.39	\$17.39	\$336,285	\$5,848
Canton	\$26.53	\$12.87	\$451,042	\$5,805
Chelmsford	\$18.98	\$18.98	\$322,380	\$6,119
Clinton	\$30.19	\$16.15	\$216,721	\$3,500
Danvers	\$20.90	\$14.85	\$351,198	\$5,215
Fitchburg	\$26.32	\$19.83	\$155,241	\$3,078
Foxborough	\$17.09	\$14.99	\$372,424	\$5,583
Framingham	\$40.92	\$18.29	\$323,785	\$5,922
Franklin	\$14.45	\$14.45	\$363,989	\$5,260
Grafton	\$15.26	\$15.26	\$337,217	\$5,146
Holden	\$17.75	\$17.75	\$264,343	\$4,692
Holliston	\$19.88	\$19.88	\$363,184	\$7,220
Hopkinton	\$17.63	\$17.63	\$484,361	\$8,539
Hudson	\$34.45	\$17.42	\$278,770	\$4,856
Leicester	\$14.53	\$14.53	\$211,456	\$3,072
Leominster	\$18.89	\$18.89	\$209,709	\$3,961
Mansfield	\$20.45	\$15.77	\$356,859	\$5,628
Marlborough	\$28.22	\$16.11	\$288,941	\$4,655
Medway	\$18.84	\$18.84	\$342,850	\$6,459
Milford	\$30.68	\$17.69	\$253,768	\$4,489
Millbury	\$17.10	\$17.10	\$212,531	\$3,634
Natick	\$14.18	\$14.18	\$455,473	\$6,459
Northborough	\$16.59	\$16.59	\$375,222	\$6,225
Northbridge	\$13.26	\$13.26	\$265,248	\$3,517
Norwood	\$22.22	\$11.58	\$363,141	\$4,205
Oxford	\$15.00	\$15.00	\$220,875	\$3,313

Municipality	Commercial Tax Rate	Residential Tax Rate	Single Family Average Value	Average Single Family Tax Bill
Shrewsbury	\$12.17	\$12.17	\$368,368	\$4,483
Southborough	\$16.18	\$16.18	\$536,175	\$8,675
Sudbury	\$18.03	\$18.03	\$640,277	\$11,544
Sutton	\$16.88	\$16.88	\$303,854	\$5,129
Tewksbury	\$26.64	\$16.11	\$314,436	\$5,066
Upton	\$16.95	\$16.95	\$354,904	\$6,016
Walpole	\$21.04	\$15.76	\$406,431	\$6,405
West Boylston	\$17.66	\$17.66	\$252,024	\$4,451
Westborough	\$19.29	\$19.29	\$421,660	\$8,134
Worcester	\$30.83	\$19.54	\$186,442	\$3,643

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	\$5,922,726	To fund sewer operations/debt service/capital projects
Sewer I&I	\$1,000,000	To fund the I & I project
Light Revenue	\$606,420	To fund debt service associated with Light projects
Account Transfers	\$546,580	To fund water and sewer capital projects
Title V Loan Fund	\$15,099	To fund Title V loan obligations
Water System Improvements	\$1,253,524	To fund water main construction
Water Conservation Fund	\$30,000	To fund water conservation program activities
Bond Interest Reserve	\$25,000	To fund debt service
Total	\$9,417,349	

SOLID WASTE ENTERPRISE:

In August of 2008 the Town instituted a Pay as You Throw (PAYT) Program for solid waste disposal. This program has been an unquestionable success greatly reducing the amount of refuse that is being burned at the WMI facility. The avoided cost of disposal from this program through fiscal year 2013 is \$1,474,679. The budget for the fiscal year 2015 Solid Waste Enterprise is set forth under Article 7 of this warrant. The tax rate subsidy for the program in fiscal year 2015 is estimated at \$854,200. It should be noted that \$30,000 in retained earnings is being used to reduce the tax levy impact for fiscal year 2015.

WATER AND SEWER UTILITIES:

The water and sewer utilities both operate at 100% cost recovery through rates. In the case of water, funding is handled via Schedule A and is considered to be the tax levy. The practice of the Town has been to ensure that revenue from rates and connection fees are recovered for the benefit of that utility. Town meeting Members will recall that each fall funding is transferred from Free Cash to the Water System Improvements Account to recoup any water funding that has made its way into the Free Cash balance.

In the case of the sewer operation, funding is maintained in a separate account apart for other town funds.

The financial summaries of both utilities are:

Water Department						
Revenue Source	FY 2015 Projected	FY 2014 To Date	FY 2014 Estimated	FY 2013 Actual	FY 2012 Actual	FY 2011 Actual
Water Rates	\$3,245,000	\$2,552,481	\$3,000,000	\$3,025,683	\$2,965,611	\$3,177,472
Backflow Inspection Fees	\$30,000	\$29,600	\$25,000	\$26,330	\$16,100	\$1,571
Connection Fees/Charges	\$250,000	\$238,203	\$250,000	\$296,011	\$235,181	\$303,143
Liens/Penalties & Interest	\$175,000	\$131,337	\$185,000	\$187,743	\$196,614	\$159,958
Total New Revenue	\$3,700,000	\$2,951,621	\$3,460,000	\$3,535,767	\$3,413,506	\$3,642,144
Balance Water Conservation 6/30	\$240,000	\$260,743	\$240,000	\$217,158	\$171,672	\$117,461
Balance Water System Improvements 6/30	\$685,418	\$2,073,942	\$1,013,942	\$2,686,023	\$2,771,023	\$3,005,300
Total Reserves (Not shown existing warrant articles)	\$925,418	\$2,334,685	\$1,253,942	\$2,903,181	\$2,942,695	\$3,122,761
Operating Budget*	\$1,966,280	\$1,576,394	\$2,045,066	\$1,774,027	\$1,729,342	\$1,794,388
Debt Service*	\$222,188	\$228,173	\$228,173	\$174,348	\$152,813	\$156,563
Indirect Costs*	\$471,615	\$465,142	\$465,142	\$436,588	\$423,399	\$362,028
Capital Budget	\$155,000	\$185,000	\$185,000	\$200,000	\$45,000	\$45,000
Warrant Articles	\$2,275,000	\$2,061,000	\$2,061,000	\$2,468,000	\$2,210,500	\$1,095,000
Total Appropriations/Expenditures	\$5,090,083	\$4,515,709	\$4,984,381	\$5,052,963	\$4,561,054	\$3,452,979
Revenue Less O&M (*Budget-Debt-Indirect)	\$1,039,917	\$681,912	\$721,619	\$1,150,804	\$1,107,952	\$1,329,165

Sewer Department						
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Fund Balance 6/30	\$13,202,694	\$11,133,237	\$9,464,689	\$8,502,988	\$6,583,441	\$5,489,595
ATM Budget Reserve for FY 7/1 Balance	(\$7,031,863)	(\$5,974,283)	(\$5,568,663)	(\$4,700,777)	(\$3,313,131)	(\$2,834,092)
Revenue through 3/31/14	\$5,610,278					
Balance 3/31/2014	\$11,781,109					
Revenue from rates 4/1 to 6/30	\$1,485,000					
Other revenue 4/1 to 6/30	\$350,000					
Budget Turn Back	\$570,000					
Unreserved Fund Balance 6/30	\$14,186,109					
ATM Budget Reserve for FY 2015	\$5,922,726					
Projected Balance 7/1/2014	\$8,263,383					
Change From Balance of 7/1/2013	\$2,092,552					

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 2015 and listing any special equipment purchases or appropriations.

Article 8 of the warrant contains the Omnibus Capital Budget, which is currently valued at \$727,000. 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 2015 through fiscal year 2019. 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 capital projects that are proposed:

Article	Project	Amount
26	Water Meter Replacement	\$1,000,000
27	Water Main Replacement	\$1,275,000
29	Sewer Inflow and Infiltration (I&I)	\$1,367,000
30	Sewer Pump Station Improvements	\$250,000
		\$3,892,000

The only other major warrant article recommended for funding is:

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

FREE CASH:

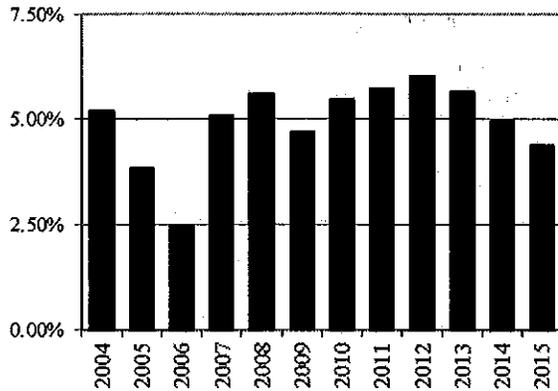
Free Cash represents funds under the Town’s control that are not specifically committed to appropriations approved at Town Meeting. The Free Cash balance is primarily replenished at the end of each fiscal year when departments return unspent monies and when local receipts exceed budgeted estimates. In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

As of the fiscal year ending June 30, 2013, the State Department of Revenue certified Shrewsbury’s Free Cash balance at \$5,062,332. Subsequently the amount was reduced to an effective balance of \$4,796,332 as 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.

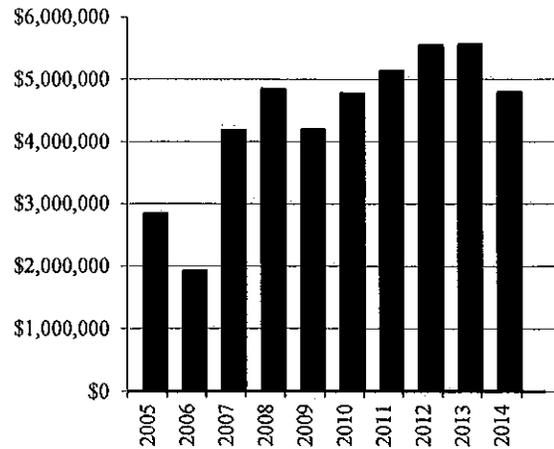
At the time of printing, we propose the use of \$3,250,000 of Free Cash in establishing the fiscal year 2015 spending plan that is contained within this report. The decision to make use of this amount of free cash was not made lightly as the Finance Committee considered the opportunity costs associated with using Free Cash to balance the fiscal year 2015 budget, while remaining cognizant that the fiscal year 2016 budget will soon be before us.

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 a 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, 2014, will be \$4.6 Million to \$5.2 Million in real terms once bond interest receipts and bond premium payments are adjusted. 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 2016 and beyond.

Free Cash Balance as a Percentage of the Operating Budget



Free Cash Balance - Adjusted



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 four 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.* A community can increase its levy by successfully voting an override which is a permanent increase in the levy limit which is carried forward from year to year and is subject to a 2.5% increase each subsequent year.
- *Exclusions.* One form of an exclusion is a debt exclusion which expires at the end of its stated purpose when a bond issue has been paid off. The value of the debt exclusion is offset by any revenue received associated with the particular project. 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 (\$20.0 Million - 2011)
9. Library Renovation (\$23.3 Million - Not Issued)

The cost impact of the various exempted bond issues on the fiscal year 2014 average residential tax bill is as follows:

Project	Total Debt Service Fiscal Year 2014	SBA Funding & Other Adjustments	Net Debt Service	Tax Rate Impact*	Fiscal Year 2014 Impact on Average Residential Tax Bill**	Fiscal Year 2013 Impact on Average Residential Tax Bill	Change FY 13-14
Floral Street School	\$465,645	\$585,681	(\$120,036)	(\$0.03)	(\$9.27)	(\$7.81)	\$1.46
Land Acquisition Bond #1	\$180,113	\$0	\$180,113	\$0.04	\$13.91	\$14.60	\$0.68
Land Acquisition High School	\$142,175	\$0	\$142,175	\$0.03	\$10.98	\$11.60	\$0.62
Land Acquisition Bond #2	\$141,250	\$0	\$141,250	\$0.03	\$10.91	\$11.20	\$0.29
High School	\$4,199,300	\$2,764,695	\$1,434,605	\$0.30	\$110.81	\$123.06	\$12.24
Oak Middle School	\$508,040	\$47,896	\$460,144	\$0.10	\$35.54	\$40.29	\$4.75
Land Acquisition Bond #3	\$486,475	\$3,195	\$483,280	\$0.10	\$37.33	\$9.27	(\$28.06)
Fire Facilities Project	\$550,833	\$0	\$550,833	\$0.12	\$42.55	\$43.58	\$1.03
Sherwood Middle School	\$1,740,000	\$131,329	\$1,608,671	\$0.34	\$124.26	\$121.45	(\$2.81)
Sherwood Middle School (BAN)	\$24,489	\$11,984	\$12,505	\$0.00	\$0.97	\$0.00	(\$0.97)
	\$8,438,320	\$3,544,780	\$4,893,540	\$1.03	\$377.99	\$367.23	(\$10.77)

* Based on FY 2014 value of \$4.769 billion.
** Based on FY 2014 average residential value of \$368,368
Note: Previous years impacts have been \$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; \$292.37 in FY 2012

CONCLUSION:

We have concluded the budget preparation season for fiscal year 2015 with an increasing 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 current recommended School Department budget provides a level of educational support that is unsatisfactory.

