TOWN OF SHREWSBURY

FY 20 Financial Plan – Fiscal Projection 1

February 8, 2019

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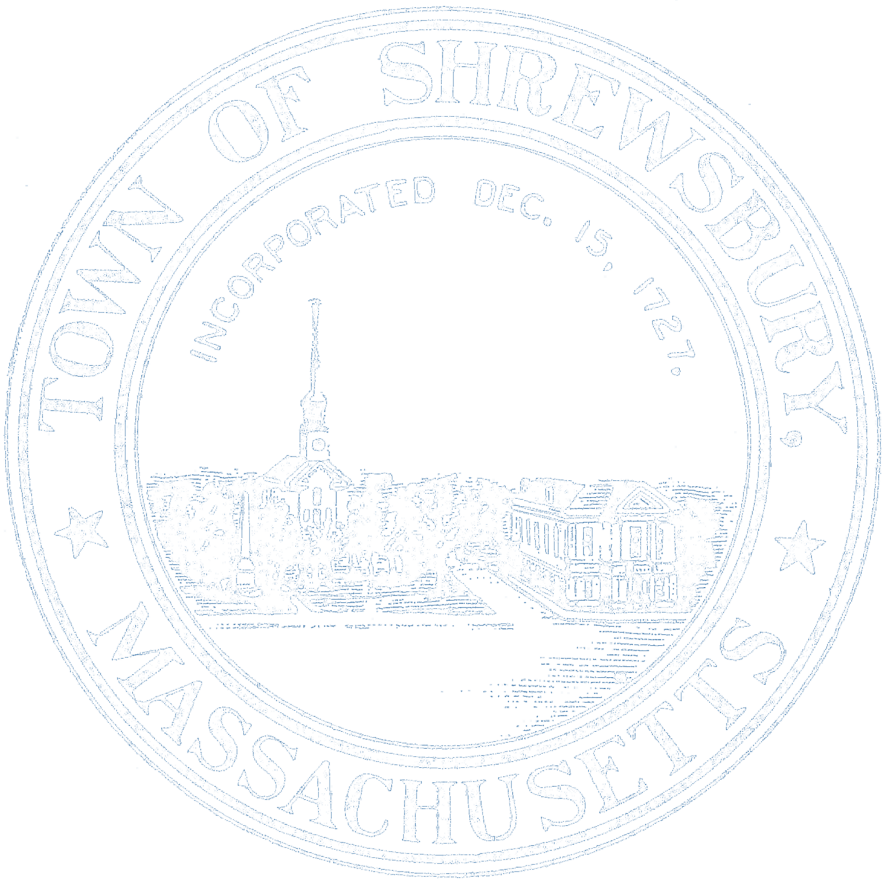

Office of the
TOWN MANAGER

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TOWN OF SHREWSBURY

Richard D. Carney Municipal Office Building
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February 8, 2019

To the Honorable Board of Selectmen, Finance Committee, and the residents and taxpayers of Shrewsbury:

I am pleased to present the initial financial plan for fiscal year 2020. This plan details revenue and proposed expenditures for the Town of Shrewsbury for this period. The expenditures detailed in the plan total $140,894,140, which is $2,753,993 less than the expenditures planned in the current fiscal year. Included herein is the operating budget, capital improvements and various other charges and expenditures. All planned expenditures will be funded by the revenue sources detailed, thus a balance budget is presented.

This financial plan illustrates the collaborative work of the Board of Selectmen and Town staff members to address the needs for current and future Shrewsbury residents. I want to thank the Board of Selectmen for its leadership and for its active engagement in this process. We look forward to working with the Finance Committee, School Committee, and Town Meeting members throughout the balance of this process.

Thank you for placing your trust and confidence in me to lead this great Town.

Best Regards,

Kevin J. Mizikar
Town Manager

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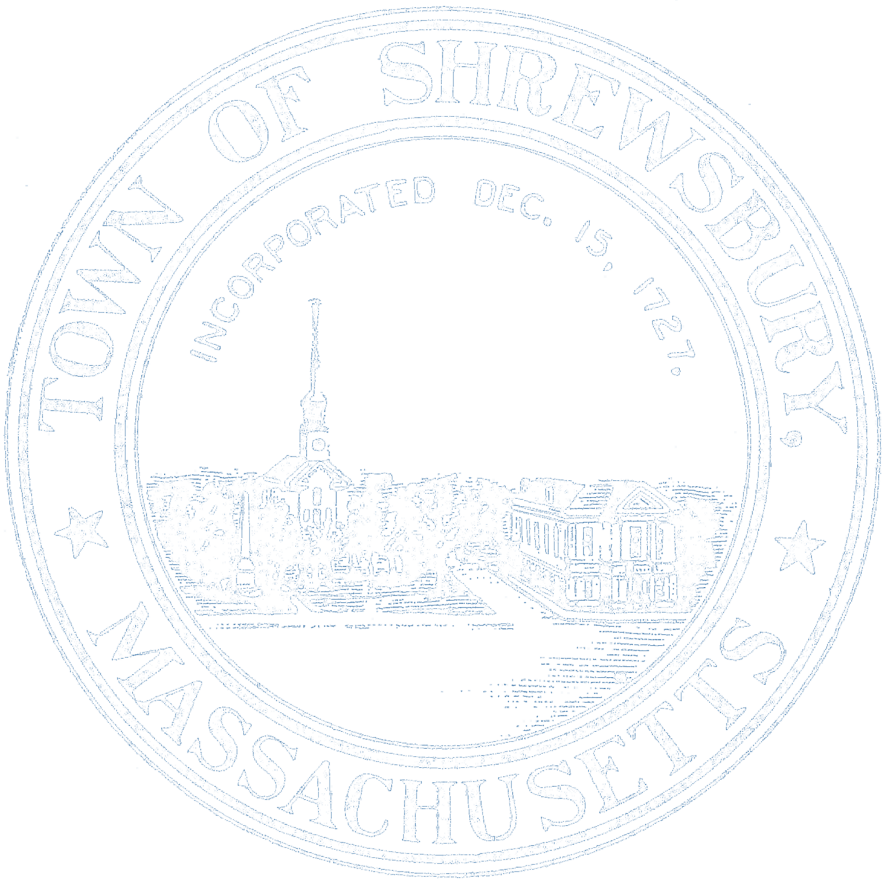

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EXECUTIVE SUMMARY

This document details the anticipated revenue and proposed expenditures for the Town of Shrewsbury's fiscal year that begins July 1, 2019 and ends June 30, 2020. This document has been developed using narrative and figures in several levels of detail in order to illustrate how the funds entrusted to the Town have been prioritized to meet ongoing and ever-changing needs. This plan may change throughout the coming months based upon the input of taxpayers, residents, Committee Members, the Board of Selectmen and staff and as revenue and expenditure estimates mature. The goal throughout this collaborative budget development process is to bring forth the best plan for consideration by Town Meeting on May 20, 2019.

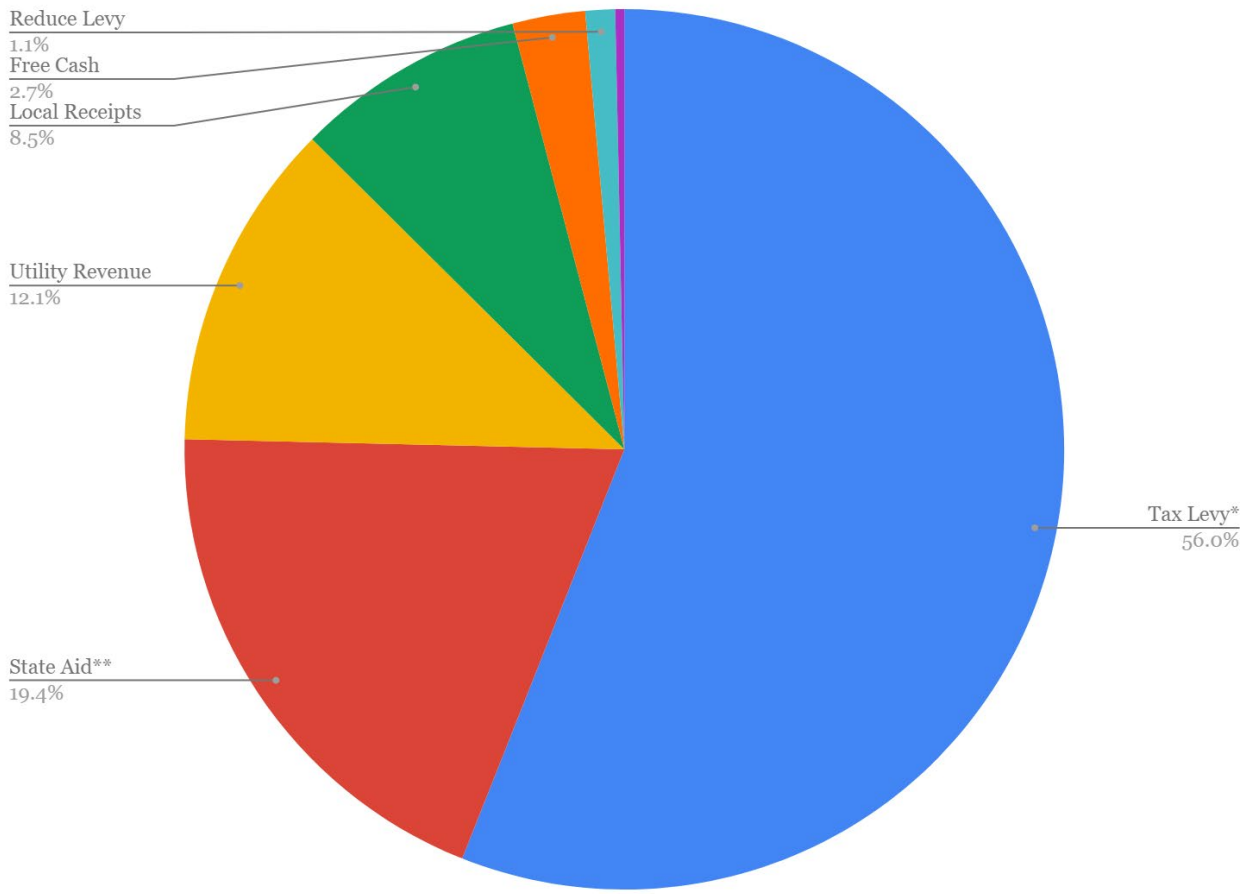
This proposed financial plan for fiscal year 2020 (FY20) details the expenditure of $140,894,140 across all funds, which is $2,753,993 (1.92%) less than the expenditures planned in the current fiscal year. Detailed herein is the operating budget which totals $130,479,045, Capital Improvements of $6,824,500 of which $4,413,000 are utility capital improvements, offsets and charges of $1,729,181, program and project funding through warrant articles totaling $1,111,414 and a transfer to the stabilization account in the amount of $750,000.

The operating budget of $130,479,045, is a 5.08% increase over FY19, includes expenditures for all municipal departments and the School Department. Municipal operations and certain expenses in support of the School Department make up 49.23% or $64,228,629 and $66,250,416 is allocated to the School Department. Direct utility operating expenditures, including Water, Sewer, Solid Waste and Stormwater, are proposed at $11,392,556 which is $1,670,553 or 17.18% greater than FY19. This increase is mostly attributable to the creation of the Stormwater Utility which will be funded through a new fee.

The operating budget for all municipal departments provides for the same level of services provided in the current fiscal year with the addition of 2.26 full time equivalents (FTE). This includes the addition of one full time Patrol Officer within the Police Department, one full time Building Maintenance Craftsman in the Public Facilities Department and a part time position in the Council on Aging. Funding for the Patrol Officer is the only position that will require new tax dollars. The other FTEs will be funded through non-tax revenue or reallocation of tax dollars currently used for other purposes.

Details on the expenditure of funds by the School Department can be found in Superintendent Dr. Joseph Sawyer's budget document which will be published to the School's website.

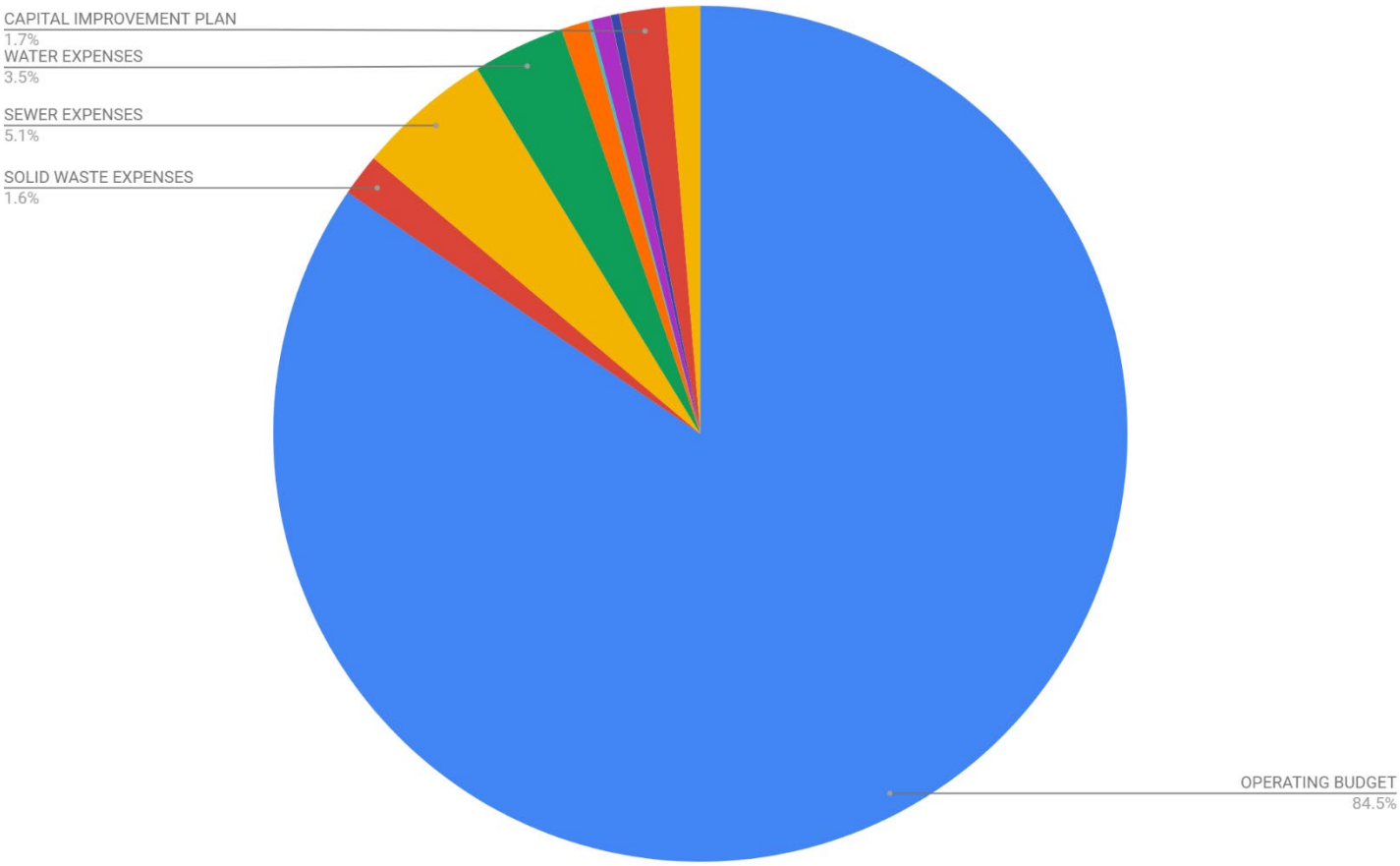
REVENUE



REVENUE SOURCE	FY20 Rec.	% of Budget
Tax Levy*	*$78,913,909*	*56.0%*
State Aid**	*$27,275,051*	*$19.4%*
Utility Revenue	*$17,014,100*	*$12.1%*
Local Receipts	*$11,923,379*	*$8.5%*
Free Cash	*$3,764,100*	*$2.7%*
Reduce Levy	*$1,537,569*	*1.1%*
Other Available Funds	*$466,869*	*0.3%*
Stabilization	*$0*	*0.0%*
TOTAL	**$140,894,977**	**100%**

