

FIGURE 15
NET SCHOOL SPENDING AND STATE AID TRENDS
FISCAL YEAR 1995 TO 2006

Fiscal Year	Required NSS	Actual NSS	Difference	Percent Difference	Chapter 70 Local Aid	Chapter 70 as a Percentage of Actual NSS	"Education" Local Aid	"Education" Aid as a Percentage of Actual NSS
FY 2006	\$39,662,058	\$44,553,723	\$4,891,665	12.33%	\$13,800,607	30.98%	\$14,057,494	31.55%
FY 2005	\$36,777,283	\$42,111,030	\$5,333,747	14.50%	\$11,948,701	28.37%	\$12,135,063	28.82%
FY 2004	\$33,741,872	\$39,329,286	\$5,587,414	16.56%	\$10,287,704	26.16%	\$10,325,391	26.25%
FY 2003	\$31,933,286	\$35,705,174	\$3,771,888	11.81%	\$8,745,774	24.49%	\$9,018,186	25.26%
FY 2002	\$29,465,870	\$33,135,729	\$3,669,859	12.45%	\$7,590,859	22.91%	\$7,864,459	23.73%
FY 2001	\$27,033,662	\$31,199,717	\$4,166,055	15.41%	\$6,394,912	20.50%	\$6,825,208	21.88%
FY 2000	\$25,238,567	\$28,762,594	\$3,524,027	13.96%	\$5,616,512	19.53%	\$5,976,959	20.78%
FY 1999	\$23,449,422	\$26,109,234	\$2,659,812	11.34%	\$4,995,754	19.13%	\$5,953,465	22.80%
FY 1998	\$21,622,812	\$23,955,596	\$2,332,784	10.79%	\$4,349,972	18.16%	\$5,323,330	22.22%
FY 1997	\$19,966,578	\$21,144,462	\$1,177,884	5.90%	\$3,848,124	18.20%	\$4,312,236	20.39%
FY 1996	\$18,945,099	\$19,886,730	\$941,631	4.97%	\$3,365,241	16.92%	\$3,771,350	18.96%
FY 1995	\$17,976,439	\$18,519,660	\$543,221	3.02%	\$3,008,846	16.25%	\$3,503,072	18.92%

FIGURE 15
NET SCHOOL SPENDING AND STATE AID TRENDS
FISCAL YEAR 1995 TO 2006

Fiscal Year	Required NSS	Actual NSS	Ratio of Chapter 70 to All Other "Education" Local Aid	"General Govt" Local Aid	"General Govt" Aid as a Percentage of Actual NSS	Ratio of Chapter 70 to "General Govt" Local Aid	State, County & Offset Charges	State, County & Offset Charges as a Percentage of Actual NSS
FY 2006	\$39,662,058	\$44,553,723	98.17%	\$3,227,722	7.24%	23.39%	\$914,493	2.05%
FY 2005	\$36,777,283	\$42,111,030	98.46%	\$2,783,852	6.61%	23.30%	\$761,444	1.81%
FY 2004	\$33,741,872	\$39,329,286	99.64%	\$2,723,099	6.92%	26.47%	\$495,717	1.26%
FY 2003	\$31,933,286	\$35,705,174	96.98%	\$2,900,621	8.12%	33.17%	\$230,485	0.65%
FY 2002	\$29,465,870	\$33,135,729	96.52%	\$3,288,073	9.92%	43.32%	\$254,056	0.77%
FY 2001	\$27,033,662	\$31,199,717	93.70%	\$3,274,645	10.50%	51.21%	\$256,491	0.82%
FY 2000	\$25,238,567	\$28,762,594	93.97%	\$3,021,006	10.50%	53.79%	\$271,781	0.94%
FY 1999	\$23,449,422	\$26,109,234	83.91%	\$2,740,063	10.49%	54.85%	\$231,989	0.89%
FY 1998	\$21,622,812	\$23,955,596	81.72%	\$2,527,361	10.55%	58.10%	\$233,422	0.97%
FY 1997	\$19,966,578	\$21,144,462	89.24%	\$2,288,199	10.82%	59.46%	\$241,108	1.14%
FY 1996	\$18,945,099	\$19,886,730	89.23%	\$2,122,674	10.67%	63.08%	\$231,030	1.16%
FY 1995	\$17,976,439	\$18,519,660	85.89%	\$1,990,195	10.75%	66.14%	\$181,891	0.98%