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 2016 budget season. The Finance Committee will continue to work with the administration and other representative boards and committees to provide the best possible services within the limits of the tax levy.

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.

Residents should recognize that the Town's tax levy is lower than many other communities in our peer group and throughout the region. An increase in the tax levy, coupled with further reduction to services provided to the community and increased fees may be the only solution to our ongoing structural deficit situation.

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 will continue to monitor the Town's financial ability to support existing town services as well as demands for new services.

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

John Masiello, Chair
Bretta Karp, Vice Chair
John Cygielnik
John Campbell
Judy Vedder

Gene Buddenhagen
Donna O'Connor
Christopher Rutigliano
L. Patrick Pitney

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 Boulevard

on Tuesday, the sixth day of May A.D., 2014, 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

- ONE Shrewsbury Housing Authority Member to be elected for five years
- THREE Trustees of Public Library to be elected for three years
- ONE Trustee of Public Library to be elected for one year (to fill vacancy)

Representative Town Meeting Members for each precinct as follows:

- PRECINCT 1 EIGHT to be elected for 3 years
- PRECINCT 2 EIGHT to be elected for 3 years
- PRECINCT 3 EIGHT to be elected for 3 years
ONE to be elected for 2 years, (to fill vacancy)
- PRECINCT 4 EIGHT 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
ONE to be elected for 2 years, (to fill vacancy)
- PRECINCT 9 EIGHT to be elected for 3 years
- PRECINCT 10 EIGHT to be elected for 3 years

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 nineteenth day of May, A.D., 2014 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.

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 Claffin | Donald R Gray |
| William A Davis | Stanley R. Holden |
| Dawn M Shannon | Raymond G Harlow |
| Robert H Claffin, Jr | |

Recommended by the Finance Committee

This is an annual action by Town Meeting to appoint trustees to administer this fund. The current fund total is \$4,098.

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, 2014.

Recommended by the Finance Committee

This article will establish the pay and classification plans for all Department Head (DH), Administrative (A), Professional-Technical (PT), Miscellaneous (M) and Recreation (R) personnel for the fiscal year beginning on July 1, 2014. 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.

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 \$5,478.34 to pay the medical expenses of retired disabled police officers and firefighters.

Recommended by the Finance Committee

Annually the Town Meeting is asked to fund the out of pocket medical expenses of retired disabled police officers and firefighters. The value of this article is subject to change.

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 2014.

Motion: I move that the Town transfer \$392,500.00 from Free Cash, \$10,000.00 from Account 19-0440-04-54060 (Sewer Department Expenses) and \$15,000.00 from Account 01-450-04-520130 (Water Department Expenses) to fund departmental appropriations for Fiscal 2014 as follows:

Department	Account	Amount	Explanation
Treasurer Collector	Expenses (04-05-06)	\$5,000.00	To fund banking and other expenses beyond estimate.
Election & Registration	Salaries & Wages (02-03)	\$26,000.00	To fund costs associated with the November 6, 2013, Special Election.
Public Buildings	Expenses (04-05-06)	\$75,000.00	To fund costs beyond estimate in the area of general repairs.
Fire Department	Salaries & Wages (02-03)	\$47,000.00	To fund salary costs beyond estimate resulting from increased activity and extended absences.
Building Inspector	Expenses (04-05-06)	\$10,000.00	To fund plumbing inspections beyond estimate. All expenses are fully paid via fees.
Highway Department	Salaries & Wages (03)	\$80,000.00	To fund Snow & Ice Control salaries deficit.
	Expenses (04-05-06)	\$130,000.00	To fund Snow & Ice Control expenses deficit.
	Department Total	\$210,000.00	
Veterans Benefits	Expenses (04-05-06)	\$7,500.00	To fund veterans benefits beyond estimate resulting from increased caseload. Reimbursed at 75%-100%.
Sewer Department	Salaries & Wages (03)	\$10,000.00	To fund additional salary costs beyond estimate.
Water Department	Salaries & Wages (03)	\$15,000.00	To fund additional salary costs beyond estimate.
Library Department	Salaries & Wages (02)	\$4,000.00	To fund salary expenses beyond estimate associated with a vacation payout upon retirement.
Medicare	Expenses (09)	\$8,000.00	To fund Medicare expenses beyond estimate.
	Total	\$417,500.00	

Recommended by the Finance Committee

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

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
- \$5,595,748.00 by transfer from Sewer Surplus and applying \$5,306,171.00 to the Sewer Department budget \$40,781.00 to Treasurer-Collector, \$34,628.00 to Retirement, \$37,480.00 to Engineer, \$85,445.00 to Interest and Retiring Debt, \$38,551.00 to Group Health and Life Insurance, \$19,726.00 to Gasoline and Oil, \$17,466.00 to General Insurance and \$15,500.00 to MIS Support
- \$10,000.00 by transfer from the Water Conservation Fund to be applied to the Water Department budget
- \$25,000.00 by transfer from the Bond Interest Reserve to be applied to Interest and Retiring Debt
- \$606,420.00 by accepting said sum from the Municipal Light Department to be applied to Interest and Retiring Debt
- \$15,099.00 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, 2014, and all salaries and wages are hereby made effective from July 1, 2014 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, 2014 that said report, as amended, be received and placed on file and that the sum of \$_____ appearing in the Fiscal Year 2015 printed grand total of all departmental budgets be deleted and the sum of \$_____ be substituted in place thereof.

Recommended by the Finance Committee

Town Budget – See the following budget recommendations

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 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
122 Selectmen				
RECOMMENDED FISCAL YEAR 2015	\$8,750	\$1,400	\$0	\$10,150
APPROPRIATED FISCAL YEAR 2014	\$8,750	\$1,500	\$0	\$10,250
EXPENDED FISCAL YEAR 2013	\$8,750	\$960	\$0	\$9,710
EXPENDED FISCAL YEAR 2012	\$8,750	\$1,237	\$0	\$9,987
123 Town Manager				
RECOMMENDED FISCAL YEAR 2015	\$145,525	\$39,806	\$127,573	\$312,904
APPROPRIATED FISCAL YEAR 2014	\$145,525	\$38,099	\$127,573	\$311,197
EXPENDED FISCAL YEAR 2013	\$130,525	\$45,522	\$123,165	\$299,212
EXPENDED FISCAL YEAR 2012	\$130,525	\$94,103	\$63,580	\$288,208
131 Finance Committee				
RECOMMENDED FISCAL YEAR 2015	\$0	\$500	\$0	\$500
APPROPRIATED FISCAL YEAR 2014	\$0	\$500	\$0	\$500
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$112	\$0	\$112
135 Accounting				
RECOMMENDED FISCAL YEAR 2015	\$86,055	\$94,852	\$0	\$180,907
APPROPRIATED FISCAL YEAR 2014	\$87,697	\$94,375	\$0	\$182,072
EXPENDED FISCAL YEAR 2013	\$87,369	\$89,947	\$0	\$177,316
EXPENDED FISCAL YEAR 2012	\$85,984	\$85,768	\$0	\$171,752
141 Assessor				
RECOMMENDED FISCAL YEAR 2015	\$88,830	\$95,455	\$31,116	\$215,401
APPROPRIATED FISCAL YEAR 2014	\$88,830	\$80,322	\$31,453	\$200,605
EXPENDED FISCAL YEAR 2013	\$87,877	\$70,232	\$23,993	\$182,102
EXPENDED FISCAL YEAR 2012	\$87,025	\$65,146	\$23,853	\$176,024

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.

Finance Committee

131-9 Reserve Fund \$280,000.

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
\$3,500	\$100	\$0	\$3,600	\$0	\$5,000	\$8,600
\$3,500	\$100	\$0	\$3,600	\$0	\$115,000	\$118,600
\$3,200	\$0	\$0	\$3,200	\$0	\$1,600	\$4,800
\$650	\$0	\$0	\$650	\$0	\$7,500	\$8,150
\$1,600	\$900	\$7,700	\$10,200	\$0	\$0	\$20,350
\$1,400	\$1,398	\$7,600	\$10,398	\$0	\$0	\$20,648
\$1,922	\$659	\$6,817	\$9,398	\$0	\$190,000	\$209,108
\$1,306	\$381	\$6,768	\$8,455	\$0	\$0	\$18,442
\$3,100	\$850	\$5,400	\$9,350	\$0	\$0	\$322,254
\$3,025	\$950	\$5,700	\$9,675	\$0	\$0	\$320,872
\$4,576	\$270	\$4,512	\$9,358	\$0	\$0	\$308,570
\$2,358	\$177	\$4,345	\$6,880	\$0	\$0	\$295,088
\$0	\$0	\$960	\$960	\$0	\$280,000	\$281,460
\$0	\$0	\$955	\$955	\$0	\$204,384	\$205,839
\$0	\$0	\$696	\$696	\$0	\$0	\$696
\$0	\$0	\$896	\$896	\$0	\$0	\$1,008
\$712	\$625	\$2,050	\$3,387	\$0	\$27,000	\$211,294
\$660	\$625	\$1,911	\$3,196	\$0	\$26,500	\$211,768
\$795	\$397	\$1,875	\$3,067	\$0	\$31,500	\$211,883
\$504	\$260	\$1,924	\$2,688	\$781	\$20,000	\$195,221
\$11,364	\$2,300	\$10,000	\$23,664	\$700	\$10,000	\$249,765
\$11,408	\$2,380	\$8,179	\$21,967	\$0	\$70,000	\$292,572
\$17,862	\$862	\$6,415	\$25,139	\$0	\$27,972	\$235,213
\$949	\$1,199	\$7,459	\$9,607	\$0	\$23,150	\$208,781

Accounting
135-9 Annual Town Audit \$27,000.

Assessors
141-2 Includes funding for .4 FTE lister
141-3 Includes funding for an additional lister at .2 FTE
141-9 Includes funding for real estate and personal property discovery

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 2015	\$86,405	\$204,043	\$0	\$290,448
APPROPRIATED FISCAL YEAR 2014	\$88,047	\$210,149	\$0	\$298,196
EXPENDED FISCAL YEAR 2013	\$87,390	\$207,301	\$0	\$294,691
EXPENDED FISCAL YEAR 2012	\$86,259	\$196,955	\$0	\$283,214
151 Town Counsel				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
161 Town Clerk				
RECOMMENDED FISCAL YEAR 2015	\$77,925	\$46,423	\$0	\$124,348
APPROPRIATED FISCAL YEAR 2014	\$79,411	\$46,550	\$0	\$125,961
EXPENDED FISCAL YEAR 2013	\$78,702	\$45,596	\$0	\$124,298
EXPENDED FISCAL YEAR 2012	\$74,138	\$43,271	\$0	\$117,409
162 Election & Registration				
RECOMMENDED FISCAL YEAR 2015	\$2,500	\$75,822	\$19,350	\$97,672
APPROPRIATED FISCAL YEAR 2014	\$2,500	\$53,956	\$6,132	\$62,588
EXPENDED FISCAL YEAR 2013	\$2,100	\$85,091	\$25,457	\$112,648
EXPENDED FISCAL YEAR 2012	\$2,100	\$59,944	\$17,466	\$79,510
171 Conservation Commission				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0
174 Planning & Economic Development				
RECOMMENDED FISCAL YEAR 2015	\$22,745	\$0	\$0	\$22,745
APPROPRIATED FISCAL YEAR 2014				
EXPENDED FISCAL YEAR 2013				
EXPENDED FISCAL YEAR 2012				

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

Town Counsel
151-4 Includes \$19,200 annual retainer.