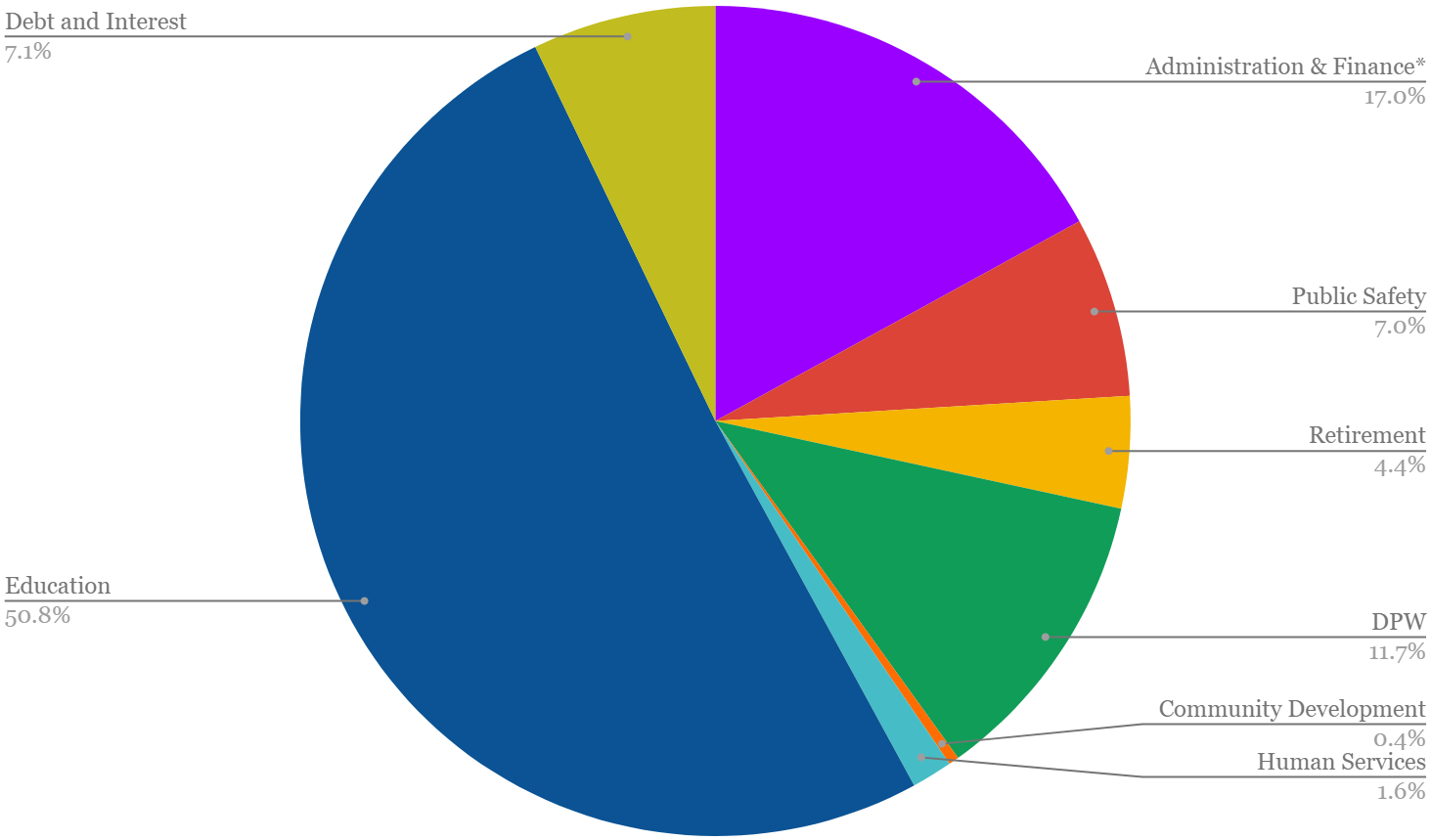
*** Includes Exempted Tax Levy**
****Includes SBA payments and Chapter 90 payments – Governor's Budget (1/24/2019)**

EXPENDITURES



EXPENDITURE CATEGORY	FY20 Rec.	% of Budget
Operating Budget	*$119,086,489*	*84.5%*
Solid Waste Expenses	*$2,254,969*	*1.6%*
Sewer Expenses	*$7,208,709*	*5.1%*
Water Expenses	*$4,886,799*	*3.5%*
Storm Water Expenses	*$1,455,078*	*1.0%*
Cherry Sheet Offsets	*$187,584*	*0.1%*
State and County Charges	*$1,032,400*	*0.7%*
CMPRC	*$10,199*	*0.01%*
Overlay	*$481,000*	*0.3%*
Overlay Deficit	*$0*	*0.0%*
ATM/STM Reserve	*$0*	*0.0%*
FY 2019 Deficits/ Bills Prior Year	*$0*	*0.0%*
Sale of Lots	*$18,000*	*0.01%*
Capital Improvement Plan	*$2,411,500*	*1.7%*
Other Warrant Articles	*$1,861,414*	*1.3%*
TOTAL	**$140,894,140**	**100%**

SUMMARY OF FUNCTIONAL AREAS



	FY 2017 Expended	FY 2018 Expended	FY 2019 Budget	FY 2020 TM Fiscal Proj. One	% Change from FY2019	$ Change from FY2019	% of Total Budget
Admin. & Finance*	$18,047,298	$18,973,930	$20,806,767	$22,183,391	6.62%	$1,376,624	17.00%
Public Safety	$8,105,990	$8,297,909	$8,761,741	$9,162,117	4.57%	$400,376	7.02%
Retirement	$5,125,289	$5,549,124	$5,674,609	$5,674,609	0.00%	$0	4.35%
DPW	$11,684,480	$11,842,764	$13,394,869	$15,224,978	13.66%	$1,830,109	11.67%
Community Dev.	$356,104	$378,010	$431,675	$526,561	21.98%	$94,886	0.40%
Human Services	$1,832,189	$1,914,313	$2,058,438	$2,142,161	4.07%	$83,723	1.64%
Education	$60,407,383	$62,375,000	$64,137,607	$66,250,416	3.29%	$2,112,809	50.77%
Debt and Interest	$9,119,955	$9,347,232	$8,904,498	$9,314,812	4.61%	$410,314	7.14%
TOTAL	**$114,678,687**	**$118,678,281**	**$124,170,204**	**$130,497,045**	**5.08%**	**$6,308,841**	**100.00%**

***Includes some Educational Expenses**

OPERATING BUDGET BY DEPARTMENT

	FY 2017 Expended	FY 2018 Expended	FY 2019 Budget	FY 2020 TM Fiscal Proj. One	% Change from FY2019	$ Change from FY2019	% of Total Budget
PERSONNEL BOARD	$6,000	$15,684	$473,765	$369,668	-21.97%	($104,097)	0.28%
SELECTMEN	$37,705	$20,718	$21,000	$22,250	5.95%	$1,250	0.02%
TOWN MANAGER	$357,206	$409,428	$457,046	$555,501	21.54%	$98,455	0.43%
FINANCE COMMITTEE	$587	$750	$234,460	$233,970	-0.21%	($490)	0.18%
ACCOUNTANT	$230,931	$240,262	$235,058	$245,725	4.39%	$10,667	0.19%
ASSESSORS	$302,748	$298,861	$340,565	$306,658	-9.96%	($33,907)	0.24%
TREASURER-COLLECTOR	$399,194	$369,614	$401,574	$421,056	4.85%	$19,482	0.32%
TOWN COUNSEL	$148,761	$174,946	$154,200	$179,200	16.21%	$25,000	0.14%
TOWN CLERK	$139,967	$161,788	$163,797	$169,873	3.71%	$6,076	0.13%
ELECTION AND REGISTRATION	$129,924	$88,523	$151,751	$133,680	-11.91%	($18,071)	0.10%
CONSERVATION COMMISSION	$1,732	$3,847	$1,900	$1,900	0.00%	$0	0.00%
PLANNING & ECONOMIC DEV.	$27,890	$61,443	$69,680	$74,771	7.31%	$5,091	0.06%
PLANNING BOARD	$1,533	$1,391	$2,000	$2,000	0.00%	$0	0.00%
BOARD OF APPEALS	$2,400	$276	$3,400	$3,650	7.35%	$250	0.00%
PUBLIC BUILDINGS	$3,767,808	$3,847,311	$3,823,871	$4,156,742	8.71%	$332,871	3.19%
POLICE DEPARTMENT	$4,640,437	$4,761,498	$5,195,267	$5,523,926	6.33%	$328,659	4.23%
FIRE DEPARTMENT	$3,453,970	$3,524,371	$3,554,284	$3,625,371	2.00%	$71,087	2.78%
BUILDING INSPECTOR	$322,549	$311,054	$354,695	$444,240	25.25%	$89,545	0.34%
WEIGHTS & MEASURES	$5,153	$6,528	$7,400	$9,000	21.62%	$1,600	0.01%
EMERGENCY MANAGEMENT	$11,583	$12,040	$12,190	$12,820	5.17%	$630	0.01%
FORESTRY	$69,487	$65,507	$78,275	$82,275	5.11%	$4,000	0.06%
OTHER POST EMPLOYEE BEN.	$0	$0	$0	$358,916		$358,916	0.28%
PENSIONS	$5,125,289	$5,549,124	$5,674,609	$5,315,693	-6.32%	($358,916)	4.07%
PUBLIC WORKS	$0	$0	$0	$522,620		$522,620	0.40%
TOWN ENGINEER	$518,478	$570,492	$653,967	$357,388	-45.35%	($296,579)	0.27%
HIGHWAY	$2,112,442	$2,148,574	$2,222,123	$2,128,280	-4.22%	($93,843)	1.63%
STREET LIGHTING	$156,924	$161,636	$147,000	$147,000	0.00	$0	0.11%
SOLID WASTE	$1,739,577	$1,801,412	$1,839,741	$2,254,969	22.57%	$415,228	1.73%
SEWER	$4,825,506	$4,988,846	$5,588,111	$5,588,710	0.01%	$599	4.28%

	FY 2017 Expended	FY 2018 Expended	FY 2019 Budget	FY 2020 TM Fiscal Proj. One	% Change from FY2019	$ Change from FY2019	% of Total Budget
WATER	$1,750,336	$1,599,173	$2,294,151	$2,343,799	2.16%	$49,648	1.80%
STORMWATER	$0	$0	$0	$1,205,078		$1,205,078	0.92%
CEMETERIES	$140,833	$101,959	$101,959	$114,264	12.07%	$12,305	0.09%
HEALTH	$200,820	$200,943	$217,107	$221,292	1.93%	$4,185	0.17%
COUNCIL ON AGING	$234,618	$250,737	$285,156	$292,234	2.48%	$7,078	0.22%
VETERAN'S SERVICES	$167,901	$188,643	$202,525	$211,820	4.59%	$9,295	0.16%
COMMISSION ON DISABILITIES	$363	$125	$500	$500	0.00%	$0	0.00%
LIBRARY	$1,228,487	$1,273,865	$1,353,150	$1,416,315	4.67%	$63,165	1.09%
PARKS AND RECREATION	$365,743	$398,637	$462,142	$471,595	2.05%	$9,453	0.36%
SCHOOLS	$60,407,383	$62,375,000	$64,137,607	$66,250,416	3.29%	$2,112,809	50.77%
INTEREST & MATURING DEBT	$9,119,955	$9,347,232	$8,904,498	$9,314,812	4.61%	$410,314	7.14%
Employee Assistance Program	$3,980	$3,980	$4,000	$2,750	0.00%	($1,250)	0.00%
Group Health and Life Insurance	$9,537,527	$10,473,533	$11,080,000	$11,900,000	4.78%	$820,000	9.12%
Medicare	$923,795	$999,258	$1,005,000	$1,059,347	0.00%	$54,347	0.81%
Unemployment Compensation Ins.	$34,812	$40,070	$98,000	$100,000	-21.60%	$2,000	0.08%
Radio Maintenance	$10,421	$10,421	$10,421	$10,421	0.00%	$0	0.01%
Gasoline and Oil	$280,818	$248,181	$345,000	$395,000	-1.43%	$50,000	0.30%
Printing/Postage/Stationary	$79,458	$70,762	$107,000	$95,000	-29.61%	($12,000)	0.07%
Memorial Day	$2,745	$3,865	$5,500	$5,500	0.00%	$0	0.00%
General Insurance	$909,213	$766,596	$842,294	$897,050	8.68%	$54,756	0.69%
Information Technology	$713,554	$698,701	$808,465	$880,000	15.10%	$71,535	0.67%
Telephone System	$30,145	$30,556	$44,000	$44,000	1.01%	$0	0.03%
OPERATING SUPPORT (UNCLASSIFIED)	$12,526,467	$13,345,924	$14,349,680	$15,389,068	($0)	$1,039,388	11.79%
TOTAL	**$114,678,687**	**$118,678,281**	**$124,170,204**	**$130,479,045**	**5.08%**	**$6,308,841**	**100.0%**

POLICIES

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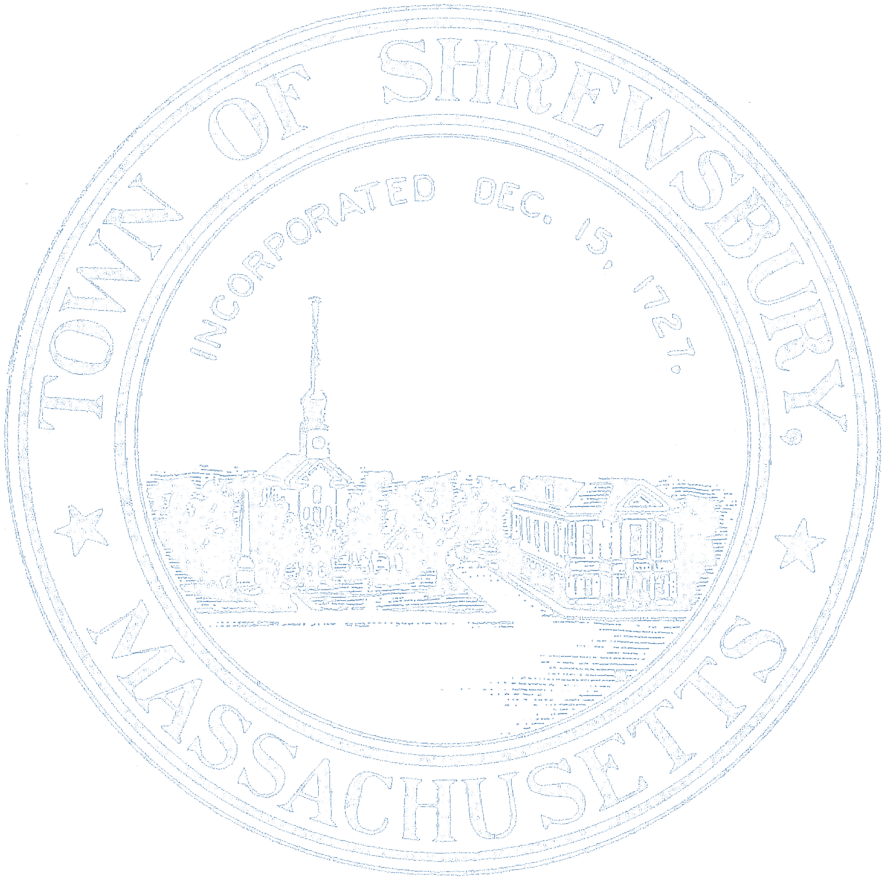

POLICY MANUAL

This Policy Manual has been prepared by the Town of Shrewsbury's Town Manager's Office under the guidance of the Board of Selectmen. The adoption of formal financial policies provides instructive guidance and promotes consistency as local official's plan, direct, monitor, and protect municipal assets and resources.

If you have any questions, please contact Town Manager Kevin J. Mizikar at 508-841-8508 or kmizikar@shrewsburyma.gov.

Key Policy Objectives

1. To ensure the appropriate financial capacity for present and future needs
2. To provide full value to residents by delivering quality services as financially efficiently as possible
3. To conform to general law, uniform professional standards, and municipal best practices
4. To maintain and achieve the highest credit rating realistically possible
5. To promote transparency and public discourse

A – RESERVE POLICY

Background:
Formal written policies that establish guidelines for funding and maintaining reserves can help a community sustain operations during difficult economic periods. Reserves can be used to finance unforeseen or emergency needs, to hold money for specific future purposes, or in limited instances, to serve as a revenue source for the annual budget. Reserve balances and policies can also positively impact a community's credit rating and as a consequence, the long-term cost to fund major projects. The discussion of reserves, and the attention of credit rating agencies, is generally focused on free cash, and stabilization funds. A review of the public finance literature generally reveals five reasons local governments create and maintain reserves:

A. **Operational Needs** – These are contingency reserves which are typically appropriated as part of the annual budget. The purpose is to meet unexpected increases in department operational costs such as legal fees, major equipment repairs and other extraordinary costs.

B. **Catastrophic or Emergency Expenditures** – These are contingency reserves which provide emergency funds for use in a major calamity such as a hurricane, blizzard, uninsured loss or damage to a capital asset.

C. **Maintenance of Assets** – These are restricted reserves used to replenish the continuing depreciation or replacement of buildings and equipment. The Town is required to show the depreciation of certain fixed assets.

D. **Liquidity or Cash Flow** – These are unrestricted reserves used to reduce the need for short-term borrowing, generate investment income and to maintain a strong credit rating.

E. **Unfunded Liabilities** – These are restricted reserves used to fund an unfunded liability that has been incurred during the current or prior years, but which does not have to be paid until a future year, and for which adequate reserves have not been set aside. These liabilities may not be apparent in typical financial records in a way that makes their impact easy to assess. This type of liability accumulates gradually over time and may go unnoticed until it has created severe financial problems. Unfunded liabilities are predominantly pension obligations and postemployment benefits.

The Town of Shrewsbury's reserves include: A Stabilization Fund, Free Cash, and an operating budget Reserve Fund, Solid Waste Enterprise retained earnings, Water System Improvements Account, Sewer Enterprise Fund Surplus account, Other Post-Employment Benefits (OPEB) and Pension Trust Funds.