FIGURE 15
NET SCHOOL SPENDING AND STATE AID TRENDS
FISCAL YEAR 1995 TO 2006

Fiscal Year	Required NSS	Actual NSS	Ratio of Chapter 70 to State, County & Offset Charges	Education Exempted Debt Service*	Total Exempted Debt Service*
FY 2006	\$39,662,058	\$44,553,723	6.63%	\$3,515,692	\$4,092,543
FY 2005	\$36,777,283	\$42,111,030	6.37%	\$4,245,770	\$3,772,050
FY 2004	\$33,741,872	\$39,329,286	4.82%	\$3,564,111	\$4,184,237
FY 2003	\$31,933,286	\$35,705,174	2.64%	\$4,506,176	\$5,032,804
FY 2002	\$29,465,870	\$33,135,729	3.35%	\$2,758,288	\$3,131,636
FY 2001	\$27,033,662	\$31,199,717	4.01%	\$547,733	\$850,496
FY 2000	\$25,238,567	\$28,762,594	4.84%	\$460,457	\$960,457
FY 1999	\$23,449,422	\$26,109,234	4.64%	\$339,292	\$339,292
FY 1998	\$21,622,812	\$23,955,596	5.37%	\$355,283	\$355,283
FY 1997	\$19,966,578	\$21,144,462	6.27%	\$596,655	\$596,655
FY 1996	\$18,945,099	\$19,886,730	6.87%		
FY 1995	\$17,976,439	\$18,519,660	6.05%		

* Full amount of exemption was not always used

**FIGURE 16
REVENUE AND SPENDING ANALYSIS
FISCAL YEAR 1997 TO FISCAL YEAR 2006**

FY	Base Levy Limit without Debt & Capital Exclusions	Maximum Levy Limit	Variance Levy Limit Versus Maximum Levy Limit	Total Tax Levy	Excess Capacity	Net School Spending	Chapter 70	Average Single Family Tax Bill	K-12 Enrollment
2006	\$39,143,375	\$43,235,918	\$4,092,543	\$43,214,514	\$21,404	\$44,553,723	\$13,800,607	\$3,536	5,688
2005	\$37,653,331	\$41,425,381	\$3,772,050	\$41,399,263	\$26,118	\$42,111,030	\$11,948,701	\$3,374	5,557
2004	\$36,196,865	\$40,381,102	\$4,184,237	\$39,549,134	\$831,968	\$39,329,286	\$10,287,704	\$3,240	5,407
2003	\$34,764,572	\$39,797,377	\$5,032,805	\$37,027,303	\$2,770,074	\$35,705,174	\$8,745,774	\$3,015	5,168
2002	\$33,131,548	\$36,263,184	\$3,131,636	\$36,060,964	\$202,220	\$33,135,729	\$7,590,859	\$2,880	4,946
2001	\$31,465,027	\$32,315,523	\$850,496	\$32,224,086	\$91,437	\$31,199,717	\$6,394,912	\$2,587	4,663
2000	\$29,312,849	\$30,160,105	\$847,256	\$28,627,015	\$1,533,090	\$28,762,594	\$5,616,512	\$2,389	4,386
1999	\$27,785,127	\$28,124,419	\$339,292	\$26,586,814	\$1,537,605	\$26,109,234	\$4,995,754	\$2,267	4,247
1998	\$26,011,907	\$26,367,190	\$355,283	\$25,271,626	\$1,084,657	\$23,955,596	\$4,349,972	\$2,199	4,067
1997	\$24,681,773	\$25,278,328	\$596,555	\$25,166,059	\$112,269	\$21,144,462	\$3,848,124	\$2,247	3,964
Change	\$14,461,602 58.59%	\$17,957,590 71.04%		\$18,048,455 71.72%		\$23,409,261 110.71%	\$9,952,483 258.63%	\$1,289 57.37%	1,724 43.49%