Elections and Registration
162-1 Three Registrars @ \$500 each; one at \$1,000
162-2 Election & Registration reflects three elections in FY 2015.

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	\$365,265
\$32,400	\$8,700	\$3,717	\$44,817	\$0	\$35,150	\$378,163
\$24,369	\$6,033	\$2,999	\$33,401	\$0	\$18,452	\$346,544
\$34,248	\$6,844	\$2,981	\$44,073	\$0	\$35,003	\$362,290
\$55,700	\$0	\$3,300	\$59,000	\$0	\$0	\$59,000
\$55,700	\$0	\$3,300	\$59,000	\$0	\$0	\$59,000
\$58,649	\$0	\$269	\$58,918	\$0	\$0	\$58,918
\$49,240	\$0	\$160	\$49,400	\$0	\$0	\$49,400
\$2,000	\$2,950	\$1,985	\$6,935	\$0	\$0	\$131,283
\$2,225	\$3,320	\$1,985	\$7,530	\$0	\$0	\$133,491
\$1,858	\$2,616	\$1,973	\$6,447	\$0	\$0	\$130,745
\$14,086	\$2,448	\$1,750	\$18,284	\$0	\$0	\$135,693
\$23,700	\$20,800	\$0	\$44,500	\$0	\$0	\$142,172
\$15,045	\$23,780	\$0	\$38,825	\$0	\$0	\$101,413
\$15,328	\$15,899	\$0	\$31,227	\$0	\$0	\$143,875
\$25,140	\$20,154	\$0	\$45,294	\$0	\$0	\$124,804
\$0	\$550	\$1,300	\$1,850	\$0	\$0	\$1,850
\$0	\$450	\$34,703	\$35,153	\$0	\$0	\$35,153
\$0	\$108	\$671	\$779	\$0	\$0	\$779
\$0	\$78	\$983	\$1,061	\$0	\$0	\$1,061
\$1,064	\$790	\$1,480	\$3,334	\$0	\$0	\$26,079

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

Planning & Economic Development (New Department)
174-1 Reflects portion of Town Planner/Economic Development Coordinator Salary with the balance paid from fees.
Limited part time position of Assistant Planner is also planned for FY 2015 to be funded via fees.

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 2015	\$1,000	\$0	\$0	\$1,000
APPROPRIATED FISCAL YEAR 2014	\$2,439	\$0	\$0	\$2,439
EXPENDED FISCAL YEAR 2013	\$400	\$0	\$0	\$400
EXPENDED FISCAL YEAR 2012	\$400	\$0	\$0	\$400
176 Board of Appeals				
RECOMMENDED FISCAL YEAR 2015	\$0	\$1,750	\$0	\$1,750
APPROPRIATED FISCAL YEAR 2014	\$0	\$1,500	\$0	\$1,500
EXPENDED FISCAL YEAR 2013	\$0	\$848	\$0	\$848
EXPENDED FISCAL YEAR 2012	\$0	\$792	\$0	\$792
192 Public Buildings				
RECOMMENDED FISCAL YEAR 2015	\$94,677	\$43,635	\$871,454	\$1,009,766
APPROPRIATED FISCAL YEAR 2014	\$94,627	\$42,705	\$914,674	\$1,052,006
EXPENDED FISCAL YEAR 2013	\$95,711	\$41,770	\$856,552	\$994,033
EXPENDED FISCAL YEAR 2012	\$92,778	\$40,251	\$874,049	\$1,007,078

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, Paton School, Spring Street, Coolidge School and High School with a total savings at time of printing of \$1,220,549.

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

192-9
Oak Middle School:
Refinish gym floor \$3,200
Roof seam repair \$7,500

Beal School:
Refinish gym floor \$1,300
Replace exterior door at rear ramp entrance \$3,500

Floral Street:
Refinish Gym floor \$3,100
Install window shades in Gym and Art Room \$5,200

Spring Street:
Install split ductless AC unit in Media Center \$8,000

Coolidge:
Replace student lavatory stalls \$9,700
De-lead two classrooms exit stairways and paint \$22,000

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	\$200	\$400	\$700	\$0	\$0	\$1,700
\$100	\$300	\$1,766	\$2,166	\$0	\$0	\$4,605
\$0	\$92	\$1,011	\$1,103	\$0	\$0	\$1,503
\$0	\$343	\$1,062	\$1,405	\$0	\$0	\$1,805
\$0	\$900	\$350	\$1,250	\$0	\$0	\$3,000
\$0	\$900	\$350	\$1,250	\$0	\$0	\$2,750
\$0	\$351	\$0	\$351	\$0	\$0	\$1,199
\$0	\$400	\$110	\$510	\$0	\$0	\$1,302
\$2,058,881	\$124,950	\$1,663	\$2,185,494	\$0	\$185,000	\$3,380,260
\$2,020,209	\$124,850	\$1,613	\$2,146,672	\$0	\$328,794	\$3,527,472
\$2,077,183	\$128,638	\$899	\$2,206,720	\$0	\$129,975	\$3,330,728
\$1,898,782	\$91,794	\$2,989	\$1,993,565	\$0	\$52,923	\$3,053,566

Parker Road:

Replace carpeting with VCT in rooms 7, 8 & 9 \$12,000
Remove front entrance canopy \$16,000

Police Station:

Roof seam repair \$7,500

High School:

Refinish gym floor \$3,600
HVAC control calibration and repair \$10,000
Repair and replace selected areas of exterior glass \$15,000
Cooling Tower Repair \$7,000

Paton School:

Refinish gym floor \$1,200
Remove asbestos floor tile in kitchen and replace with VCT \$8,000

Sherwood Middle School

Refinish gym floor \$3,200

Ray Stone Post

Paint exterior \$16,000

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 2014) that have been rolled forward from previous years (\$328,794)

Public Safety - 7.42% 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 2015	\$106,487	\$209,902	\$3,632,515	\$3,948,904
APPROPRIATED FISCAL YEAR 2014	\$108,478	\$248,066	\$3,510,378	\$3,866,922
EXPENDED FISCAL YEAR 2013	\$108,077	\$246,760	\$3,348,447	\$3,703,284
EXPENDED FISCAL YEAR 2012	\$106,304	\$241,194	\$3,330,271	\$3,677,769
220 Fire				
RECOMMENDED FISCAL YEAR 2015	\$104,052	\$43,524	\$2,715,448	\$2,863,024
APPROPRIATED FISCAL YEAR 2014	\$106,040	\$34,265	\$2,668,592	\$2,808,897
EXPENDED FISCAL YEAR 2013	\$104,260	\$32,270	\$2,584,452	\$2,720,982
EXPENDED FISCAL YEAR 2012	\$98,592	\$23,880	\$2,601,396	\$2,723,868
241 Building Inspector				
RECOMMENDED FISCAL YEAR 2015	\$85,955	\$41,630	\$94,017	\$221,602
APPROPRIATED FISCAL YEAR 2014	\$84,089	\$41,190	\$55,009	\$180,288
EXPENDED FISCAL YEAR 2013	\$80,177	\$40,368	\$47,103	\$167,648
EXPENDED FISCAL YEAR 2012	\$75,501	\$39,168	\$37,337	\$152,006
244 Weights & Measures				
RECOMMENDED FISCAL YEAR 2015	\$3,600	\$0	\$0	\$3,600
APPROPRIATED FISCAL YEAR 2014	\$3,000	\$0	\$0	\$3,000
EXPENDED FISCAL YEAR 2013	\$2,400	\$0	\$0	\$2,400
EXPENDED FISCAL YEAR 2012	\$2,400	\$0	\$0	\$2,400
291 Emergency Management				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$1,764	\$0	\$0	\$1,764
EXPENDED FISCAL YEAR 2013	\$1,764	\$0	\$0	\$1,764
EXPENDED FISCAL YEAR 2012	\$1,764	\$1,354	\$0	\$3,118
294 Forestry				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$500	\$500
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$500	\$500
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$500	\$500
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$500	\$500

Police

210-3 Includes funding for (3) Lt's, (6) Sgt's, (33) Pl's and (7) Dispatchers
210-3 Career Incentive Program (Quinn Bill) - \$358,506

Fire

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

Public Safety - 7.42% 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
\$83,250	\$177,800	\$18,900	\$279,950	\$23,000	\$0	\$4,251,854
\$83,380	\$186,175	\$18,700	\$288,255	\$23,485	\$0	\$4,178,662
\$60,681	\$156,927	\$16,797	\$234,405	\$9,820	\$0	\$3,947,509
\$68,283	\$196,640	\$13,827	\$278,750	\$13,055	\$0	\$3,969,574
\$65,850	\$121,250	\$8,900	\$196,000	\$25,000	\$0	\$3,084,024
\$67,101	\$119,328	\$8,100	\$194,529	\$30,000	\$0	\$3,033,426
\$62,950	\$116,222	\$9,584	\$188,756	\$15,000	\$0	\$2,924,738
\$56,839	\$104,845	\$9,418	\$171,102	\$14,678	\$0	\$2,909,648
\$4,216	\$2,650	\$35,110	\$41,976	\$0	\$0	\$263,578
\$4,000	\$2,650	\$90,545	\$97,195	\$0	\$0	\$277,483
\$2,624	\$2,011	\$77,186	\$81,821	\$0	\$0	\$249,469
\$1,750	\$309	\$84,390	\$86,449	\$0	\$0	\$238,455
\$0	\$0	\$800	\$800	\$0	\$0	\$4,400
\$0	\$0	\$800	\$800	\$0	\$0	\$3,800
\$0	\$0	\$424	\$424	\$0	\$0	\$2,824
\$0	\$0	\$461	\$461	\$0	\$0	\$2,861
\$1,700	\$0	\$480	\$2,180	\$0	\$0	\$2,180
\$0	\$0	\$480	\$480	\$0	\$0	\$2,244
\$0	\$0	\$230	\$230	\$0	\$0	\$1,994
\$0	\$0	\$250	\$250	\$0	\$0	\$3,368
\$75,600	\$1,600	\$550	\$77,750	\$0	\$0	\$78,250
\$75,220	\$1,600	\$450	\$77,270	\$0	\$0	\$77,770
\$75,352	\$428	\$417	\$76,197	\$0	\$0	\$76,697
\$447,858	\$992	\$619	\$449,469	\$0	\$0	\$449,969

Building Inspector

241-3 & 6 Reflects new position of Assistant Plumbing Inspector (1.0 FTE) who will operate under the direction of a contractual Plumbing Inspector. Currently program operates with four part time contractual Plumbing Inspectors and one limited part time clerical that will be eliminated (.40 FTE). Program is self-supporting.