The overall level of Financial Reserves is critical to maintaining and improving the Town's Bond Rating and ensuring sufficient funds to manage unanticipated needs. Funds shall be appropriated from Reserves only after an analysis has been prepared by the Town Manager and presented to the Finance Committee and Board of Selectmen. The analysis shall provide

sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources and provide sufficient cash balance for daily financial needs.

A.1 – Reserve: General Stabilization

Background:
The General Stabilization Fund is the Town's main reserve fund designed to provide financial stability for all aspects of Town operations, while improving the Town's credit worthiness and flexibility. The provisions of this fund are dictated by Massachusetts General Law (MGL), Chapter 40, Section 5B. Under State law, a municipality may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed 10% of the prior year's tax levy. A majority vote of Town Meeting is required to establish, amend the purpose of, or appropriate money into the general stabilization fund, and a two-thirds majority is required to appropriate money from the general stabilization fund. Any interest generated by a fund must be added to and become a part of the fund. The total of all stabilization fund balances shall not exceed 10% of a municipality's equalized values. A stabilization fund is designed to accumulate amounts for emergency, extraordinary or unforeseen events, although it may be appropriated for any lawful purpose.

General Stabilization Policy:
The Town shall maintain a General Stabilization Fund of at least 5% of the annual general fund budget for the purpose of extraordinary or unforeseen expenditures. The Town will endeavor to leave this balance unspent, except in the event of an emergency or extraordinary or unforeseen events. If it is necessary to draw down from the General Stabilization Fund, the Town will ensure that it is restored through the appropriation of revenues such as free cash and/or any other lawful appropriation.

A.2 – Reserve: Free Cash

Background:
The Massachusetts Division of Local Service's (DLS) Municipal Finance Glossary (May 2008) defines Free Cash as follows:

> *Free Cash (Also Budgetary Fund Balance) – Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the prior year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.*

Free Cash provides a financial cushion against events such as a sudden loss of a revenue source, an economic downturn, an emergency, or other unanticipated expenditure, non-recurring capital expenditures and uneven cash flow. Free cash can serve as a source for funding capital projects or replenish other reserves.

The Government Finance Officers' Association (GFOA) notes it is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures).

DLS recommends that a municipality strive to generate free cash in an amount equal to 3-to-5% of its annual budget.

Free Cash Policy:
Except as approve below, the Town of Shrewsbury will not use Free Cash to fund the operating budget. Free Cash is considered a non-recurring source of funds, and should only be used for non-recurring purposes, including replenishing reserves.

The Town will endeavor to generate Certified Free Cash equivalent to the amount of 3-5% of the annual general fund budget. Amounts in excess of 2.5% of the proposed operating budget will be available for capital or other one-time expenses, while the target amount will be left unspent from year-to-year.

Free cash shall not be depleted in any year, so that the following year's calculation will begin with a positive balance. Conservative revenue projections and departmental expenditures shall be managed to produce excess income and departmental budget turn backs when possible.

Free Cash may be used for certain one-time expenditures, such as capital projects, emergencies, other unanticipated expenditures, or to support other reserves.

The Town has historically used some portion of its Free Cash to subsidize the ensuing year's annual operating budget. However, it is the Town's goal to limit the amount of Free Cash used in the operating budget to a sustainable level and to use these available funds for non-recurring one-time expenses, such as capital items.

For purposes of this policy, the following are deemed to be appropriate uses of Free Cash:

1. Appropriated Reserve within Operating Budget– an amount to provide for extraordinary or unforeseen expenditures as authorized by MGL Chapter 40, Sec. 6.
2. Operating Budget – in order to pursue a gradual transition from using Free Cash to fund recurring operational expenses, the Town will reduce its annual appropriation each year until such time that Free Cash is no longer utilized or until such time the provisions of this policy are met.
3. Stabilization Funds – to fund or replenish any Stabilization Fund.
4. Capital Improvement Program – to fund any projects in accordance with the policy defined "Capital Planning"
5. Special Use – to augment the trust funds related to fringe benefits and unfunded liabilities related to employee fringe benefits and retiree benefits.
6. Extraordinary Deficits – to fund any potential deficits that would otherwise be carried over to the following fiscal year.
7. Emergency Appropriations – to allow for fiscal flexibility in any given fiscal year.

A.3 – Reserve: Operating Budget Reserve Fund

Background:
Annually, the Town funds a reserve fund within the operating budget, which is managed by the Finance Committee, to cover unforeseen and extraordinary operating expenses for that particular fiscal year. The Town has funded this line item at $280,000 for at least the last fifteen years. In FY19 the amount was decreased by the Finance Committee to remove a consistently recurring expense that was funded through the reserve fund.

Operating Budget Reserve Fund Policy:
The Town shall fund operating budget reserve fund within the operating budget which shall be equal to or greater than 5% of the expense line items <4,5,6> of the proposed operating budget.

A.4 – Reserve: Enterprise and Utility Reserve Funds

Background:
The Town of Shrewsbury utilizes enterprise fund accounting to manage its utility services. In accordance with financial management best practices, this method of management and accounting is utilized to help ensure equity when charging for these services. Utility user fees cover the costs of the operation of the utilities rather than relying upon the general tax levy.

Enterprise and Utility Reserve Policy:
The Town shall maintain a reserves of at least 5% of the annual recurring operating costs of each utility fund for the purpose of extraordinary or unforeseen expenditures. Reserves may be dedicated for infrastructure replacement and enhancement as need to ensure the viability of the utility. Special purpose stabilization funds for each utility shall be established and funded so long as the current capital needs of the system are being satisfied. In extraordinary circumstances the Town General Stabilization Account may be used to cover expenses of utilities.

References:
M.G.L. c. 40, § 5B
M.G.L. c. 59, §23
M.G.L. c. 59, § 25
M.G.L. c. 44, § 53F½

DLS Best Practices: Free Cash, Reserve Policies, Special Purpose Stabilization Funds

DLS Departmental Procedure Manual: Enterprise Funds

DLS Informational Guideline Releases 17-20: Stabilization Funds

Government Finance Officers Association Best Practices: Fund Balance Guidelines for the General Fund and Working Capital Targets for Enterprise Funds

B – SUBMISSION OF BUDGET AND BUDGET MESSAGE

Background:
The Town defines a balanced budget as a budget in which receipts are greater than (or equal to) expenditures. The Commonwealth of Massachusetts requires all municipalities to present a balanced budget each year as a basic budgetary constraint intended to ensure that a government does not spend beyond its means and its use of resources for operating purposes does not exceed available resources over a defined period of time.

Budget Policy:
The Town Manager is required to present a balanced budget in accordance with the timing and other provisions required by Section 16 of the Town Manager Act as amended. The budget shall be a living document that not only presents figures but also an accompanying narrative that illustrates the financial plan of the Town for the budget period.

C – CAPITAL PLANNING

Background:
To effectively maintain the Town's infrastructure and protect the value of its capital assets, this policy outlines guidance for planning, reviewing, and coordinating capital improvements. Adherence to this policy will help the Town meets its capital needs despite limited resources. This policy establishes a framework for long-term capital improvements, sets guidelines and expectations for all Town departments in planning for and requesting capital projects, and outlines consensus budgetary goals for the Board of Selectmen and Finance Committee.

Capital Planning Policy:
The Town will maintain its physical assets by providing funding in the operating budget or through separate appropriations to protect its capital investments and minimize future maintenance and replacement costs. To provide and preserve the infrastructure needed for achieving the highest levels of public services and quality of life possible within available financial resources, the Town will maintain an annually updated, five year plan for capital improvements. The Town will emphasize preventive maintenance as a cost effective approach to capital reinvestment and replace exhausted goods as necessary.

A. Definition of a Capital Improvement

A capital improvement is a tangible asset or project estimated to cost over $25,000 and to have or to extend five (5) or more years of useful life. These include:

1. Real property acquisitions, construction, and long-life capital equipment
2. Major improvements to physical infrastructure, including streets, sidewalks, storm-water drains, water distribution systems, and sanitary sewer systems
3. Major renovations of existing capital items that extend their useful lifespans, as distinguished from normal operating expenditures
4. Acquisition of equipment, certain classes of motor vehicles and items related thereto
5. Planning, feasibility studies, and designs for potential capital projects
6. Items obtained under a long-term capital lease
7. Bulk purchases of similar items, like software or furniture, with expected useful life spans of five or more years that, when aggregated, have total costs exceeding the capital threshold

B. Inventory

To support a systematic acquisition and replacement schedule, the Town Manager will annually update and maintain a detailed inventory of all capital assets, which shall include dates built, acquired or last improved, original cost, current condition, expected and remaining useful life spans, depreciated value, extent of use, and any scheduled replacement or expansion dates.

C. Evaluation of Capital Projects

The Town Manager shall establish a review process through which departments request funding for capital purchases. The Town Manager will evaluate and prioritize the capital requests received from departments and may use the criteria below:

1. Eliminates a hazard to public health and safety
2. Required by state or federal laws or regulations
3. Uses outside financing sources, such as grants
4. Stabilizes or reduces operating costs
5. Replaces a clearly obsolete facility, makes better use of an existing facility, or relieves an overburdened situation
6. Maintains or improves productivity or existing standards of service
7. Supports adopted plans, goals, objectives, and policies of the Town
8. Directly benefits the Town's economic base by protecting and increasing property values
9. Provides new programs having social, cultural, historic, economic, or aesthetic value

D. Multi-year Capital Improvement Plan (CIP)

The Town Manager will annually update and propose to the Finance Committee and Board of Selectmen a five-year CIP, including the upcoming fiscal year's capital budget and a four-year projection of capital needs and expenditures that details their estimated costs, descriptions, and anticipated funding sources.

Throughout the year, the Town Accountant will monitor active capital projects to ensure they remain properly funded and will report any issues to the Town Manager.

D. Capital Financing

Long-term debt is an appropriate funding source for certain types of projects, while short-term debt and current revenues should be used for assets with short useful lifespans. Funding shall be derived from a combination of property taxes and the Free Cash and any capital stabilization funds, so established.

The CIP shall be prepared and financed in accordance with the following policies:

1. Special revenue sources (e.g., grants, revolving funds) shall be evaluated as funding options whenever practical.
2. The annual operating costs of each proposed capital project, as well its debt service costs, shall be identified before any long-term, bonded capital project is recommended.
3. Short-term debt may be used to fully finance purchases with useful lifespans of less than 10 years.
4. Major capital projects, such as new construction or major renovations to existing facilities, may be accomplished through capital or debt exclusions.

5. Infrastructure or facility maintenance budgets built into the general operating budget will not be reduced to fund other departmental budgets.
6. To the fullest extent feasible, all capital projects associated with the Town's water, sewer and any other enterprise funds shall be financed from user fees.

F. Capital Project Closeouts

The Town will endeavor to close out all capital projects within six months of completion or discontinuation. As they are closed out, the Town Accountant will do the following:

1. For bonded projects with residual balances less than $50,000, the Town Accountant and Treasurer will propose the Board of Selectmen approve applying the balances to debt service.
2. For bonded projects with residual balances in excess of $50,000, the Town Accountant and Treasurer will propose appropriating the balances for other capital projects for which the Town may borrow for an equal or greater term as the original loan was issued.
3. For projects funded with available revenue (tax levy or reserves) having residual balances, the Town Accountant will propose reallocating the balances for other capital projects or will close the balances to the appropriate fund surplus.

References:
M.G.L. c. 44, § 20
M.G.L. c. 44, § 33B

Division of Local Services Best Practice: Presenting and Funding Major Capital Projects

DLS Financial Management Guidance: Capital Improvement Planning Manual and Capital Improvement Planning Guide – Developing a Comprehensive Community Program

D – DEBT MANAGEMENT

Background:
To provide for the appropriate issuance and responsible use of debt, this policy defines the parameters and provisions governing debt management. Policy adherence will help the Town to responsibly address capital needs, provide flexibility in current and future operating budgets, control borrowing, sustain capital investment capacity, and maintain or enhance the Town's bond rating so as to achieve long-term interest savings.

Debt Management Policy:
Under the requirements of federal and state laws, the Town may periodically issue debt obligations to finance the construction, reconstruction, or acquisition of infrastructure and other assets or to refinance existing debt. The Town will issue and manage debt obligations in such a manner as to obtain the best long-term financial advantage and will limit the amount of debt to minimize the impact on taxpayers. Debt obligations, which include general obligation bonds, revenue bonds, bond anticipation notes, lease/purchase agreements, and any other debt obligations permitted to be issued under Massachusetts law, will only be issued to construct, reconstruct, or purchase capital assets that cannot be acquired with current revenues.

A. Debt Financing

In financing with debt, the Town will:

1. Long-term borrowing will take place only for objects or purposes authorized by state law under M.G.L. Ch. 44, sec. 7 and 8, and will be confined to infrastructure and capital projects too expensive to be financed from current revenues. In general, the Town will attempt to finance purchases costing less than $1,000,000 with operating revenues.
2. Refrain from using debt to fund any recurring purpose, such as current operating and maintenance expenditures.
3. Long-term debt should not be incurred without a clear identification of its financing sources. Because of the debt service costs and annual appropriations necessary to retire this debt, there should be clear knowledge and commitment of revenue sources available to pay these costs without competing with operating budgets for limited resources.
4. Where possible, the town will use special assessment, revenues or other self-supporting revenues to fund general obligation bonds. (ex: light, cable, water)
5. To the extent practicable, user fees will be set to cover the capital costs of Enterprise type services or activities - whether purchased on a pay-as-you-go basis or through debt financing - to avoid imposing a burden on the property tax levy.

B. Debt Limits

The Town will adhere to a debt parameter wherein the outstanding debt shall not exceed three (3) percent of the Town of Shrewsbury Assessed value.

C. Structure and Term of Debt

The following shall be the Town's guidelines on debt terms and structure:

1. Issue long term debt only for capital projects or assets that have a long useful life. It should be issued to pay for the cost of significant infrastructure and capital projects. Long-term debt should not be issued for recurring, small capital purchases with a useful life of less than five years.
2. The town will maintain good communications with bond rating agencies about its financial condition. The town will follow a policy of full disclosure on every financial report and bond prospectus.

D. Bond Refunding

To achieve potential debt service savings on long-term, tax-exempt debt through bond refunding the Town will:

1. Bonds will be paid back within a period not to exceed the expected useful life of the capital project or the period defined by state law; whichever is shorter.
2. The Town should attempt rapid debt repayment schedules. This ensures cost savings to the community and seeks to avoid strapping future generations with large debt obligations. This policy recognizes that capital needs continue and that new debt will continue to be identified and issued.

E. Protection of Bond Rating

To protect its bond rating, the Town will:

1. The town will retire bond anticipation debt within 6 months after completion of the project. Exception- Town may carry BAN(s) longer if market conditions are not favorable.
2. Refunding bonds should be issued only if the present value of debt service saving exceeds 3 percent of the debt service amount of the refunded bonds.
3. The Town will strive to limit annual increases in debt to a level that will not materially jeopardize the Town's Aa3 (Aa2 – Global Scale) credit rating.

References:

M.G.L. c. 41, § 59	M.G.L. c. 44, § 6A	M.G.L. c. 44, § 19
M.G.L. c. 41, § 61	M.G.L. c. 44, § 7	M.G.L. c. 44, § 20
M.G.L. c. 44, § 4	M.G.L. c. 44, § 8	M.G.L. c. 44, § 21A
M.G.L. c. 44, § 6	M.G.L. c. 44, § 17	26 USC § 148

DLS Borrowing Guidelines: Asset Useful Life - Borrowing Limits
DLS Best Practice: Understanding Municipal Debt
DLS Informational Guideline Releases 17-21: Borrowing and 17-22: Premiums and Surplus Proceeds for Proposition 2½ Excluded Debt
Government Finance Officers Association Best Practices: Refunding Municipal Bonds
Internal Revenue Service Guidance: Arbitrage Guidance for Tax-Exempt Bonds

REVENUES

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REVENUE MANUAL

This Revenue Manual has been prepared by the Town of Shrewsbury's Town Manager's Office under the guidance of the Board of Selectmen. It is intended to be a resource for Town residents and officials by illustrating the following: progressive levels of detail, where the Town gets its revenue from, and how much revenue is anticipated in the years to come.

If you have any questions, please contact Town Manager Kevin J. Mizikar at 508-841-8508 or kmizikar@shrewsburyma.gov.

Purpose

The Town of Shrewsbury's fiscal capacity is derived from its ability to levy taxes on property and charge certain fees for services. This Revenue Manual has been developed to provide a comprehensive reference of the Town's various revenue sources and inform the budgeting process. All of the Town's major revenue sources are identified and explained in this manual. Further, given that the Town's financial resources are limited and often constrain service levels, historic data is presented and analyzed in order to predict future revenue. This forecast is provided to ensure resources are maximized without taking unnecessary risk.

As per the Government Finance Officers Association (GFOA), a forecast of projected revenues and expenditures is a useful management and policymaking tool that enables a municipality to evaluate the impact of various government decisions over time. Since policy decisions often affect financial conditions for years to come, it is beneficial to analyze their associated fiscal impacts over a multiyear period.