Indicates period of base levy excess capacity

**FIGURE 16
REVENUE AND SPENDING ANALYSIS
FISCAL YEAR 1997 TO FISCAL YEAR 2006**

FY	Group Health & Life Insurance Expenses	Medicare Expenses	Variance Levy Limit to Net School Spending	Growth in Levy Limit	Growth in Net School Spending	Growth in Chapter 70	Growth in Average tax Bill	Growth in Enrollment
2006	\$5,980,000	\$575,000	\$5,410,348	3.96%	5.80%	15.50%	4.80%	2.36%
2005	\$5,529,698	\$512,640	\$4,457,699	4.02%	7.07%	16.15%	4.14%	2.77%
2004	\$4,483,109	\$454,086	\$3,132,421	4.12%	10.15%	17.63%	7.46%	4.62%
2003	\$3,836,906	\$407,410	\$940,602	4.93%	7.75%	15.21%	4.69%	4.49%
2002	\$2,991,005	\$363,279	\$4,181	5.30%	6.21%	18.70%	11.33%	6.07%
2001	\$2,573,606	\$325,524	(\$265,310)	7.34%	8.47%	13.86%	8.29%	6.32%
2000	\$1,879,962	\$269,746	(\$550,255)	5.50%	10.16%	12.43%	5.38%	3.27%
1999	\$1,701,899	\$238,445	(\$1,675,893)	6.82%	8.99%	14.85%	3.09%	4.43%
1998	\$1,637,322	\$189,852	(\$2,056,311)	5.39%	13.29%	13.04%	-2.14%	2.60%
1997	\$1,456,341	\$169,330	(\$3,537,311)					
Change	\$4,523,659 310.62%	\$405,670 239.57%						

FIGURE 17
COMPARISON OF AUTHORIZED FTE POSITIONS
FISCAL YEAR 1998 TO FISCAL YEAR 2007 (PROPOSED)

DEPARTMENT	FTE Proposed FY 2007	FTE Authorized FY 1998	Difference	Comment
Town Manager	4.0	4.0	0.0	See COA Below
Accounting	3.0	3.0	0.0	
Board of Assessors	3.0	4.0	(1.0)	In FY 2007 (.5) FTE contracted service
Treasurer-Collector	7.0	7.0	0.0	
MIS	2.0	1.0	1.0	
Town Clerk	3.0	3.5	(0.5)	
Election & Registration	0.5	0.5	0.0	
Public Buildings	27.9	28.0	(0.1)	In FY 2007 (26) FTE avoided via contractual cleaning (442,000 SF Additional)
Police	60.3	46.8	13.5	In FY 2007 ACO is shown in Police Department
Animal Control	0.0	1.0	(1.0)	See above
Fire	38.0	34.0	4.0	
Building Inspector	2.8	2.5	0.3	
Retirement	1.0	1.0	0.0	
Engineering	8.0	7.5	0.5	Peak staff level in FY 2001 was (10.5) FTE
Highway	13.0	14.5	(1.5)	
Sewer	4.8	4.3	0.5	In FY 2007 shows proposed (.5) FTE position
Water	11.8	13.4	(1.6)	In FY 2007 shows proposed (.5) FTE position
Cemetery, Parks & Recreation	10.2	9.8	0.4	(1) FTE in FY 2007 funded 100% from fees
Board of Health	3.0	3.0	0.0	
Council on Aging	6.4	4.0	2.4	In FY 2007 portions of FTE funded via grant; (.75) FTE added in FY 1998 from TM Office
Veteran's Services	0.3	0.0	0.3	
Library	18.9	20.0	(1.1)	
Total	228.9	212.8	16.2	7.59%
Less Police & Fire	130.6	132.0	(1.4)	-1.02%