Forestry

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

Retirement - 4.29% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
311 Retirement				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0

Public Works - 9.53% of Total

	<1> Salaries - Professional Executive Admin	<2> Salaries - Secretarial and Clerical	<3> Salaries - All Others	<1-2-3> Salaries - Grand Total
411 Engineer				
RECOMMENDED FISCAL YEAR 2015	\$97,122	\$26,339	\$269,665	\$393,126
APPROPRIATED FISCAL YEAR 2014	\$104,002	\$26,289	\$274,433	\$404,724
EXPENDED FISCAL YEAR 2013	\$114,022	\$26,189	\$272,975	\$413,186
EXPENDED FISCAL YEAR 2012	\$103,101	\$42,379	\$264,691	\$410,171
421 Highway				
RECOMMENDED FISCAL YEAR 2015	\$86,155	\$43,635	\$625,807	\$755,597
APPROPRIATED FISCAL YEAR 2014	\$87,797	\$44,732	\$617,420	\$749,949
EXPENDED FISCAL YEAR 2013	\$87,469	\$43,303	\$628,271	\$759,043
EXPENDED FISCAL YEAR 2012	\$86,084	\$41,868	\$533,973	\$661,925
424 Street Lighting				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0

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

Engineering
411-3 (.65 FTE) Engineering positions are funded from conservation and planning fees that are expended without appropriation.

Retirement - 4.29% 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	\$4,448,234	\$4,448,234
\$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

Public Works - 9.53% 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
\$6,590	\$7,600	\$5,287	\$19,477	\$2,500	\$0	\$415,103
\$7,350	\$6,590	\$6,087	\$20,027	\$11,100	\$16,734	\$452,585
\$16,553	\$2,552	\$4,659	\$23,764	\$0	0	\$436,950
\$8,607	\$5,439	\$5,448	\$19,494	\$0	0	\$429,665
\$544,590	\$613,000	\$10,550	\$1,168,140	\$15,000	\$0	\$1,938,737
\$574,050	\$605,931	\$10,550	\$1,190,531	\$30,000	\$0	\$1,970,480
\$433,234	\$656,243	\$11,597	\$1,101,074	\$19,000	\$0	\$1,879,117
\$241,610	\$366,123	\$5,325	\$613,058	\$0	\$0	\$1,274,983
\$153,786	\$0	\$0	\$153,786	\$0	\$0	\$153,786
\$163,007	\$0	\$0	\$163,007	\$0	\$0	\$163,007
\$159,476	\$0	\$0	\$159,476	\$0	\$0	\$159,476
\$166,488	\$0	\$0	\$166,488	\$0	\$0	\$166,488

Public Works - 9.53% 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 2015	\$47,313	\$21,824	\$338,676	\$407,813
APPROPRIATED FISCAL YEAR 2014	\$47,288	\$21,824	\$300,871	\$369,983
EXPENDED FISCAL YEAR 2013	\$47,108	\$20,786	\$277,272	\$345,166
EXPENDED FISCAL YEAR 2012	\$46,364	\$20,067	\$279,398	\$345,829
450 Water				
RECOMMENDED FISCAL YEAR 2015	\$47,313	\$65,522	\$416,075	\$528,910
APPROPRIATED FISCAL YEAR 2014	\$49,094	\$68,853	\$412,523	\$530,470
EXPENDED FISCAL YEAR 2013	\$48,914	\$65,099	\$396,153	\$510,166
EXPENDED FISCAL YEAR 2012	\$48,135	\$63,260	\$366,611	\$478,006
460 Light				
<p>"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</p>				
491 Cemetery				
RECOMMENDED FISCAL YEAR 2015	\$17,141	\$8,314	\$30,255	\$55,710
APPROPRIATED FISCAL YEAR 2014	\$17,141	\$8,314	\$31,255	\$56,710
EXPENDED FISCAL YEAR 2013	\$16,813	\$7,723	\$28,897	\$53,433
EXPENDED FISCAL YEAR 2012	\$16,805	\$7,575	\$28,617	\$52,997

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 \$4,343,758; 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. Some expenses are paid from the trust fund in addition to \$18,000 being applied to Salaries #3 from sale of lots.

Public Works - 9.53% 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
\$332,000	\$147,100	\$38,000	\$517,100	\$0	\$4,381,258	\$5,306,171
\$358,014	\$220,870	\$40,250	\$619,134	\$0	\$4,379,692	\$5,368,809
\$292,460	\$45,837	\$1,605	\$339,902	\$0	\$3,466,366	\$4,151,434
\$308,298	\$73,473	\$1,443	\$383,214	\$42,958	\$3,263,894	\$4,035,895
\$416,500	\$286,000	\$31,800	\$734,300	\$60,000	\$643,069	\$1,966,279
\$502,589	\$305,636	\$30,573	\$838,798	\$24,075	\$651,724	\$2,045,067
\$370,253	\$179,725	\$22,434	\$572,412	\$126,810	\$564,639	\$1,774,027
\$393,406	\$158,470	\$26,883	\$578,759	\$73,447	\$599,130	\$1,729,342

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	\$93,710
\$38,000	\$0	\$0	\$38,000	\$0	\$0	\$94,710
\$46,676	\$2,803	\$1,496	\$50,975	\$0	\$0	\$104,408
\$45,127	\$1,201	\$115	\$46,443	\$0	\$0	\$99,440

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 2015	\$900	\$41,930	\$0	\$42,830
APPROPRIATED FISCAL YEAR 2014	\$900	\$41,540	\$0	\$42,440
EXPENDED FISCAL YEAR 2013	\$900	\$40,112	\$0	\$41,012
EXPENDED FISCAL YEAR 2012	\$900	\$39,130	\$37,107	\$77,137
541 Council on Aging				
RECOMMENDED FISCAL YEAR 2015	\$77,825	\$57,960	\$62,848	\$198,633
APPROPRIATED FISCAL YEAR 2014	\$79,311	\$63,378	\$76,778	\$219,467
EXPENDED FISCAL YEAR 2013	\$78,717	\$48,433	\$55,255	\$182,405
EXPENDED FISCAL YEAR 2012	\$76,071	\$54,886	\$65,109	\$196,066
543 Veterans Benefits				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2013	\$12,821	\$0	\$0	\$12,821
EXPENDED FISCAL YEAR 2012	\$12,821	\$0	\$0	\$12,821
549 Commission on Disabilities				
RECOMMENDED FISCAL YEAR 2015	\$0	\$0	\$0	\$0
APPROPRIATED FISCAL YEAR 2014	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2013	\$0	\$0	\$0	\$0
EXPENDED FISCAL YEAR 2012	\$0	\$0	\$0	\$0

Board of Health

510-1 Three board members @ \$300.00

510-4 Public health services are almost entirely provided via contractual arrangement

510-9 There is no funding for any special waste collection program in FY 2015.

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
\$126,800	\$3,400	\$400	\$130,600	\$0	\$0	\$173,430
\$120,800	\$7,050	\$400	\$128,250	\$0	\$0	\$170,690
\$115,592	\$2,440	\$0	\$118,032	\$0	\$0	\$159,044
\$81,826	\$1,529	\$2,276	\$85,631	\$0	\$0	\$162,768
\$3,750	\$5,300	\$11,050	\$20,100	\$0	\$0	\$218,733
\$4,128	\$5,300	\$7,050	\$16,478	\$0	\$0	\$235,945
\$3,395	\$5,186	\$6,510	\$15,091	\$0	\$0	\$197,496
\$3,047	\$6,297	\$5,345	\$14,689	\$0	\$0	\$210,755
\$37,708	\$200	\$125,000	\$162,908	\$0	\$0	\$162,908
\$42,200	\$200	\$120,000	\$162,400	\$0	\$0	\$162,400
\$6,433	\$0	\$120,406	\$126,839	\$0	\$0	\$139,660
\$6,167	\$103	\$80,254	\$86,524	\$0	\$0	\$99,345
\$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 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.

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 2015	\$94,398	\$753,720	\$28,000	\$876,118
APPROPRIATED FISCAL YEAR 2014	\$95,305	\$732,539	\$28,000	\$855,844
EXPENDED FISCAL YEAR 2013	\$94,041	\$704,725	\$28,927	\$827,693
EXPENDED FISCAL YEAR 2012	\$93,970	\$679,606	\$20,194	\$793,770
650 Parks & Recreation				
RECOMMENDED FISCAL YEAR 2015	\$69,364	\$3,626	\$151,191	\$224,181
APPROPRIATED FISCAL YEAR 2014	\$69,692	\$3,626	\$144,352	\$217,670
EXPENDED FISCAL YEAR 2013	\$70,642	\$5,066	\$132,772	\$208,480
EXPENDED FISCAL YEAR 2012	\$68,986	\$3,434	\$143,637	\$216,057

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 \$33,000 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
\$59,630	\$182,700	\$5,700	\$248,030	\$0	\$0	\$1,124,148
\$57,965	\$221,042	\$4,500	\$283,507	\$16,423	\$0	\$1,155,774
\$51,427	\$182,297	\$2,363	\$236,087	\$21,841	\$0	\$1,085,621
\$180,065	\$169,951	\$2,623	\$352,639	\$6,185	\$0	\$1,152,594
\$82,550	\$17,105	\$5,170	\$104,825	\$8,000	\$50,300	\$387,306
\$80,550	\$17,920	\$5,104	\$103,574	\$3,000	\$54,300	\$378,544
\$59,886	\$16,528	\$4,658	\$81,072	\$1,956	\$34,256	\$325,764
\$77,339	\$18,309	\$4,795	\$100,443	\$9,306	\$35,731	\$361,537

INTEREST AND MATURING DEBT - 9.09% of Total

LINE ITEM NO.	DEPARTMENT	BY TAXATION	FROM SEWER SURPLUS	FROM LIGHT DEPT.	FROM CATV	TOTAL RECOMMENDED FISCAL 2015	APPR. FISCAL 2014	EXPENDED FISCAL 2013	EXPENDED FISCAL 2012
590010	FLORAL STREET SCHOOL	\$460,000				\$460,000	\$465,000	\$470,000	\$505,000
590020	C.A.T.V.					\$0	\$335,000	\$345,000	\$350,000
590030	WATER SYSTEM IMPROVEMENTS	\$70,000				\$70,000	\$71,000	\$19,000	
590090	OPEN SPACE LAND ACQUISITION	\$155,000				\$155,000	\$155,000	\$160,000	\$165,000
590100	HIGH SCHOOL LAND ACQUISITION	\$120,000				\$120,000	\$120,000	\$125,000	\$130,000
590120	TITLE V LOAN*	\$15,100				\$15,100	\$15,101	\$14,962	\$15,128
590130	ASSABET RIVER CONSORTIUM		\$25,883			\$25,883	\$22,738	\$23,005	\$23,434
590140	NEW HIGH SCHOOL	\$2,995,000				\$2,995,000	\$3,040,000	\$3,101,000	\$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	\$110,000	\$314,000	\$310,000
590190	OAK MIDDLE SCHOOL	\$440,000				\$440,000	\$430,000	\$370,000	\$370,000
590200	NORTH SHORE SCHOOL (Parker Road)	\$95,000				\$95,000	\$95,000	\$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	\$1,000,000	
590250	LAND ACQUISITION (Credit Union)	\$70,000				\$70,000	\$70,000	\$70,000	
590260	LAND ACQUISITION (Allen/Centech Nortl	\$305,000				\$305,000	\$305,000		
590270	SEWER SYSTEM IMPROVEMENTS		\$39,548			\$39,548	\$38,707		
590280	SPRING STREET SCHOOL	\$65,000				\$65,000	\$26,000		
590290	CENTECH SUBSTATION			\$300,000		\$300,000			
590300	SEWER INTERCEPTOR PHASES II & III					\$0			
	710 RETIREMENT OF DEBT	\$6,405,100	\$65,431	\$410,000	\$0	\$6,880,531	\$6,913,546	\$6,711,967	\$5,643,562
590010	SCHOOLS	\$38,626				\$38,626	\$55,483	\$71,932	\$89,607
590020	C.A.T.V.					\$0	\$13,400	\$20,300	\$27,300
590030	WATER SYSTEM IMPROVEMENTS	\$10,625				\$10,625	\$11,860	\$6,285	
590090	OPEN SPACE LAND ACQUISITION	\$18,913				\$18,913	\$25,113	\$28,313	\$31,613
590100	HIGH SCHOOL LAND ACQUISITION	\$17,375				\$17,375	\$22,175	\$24,675	\$27,275
590130	ASSABET RIVER CONSORTIUM		\$1,652			\$1,652	\$1,888	\$2,124	\$2,361
590140	NEW HIGH SCHOOL	\$1,053,800				\$1,053,800	\$1,159,300	\$1,251,414	\$1,374,805
590160	OPEN SPACE LAND ACQUISITION	\$27,400				\$27,400	\$31,250	\$34,550	\$38,950
590170	LIGHT DEPT UPGRADE			\$16,900		\$16,900	\$20,750	\$30,110	\$40,570
590190	OAK MIDDLE SCHOOL	\$58,662				\$58,662	\$78,040	\$183,279	\$203,685
590200	NORTH SHORE SCHOOL (Parker Road)	\$6,035				\$6,035	\$9,763	\$23,297	\$27,150
590220	FIRE FACILITIES PROJECT	\$159,433				\$159,433	\$170,833	\$182,232	\$193,633
590230	WATER SYSTEM IMPROVEMENTS	\$16,563				\$16,563	\$20,313	\$24,063	\$27,813
590240	SHERWOOD MIDDLE SCHOOL	\$710,000				\$710,000	\$748,533	\$770,000	\$364,154
590250	LAND ACQUISITION (Credit Union)	\$19,750				\$19,750	\$21,850	\$23,950	\$11,597
590260	LAND ACQUISITION (Allen/Centech Nortl	\$169,275				\$169,275	\$181,475	\$93,787	
590270	SEWER SYSTEM IMPROVEMENTS		\$18,364			\$18,364	\$17,649		