In line with the GFOA recommendations for financial planning and forecasting, the Town of Shrewsbury has used the following procedure:

1. Data Collection: Obtain statistical data, along with accumulated judgment and expertise, to support forecasting.

2. Conduct a Preliminary/Exploratory Analysis: Examine data to identify major drivers and important trends. This establishes basic familiarity with the revenue being forecast and provides a deeper understanding of a funds nuances

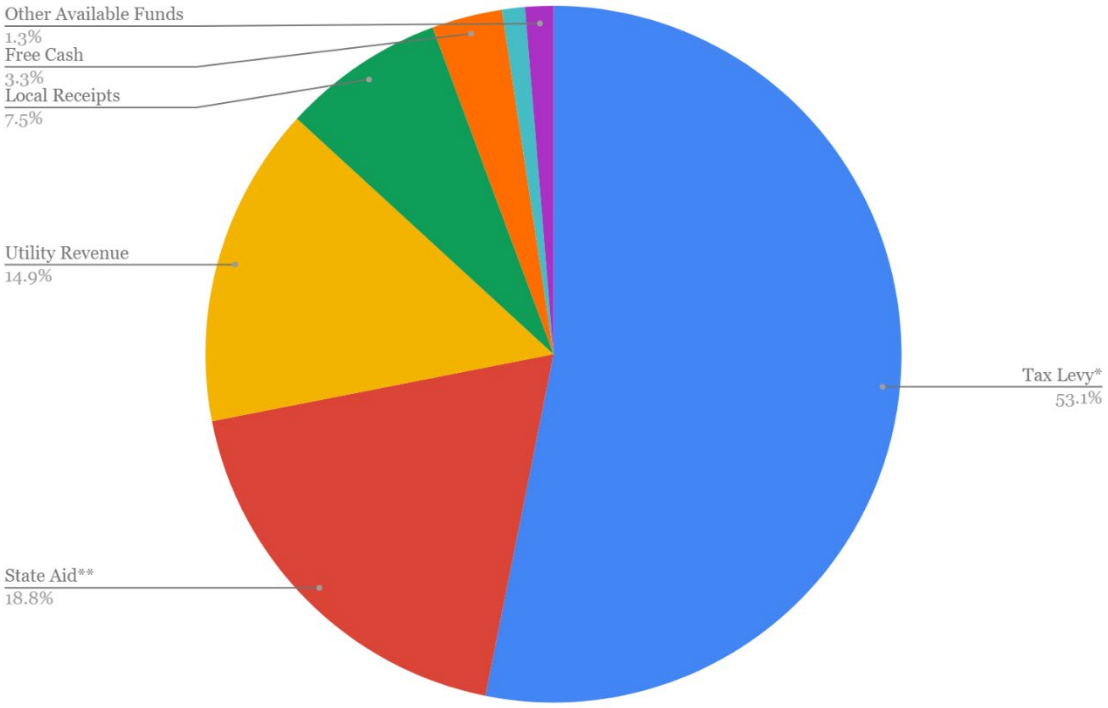
3. Method Selection: Determine the most appropriate quantitative and qualitative methods.

In situations where information other than the identified forecasting method can best inform future outcomes, figures have been adjusted and noted.

Overview of Budgeted Revenues – Fiscal Year 2019

The Town of Shrewsbury's single largest source of revenue is derived through the taxation of real and personal property in accordance with Massachusetts General Laws Chapter 59. For Fiscal Year 2019 (FY19), property taxes comprise 53.1%. The second largest revenue category is aid from the Commonwealth of Massachusetts which totaled 18.8%. The third largest revenue category of revenue comes charges for utility services, 14.9%. The fourth largest category, known as local receipts, comes from variety of fees for service, permit and license fees, and excise taxes which totaled 7.5% of all FY19 budgeted income. Free cash represented 3.3% of the Town's revenue in FY19. 1.1% of FY 19's revenue is derived from SELCO funds and Free Cash to Reduce the Levy and the remaining 1.3% of the revenue is comprised of other internal funds such as the Sale of Cemetery Lots and Title V Repayments.

FY 19 REVENUE BREAKOUT



REVENUE SOURCE	FY19 Budget	% of Budget
Tax Levy*	*$76,610,941*	*53.1%*
State Aid**	*$27,071,598*	*18.8%*
Utility Revenue	*$21,477,346*	*14.9%*
Local Receipts	*$10,875,000*	*7.5%*
Free Cash	*$4,719,846*	*3.3%*
Reduce Levy	*$1,537,569*	*1.1%*
Other Available Funds	*$1,884,187*	*1.3%*
Stabilization	*$0*	*0.0%*
TOTAL	**$144,176,487**	**100%**

***Includes Exempted Tax Levy**
****Includes SBA payments and Chapter 90 payments**

REVENUE SUMMARY

Total revenue for FY20 is projected at $140,894,977 a decrease of $3,281,510 or 2.28%. This decrease is attributed to a reduction in the use of one-time revenues for infrastructure improvement projects in comparison to FY19. The FY19 Budget included a major $6.5 million investment in new sewer mains in the Route 20 Corridor to promote economic development.

The property tax levy in accordance with the provisions of Proposition 2½ will increase to $74,581,319, which is $2,599,544 or 3.61% greater than FY19. This includes a 2.5% increase over the FY19 levy plus $800,000 in estimated new growth. Property tax revenues dedicated to debt service, which has been excluded from the provisions of Proposition 2½, will provide $4,332,590 which is $296,576 less than FY19. Total property tax revenues, including the debt exclusions, will exceed FY19 by $2,302,968 or 3.01%. The total projected FY20 Tax Levy is $78,913,909.

State Aid estimates are made up of three components, (1) Cherry Sheet Aid, the annually recurring aid for education, general government, and other categories, (2) School Construction Aid, State reimbursements to the Town for borrowing costs the Town incurred for state-eligible school building projects under the for state system for such projects, and (3) Highway construction, preservation and improvement aid through the Chapter 90 formula. The State Aid is projected to increase by 0.75% to $27,275,051.

The Town's utility operations, solid waste, water and sewer, and storm water are projected to raise $17,014,100 in revenue during FY20. Additional funds may be appropriated from available funds in the Treasury to fund other on-going capital and maintenance projects for these operations.

Local Receipts revenues are forecasted to yield $11,923,379 which is an increase of $1,048,379 over the FY19 budgeted revenue estimate due to projected increases from a variety of sources.

A total of $7,649,490 in Free Cash was certified by the Department of Revenue as of June 30, 2018. $231,224 was appropriated at the October 22, 2018 Special Town Meeting leaving a revised balance of $7,418,266. The appropriation of these funds must be done so in accordance with the Town's Reserve Policy.

The remaining Other Available Funds including revenues related to the sale of Cemetery Lots, Cemetery Trust, Debt Service revenue from SELCO and Title V Loans, internal Account Transfers, Bond Interest Reserve, and SELCO revenue to further reduce the tax rate are projected at $2,004,438 in FY20.

REVENUE SUMMARY FISCAL YEAR 2020

REVENUE SOURCE	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Tax Levy*	*$67,548,981*	*$69,745,014*	*$73,720,021*	*$76,610,941*	*$78,913,909*
State Aid**	*$26,943,629*	*$26,969,382*	*$26,764,047*	*$27,071,598*	*$27,275,051*
Utility Revenue	*$13,243,033*	*$12,976,334*	*$14,685,315*	*$21,477,346*	*$17,014,100*
Local Receipts	*$10,864,542*	*$11,113,677*	*$12,402,864*	*$10,875,000*	*$11,923,379*
Free Cash	*$3,709,000*	*$3,847,697*	*$3,770,000*	*$4,719,846*	*$3,764,100*
Reduce Levy	*$1,537,569*	*$1,537,569*	*$1,537,569*	*$1,537,569*	*$1,537,569*
Other Available Funds	*$1,275,883*	*$863,449*	*$1,472,061*	*$1,884,187*	*$466,869*
Stabilization	*$0*	*$0*	*$0*	*$0*	*$0*
TOTAL	**$125,160,637**	**$127,053,122**	**$134,351,877**	**$144,176,487**	**$140,894,977**

*** Includes Exempted Tax Levy**
****Includes SBA payments and Chapter 90 payments – Governor's Budget (1/24/2019)**

All Revenue	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Tax Levy*	$50,108,533	$53,018,884	$55,850,333	$58,039,617	$65,297,926	$67,548,981	$69,745,014	$73,720,021	$76,610,941	$78,913,909
State Aid**	$25,163,474	$26,627,996	$26,130,010	$26,273,312	$26,366,279	$26,943,629	$26,969,382	$26,764,047	$27,071,598	$27,275,051
Utility Revenue	$9,632,230	$10,445,807	$11,472,403	$13,115,678	$12,939,290	$13,243,033	$12,976,334	$14,685,315	$21,477,346	$17,014,100
Local Receipts w/o water	$8,226,423	$9,504,583	$9,589,398	$8,451,538	$11,012,809	$10,864,542	$11,113,677	$12,402,864	$10,875,000	$11,923,379
Free Cash	$1,931,069	$3,896,791	$3,591,495	$4,439,580	$3,860,003	$3,709,000	$3,847,697	$3,770,000	$4,719,846	$3,764,100
Reduce Levy	$1,382,740	$1,374,104	$1,428,717	$1,530,380	$1,537,569	$1,537,569	$1,537,569	$1,537,569	$1,537,569	$1,537,569
Other Available Funds	$2,082,507	$1,076,706	$1,572,958	$980,174	$1,236,100	$1,275,883	$863,449	$1,472,061	$1,884,187	$466,869
Stabilization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$98,526,976	$105,944,871	$109,635,314	$112,830,279	$122,249,976	$125,122,637	$127,053,122	$134,351,877	$144,176,487	$140,894,977

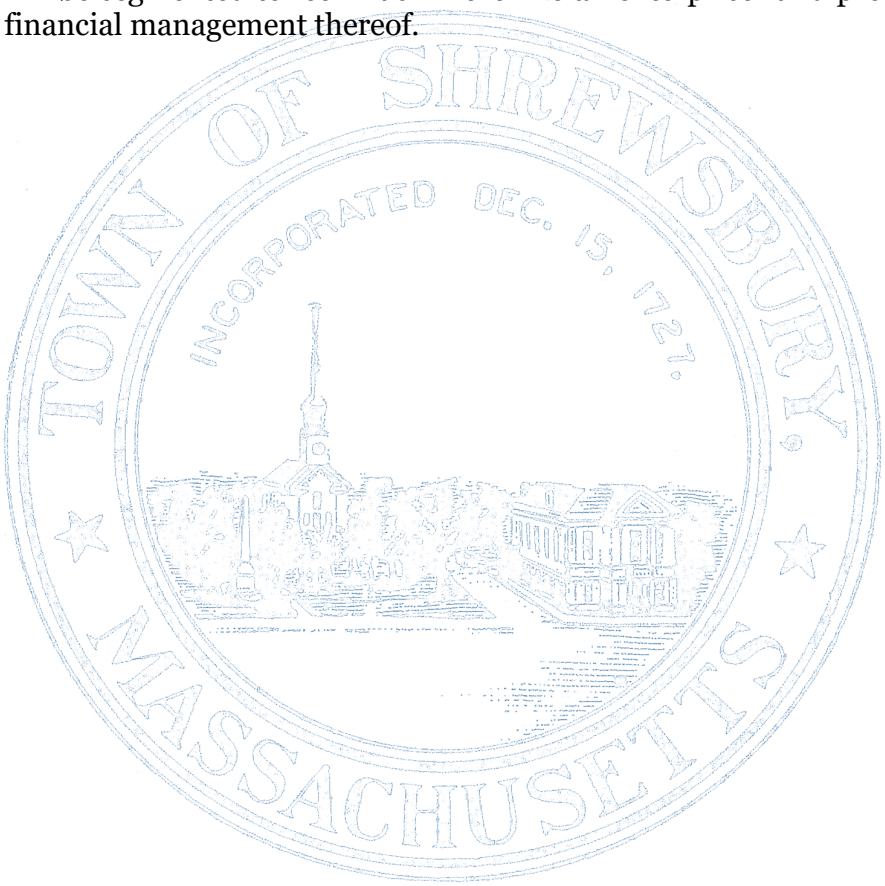
Annual Rev. Increase	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Tax Levy*	$1,005,806	$2,910,351	$2,831,449	$2,189,284	$7,258,309	$2,251,055	$2,196,033	$3,975,007	$2,890,920	$2,302,968
State Aid**	($1,729,382)	$1,464,522	($497,986)	$143,302	$92,967	$577,350	$25,753	($205,335)	$307,551	$203,453
Utility Revenue	($3,710,700)	$813,577	$1,026,596	$1,643,275	($176,388)	$303,743	($266,699)	$1,708,981	$6,792,031	($4,463,246)
Local Receipts w/o water	($199,376)	$1,278,160	$84,815	($1,137,860)	$2,561,271	($148,267)	$249,135	$1,289,187	($1,527,864)	$1,048,379
Free Cash	$121,069	$1,965,722	($305,296)	$848,085	($579,577)	($151,003)	$138,697	($77,697)	$949,846	($955,746)
Reduce Levy	$106,049	($8,636)	$54,613	$101,663	$7,189	$0	$0	$0	$0	$0
Other Available Funds	($466,512)	($1,005,801)	$496,252	($592,784)	$255,926	$39,783	($412,434)	$608,612	$412,126	($1,417,318)
Stabilization	($496,000)	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	($2,319,284)	$7,417,895	$3,690,443	$3,194,965	$9,419,697	$2,872,661	$1,930,485	$7,298,755	$9,824,610	($3,281,510)

% of Total Rev.	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Tax Levy*	50.86%	50.04%	50.94%	51.44%	53.41%	53.99%	54.89%	54.87%	53.14%	56.01%
State Aid**	25.54%	25.13%	23.83%	23.29%	21.57%	21.53%	21.23%	19.92%	18.78%	19.36%
Utility Revenue	9.78%	9.86%	10.46%	11.62%	10.58%	10.58%	10.21%	10.93%	14.90%	12.08%
Local Receipts w/o water	8.35%	8.97%	8.75%	7.49%	9.01%	8.68%	8.75%	9.23%	7.54%	8.46%
Free Cash	1.96%	3.68%	3.28%	3.93%	3.16%	2.96%	3.03%	2.81%	3.27%	2.67%
Reduce Levy	1.40%	1.30%	1.30%	1.36%	1.26%	1.23%	1.21%	1.14%	1.07%	1.09%
Other Available Funds	2.11%	1.02%	1.43%	0.87%	1.01%	1.02%	0.68%	1.10%	1.31%	0.33%
Stabilization	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Town of Shrewsbury – Revenues
FY 20 – Fiscal Projection One

Changes Proposed in FY 20

In order to more clearly document certain revenues, starting in FY20 the Town Manager proposes to establish two new enterprise funds and change how the Sewer Special Revenue Account is managed. Enterprise Funds established through MGL Chapter 44 Section 53F1/2 are proposed for the Town's drinking water utility and for the management of the new stormwater utility. Historically, the Town has annually funded the Sewer Special Revenue Account established by the Acts of 1954 through the consolidated operating budget article at the Annual Town Meeting. The Town Manager will propose funding Sewer Operations through a separate article except for those indirect costs handled by other Town department which will continue to be funded through the operating budget using sewer funds. The Sewer Department will be segmented to feel much more like an enterprise fund providing greater clarity in the financial management thereof.



TAX LEVY

Description:
Property tax is the primary source of revenue for virtually every Massachusetts municipality. In Shrewsbury, property taxes represent approximately 53% of annual revenues. Property taxes are levied on real property (land and buildings) and personal property (equipment) used by Shrewsbury's non-manufacturing businesses. State law mandates that community's update their property values at least every five years and obtain State certification that such values represent full and fair cash value. A revaluation was conducted in FY16.

Legal Authority:
M.G.L. c.59, s.21c

Fiscal Capacity:
Under the Provisions of Proposition 2 ½, property taxes, in the aggregate, may not exceed 2 ½ % of their "full and fair cash value." This limit is known as the "levy ceiling." Annual levy increases may not exceed 2 ½ % of the previous year's levy plus the taxes from any new or renovated property added to the tax rolls (known as new growth). Any Proposition 2 ½ override or debt exclusion amounts approved by voters are added to the levy limit, while all related school construction reimbursements from the State are subtracted.

Forecast Assumption(s):
Property values and new growth for FY20 are preliminary estimates used to project the levy limit. The FY19 levy limit was $71,981,775. The 2 ½ % increase allowed for FY20 is $1,799,544. New growth from construction not previously on the tax rolls is expected to add $800,000 to the levy. An additional $4,332,590 is added to the tax levy to cover the cost of debt service for projects approved by the voters as Proposition 2 ½ debt exclusion overrides/exclusions. This added debt exclusion amount is net of state reimbursements estimated at $2,858,775.

Initial Budget Recommendation:
Utilizing the historic data on hand and the forecasting approaches detailed above the initial projection for FY20 Tax Levy is $78,913,909 broken out as specified on the following page.