INTEREST AND MATURING DEBT - 9.09% of Total

LINE ITEM NO.	DEPARTMENT	BY TAXATION	FROM SEWER SURPLUS	FROM LIGHT DEPT.	FROM CATV	TOTAL RECOMMENDED FISCAL 2015	APPR. FISCAL 2014	EXPENDED FISCAL 2013	EXPENDED FISCAL 2012
590280	SPRING STREET SCHOOL REPAIRS	\$16,769				\$16,769	\$3,867		
590290	CENTECH SUBSTATION			\$179,520		\$179,520			
590300	SEWER INTERCEPTOR PHASES II & III					\$0			
751 INTEREST ON DEBT		\$2,323,226	\$20,016	\$196,420	\$0	\$2,539,662	\$2,593,542	\$2,770,311	\$2,460,513
590080	ANTICIPATION INTEREST					\$0	\$23,186	\$121,696	\$445,217
752 INTEREST ON TEMP BORROWING		\$0				\$0	\$23,186	\$121,696	\$445,217
Total Debt Service		\$8,728,326	\$85,447	\$606,420	\$0	\$9,420,193	\$9,530,274	\$9,603,974	\$8,549,292

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

**DEBT SERVICE PROJECTION
FISCAL YEAR 2015 TO 2034**

FISCAL YEAR	1996 (2005) \$10,000,000 FLORAL ST	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	2004 \$105,896 TITLE V LOAN PROGRAM
2015	\$498,625	\$173,913	\$137,375	\$4,829	\$4,048,800	\$137,400	\$126,900	\$16,727	\$5,541
2016	\$471,375	\$164,650	\$134,075	\$4,829	\$3,894,700	\$128,100	\$117,600	\$16,114	\$5,541
2017		\$160,150	\$125,475	\$4,829	\$3,742,000	\$123,375	\$112,875	\$15,507	\$5,541
2018		\$150,650	\$122,025	\$4,829	\$3,585,250	\$118,125	\$107,625	\$14,842	\$5,541
Balance		\$41,300	\$113,575	\$4,829	\$12,801,500	\$220,500		\$43,319	\$27,963
TOTAL	\$970,000	\$690,663	\$632,525	\$24,145	\$28,072,250	\$727,500	\$465,000	\$106,509	\$50,127

FISCAL YEAR	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	2012 \$681,000 WATER SYSTEM IMPROVEMENTS
2015	\$498,661	\$101,034	\$4,729	\$10,807	\$539,433	\$141,563	\$1,710,000	\$89,750	\$80,625
2016	\$484,055	\$88,925	\$4,729	\$10,807	\$527,083	\$137,500	\$1,680,000	\$87,650	\$79,575
2017	\$464,780	\$88,075	\$4,729	\$10,808	\$514,733	\$133,438	\$1,650,000	\$85,550	\$78,525
2018	\$450,630	\$87,225	\$4,729	\$10,809	\$502,383	\$129,375	\$1,615,000	\$83,100	\$77,300
Balance	\$2,737,631	\$161,900	\$37,825	\$32,421	\$3,499,770		\$18,100,000	\$285,350	\$346,300
TOTAL	\$4,635,757	\$527,159	\$56,741	\$75,652	\$5,583,402	\$541,876	\$24,755,000	\$631,400	\$662,325

FISCAL YEAR	2012 \$6,100,000 LAND PURCHASE SOUTH STREET	2013 \$956,875 SWR INTERCEPTOR PHASE I	2014 \$635,000 SPRING STREET SCHOOL	2014 \$6,000,000 LIGHT DEPT UPGRADE	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
2015	\$474,275	\$57,912	\$81,769	\$479,520	\$9,420,188	\$322,416	\$8,168,620	\$929,153	\$9,420,188
2016	\$462,075	\$57,979	\$80,200	\$474,600	\$9,112,162	\$303,913	\$7,898,976	\$909,274	\$9,112,162
2017	\$449,875	\$58,050	\$78,250	\$465,600	\$8,372,165	\$251,875	\$7,230,388	\$889,902	\$8,372,165
2018	\$437,675	\$58,122	\$76,300	\$456,600	\$8,098,135	\$246,625	\$6,981,738	\$869,772	\$8,098,135
Balance	\$5,629,233	\$881,549	\$407,100	\$6,150,900	\$51,522,965	\$854,350	\$43,143,509	\$7,525,106	\$51,522,965
TOTAL	\$7,453,133	\$1,113,612	\$723,619	\$8,027,220	\$86,525,615	\$1,979,178	\$73,423,230	\$1,838,427	\$86,525,615

*** Not adjusted for SBAB Reimbursement



SHREWSBURY PUBLIC SCHOOLS

100 Maple Avenue, Shrewsbury, MA 01545
Tel.: 508-841-8400 Fax: 508-841-8490
schools.shrewsbury-ma.gov



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, 2014

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 Finance Committee has recommended a bottom line appropriated budget of \$53,468,239 for the School Department, representing an increase of 2.74%. At press time, the School Committee had not yet convened to formally discuss this recommendation. The School Committee will have discussed and voted on a specific recommendation for its FY 2014 budget to Town Meeting after this document went to press, and this recommendation and supporting documents will be sent to you under separate cover.

The quality of the education our town's children is receiving has been deteriorating due to the loss of key teaching and curriculum support positions and deferral of key investments in curriculum and technology, and this year the district's rating was downgraded from Level 1 to Level 2 by the state. Throughout the budget development process, the School Committee has emphasized that its main priorities are to reverse this trend by 1) restoring teaching positions in order to reduce high class sizes, 2) providing resources to align and implement curriculum, and 3) implementing the School Committee's strategic priorities relative to addressing students' mental and behavioral health needs, utilizing technology to improve learning, and mitigating the high cost of special education.

Unfortunately, none of these priorities can be addressed with the level of financial support recommended, as other costs will outstrip the additional revenue available. This is due to the additional costs associated with a) mandated special education services; b) increased fixed costs for operational needs; and c) the cost of critical needs that can no longer be deferred. Therefore, a 2.74% increase will require the School Department to reduce existing personnel and program in order to shift funds to meet these other demands. These reductions will be illustrated in the informational packet that is being mailed to you in mid-May.

I would like to thank the district administrative team, support staff, and all of our school-based administrators for their ongoing hard 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. As always, I am very appreciative of the School Committee for their ongoing guidance and support as we attempt to restore the quality of our school district.

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.

The Shrewsbury Public Schools, in partnership with the community, will provide students with the skills and knowledge for the 21st century, an appreciation of our democratic tradition, and the desire to continue to learn throughout life.

900 - SCHOOL DEPARTMENT - 51.61% of TOTAL

LINE ITEM NO.	CLASSIFICATION	SCHOOL REQUEST 2015	RECOMMENDED FISCAL 2015	APPROP. FISCAL 2014	EXPENDED FISCAL 2013	FISCAL 2012
900-1	SALARIES - PROFES., -EXEC., -ADMIN.,			\$35,806,628	\$35,428,069	\$34,213,609
900-2	SALARIES - SECR. AND CLERICAL			\$1,591,839	\$1,628,042	\$1,766,242
900-3	SALARIES - ALL OTHER			\$1,492,177	\$1,842,806	\$1,400,489
900-4	CONTRACTUAL SERVICES			\$1,067,819	\$778,582	\$881,256
900-4G	TRANSPORTATION			\$3,515,404	\$3,353,028	\$3,018,133
900-5	EDUC. SUPPLIES, EQUIPMENT, & TEXTS			\$1,023,511	\$739,510	\$800,495
900-6	OTHER EXPENSES			\$513,342	\$353,674	\$532,610
900-7	OUT OF STATE TRAVEL			\$0	\$0	\$0
900-9	SEPARATELY IDENTIFIABLE APPROPRIATIONS					
900-9	TUITIONED OUT PUPILS			\$7,029,926	\$5,740,766	\$4,526,842
900-T	TOTAL	\$54,220,505	\$53,468,239	\$52,040,646	\$49,864,477	\$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 - 11.03% OF TOTAL

CLASSIFICATION	TOTAL RECOMMENDED FISCAL 2015	APPRO. FISCAL 2014	EXPENDED FISCAL 2013	EXPENDED FISCAL 2012
EMPLOYEE ASSISTANCE PROGRAM	\$4,000	\$4,000	\$3,980	\$3,980
GROUP HEALTH AND LIFE INSURANCE	\$8,344,600	\$8,100,000	\$7,523,526	\$7,569,126
MEDICARE	\$801,543	\$745,000	\$727,786	\$704,841
UNEMPLOYMENT COMPENSATION INSURANCE	\$150,000	\$152,000	\$82,448	\$71,377
RADIO MAINTENANCE	\$10,421	\$10,421	\$10,421	\$10,421
AMBULANCE CONTRACT	\$0	\$0	\$19,281	\$77,124
GASOLINE AND OIL	\$475,000	\$475,000	\$436,228	\$373,485
PRINTING AND POSTAGE	\$106,000	\$100,000	\$98,814	\$95,708
MEMORIAL DAY	\$5,500	\$3,549	\$2,950	\$3,046
GENERAL INSURANCE	\$815,922	\$790,000	\$722,515	\$651,154
MIS SUPPORT	\$660,000	\$635,000	\$545,000	\$510,899
TELECOM & NETWORK EQUIPMENT	\$58,618	\$16,818	\$0	\$0
BILLS OF PRIOR YEAR	\$0	\$5,360	\$0	\$0
OPERATING SUPPORT TOTAL	\$11,431,604	\$11,037,148	\$10,172,949	\$10,071,161

GRAND TOTAL ALL DEPARTMENT BUDGETS FOR FISCAL 2015 \$103,597,699 **

2014	BUDGET	\$102,062,344
2013	EXPENDED	\$95,564,152
2012	EXPENDED	\$90,717,817

** 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 \$1,754,200.00 to operate the Municipal and Residential Solid Waste Collection, Processing and Disposal Services enterprise as follows:

Collection	\$1,130,000.00
Disposal	\$500,000.00
Expenses	\$124,200.00
	\$1,754,200.00

and that the \$1,754,200.00 be raised as follows:

From Department Receipts	\$870,000.00
From Retained Earnings	\$30,000.00
From Tax Levy	\$854,200.00
	\$1,754,200.00

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, 2014. Retained earnings as of July 1, 2013 were \$79,270.00. The estimated amount to be funded from the tax levy in FY 2014 is \$952,773.00.

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, 2014.