REVENUE SOURCE	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Base Tax Levy	$63,110,824	$65,970,001	$68,788,408	$71,981,775	$74,581,319
Debt Exclusion Overrides					
*Land Acquisitions**	*$888,900*	*$858,875*	*$828,475*	*$696,275*	*$530,050*
High School	*$3,894,700*	*$3,742,000*	*$3,585,250*	*$3,433,875*	*$3,277,875*
Oak Middle School	*$484,055*	*$464,780*	*$450,630*	*$436,580*	*$422,143*
Fire Facilities	*$527,083*	*$514,733*	*$502,383*	*$489,083*	*$476,353*
Sherwood Middle School	*$1,680,000*	*$1,650,000*	*$1,615,000*	*$1,580,000*	*$1,540,000*
Floral	*$421,828*	*$0*	*$0*	*$0*	*$0*
Library	*$0*	*$0*	*$816,044*	*$856,054*	*$831,194*
BAN Beal	*$0*	*$0*	*$0*	*$0*	*$113,750*
Beal Early Childhood Center	*$0*	*$0*	*$0*	*$0*	*$0*
Sub-total Debt Exclusions	*$7,896,566*	*$7,230,388*	*$7,797,782*	*$7,491,867*	*$7,191,365*
SBA Funding (Floral)	*($585,681)*	*($585,681)*	*$0*	*$0*	*$0*
SBA Funding (HS)	*($2,764,695)*	*($2,764,695)*	*($2,764,695)*	*($2,764,695)*	*($2,764,695)*
Oak Middle MSBA	*($40,671)*	*($40,671)*	*($40,671)*	*($40,671)*	*($40,671)*
Sherwood Middle Bond Prem.	*($65,545)*	*($62,653)*	*($59,280)*	*($55,906)*	*($52,051)*
CenTech North Bond Prem.	*($1,817)*	*($1,675)*	*($1,523)*	*($1,429)*	*($1,358)*
Net Tax Levy Exempted	*$4,438,157*	*$3,775,013*	*$4,931,613*	*$4,629,166*	*$4,332,590*
TOTAL	**$67,548,981**	**$69,745,014**	**$73,720,021**	**$76,610,941**	**$78,913,909**

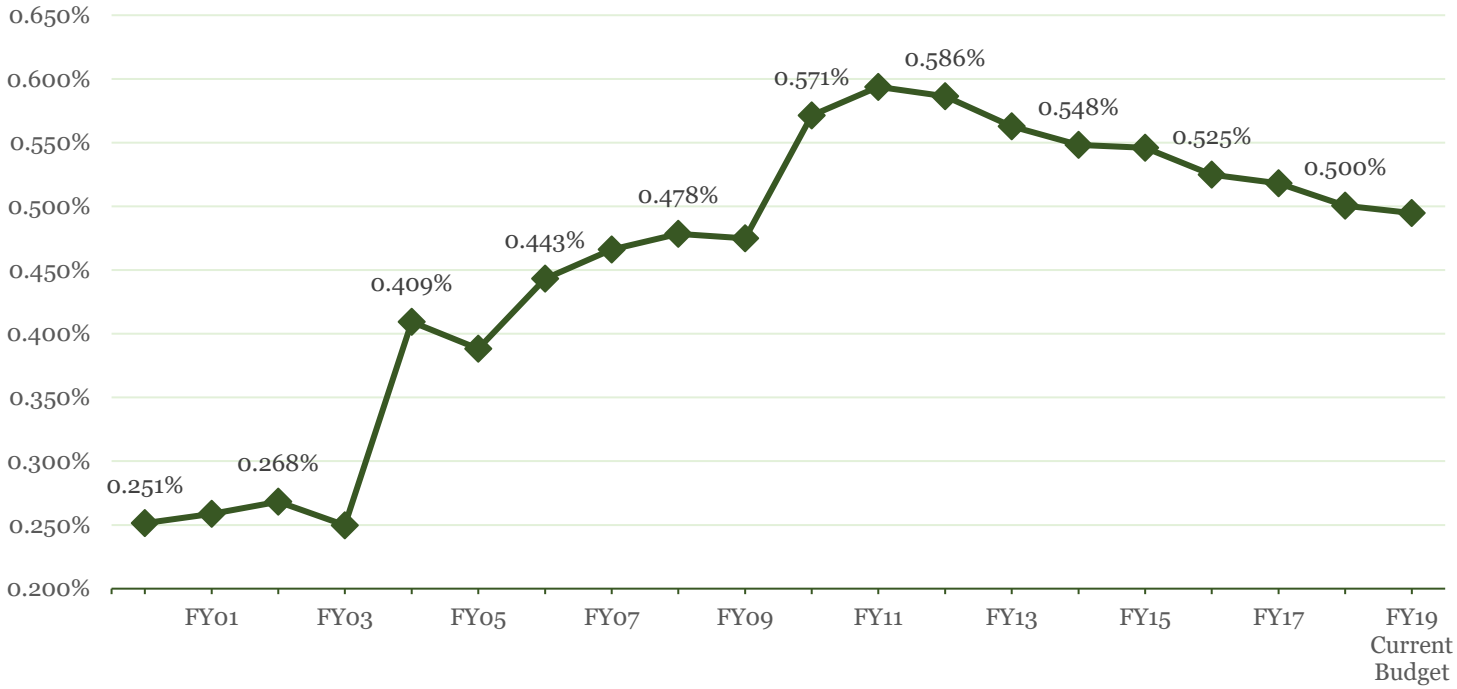
***Total of four (4) land acquisitions**

STATE AID

Description:
Annually the Commonwealth of Massachusetts provides both restricted and unrestricted aid to municipalities. Funding amounts are calculated through a variety of formulas and other means as defined in various statutes. The Governor of Massachusetts normally releases the initial State budget in late January each year. The Governor's budget provides municipalities with the first look at aid that the State provide to cities and towns. The two primary aid categories are Chapter 70 School Aid and an Unrestricted General Government Aid. This aid is also known as Cherry Sheet revenue.

Narrative:
Over the past twenty (20) years Shrewsbury seen a growth rate of 5.10% (CAGR); however, more recently the past five (5) years have witnessed a growth of 0.087% (CAGR). The more recent leveling of funding is also apparent in the graph below which reveals a decreases in Shrewsbury's State Aid as a percentage of total State Aid over the past ten (10) fiscal years.

Shrewsbury's percent of total State Aid FY 00 – FY 19



Forecast Assumption(s):
Prior to the January 2019 release of the Governor's state budget and to avoid potential revenue deficits; a conservative 0.087% increase, based on the five (5) CAGR, has be applied to General Government Aid and School Aid. School Construction Assistance through the SBA Program was reported as actual and the remaining revenue comprised within Tax Exemption Aid and the Cherry Sheet offsets was projected to remain level with FY19. Since the release of the Governor's budget in January 2019, the State Aid funding has been adjusted accordingly; however, it is important to note that the Governor's budget is a starting point and subject to change.

Initial Budget Recommendation:
Following the release of the Governor's Budget in January 2019 the Fiscal Projection 1 for FY20 State Aid is $27,275,051 broken out as follows:

STATE AID SUMMARY	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Gen. Government Aid	*$2,708,082*	*$2,785,550*	*$3,001,485*	*$3,115,554*	*$3,089,558*
School Aid	*$19,267,701*	*$19,574,876*	*$19,739,972*	*$19,911,469*	*$20,034,278*
School Construction	*$3,350,376*	*$3,350,376*	*$2,764,695*	*$2,764,695*	*$2,764,695*
Tax Exemptions	*$86,883*	*$95,423*	*$94,769*	*$99,186*	*$103,693*
Cherry Sheet Offsets	*$51,267*	*$42,014*	*$182,211*	*$194,338*	*$187,584*
Chapter 90	*$1,479,320*	*$992,495*	*$980,915*	*$986,356*	*$987,214*
TOTAL	**$26,943,629**	**$26,969,382**	**$26,764,047**	**$27,071,598**	**$27,275,051**

General Government State Aid

Description:

UNRESTRICTED GENERAL GOVERNMENT AID (UGGA)

As historical background, in FY10, the Additional Assistance category was combined with Lottery Aid under a new category called Unrestricted General Government Aid. Between these two aid categories, Shrewsbury received in excess of $3,129,155 in FY08. While the UGGA account has increased year over year since its inception, the initial combination between Additional Assistance with Lottery Aid resulted in a reduction of $674,805 to the Town.

VETERANS' BENEFITS

Chapter 115, Section 6, calls for the reimbursement to cities and towns of the costs of providing assistance to veterans and their dependents. Benefits paid out in accordance with state guidelines are eligible for 75% reimbursement.

STATE OWNED LAND

Payment in lieu of taxes for state-owned land that is not subject to local property taxes.

CHAPTER 90

Municipalities providing documentation in compliance with Chapter 149, sections 44J and 26-27F may receive state funds allocated for capital improvement such as highway construction, preservation and improvement projects.

Narrative:

Over the past twenty (20) years, General Government State Aid have seen a growth rate of 1.06% (CAGR) with a decrease of 0.27% in the compound annual growth rate over the past five (5) years.

Forecast Assumption(s):

The State Aid estimate for General Government funding is based on Governor's projection of the State revenues in January 2019. The current funding policy increases UGGA aid similar to state revenue increases; however, it is important to note that the Governor's budget is a starting point and subject to change.

Initial Budget Recommendation:

In accordance with the **State Aid Budget Recommendation for FY20** found on page 34, the Fiscal Projection 1 recommendation for General Government State Aid is $4,184,801 and broken out as follows:

GENERAL GOVERNMENT	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
UGGA	*$2,478,757*	*$2,678,416*	*$2,782,874*	*$2,880,275*	*$2,958,042*
Veteran's Benefits	*$99,127*	*$107,134*	*$97,173*	*$113,841*	*$131,516*
State Owned Land	*$130,198*	*$128,648*	*$121,438*	*$121,438*	*$108,029*
Chapter 90	*$1,479,320*	*$992,495*	*$980,915*	*$986,356*	*$987,214*
TOTAL	**$4,187,402**	**$3,906,693**	**$3,982,400**	**$4,101,910**	**$4,184,801**

School Aid

Description:

SCHOOL AID - CHAPTER 70

The distribution formula calculates a foundation budget for each school district, which represents the minimum spending level needed to provide an adequate education. The calculated foundation budget is adjusted each year to ensure it properly reflects changes in the districts. A target local contribution, based on both a municipality's aggregated property value and personal income, is established to determine the ideal level each district should contribute toward their respective foundation budget.

In FY 19, the Chapter 70 aid calculation starts with the FY18 Chapter 70 apportionment. If the sum of that amount and the required local contribution is less than the districts foundation budget aid is added to cover the caps. Each district is guaranteed to receive at least $30 per pupil in additional Chapter 70 aid. In FY 19 Shrewsbury and 194 other districts received the minimum aid increase.

CHARTER SCHOOL TUITION ASSESSMENT REIMBURSEMENT

General Laws Chapter 71, Section 89 mandates that the State assess a municipality or regional school district for the costs associated with pupils attending a Charter School and reimburse sending districts for the tuition they pay to Commonwealth charter schools. Municipalities and school districts are reimbursed for this assessment based on funding schedule that is supposed to follow a pattern of in year one, an amount equal to 100% of the assessment; in years two through six, an amount equal to 25% of the assessment, after year six, no reimbursement. This reimbursement is subject to appropriation. If the account is not fully-funded, then the reimbursement is pro-rated. In previous fiscal years the Governor and Legislature have appropriated sufficient funds to fund only the first year reimbursement.

Narrative:

Over the past twenty (20) years School Aid has seen a growth rate of 5.66% (CAGR). An analysis of the compound annual growth rate over the past five (5) years reveals a 0.36% growth in State Aid. Although slightly greater in percentage, both the twenty (20) and five (5) CAGR trend for School Aid closely follows the growth trend in Total State Aid over the same period.

Initial Budget Recommendation:

In accordance with the **State Aid Budget Recommendation for FY20** found on page 34, the Fiscal Projection 1 recommendation for School Aid is $20,034,278 broken out as follows:

SCHOOL AID	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Chapter 70	*$19,195,368*	*$19,524,868*	*$19,706,038*	*$19,887,358*	*$20,008,218*
Charter Tuition Reimbursement	*$72,333*	*$50,008*	*$33,934*	*$24,111*	*$26,060*
TOTAL	**$19,267,701**	**$19,574,876**	**$19,739,972**	**$19,911,469**	**$20,034,278**

School Construction

Description:
SCHOOL CONSTRUCTION AID
The school construction aid the Town currently receives is for projects completed under an old State school building assistance program, the SBA program under which cities and towns borrowed the full amount of debt for a school building project and the state reimbursed the cities and towns for its share of the project. In 2004, the Governor signed Chapter 210 of the Act of 2004, which made substantial changes to the School Building Assistance (SBA) Program. This legislation (Ch. 208) transferred responsibility for the School Building Assistance Program from the Department of Education to the Massachusetts School Building Authority (MSBA), operating under the Office of the State Treasurer. The authority is a new and independent governing body comprised of seven members. The reform legislation dedicates one cent of the state sales tax to the new off-budget school building trust. Funding is no longer subject to an annual appropriation from the Legislature and approval of the Governor, allowing MSBA to prepay its share of project expenses. This streamlined process saves local communities millions in avoided interest costs and enables the MSBA to participate in more projects and the Commonwealth.

Forecast Assumption(s):
The Shrewsbury High School was the Town's the last school project to receive reimbursement under the old SBA process.

Initial Budget Recommendation:
In accordance with the **State Aid Budget Recommendation for FY20** found on page 34, the Fiscal Projection 1, FY20 the SBA Program reimbursement will be $2,764,695. The last construction aid payments for the Shrewsbury High School occur in FY22 which coincides with the closeout of the Town's debt service with this project.

SCHOOL CONSTRUCTION	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
SBA Program (Floral)	*$585,681*	*$585,681*	*$0*	*$0*	*$0*
SBA Program (HS)	*$2,764,695*	*$2,764,695*	*$2,764,695*	*$2,764,695*	*$2,764,695*
TOTAL	**$3,350,376**	**$3,350,376**	**$2,764,695**	**$2,764,695**	**$2,764,695**

Tax Exemptions

Description:
There are several categories of property tax exemptions for which the State provides a partial reimbursement to municipalities. Veterans, blind persons, surviving spouses, and elderly who meet exemption requirements are eligible. Elderly persons (at least 65 years of age) who meet certain whole estate or total assets, annual income, and residency requirements, are eligible for an exemption. The number of exemptions granted is multiplied by the statutory reimbursement of $500, subject to appropriation. However, if a municipality has adopted Clause 41B or 41C (Shrewsbury has adopted this section which increases exemption amount to $1,300), the number of exemptions for which it is reimbursed cannot exceed the number reimbursed in the most recent year under Clause 41. In addition, municipalities that have adopted Clause 41B or 41C will be reimbursed for additional costs incurred in determining eligibility of applicants under these clauses in an amount not to exceed two dollars per exemption granted. For property tax exemptions granted to qualifying veterans, blind persons, surviving spouses, and elderly persons, the exemption and reimbursement amounts are as follows:

- Surviving spouses, minor children, and elderly persons:
  - Clause 17 - $175, full reimbursement
  - Clauses 17C, 17C1/2, 17D - $227.50, reimbursement cannot exceed the amount reimbursed on Clause 17.
- Veterans:
  - Clause 22(a-f) - $520 exempted, $225 reimbursed
- Paraplegic veterans, surviving spouses:
  - Full amount, 100% minus $175 reimbursed (§8A)
- Veterans, loss of one arm, foot, or eye:
  - Clause 22A - $975 exempted, $575 reimbursed
- Veterans, loss of two arms, two feet, one arm and one leg, or loss of sight:
  - Clause 22B - $1,625 exempted, $1,075 reimbursed
- Veterans, special adapted housing:
  - Clause 22C - $1,950 exempted, $1,325 reimbursed
- Veterans, surviving spouses of service members who died in combat zone or who are missing in action and presumed dead due to combat:
  - Clause 22D - 100% exempted- 1st five years of exemption, $2,500 thereafter
- Veterans, 100 percent disability:
  - Clause 22E - $1,300 exempted, $825 reimbursed
  - Clause 37A - $650 exempted, $87.50 reimbursed

Initial Budget Recommendation:
In accordance with the **State Aid Budget Recommendation for FY20** found on page 34, the Fiscal Projection 1 FY 20 Tax Exemption Aid will be $103,693.

TAX EXMEMPTION AID	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Tax Exemption Aid	*$86,883*	*$95,423*	*$94,769*	*$99,186*	*$103,693*

Cherry Sheet Offsets

Description:
Included in the estimated amount of aid to be received from the State are grant funds for School Choice tuition and libraries. These grants are reserved for direct expenditure by the departments and cannot be counted as general available revenues. Consequently, as part of the tax rate preparation process, whatever amount is included within the State Aid estimate is also included in the non-appropriated expense section as offsetting debits.

The Town has traditionally received three such annual grants — one for the school lunch, one for school choice, and one for public libraries. In FY16, the State started to account for the school lunch program differently and it is no longer be reflected on the Cherry Sheet.

SCHOOL CHOICE RECEIVING TUITION
School Choice tuition rates are set at 75 percent of the prior fiscal year operating cost per full-time equivalent pupil for the receiving school district, with a cap of $5,000. In addition, the actual special education cost for each pupil with an individualized education plan is paid in full by the sending district. That amount is determined using the same rate methodology for specific services as is used in the special education circuit breaker program.