Motion: I move that the Town transfer from Sewer Surplus the sum of \$150,000.00, transfer from the Water Conservation Fund \$20,000.00, transfer from Free Cash the sum of \$422,000.00, and raise from taxation \$135,000.00, to fund the costs associated with the adoption of an Omnibus Capital Budget for the fiscal period beginning July 1, 2014 as follows:

Department	Item/Project	Amount	Funding Source	Explanation/Comment
Highway	Replace front end loader (#8)	\$175,000.00	Free Cash	Replaces 1973 Caterpillar 930 Loader
Police	Replace Marked Vehicle	\$34,000.00	Free Cash	Replaces 2008 vehicle with 95,000+ miles.
	Replace Marked Vehicle	\$34,000.00	Free Cash	Replaces 2010 vehicle with 90,000+ miles.
	Replace Marked Vehicle	\$34,000.00	Free Cash	Replaces 2010 vehicle with 90,000+ miles.
	Replace Unmarked Vehicle	\$30,000.00	Free Cash	Replaces 2003 vehicle with 80,000+ miles.
Fire	SCBA Air Tank Replacement	\$85,000.00	Free Cash	Replaces tanks that are 15 years old that will soon be out of compliance.
	Hose Replacement	\$30,000.00	Free Cash	Replaces hose that is 20 years old that is at end of useful life.
Sewer	Purchase and install new telemetry equipment	\$150,000.00	Sewer Surplus	This will complete conversion of existing system.

Water	Water fixture upgrades in several buildings	\$20,000.00	Water Consvr Fund	Upgrades to water saving fixtures necessary to comply with Water Management Act (WMA) permit mandate.
	Purchase rubber track excavator and trailer	\$135,000.00	Taxation (Water Revenue)	This is a new piece of equipment for the department that will greatly assist in repairs and general improvements.
	Capital Budget Total	\$727,000.00		

Recommended by the Finance Committee

The above represents the Capital Budget for FY 2015 for all Town Departments that is the result of the review of the Fiscal Years 2015-2019 Capital Budget. Due to the current fiscal climate a number of projects submitted for funding in FY 2015 are not being presented for funding. The above, in addition to Articles 19, 20, 21, 26, 27, 28, 29 & 30 represent the sum total of capital projects that the Finance Committee recommends for funding for FY 2015. Note that this proposed Capital Budget is subject to change based on the fiscal situation as it develops.

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.

Recommended by the Finance Committee

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

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 \$1.00 to pay departmental bills contracted in a prior year.

Not recommended by the Finance Committee

This is to fund bills incurred in a previous fiscal year. As of this writing there are currently no bills to be paid.

ARTICLE 11

To hear and act upon the report of the Board of Selectmen in laying out and making public the following streets, in whole or in part, as shown on plans filed in the office of the Town Clerk, and authorize the Selectmen to acquire by eminent domain an easement therein for all the purposes of a Town way and all necessary easements.

STREET	SUBDIVISION
Hickory Drive	Hickory Hill I & II
Crimson Drive	Hickory Hill II
Morningside Drive	Saxon Woods 76-8
Knights Road	Saxon Woods 76-8
Willow Woods Drive	Willow Woods Estates

Motion: I move that the Town accept the report of the Board of Selectmen in laying out and making public the following streets, in whole or in part, as shown on plans filed in the office of the Town Clerk, and authorize the Selectmen to acquire by eminent domain an easement therein for all the purposes of a Town way and all necessary easements.

STREET	SUBDIVISION
Hickory Drive	Hickory Hill I & II
Crimson Drive	Hickory Hill II
Morningside Drive	Saxon Woods 76-8
Knights Road	Saxon Woods 76-8
Willow Woods Drive	Willow Woods Estates

Recommended by the Finance Committee

These streets or portions of streets have been constructed to Town standards and are ready for acceptance as public ways. Note that this list may be modified should any last minute issues develop on any of the streets.

ARTICLE 12

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 AUTHORIZING THE DIVISION OF CAPITAL ASSET MANAGEMENT AND MAINTENANCE TO CONVEY A CERTAIN PARCEL OF LAND IN THE TOWN OF SHREWSBURY.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to convey forthwith certain parcels of land in the Town of Shrewsbury, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

SECTION 1. Notwithstanding sections 40E to 40J, inclusive, of chapter 7 of the General Laws, the Commissioner of Capital Asset Management and Maintenance may convey for consideration a parcel of land of approximately 21.63 acres located on the east side of Lake Street in the Town of Shrewsbury and identified on DCAMM "Glavin Regional Center, DDS" plan of land dated May 29, 2013 and as being subject to Executive Order 193 and comprising 21.63 acres, to the Town. The conveyance shall be by deed without warranties or representations by the Commonwealth.

SECTION 2. In consideration for and as a condition of the conveyance authorized in section 1, the Town of Shrewsbury shall pay \$1.

SECTION 3. Notwithstanding any general or special law to the contrary, the Town of Shrewsbury, its successors and assigns shall be responsible for all costs and expenses, including, but not limited to, costs associated with any engineering, surveys, and deed preparation.

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 AUTHORIZING THE DIVISION OF CAPITAL ASSET MANAGEMENT AND MAINTENANCE TO CONVEY A CERTAIN PARCEL OF LAND IN THE TOWN OF SHREWSBURY.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to convey forthwith certain parcels of land in the Town of Shrewsbury, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

SECTION 1. Notwithstanding sections 40E to 40J, inclusive, of chapter 7 of the General Laws, the Commissioner of Capital Asset Management and Maintenance may convey for consideration a parcel of land of approximately 21.63 acres located on the east side of Lake Street in the Town of Shrewsbury and identified on DCAMM "Glavin Regional Center, DDS" plan of land dated May 29, 2013 and as being subject to Executive Order 193 and comprising 21.63 acres, to the Town. The conveyance shall be by deed without warranties or representations by the Commonwealth.

SECTION 2. In consideration for and as a condition of the conveyance authorized in section 1, the Town of Shrewsbury shall pay \$1.

SECTION 3. Notwithstanding any general or special law to the contrary, the Town of Shrewsbury, its successors and assigns shall be responsible for all costs and expenses, including, but not limited to, costs associated with any engineering, surveys, and deed preparation.

Recommended by the Finance Committee

This article seeks to authorize the filing of a Home Rule Petition with the General Court for the purposes of accepting 21.63± acres of land that is part of the former Glavin Center.

ARTICLE 13

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

AN ACT AUTHORIZING THE TOWN OF SHREWSBURY TO ESTABLISH A SPECIAL FUND.

SECTION 1. Notwithstanding section 53 of chapter 44 of the General Laws or any other general or special law to the contrary, the Town of Shrewsbury may establish a special fund in the town treasury into which shall be deposited all income derived from investment of the proceeds of bonds and notes issued for the library construction project, including work incidental and related thereto, and for services of architects and other professional consultants to prepare detailed plans, specifications and working drawings and other necessary documents for the Shrewsbury Library Project:

- (1) construction, reconstruction, equipping and furnishing of the library
- (2) related services of architects, project managers and other professional consultants; and
- (3) expenses of the library building committee.

Any income derived from the investment or reinvestment of the special fund shall remain with and become part of the special fund. The town treasurer shall be the custodian of the special fund and shall make an accounting of the special fund to each annual town meeting. Any funds held in the special fund shall constitute trust funds within the meaning of section 54 of chapter 44 of the General Laws. All amounts in the special fund shall be applied solely to the payment of debt service associated with the library building project for which bonds or notes have been authorized or both authorized and issued, in such amount as any special or annual town meeting may determine in any given year, or to take any other action in relation thereto.

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

AN ACT AUTHORIZING THE TOWN OF SHREWSBURY TO ESTABLISH A SPECIAL FUND.

SECTION 1. Notwithstanding section 53 of chapter 44 of the General Laws or any other general or special law to the contrary, the Town of Shrewsbury may establish a special fund in the town treasury into which shall be deposited all income derived from investment of the proceeds of bonds and notes issued for the library construction project, including work incidental and related thereto, and for services of architects and other

professional consultants to prepare detailed plans, specifications and working drawings and other necessary documents for the Shrewsbury Library Project:

- (1) construction, reconstruction, equipping and furnishing of the library
- (2) related services of architects, project managers and other professional consultants; and
- (3) expenses of the library building committee.

Any income derived from the investment or reinvestment of the special fund shall remain with and become part of the special fund. The town treasurer shall be the custodian of the special fund and shall make an accounting of the special fund to each annual town meeting. Any funds held in the special fund shall constitute trust funds within the meaning of section 54 of chapter 44 of the General Laws. All amounts in the special fund shall be applied solely to the payment of debt service associated with the library building project for which bonds or notes have been authorized or both authorized and issued, in such amount as any special or annual town meeting may determine in any given year.

Recommended by the Finance Committee

This article seeks to authorize the filing of a Home Rule Petition with the General Court for the purposes of creating a special revenue account to capture all interest earnings associated with the Library Project to be used for the benefit of the project to reduce the cost to the taxpayer. Similar funds were established for the High School, Oak Middle School and Sherwood Middle School Projects.

ARTICLE 14

To see if the Town will vote to amend Article 18 - Water Use Restrictions of the General Bylaws of the Town of Shrewsbury, or to take any other action in relation thereto.

Motion: I move that the Town vote to amend Article 18 - Water Use Restrictions, Section 4(B.) of the General Bylaws of the Town of Shrewsbury by deleting it in its entirety and inserting in place the following new Section 4(B.):

B. Outdoor Use of Water Restriction

Effective between April 15 and October 15, unless modified by the Commissioners, based upon the street address number as follows:

Even numbered addresses may use water outdoors: Wednesday and Saturday

Odd numbered addresses may use water outdoors: Thursday and Sunday

No outdoor use of water on Monday, Tuesday and Friday

Recommended by the Finance Committee

This change is mandated by the Massachusetts Department of Environmental Protection (DEP) as a condition of a recently issued Water Management Act (WMA) permit.

ARTICLE 15

To see if the Town will vote to authorize the Board of Selectmen to negotiate a tax agreement pursuant to General Laws Chapter 59, Section 38H and to approve a tax agreement entitled "Agreement for Payment in Lieu of Taxes for Real Property and Personal Property at the Landfill of the Town of Shrewsbury, on file in the Office of the Town Clerk, or to take any other action in relation thereto.

Motion: I move that the Town vote to authorize the Board of Selectmen to negotiate a tax agreement pursuant to General Laws Chapter 59, Section 38H and to approve a tax agreement entitled "Agreement for Payment in Lieu of Taxes for Real Property and Personal Property at the Landfill of the Town of Shrewsbury, on file in the Office of the Town Clerk.

Recommended by the Finance Committee

This article is necessary to complete the installation of a solar array at the landfill.

ARTICLE 16

To see if the Town will vote to sell under such terms and conditions deemed appropriate a parcel of land located in the vicinity of Main Street and Thesland Drive, or to take any other action in relation thereto.

Motion: I move that the Town vote to authorize the Board of Selectmen to sell under such terms and conditions deemed appropriate, including but not limited to retention of easement rights, a parcel of land as shown on the plan entitled "Plot Plan Prepared for Mountain, Dearborn & Whiting 221 Main Street Shrewsbury, Massachusetts" dated December 13, 2013, bordered and described as follows:

A certain parcel of land situated in Shrewsbury, Worcester County, Massachusetts, being shown as Parcel A on a plan of land surveyed for the Town of Shrewsbury, Dated: April 4, 2014 and recorded at the Worcester District Registry of Deeds in Plan Book _____ Plan _____.

Beginning at a point on the easterly side of Thesland Drive at the southwesterly corner of Parcel A and

Thence N 16°16'48" E, by Thesland Drive a distance of 7.00' to a point;

Thence S 73°43'12" E, a distance of 158.93' to a point;

Thence S 07°34'48" W, a distance of 7.08' to a point;

Thence N 73°43'12" W, a distance of 160.00' to the point of beginning.

CONTAINING 1,116 s.f. more or less

Recommended by the Finance Committee

An addition to the single family home on the adjoining parcel was built too close to the lot line and a deck was also installed that encroaches onto Town property. The sale of this property rectifies both issues.

ARTICLE 17

To see if the Town will vote to transfer to the Library Project bond proceeds remaining from the Sherwood Middle School and Spring Street School Projects, or to take any action in relation thereto.

Motion: I move that the Town vote to transfer \$21,113.16 from the Spring Street School Project and \$200,000.00 from the Sherwood Middle School Project to the Library Project authorized under Article 17 of the October 21, 2013, Special Town Meeting.

Recommended by the Finance Committee

The transfer amounts are excess bond proceeds from the respective projects. The amount of this transfer will reduce the overall amount to be borrowed for the Library Project. There will be additional transfers once both projects receive their respective final payments from the MSBA.

ARTICLE 18

To see if the Town will vote to rescind portions of certain authorizations to borrow for projects that have been completed and it was unnecessary to borrow the full authorization, or to take any action in relation thereto.

Motion: I move that the Town vote to rescind the following bond authorizations that are no longer necessary:

\$27,300,000 from Article 1 of the March 2, 2010, Special Town Meeting

\$675,000 from Article 1 of the May 18, 2011, Special Town Meeting

Recommended by the Finance Committee

Both projects have been completed and this bonding authority is no longer necessary.

ARTICLE 19

To hear and act upon the report of the Board of Selectmen in laying out and making public Harris Avenue under the law for the Assessment of Betterments, to authorize the Selectmen to construct said street and all drains necessary in connection therewith, and to acquire all necessary easements and assess betterments therefor under the provisions of said law and to raise and appropriate, or transfer from available funds in the Treasury, a sum of money for the cost of said construction, easements, engineering and other expenses incidental thereto, or to take any other action in relation thereto.

Motion: I move that the Town vote to accept the report of the Board of Selectmen in laying out and making public Harris Avenue as shown on a plan filed with the Office of the Town Clerk under the law for the Assessment of Betterments, to authorize the Selectmen to construct said street and all drains necessary in connection therewith, and that the Selectmen be authorized to take by eminent domain an easement therein for all purposes of a Town way and all necessary drainage easements, and to construct said road and drains to assess betterments for said improvements under the provisions of said law and to transfer from Free Cash \$1.00 for said acquisition, construction, engineering and other expenses incidental thereto.

Recommended by the Finance Committee

The residents on this street petitioned the Board of Selectmen for this street betterment improvement. The residents will be responsible for paying 50% of the cost of this project assessed via the betterment process. Water system improvements on Harris Avenue will cost an additional \$73,200.00 that will be funded from Water System Improvements.

ARTICLE 20

To hear and act upon the report of the Board of Selectmen in laying out and making public Judick Street under the law for the Assessment of Betterments, to authorize the Selectmen to construct said street and all drains necessary in connection therewith, and to acquire all necessary easements and assess betterments therefor under the provisions of said law and to raise and appropriate, or transfer from available funds in the Treasury, a sum of money for the cost of said construction, easements, engineering and other expenses incidental thereto, or to take any other action in relation thereto.

Motion: I move that the Town vote to accept the report of the Board of Selectmen in laying out and making

public Judick Street as shown on a plan filed with the Office of the Town Clerk under the law for the Assessment of Betterments, to authorize the Selectmen to construct said street and all drains necessary in connection therewith, and that the Selectmen be authorized to take by eminent domain an easement therein for all purposes of a Town way and all necessary drainage easements, and to construct said road and drains to assess betterments for said improvements under the provisions of said law and to transfer from Free Cash \$1.00 for said acquisition, construction, engineering and other expenses incidental thereto.

Recommended by the Finance Committee

The residents on this street petitioned the Board of Selectmen for this street betterment improvement. The residents will be responsible for paying 50% of the cost of this project assessed via the betterment process.

ARTICLE 21

To hear and act upon the report of the Board of Selectmen in laying out and making public Fifth Avenue under the law for the Assessment of Betterments, to authorize the Selectmen to construct said street and all drains necessary in connection therewith, and to acquire all necessary easements and assess betterments therefor under the provisions of said law and to raise and appropriate, or transfer from available funds in the Treasury, a sum of money for the cost of said construction, easements, engineering and other expenses incidental thereto, or to take any other action in relation thereto.

Motion: I move that the Town vote to accept the report of the Board of Selectmen in laying out and making public Fifth Avenue as shown on a plan filed with the Office of the Town Clerk under the law for the Assessment of Betterments, to authorize the Selectmen to construct said street and all drains necessary in connection therewith, and that the Selectmen be authorized to take by eminent domain an easement therein for all purposes of a Town way and all necessary drainage easements, and to construct said road and drains to assess betterments for said improvements under the provisions of said law and to transfer from Free Cash \$1.00 for said acquisition, construction, engineering and other expenses incidental thereto.

Recommended by the Finance Committee

The residents on this street petitioned the Board of Selectmen for this street betterment improvement. The residents will be responsible for paying 50% of the cost of this project assessed via the betterment process.

ARTICLE 22

To see of the Town will vote to amend Section VII.I. - Flood Plain of the Zoning By-Law of the Town of Shrewsbury, or to take any other action in relation thereto.

Motion: I move that the Town vote to amend Section VII.I. - Flood Plain of the Zoning By-Law of the Town of Shrewsbury as follows:

By deleting:

“1. The District includes all special flood hazard areas within the Town of Shrewsbury designated as Zone A and AE on the Worcester County Flood Insurance Rate Map (FIRM) issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The map panels of the Worcester County FIRM that are wholly or partially within the Town of Shrewsbury are panel numbers 25027C0610E, 25027C0620E, 25027C0628E, 25027C0629E, 25027C0633E, 25027C0636E, 25027C0637E, 25027C0638E, 25027C0639E, 25027C0641E, 25027C0643E, 25027C0826E and 25027C0827E dated July 4, 2011. The exact boundaries of the District may be defined by the 100-year base flood elevations shown on the FIRM and further defined by the Worcester County Flood Insurance Study (FIS) report dated July 4, 2011. The FIRM and FIS report are incorporated herein by reference and are on file with the Town Clerk, Engineering Department and Inspector of Buildings.”

and inserting in place:

“1 The District includes all special flood hazard areas within the Town of Shrewsbury designated as Zone A and AE on the Worcester County Flood Insurance Rate Map (FIRM) issued by the Federal Emergency Management Agency (FEMA) for the administration of the National Flood Insurance Program. The map panels of the Worcester County FIRM that are wholly or partially within the Town of Shrewsbury are panel numbers 25027C0610E, 25027C0620E, 25027C0636E, 25027C0638E, 25027C0826E and 25027C0827E dated July 4, 2011; and 25027C0628F, 25027C0629F, 25027C0633F, 25027C0637F, 25027C0639F, 25027C0641F, and 25027C0643F, dated July 16, 2014. The exact boundaries of the District may be defined by the 100-year base flood elevations shown on the FIRM and further defined by the Worcester County Flood Insurance Study (FIS) report dated July 16, 2014. The FIRM and FIS report are incorporated herein by reference and are on file with the Town Clerk, Engineering Department and Inspector of Buildings.”

By deleting:

“3. All development within a Zone A or A1-30 AE as shown on the Flood Insurance Rate maps shall be

subject to the Massachusetts State Building Code relative to elevation or flood-proofing requirements.”

and inserting in place:

“3. All development within a Zone A as shown on the Flood Insurance Rate maps shall be subject to the Massachusetts State Building Code relative to elevation or flood-proofing requirements.”

By deleting:

“4. Within a floodway, as designated on the Worcester County Flood Insurance Rate Maps Flood Boundary and Floodway Map, all encroachments including fill, new construction, substantial improvements to existing structures and other development are prohibited unless certification by a registered professional engineer is provided by the applicant demonstrating that such encroachment shall not result in any increase in flood levels during the occurrence of a 100-year flood.

In any Zone A or Zone A1-30 AE which is situated along a watercourse that has not had a regulatory floodway designated, the best available federal, state, local or other floodway data shall be used to prohibit encroachments in a floodway which would result in any increase in flood levels within Shrewsbury during the occurrence of the base flood discharge. Base flood elevation data is required for any proposed subdivision or other development located within an unnumbered A Zone which consists of either more than 50 lots or is greater than 5 acres in area.”

and inserting in place:

“4. Within a floodway, as designated on the Worcester County Flood Insurance Rate Maps, all encroachments including fill, new construction, substantial improvements to existing structures and other development are prohibited unless certification by a registered professional engineer is provided by the applicant demonstrating that such encroachment shall not result in any increase in flood levels during the occurrence of a 100-year flood.

In any Zone A which is situated along a watercourse that has not had a regulatory floodway designated, the best available federal, state, local or other floodway data shall be used to prohibit encroachments in a floodway which would result in any increase in flood levels within Shrewsbury during the occurrence of the base flood discharge. Base flood elevation data is required for any proposed subdivision or other development located within an unnumbered A Zone which consists of either more than 50 lots or is greater than 5 acres in area.”

Recommendation to be made at Town Meeting

The changes to the maps are required by FEMA (Flood Emergency Management Agency) as set forth by 44 CFR (Code of Federal Regulations) and implemented by state coordinating agency DCR (Department of Conservation & Recreation) through its Office of Water Resources Department; changes are needed in order for Shrewsbury to continue in the National Flood Insurance Program, and for the Town to maintain eligibility for federal disaster assistance and certain federal grants; and Flood Insurance Rate Map (FIRM) references in the Zoning Bylaw were last updated in 2011, when similar amendments were approved at Annual Town Meeting.

ARTICLE 23

To see if the Town will vote to amend the Zoning Map of the Town of Shrewsbury, Massachusetts, dated February 14, 1967, amended through October 21, 2013, as revised, by rezoning a portion of land currently zoned Rural AA to Limited Commercial Business on the Glavin Center Property off Lake Street.

Motion: I move that the Town vote to amend the Zoning Map of the Town of Shrewsbury, Massachusetts, dated February 14, 1967, amended through October 21, 2013 as revised, by changing a portion of 214 Lake Street as shown on a plan entitled "Proposed Rezoning, Portion of 214 Lake Street-Glavin Center" dated February 26, 2014 from Rural AA to Limited Commercial-Business. The area of land is approximately 59,000 square feet and is further identified on Assessors Tax Plate 33, Plot 82.

Recommendation to be made at Town Meeting

This article seeks to change the zoning line in this area on the map to align the Rural AA district with the land area leased by the Commonwealth of Massachusetts to Town of Shrewsbury. The Limited Commercial-Business zone will increase by 59,000 square feet.

ARTICLE 24

To see if the Town will vote to amend the Zoning By-Law of the Town of Shrewsbury to include a definition for Medical Marijuana in Section II and to add Medical Marijuana to Section VI, Table 1, Use Table, modify the use table, or to take any other action in relation thereto.

Motion: I move that the Town vote to amend the Zoning By-Law of the Town of Shrewsbury Section II Definitions to include Registered Marijuana Dispensary and be defined as:

Registered Marijuana Dispensary:

As defined in the Humanitarian Medical Use of Marijuana Act, G.L. c.94C, App. §1-1, et seq. and the Department of Public Health Regulations promulgated thereunder, 105 CMR 725.001, et seq., and otherwise by their plain language. **Registered Marijuana Dispensary:** also known as Medical Marijuana Treatment Center, means a not-for-profit entity registered under 105 CMR 725.100, that acquires, cultivates, possesses, processes (including development of related products such as edible marijuana-infused products ("MIPs"), tinctures, aerosols, oils, or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to registered qualifying patients or their personal caregivers. Unless otherwise specified, RMD refers to the site(s) of dispensing, cultivation, and preparation of marijuana."

and to amend Section VI.A. Table I to include Registered Marijuana Dispensary (31) under Office for physician, dentist, or other health care practitioner to be allowed in the following districts as outlined by the table below.

Rur AA	RurA	Rur B	Res A	Res B-1	Res B-2	MF-1	MF-2	Apt	LB	CB	LCB	LI	NB	O-R	LO-R
N	N	N	N	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y

and adding Footnote 31 to read: "Other than agricultural operations meeting exemption standards under Chapter 40A, Section 3."