PUBLIC LIBRARIES
The library grant is actually three separate grants — the Library Incentive Grant (LIG), Municipal Equalization Grant (MEG) and the Nonresident Circulation Offset (NRC).

The Board of Library Commissioners measures compliance with all requirements before voting to certify or deny applicants for grant payments. To qualify for funding, certain requirements must be met and the municipal Library Director must submit an application to the Board of Library Commissioners each year. Requirements include:

> The city or town's appropriation to operate the public libraries must be equal to or greater than 102.5% of the average of the 3 preceding years' appropriations for free public library service. The Board of Library Commissioners may grant waivers of this requirement to a limited number of municipalities.
>
> The library must have complied with the minimum standards for free public library service in the preceding year. There are minimum standards in such areas as library director's education, number of hours open, and expenditures for library materials. The library must submit annual report data as specified by the Board of Library Commissioners.

The three funding formulas to determine amounts for each municipality are as follows:

1. The Library Incentive Grant (LIG) is distributed to municipalities as follows:

    a. Population under 2,500: an amount equal to the amount appropriated for free public library service in the preceding year; distribution not to exceed $1,250.

    b. Population of 2,500 or over: up to $.50 per capita, provided that at least $1,250 was appropriated for public library service in the preceding year.

2. The Municipal Equalization Grant (MEG) distributes the balance in the LIG/MEG account according to the lottery formula so that municipalities with lower property values receive proportionately more aid than those with greater property values.

3. The Nonresident Circulation Offset (NRC) is distributed annually by the Board of Library Commissioners, based upon each community's share of the total Statewide-circulated items.

Initial Budget Recommendation:
In accordance with the **State Aid Budget Recommendation for FY20** found on page 34, the Fiscal Projection 1 recommendation for Cherry Sheet offsets is $187,584 broken out as follows:

CHERRY SHEET OFFSETS	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
School Choice Receiving Tuition	*$4,989*	*$0*	*$139,913*	*$145,604*	*$135,604*
Libraries	*$46,278*	*$42,014*	*$42,298*	*$48,734*	*$51,980*
TOTAL	**$51,267**	**$42,014**	**$182,211**	**$194,338**	**$187,584**

UTILITY REVENUE

Description:
Utility revenue is comprised of the funds generated through the Water, Sewer, Stormwater and Solid Waste Utilities/Enterprises.

Note as previously stated, the Town Manager will recommend the establishment of two (2) new enterprise funds to manage the Town's obligations regarding both Storm water Management and Water services. Regardless of the account systems utilized (i.e. Enterprise fund) the Water revenue estimates will be the same. Lastly, revenue projections for Storm water were not available as of the time this manual was provided and will be conducted at a later date.

Legal Authority:
Water – Chapter 105 Acts of 1903
Sewer – Chapter 502 Acts of 1954
Stormwater – M.G.L. c. 83 sec. 16
Solid Waste – M.G.L. c. 44 sec. 28c
Enterprise Accounts – M.G.L. c.44 sec. 53f ½

Fiscal Capacity:
Water and Sewer rates are reviewed regularly by the Water Commissioners (Board of Selectmen) and Sewer Commissioners to ensure that the fees generated accurately support the cost to supply the specific service to the community. Likewise, the pricing of both the PAY-T bags and bulky waste stickers may be adjusted to ensure the receipts received by the Solid Waste Enterprise offset approximately 50% of the enterprise's cost.

Narrative:
SOLID WASTE ENTERPRISE
The Solid Waste Enterprise was established in 2009 when the Town implemented a Pay-As-You Throw (PAY-T) program. Through PAY-T programs, residents are charged for the collection of municipal solid waste—ordinary household trash—based on the amount they throw away. This creates a direct economic incentive to recycle more and to generate less waste. The fees generated through the sale of PAY-T are used to offset the cost of solid waste disposal from the general tax levy. The revenues from this program were never intended to cover the entire cost of the Town's solid waste program. Over the past decade, the revenue generated through the PAY-T program has seen a growth rate of 0.46% (CAGR). During this time, the prices of the PAY-T bags and bulky-waste stickers have remained consistent with the pricing set at the inception of the PAY-T program.

WATER
The Shrewsbury Water Department is the Town's first utility established in 1905. The Board of Selectmen serve as the Town's Water Commissioners and are charged with setting the Water Rates. Water rates are set to ensure the full cost of the operating the utility, including day-to-day operations, administrative support provided by other Town Departments like accounting and investments in replacing and maintain the system infrastructure are covered by the users of the system. The Town uses a conservation based-rate structure that encourages the efficient use of water by charging customers a higher rate as their water consumption increases. Over the past twenty (20) years, charges for Water Services have

seen a growth of 2.59% (CAGR) and between FY10 – FY 18 the average Water Surplus or ensuing impact on the Free Cash balance is calculated at $468,203.

SEWER SPECIAL REVENUE FUND
The Town established a special revenue fund through which it manages the financial aspects of the Sewer Utility. Sewer fees, which are set by the Sewer Commission, are based upon water consumption and are set to ensure the full cost of the operating the utility, including day-to-day operations, administrative support provided by other Town Departments like accounting and investments in replacing and maintain the system infrastructure are covered by the users of the system. Over the past fifteen (15) years, the Sewer Surplus account has seen a growth of 7.84% (CAGR) however, more recently the past five (5) years have witnessed a growth of 0.44% (CAGR).

STORMWATER
The Town of Shrewsbury uses a written Stormwater Management Plan ("SWMP"), created with guidance from the United Stated Environmental Protection Agency ("USEPA") through the National Pollutant Discharge Elimination System ("NPDES") General Permit for Small Municipal Separate Storm Sewer Systems ("MS4"). From the SWMP, Shrewsbury works to implement best management practices ("BMPs") for stormwater runoff such as cleaning catch basins, and street sweeping.

On May 2007, Article 21, the Stormwater Management Bylaw, was approved by Town Meeting to set up the authority and enforcement of the prohibition of illicit discharges into our MS4 (discharges that are not entirely comprised of stormwater), and to provide the framework for the utility fee and stormwater management permit.

On July 2018, the MS4-2016 Permit went live and, on October 2018, the Town of Shrewsbury submitted their Notice of Intent for the permit and is waiting for approval by the USEPA.

<u>Forecast Assumption(s):</u>
SOLID WASTE ENTERPRISE
October 24, 2018, the Town of Shrewsbury received proposals for the FY19 – FY24 Solid Waste Collection and Recycling Services. It is highly anticipated that the 2018 changes in the global recycling market will have a significant impact on recycling costs. Under the Town's current contract the hauler is compensated a flat amount for recycling and bears all market risk in disposal of recyclable materials. The standard in the industry is that the municipality and hauler share in the cost and profits of the disposal of these materials.

If the Town were to have to contribute even $40 per ton on average to dispose of recycling, we would see a cost increase of over $105,000 based on FY18 tonnage. Once we have a new contract in place, we will review the finances of the Solid Waste Enterprise Fund looking forward over the next five years. With an initial goal of maintaining a level impact of the solid waste program on the general fund, we may need to consider a 15%-20% cost increase for the PAY-T bags and other revenue items of the program. In considering this information the Solid Waste Enterprise Revenue will be held level with FY19 until further information is made available.

WATER
FY20 Water revenue projections have been tabulated from the May 8, 2018 Water Rate Study conducted out of the Town Manager's Office. This study was conducted at the outset of setting the FY18 Water Rate Schedule and includes the following projected water revenues: Water Conservation Fund, Water – Article Closeouts, Water Systems Improvements/Retained Earnings, Non-Water Revenue, and Water Rate revenue.

SEWER
Recently, necessary infrastructure projects have drawn heavily on the Sewer Surplus account. In the ensuing years it will be prudent to conduct a Sewer analysis to better understand the financial health of the enterprise. At this point in time, the Sewer Surplus projection will be held level with FY18 actual revenue. The Sewer I & I account has been projected at 75% of the available funds.

It is predicted that additional funds may be appropriated from available funds in the Treasury and reserves from prior fiscal years to fund other on-going capital and maintenance projects for the Water and Sewer operations.

STORMWATER
Both of the MS4-2003 and MS4-2016 Permits are unfunded federal mandates with the MS4-2016 Permit being far more comprehensive and demanding than the previous MS4-2003 Permit, requiring operators to bolster and provide additional services to their stormwater management program.

On November 2018, the Board of Sewer Commissioners held a public hearing to discuss the Draft Stormwater Management Rules & Regulations found here (updated January 10, 2019). The Rules & Regulations provides the framework for the Stormwater Utility Rates for properties within the Town of Shrewsbury and the Stormwater Management Permit on any activity disturbing equal to or more than 5,000 square feet. The Town estimated the average cost to comply with the MS4-2016 Permit to be $1.75 million per year for the first 5 years.

Initial Budget Recommendation:
Utilizing the historic data on hand and the forecasting approaches detailed on the previous page, the initial projection for FY20 Utility Revenue is $17,014,100 and broken out as follows:

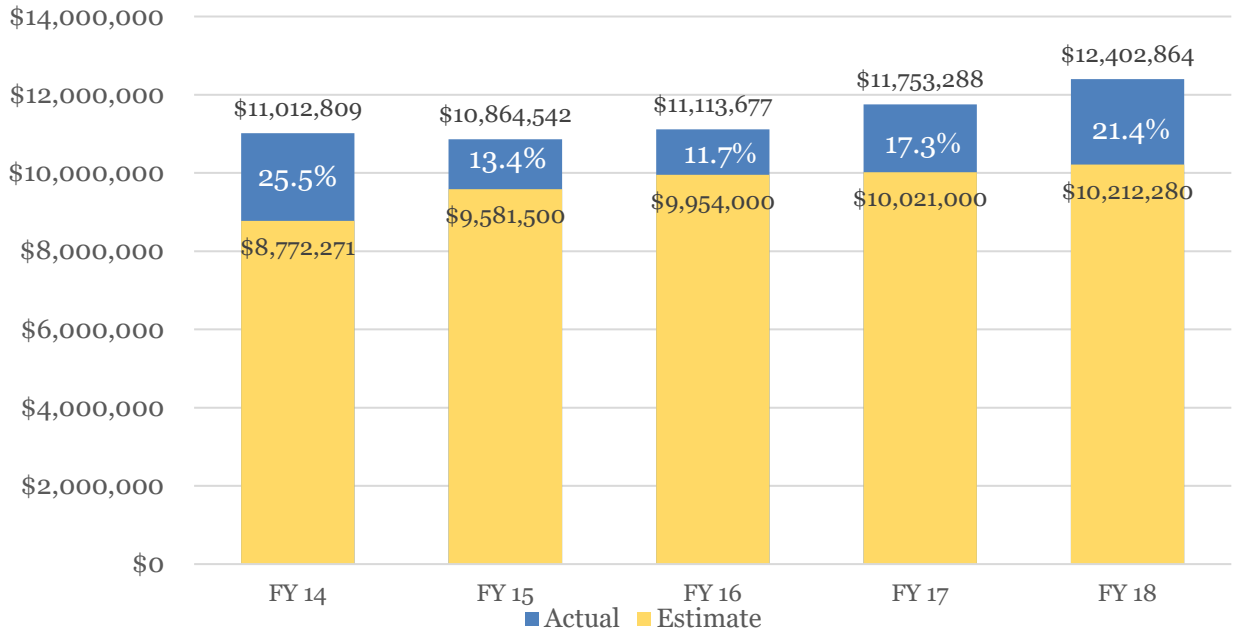
REVENUE SOURCE	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Water Fees	*$3,733,130*	*$3,916,316*	*$4,705,582*	*$4,262,360*	*$5,756,405*
Solid Waste Enterprise	*$870,500*	*$870,500*	*$878,500*	*$878,500*	*$922,500*
Solid Waste Retained Earnings	*$40,000*	*$45,000*	*$45,000*	*$45,000*	*$46,000*
Sewer Surplus	*$6,846,403*	*$7,140,352*	*$8,331,233*	*$13,883,979*	*$7,570,000*
Sewer I & I Account*	*$300,000*	*$427,000*	*$360,000*	*$1,000,000*	*$408,695*
Storm Water Fees	*$0*	*$0*	*$0*	*$0*	*$1,560,500*
Stormwater Retained Earnings	*$0*	*$0*	*$0*	*$0*	*$0*
Water Systems Improv.*	*$1,308,000*	*$427,166*	*$315,000*	*$1,357,507*	*$700,000*
Water Conversation Fund	*$145,000*	*$150,000*	*$50,000*	*$50,000*	*$50,000*
TOTAL	**$13,243,033**	**$12,976,334**	**$14,685,315**	**$21,477,346**	**$17,014,100**

***Includes Article Closeouts**

LOCAL RECEIPTS

Description:
Local receipts are locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown the Tax Rate Recapitulation sheet of the Town's annual budget. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support the community's annual budget.

Local Receipts FY14-FY18 w/o Water Revenue – Actual vs Estimate

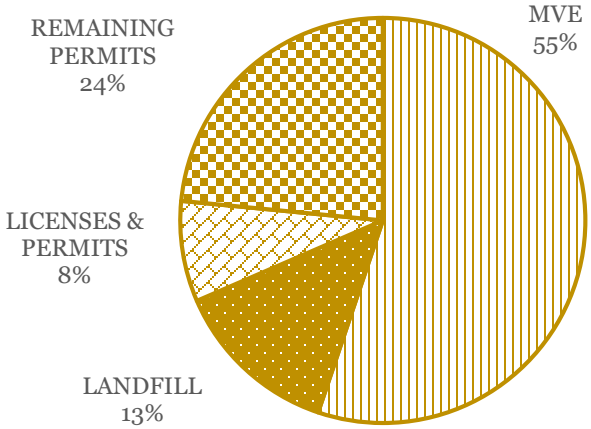


Legal Authority:
Detailed by receipt

Fiscal Capacity:
Detailed by receipt

Narrative:
Approximately 75% of annual Local Receipts are derived from the Motor Vehicle Excise Tax, Landfill charges for services pertaining to Ash Disposal and Metals Recovery, and Licenses & Permits. Over the past twenty (20) years, Local Receipts have realized a Compounded Annual Growth Rate (CAGR) of 1.89%. Additional analysis of these three revenues sources and an aggregate of the remaining receipts can be found on the following pages.

FY19 LOCAL RECEIPTS



Forecast Assumption(s):
Over the past five (5) years, the average difference between local receipts budgeted versus actual is calculated at 17.86% with an average value of $1,721,196. The goal is to budget local receipts more accurately in future years. This will enable the Town to realize the full benefit of

this funding source. To ensure the Town's revenues are balanced and capable of supporting the desired levels of services, forecast for Local Receipts shall be conservative based on historical trend analyses and shall use generally accepted forecasting techniques and appropriate data as detailed below.

In the forecasting of Schedule A - Local Receipt revenues, historic data of actual receipts collected from FY99-FY18 was gathered. The Town averaged the results of three forecasting techniques:

1. A Three-Year Moving Average Trend and Forecast Analysis (MA3),
2. Holt Exponential Smoothing Analysis (Holt ES), and
3. Damped Trend Exponential Smoothing Analysis (Damped ES).

The averaging of these three forecasting techniques helps to correct for the potential noise and error within the modeling (a procedure recommended by the GFOA). The FY20 recommendations were then calculated at ninety (90) percent of the averaged forecasted value.

To avoid potential revenue deficits, the calculated recommended forecast values were compared against the two (2)-year CAGR increase on prior year actuals and 100% of the prior three (3) year's average actual collections. The CAGR percentage in FY 20 is based on a twenty (20)year-period with the intent increasing the running value with each subsequent year. Finally, at no point were Local Receipt recommendations in excess 98% of prior year actuals.

This forecasting approach has been applied to the aggregate of Local receipts, MVE revenue, Landfill - Ash Disposal and Metals Recovery receipts, Licenses and Permits revenues, and the remaining receipts (grouped). The budgeting approaches and policies as a whole are intended to outline objectives, provide direction, and define authority to help ensure sound fiscal stewardship and management practices. Each should be periodically reviewed and updated as necessary.