Recommendation to be made at Town Meeting

Including Registered Medical Marijuana Dispensary into the Zoning Bylaw will allow it to be regulated separate from a retail business.

ARTICLE 25

To see if the town will vote to amend the Zoning Map of the Town of Shrewsbury, Massachusetts, dated February 14, 1967, amended through October 21, 2013 as revised, by rezoning parcels of land located in the vicinity of 367 Walnut Street and 12 Valente Drive from Rural A to Commercial-Business, or to take any other action in relation thereto.

Motion: I move that the Town vote to amend the Zoning Map of the Town of Shrewsbury, Massachusetts, dated February 14, 1967, amended through October 21, 2013 as revised, by rezoning parcels of land located in the vicinity of 367 Walnut Street and 12 Valente Drive (Plate 36, Plot 50 and a portion of Plate 37, Plot 14) from Rural A to Commercial-Business.

Recommendation to be made at Town Meeting

The landowner would like to rezone the land from Rural A to Commercial-Business for the purpose of constructing commercial structures on the property.

ARTICLE 26

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 to take any other action in relation thereto.

Motion: I move that the Town vote to transfer \$16,070.52 from account 01-0450-10-585370 (Water Management Permit), \$86,024.90 from account 01-0450-10-585400 (Develop Additional Water Source), \$2,944.00 from account 01-0450-10-585890 (Replace Pickup Truck), \$1,520.00 from account 01-0450-10-585960 (Replace One Ton Truck) and raise the sum of \$893,440.58 to fund a water meter replacement program with all related appurtenances.

Recommended by the Finance Committee

This is a continuation of a meter replacement program seeking to replace all residential and commercial meters. This program will assist in maintaining compliance with the Town's Water Management Act (WMA) permit. The total value of this article is \$1,000,000.00.

ARTICLE 27

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 Maple Avenue, Westview Avenue, Vista

Drive, North Street, Prospect Street and the water main on the Lake Quinsigamond Dam 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 raise \$21,476.00 and to transfer from the Water System Improvements Account \$1,253,524.00 to fund the construction, reconstruction, replacement and other improvements of water mains, connections and related appurtenances associated with water lines located on and in the vicinity of Maple Avenue, Westview Avenue, Vista Drive, North Street, Prospect Street and the water main on the Lake Quinsigamond (Stringer) Dam including engineering and all other related professional fees and expenses associated with the design of these improvements, 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.

Recommended by the Finance Committee

The project involves replacement and/or improvement of water lines and related appurtenances on various streets as listed and is a continuation of a process of general water improvements. The balance in the Water System Improvements Account is \$2,073,942.00. The total value of this article is \$1,275,000.

ARTICLE 28

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, or to take any other action in relation thereto.

Motion: I move that the Town vote to raise \$ _____ 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.

Recommendation to be made at Town Meeting

This article will add a sum to the existing Water System Improvements Account with a current balance of \$2,073,942.00. The value to be raised (if any) is based on an estimate of water revenue to be generated in FY 2015 less operation, maintenance and capital cost so that all water revenue is used for water supply purposes.

ARTICLE 29

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 \$29,002.90 from account 19-0440-10-571290 (I&I Browning/Colton), \$17,539.86 from account 19-0440-10-585490 (Study of Sewer System), \$8,205.00 from account 19-0440-10-585700 (Replace Pickup Truck), \$75,000.00 from account 19-0440-10-585730 (Upgrade Station), \$87,653.86 from account 19-0440-10-585790 (Harvey & Rolfe), \$7,532.79 from account 19-0440-10-585892 (Rte 20 Sewer), \$83,480.28 from account 19-0440-10-585950 (Centech East), \$16,553.50 from account 19-0440-10-585963 (Building Demolition), \$42,031.81 from the Sewer Surplus Account and \$1,000,000.00 from the Sewer Department I & I Account 19-0440-10-585030 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.

Recommended by the Finance Committee

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 \$11,781,109.00 and the balance in the Sewer Department I & I Account is \$1,418,132. The total value of this article is \$1,367,000.00.

ARTICLE 30

To see if the Town will appropriate a sum of money to fund the construction, reconstruction, replacement and other improvements of sewer pump stations and related appurtenances as may be required 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 the Town vote to transfer the sum of \$58,713.37 from account 19-0440-10-585992 (Jordan & Harvey), \$38,360.43 from account 19-0440-10-585996 (Install VFD Controls), \$17,978.50 from account 19-0440-10-585999 (Interceptor) and \$134,947.70 from the Sewer Surplus Account to fund the construction, reconstruction, replacement and other improvements of sewer pump stations and related appurtenances as may be required, 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

Recommended by the Finance Committee

This funding will be put on account for the purposes of beginning a systemic process of evaluating all pumps stations on a cyclical basis and making any improvements and repairs. This will become an annual appropriation. The balance in the sewer surplus account is

\$11,781,109.00. The total value of this article is \$250,000.00.

ARTICLE 31

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 2015 shall not exceed \$200,000.00.

Recommended by the Finance Committee

This article allows the use of Rowing Center receipts for operating and capital costs. The value of expenditures for FY 2013 was \$39,533.09.

ARTICLE 32

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 2015 shall not exceed \$75,000.00.

Recommended by the Finance Committee

This article allows the use of bus receipts for operating costs associated with the third bus. The value of expenditures for FY 2013 was \$11,419.25.

ARTICLE 33

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.

Recommended by the Finance Committee

These funds are used to purchase counseling and education services under contract with Shrewsbury Community Services. The amount of the Fiscal Year 2014 appropriation is \$72,000.

ARTICLE 34

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, 2014.

Motion: I move that the Town accept a sum of \$800,000.00 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 2015.

Recommended by the Finance Committee

ARTICLE 35

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, 2014.

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 2015.

Recommended by the Finance Committee

ARTICLE 36

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, 2014.

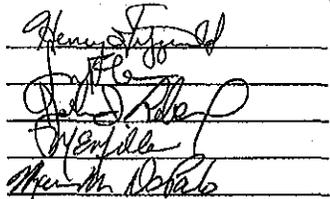
Motion: I move that the Town transfer the sum of \$500,000.00 from Free Cash and appropriate said sum to the use of the Board of Assessors in fixing the tax rate for Fiscal Year 2015.

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.

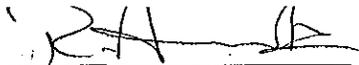
Given under our hands this 25th day of March, 2014.



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.



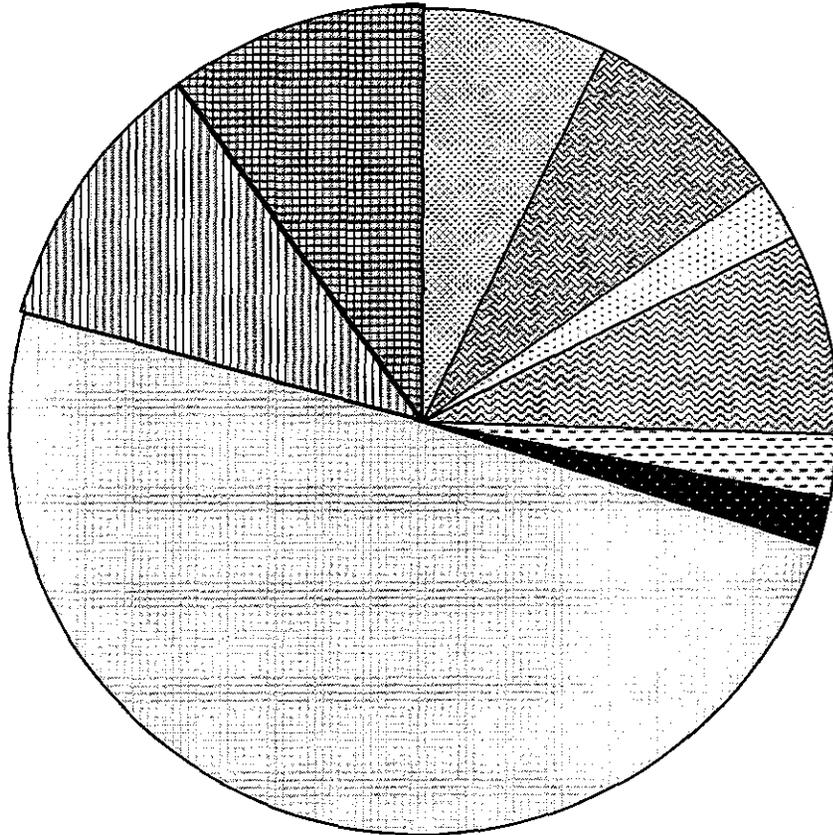
Constable

3/27/14

12:15 PM

PREVIEW OF FISCAL 2015 RECOMMENDED OPERATING BUDGET

52



	Amount	% of Total
Interest & Maturing Debt	\$9,420,193	9.09%
Operating Support	\$11,431,604	11.03%
General Government	\$5,204,332	5.02%
Public Safety	\$7,684,286	7.42%
Retirement	\$4,448,234	4.29%
Public Works	\$9,873,786	9.53%
Human Services	\$555,571	0.54%
Culture and Recreation	\$1,511,454	1.46%
Education	\$53,468,239	51.61%
Total	\$103,597,699	

TRANSFERS FROM RESERVE FUND

July 1, 2012 - June 30, 2013

GENERAL GOVERNMENT

Accounting

01013501	510080	Sick Leave Plan II	1,641.86
01013502	510080	Sick Leave Plan II	1,689.57

Assessors

01014102	510020	S & W - Part Time	4,100.00
01014102	510080	Sick Leave Plan II	357.59

Treasurers

01014501	510080	Sick Leave Plan II	1,313.49
01014502	510010	S & W - Full Time	4,600.00
01014502	510080	Sick Leave Plan II	1,111.04

Town Counsel

01015104	520130	Professional Services	2,519.00
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Operating Support

01015909	570230	General Insurance	9,516.00
01015909	570230	Medicare Employer Match	19,105.00

Town Clerk

01016101	510080	Sick Leave Plan II	1,486.12
01016102	510080	Sick Leave Plan II	1,223.75

Public Buildings

01019201	510080	Sick Leave Plan II	1,444.86
01019203	510080	Sick Leave Plan II	3,803.85

PUBLIC SAFETY

Police Department

01021001	510080	Sick Leave Plan II	1,987.58
01021002	510080	Sick Leave Plan II	2,455.46
01021003	510080	Sick Leave Plan II	517.25

Fire Department

01022001	510080	Sick Leave Plan II	1,987.58
01022004	540120	Clothing & Uniforms	5,400.00

Building Inspector

01024102	510080	Sick Leave Plan II	620.77
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TRANSFERS FROM RESERVE FUND

July 1, 2012 - June 30, 2013

PUBLIC WORKS

Town Engineer

01041101	510010	S & W - Full Time	8,481.00
01041101	510080	Sick Leave Plan II	1,987.58
01041103	510080	Sick Leave Plan II	4,498.65
01041104	520130	Professional Services	10,700.00

Highway Department

01042101	510080	Sick Leave Plan II	1,641.86
01042102	510080	Sick Leave Plan II	1,440.47
01042103	510080	Sick Leave Plan II	2,067.45

Water Department

01045001	510080	Sick Leave Plan II	1,806.08
01045002	510080	Sick Leave Plan II	831.39
01045003	510080	Sick Leave Plan II	887.33
01045009	510080	Sick Leave Plan II	1,243.60

HUMAN SERVICES

Council of Aging

01054101	510080	Sick Leave Plan II	1,188.89
01054102	510080	Sick Leave Plan II	448.18

Veterans Benefits

01054304	570130	Veterans Benefits	39,640.00
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CULTURE AND RECREATION

Parks & Recreation

01065001	510080	Sick Leave Plan II	1,477.67
01065003	510080	Sick Leave Plan II	1,648.30

Total:	<u><u>146,869.22</u></u>
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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.