Initial Budget Recommendation FY 20:
Utilizing the historic data on hand and the forecasting approaches detailed above, in the initial projection for the total FY20 Schedule-A Local Receipts is $11,923,379 and comprised as follows:

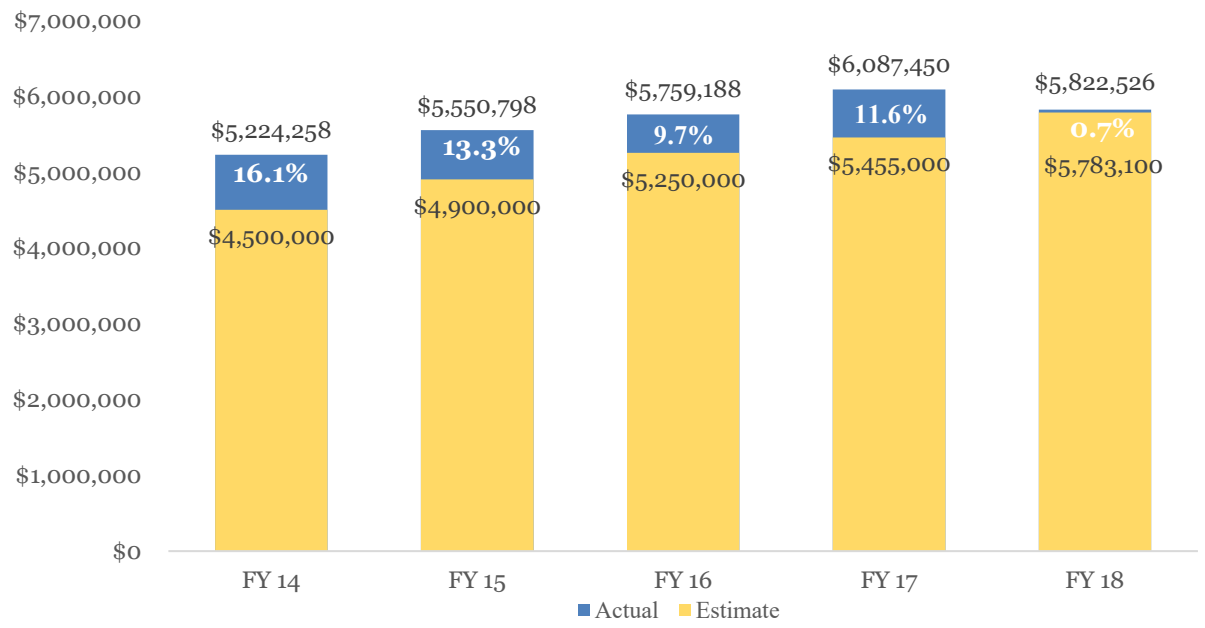
SCHEDULE A - LOCAL RECEIPTS	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
MVE	*$5,550,798*	*$5,759,188*	*$6,329,134*	*$6,000,000*	*$6,082,454*
Landfill	*$1,896,814*	*$1,493,766*	*$2,475,224*	*$1,450,000*	*$1,941,767*
Licenses & Permits	*$782,013*	*$1,055,131*	*$958,277*	*$874,000*	*$933,488*
Remaining Permits	*$2,634,917*	*$2,805,592*	*$3,146,837*	*$2,551,000*	*$2,965,670*
TOTAL	**$10,864,542**	**$11,113,677**	**$12,909,472**	**$10,875,000**	**$11,923,379**

***See MVE Forecast Assumptions page 23**

Motor Vehicle Excise Tax (MVE)

Description:
A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the Town of Shrewsbury, in accordance with MGL Chapter 60A. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to the Town.

Motor Vehicle Excise FY14-FY18 – Actual vs Estimate



Legal Authority:
M.G.L. c.60A
M.G.L. c.59, s.2

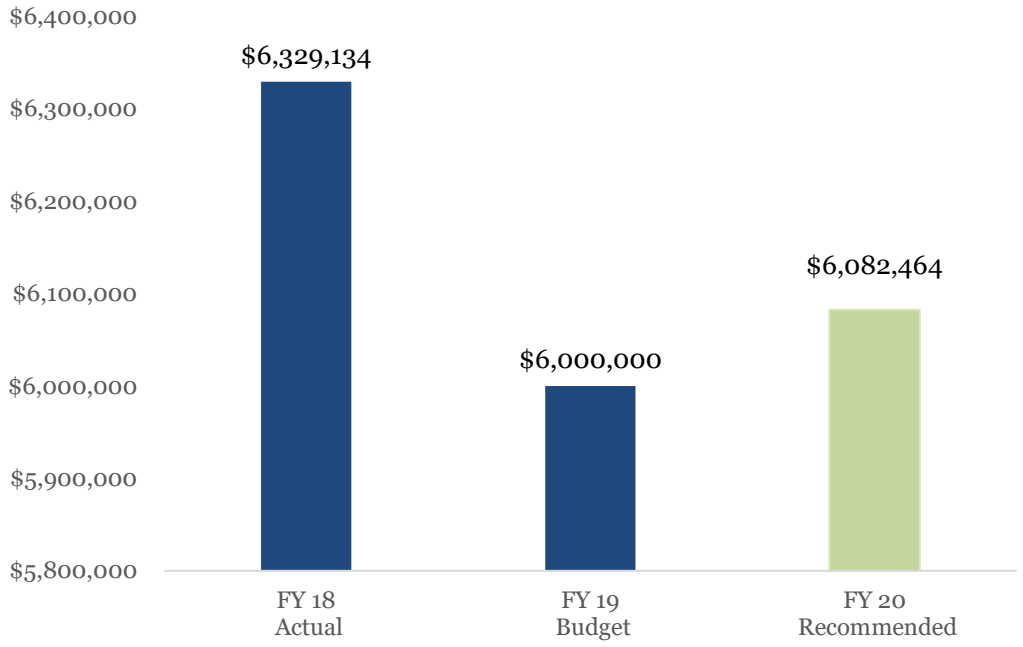
Fiscal Capacity:
The excise tax rate is set by State statute at $25.00 per $1000 of vehicle value. The excise tax law (M.G.L. c.60A, s.1) establishes its own formula for valuation for state tax purposes whereby only the manufacturer's list price and the age of the motor vehicle are considered. Every motor vehicle owner must pay an excise tax based on valuation of at least ten percent of the manufacturer's list price; thus, owners of vehicles older than five years should have a fixed excise tax bill for succeeding years of ownership. Even though an owner may have applied for an abatement that may reduce an excise tax bill, no excise shall be less than $5.00.

Narrative:
Over the past twenty (20) years, MVE receipts have realized a CAGR of 3.32%. Over the past five (5) years, the average difference between MVE receipts budgeted versus actual is calculated at 10.28% with an average value of $511,244. In fiscal year 2018 due to factors outside of the control of the Town, MVE billing was delayed resulting in lower receipts actually collected in comparison to the historic trend. It should be noted that the total amount of MVE billed during FY18 is consistent with the overall five-year trend.

Forecast Assumption(s):
In considering the FY20 estimate for MVE receipts, it is important to review in greater detail the timing of the FY18 commitments (billing). $633,261 in commitments dated June 27, 2018 would have normally been billed in May increasing the likelihood that those revenues would have been received in FY18. Assuming a conservative estimate wherein 80% of commitments were collected prior to June 30, 2018, FY18 receipts should have generated $6,329,134 and an 8.63% margin between budgeted and actual. For the sake of our analysis this corrected value of $6,329,134 will be used for the FY18 actuals value.

Initial Budget Recommendation:
In accordance with the **Initial Budget Recommendation for FY20** found on page 45, the initial recommendation for MVE receipts is $6,082,464.

MVE Receipts Comparison*

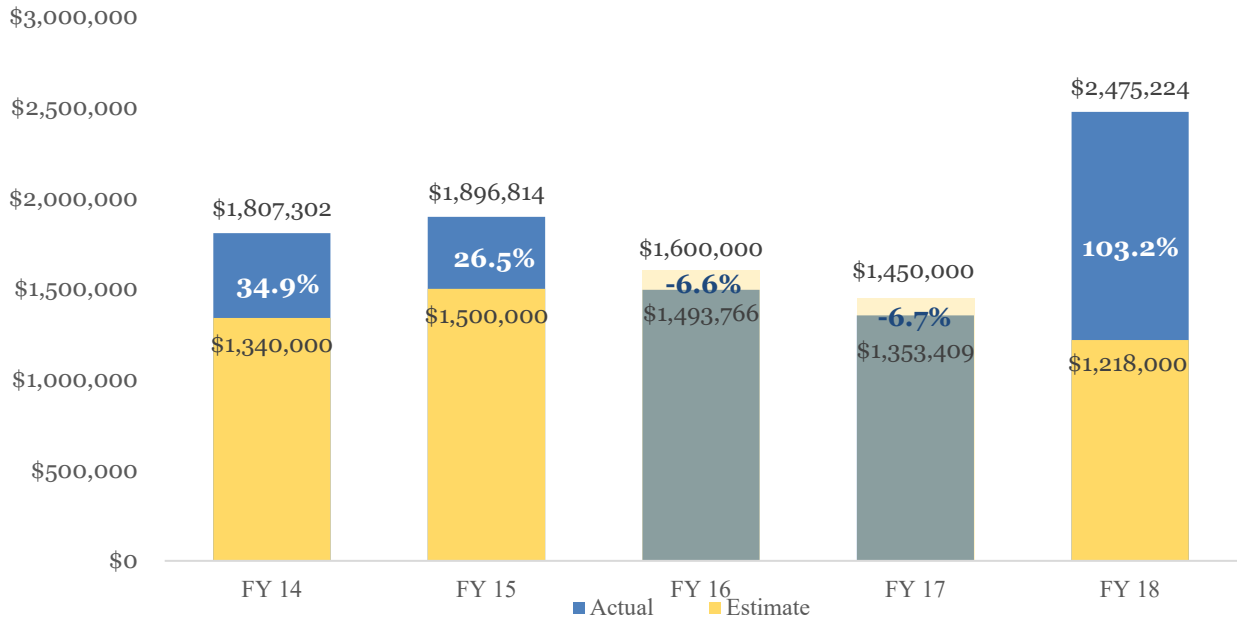


***As indicated in the Forecast assumptions the FY18 actuals used in this estimate are corrected with the late commitments. It will be necessary to properly account for this in future budget estimations.**

Landfill – Ash Disposal & Metals Recovery

Description:
An annual fee collected in monthly installments, based on cubic yardage (CY) of airspace consumed for the storage of materials deposited in the Landfill by Wheelabrator, Millbury Inc. along with the annual fee collected in monthly installments for the metals recovery activities.

Landfill Receipts FY14-FY18 – Actual vs Estimate*



*** FY17 and FY18 receipts includes payments for the Metals Recovery activities of $109,157 and $86,126 respectively.**

Legal Authority:
Terms set forth in the 2007 Landfill Operation Agreement between the Town of Shrewsbury and Wheelabrator Millbury Inc. and the Amendment dated July 1, 2015.
Landfill/Trash collection Charges c. 44, § 28 C(f)

Fiscal Capacity:
Ash Disposal - Contract details fee tranche ranges of cubic yardage (CY) of ash disposed multiplied by a Base Landfill Disposal Fee (BLDF) corrected by a yearly change in CPI. The total annual fee paid to the Town is paid in monthly installments equal to one-twelfth (1/12) of the fee for the current fiscal year computed by assuming that the volume of the Landfill Acceptable Waste that will be deposited at the Landfill will be the same as the prior fiscal year. At the end of the fiscal year the NET CY consumed is reconciled and any additional payment is made to the Town.

Metals Recovery - Wheelabrator will pay an annual fee, in lieu of all municipal personal property taxes on the installed metals recovery equipment, not including any mobile equipment, located at the landfill, calculated based on the assessed value of the equipment during the first year of the operation, at the established Town tax rate for personal property

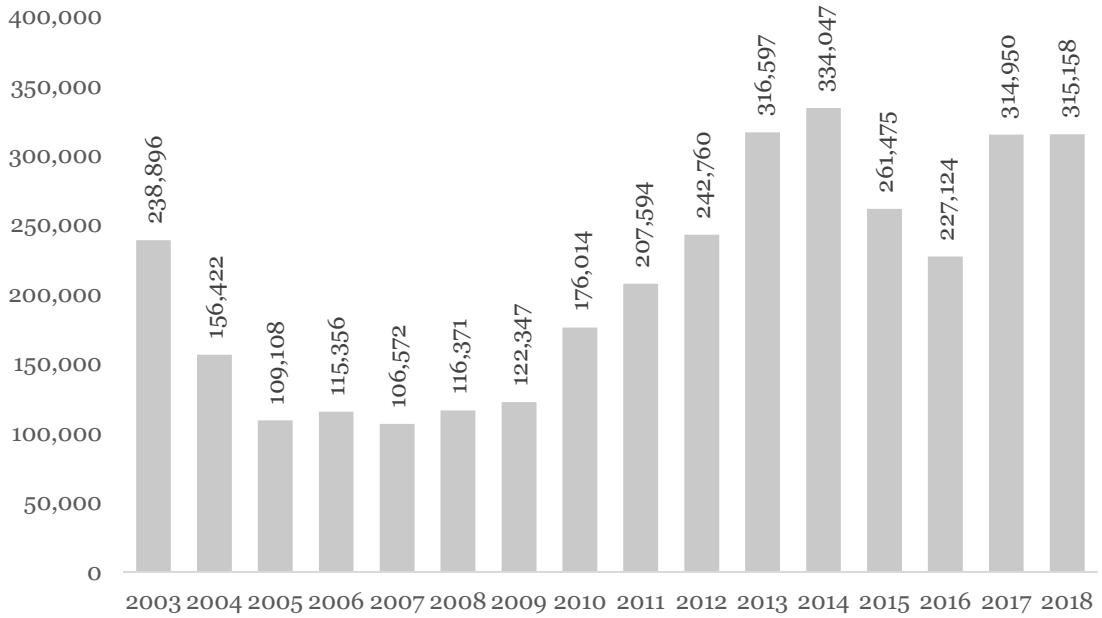
during the first year of commercial operation. The agreed upon initial value was $81,869 per year which will escalate at seventy-five (75) percent of any increase in CPI concurrent with the Ash Disposal fee.

Narrative:
Over the past twenty (20) years, charges for services related to Ash Disposal at the Town's Landfill receipts have seen a compound annual growth rate of 0.73%. Over the past five (5) years, the average difference between Ash Disposal receipts budgeted vs actual is calculated at 30.26% with a value of $383,703. The decline in receipts in FY16 – FY17 and the subsequent increase in receipts in FY18 may best be explained by the construction and addition of the Recyclable Metals Recovery Operation at Wheelabrator Millbury Inc. wherein now additional ash may be processed on a yearly basis.

Forecast Assumption(s):
With the successful completion of the Recyclable Metals Recovery program the volume of ash disposed is expected remain steady year over year through FY22. By FY23 it is expected that Ash previously disposed at other facilities will be diverted to the Shrewsbury facility increasing the annual tonnage by approximately 125,000 tons.

Since the annual fee of Ash disposal each fiscal year is based on the prior year's cubic yardage of ash disposed multiple by the BLDF our FY20 recommendation additionally assessed the average forecasted values, detailed in the **Forecast Assumption** section, with the calculated value for FY19 (FY18 CY multiplied by FY19 BLDF rates)

Annual Ash Disposal (CY) – FY03-FY18

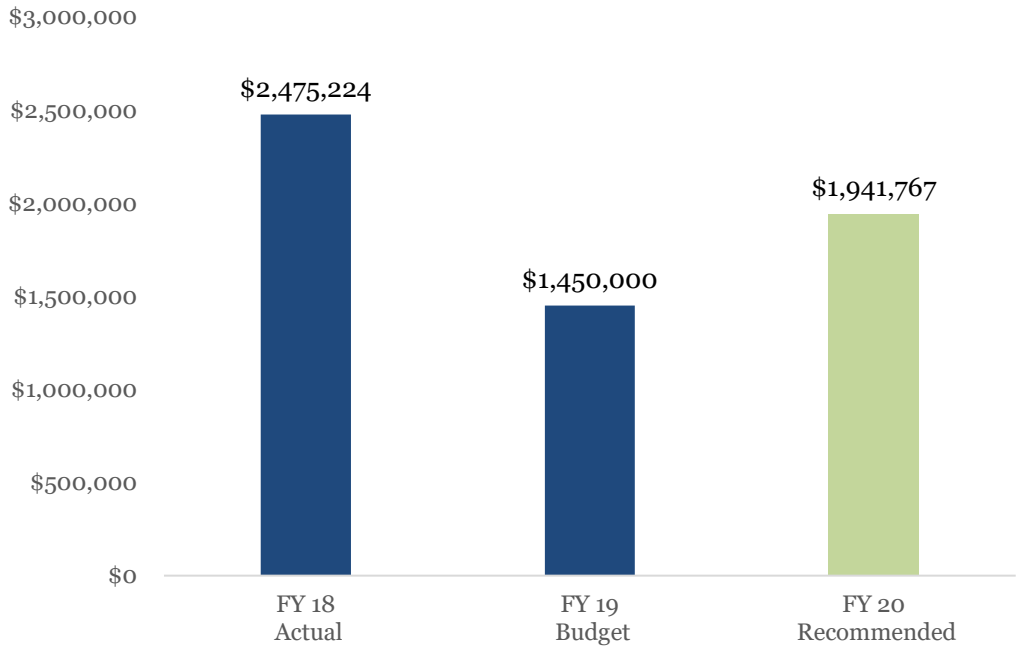


It must be noted, the term of the current landfill agreement with the Town of Shrewsbury and Wheelabrator Millbury Inc. ends in 2028 at which point the landfill is expected to be full. It is feasible additional land might be acquired for the construction of new disposal cells;

however, the Town should also seek alternative revenue options over the coming years, as a means to better transition, if the ash disposal receipts are no longer viable after 2028.

Initial Budget Recommendation:
The initial recommendation for Ash Disposal receipts is $1,941,767 of which $80,000 is expected to be derived from the Metals Recovery activities. This recommendation has been developed in accordance with the **Initial Budget Recommendation for FY20** found on page 45.

Disposal Receipts Comparison*

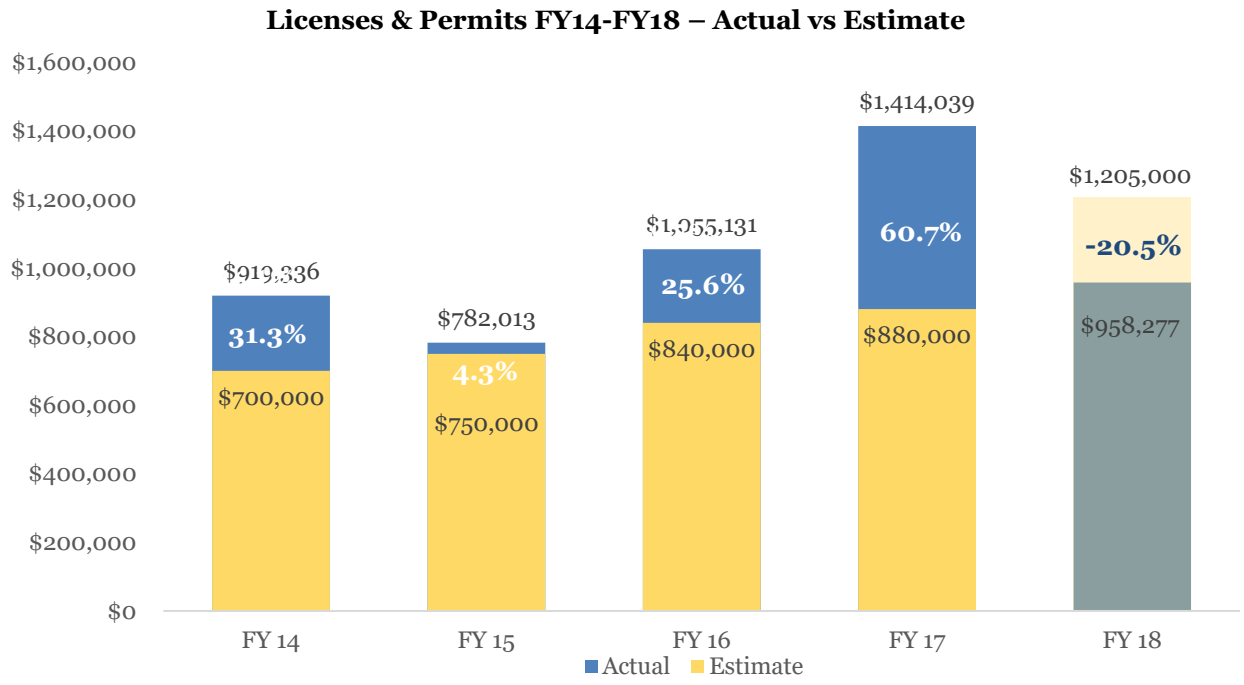


***FY20 recommendation includes receipts both for Ash Disposal and for the Metals Recovery activities.**

Licenses & Permits

Description:
Fees charged for activities regulated through the Town of Shrewsbury Bylaws concerning the health, safety, and welfare of the public that included revenues from alcoholic beverage licenses, including temporary (one day) licenses; any license or permit fee collected by a department including marriage and victualer's licenses, building, electrical, plumbing and gas permits.

The primary revenue source in this category are building permits which comprise roughly 70% of the total revenue. The Town must issue a building permit before any construction, alteration, moving, demolition, or repair is performed on a new or existing structure within the Town limits.



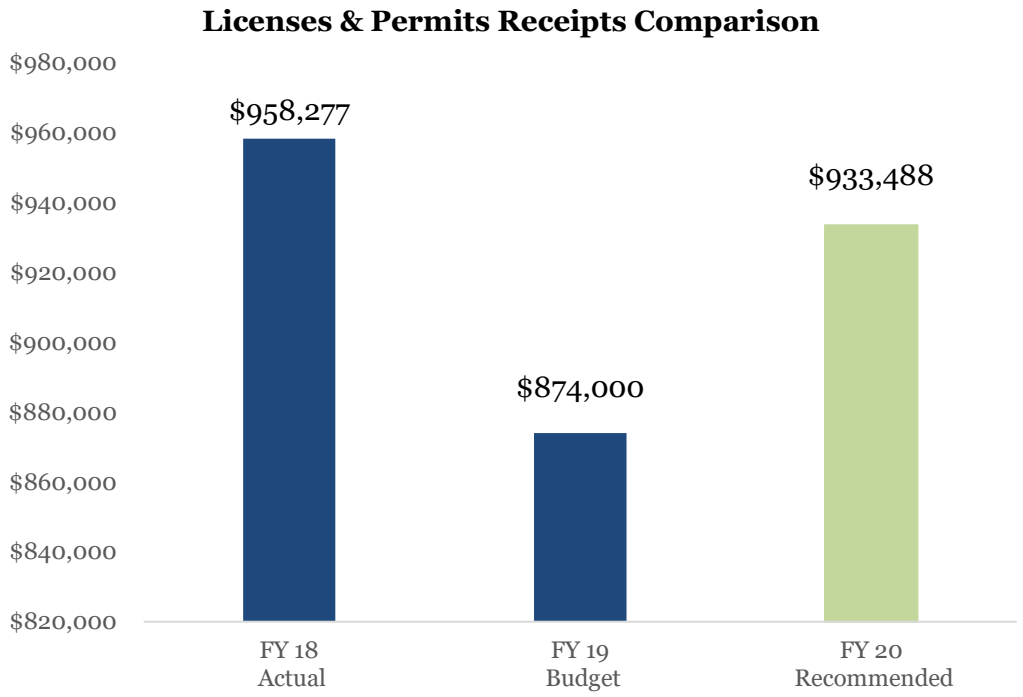
Legal Authority:
Commonwealth of Massachusetts State Building Code, 8th Edition (780 CMR)
IRC-2009, IBC-2009, IECC-2015, IEBC-2009
Commonwealth of Massachusetts Fuel Gas and Plumbing Code (248 CMR 1-7)
M.G.L. c.136, M.G.L. c.138, M.G.L. c.140, M.G.L. c.148
Board of Selectmen

Fiscal Capacity:
Building permit fees for both residential and commercial projects are based on the value of the work to be performed. Our fee structure has been established by authorization designated in the statutes listed above. The fee is calculated based upon the total cost listed on the Application for Permit to build by the applicant.

Narrative:
Over the past twenty (20) years, receipts for Licenses & Permits have seen a growth rate of 4.43% (CAGR). Over the past five (5) years, the average difference between Licenses & Permits budgeted vs actual is calculated at 20.28% with an average value of $150,759.

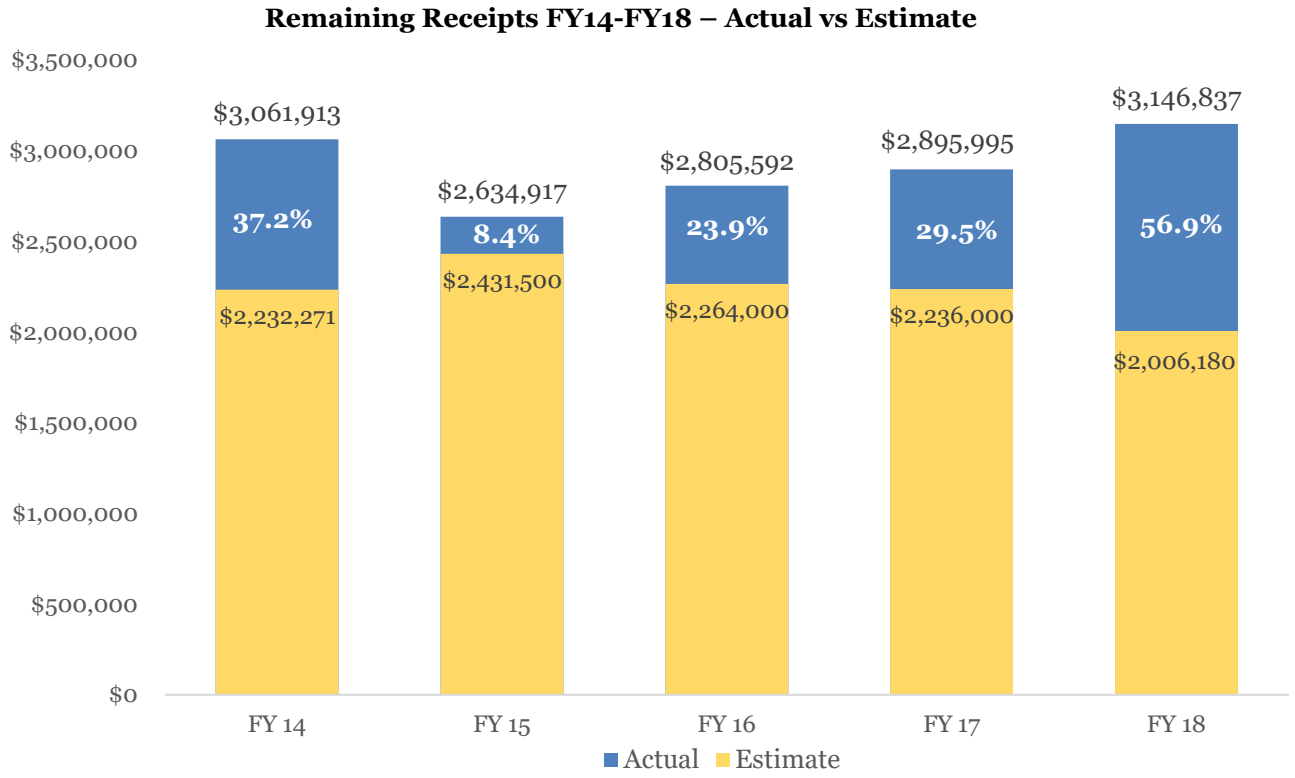
Forecast Assumption(s):
The impressive growth in FY17 receipts may best be attributed to the construction of a 60 acre mixed use development known as Lakeway Commons. Unfortunately, in the final calculations of receipts in setting the FY 18 tax rate, too great an emphasis was placed on one time fees actually realized in FY17. Though the FY 18 receipts showed a year over year growth, the -20.5% difference between budgeted and actual is directly related to this overemphasis on one time fees. It is anticipated by FY 20, Electrical Inspections will be transferred from SELCO and fall under the preview of the Building Department. This transition will generate roughly $100,000 in additional receipts.

Initial Budget Recommendation:
In accordance with the **Initial Budget Recommendation for FY20** found on page 45, the initial recommendation for Licenses & Permit receipts is $933,488.



Remaining Receipts

Description:
Including fees charged for activities regulated through the Meals Tax, Penalties and Interest, Payment in Lieu of Taxes, Rentals, Departmental Revenues, Medicaid Reimbursement and Investment income.



Legal Authority:
830 CMR 64H.G.5: Sales Tax on Meals
830 CMR 64G.1.1: Establishments Subject to Room Occupancy Excise Tax
Board of Selectmen
Board of Health
Various Town Departments

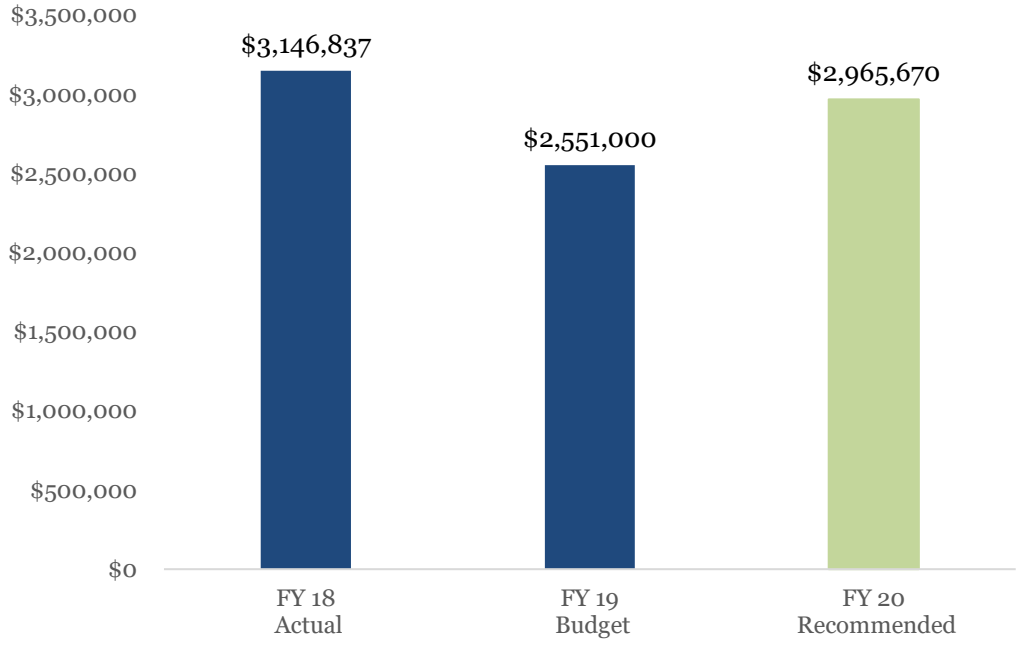
Fiscal Capacity:
In 2009, the Legislature gave the authority to Town Meeting to adopt optional increases to the meals and hotel taxes. At that time, only the State collected revenue from the meals tax of 5%. Cities and towns were allowed to add an additional 0.75%. The State allowed cities and towns to increase the room occupancy tax by 1% to a total of 5%. Both of these optional taxes were adopted by Town Meeting in the fall of 2009 to go into effect January 1, 2010. For communities that adopted these taxes with this effective date, they were allowed to estimate six months of collections in FY2010, eleven months in FY2011, and a full twelve months thereafter.

Narrative:
Over the past twenty (20) years, the Remaining Receipts have seen a growth rate of 0.77% (CAGR). Over the past five (5) years, the average difference between the Remaining Receipts budgeted vs actual is calculated at 31.2% with an average value of $675,061.

Forecast Assumption(s):
In grouping the remaining receipts into a single category, it is imperative to remain conservative in our forecasting projections as to not over or under articulate the nuances of each receipt. The averaging of the three forecasting methods and comparing them with the compounded annual growth rate proved helpful in the creation of a conservative trend. As time allows, individual receipts may be broken out and analyzed separately so that we may better understand the nuances of each.

Initial Budget Recommendation:
In accordance with the **Initial Budget Recommendation for FY20** found on page 45, the initial recommendation for the Remaining receipts is $2,965,670.

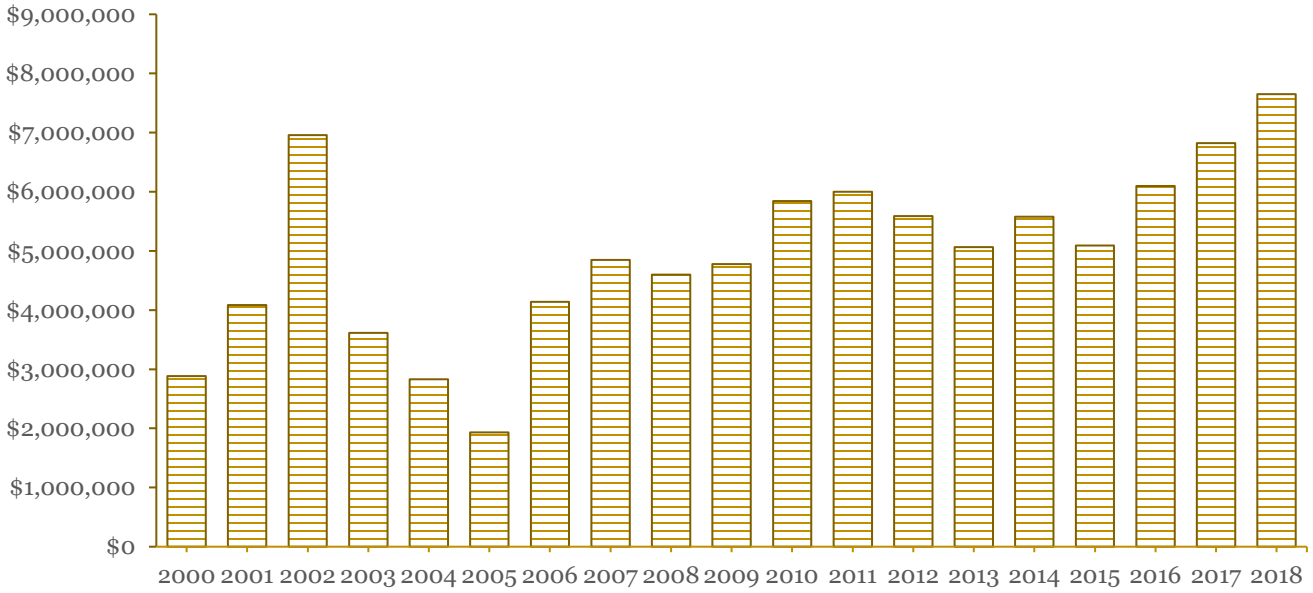
Remaining Receipts Comparison



FREE CASH

Description:
Free Cash, which is certified as of July 1 each year by the Commonwealth's Department of Revenue (DOR), represents the portion of General Fund surplus revenue that is unrestricted and available for appropriation. These funds, once certified, may be used to support supplemental appropriations during the year, to support the ensuing fiscal year's budget, to reduce the tax levy, or to serve as emergency reserves. Free Cash is generated when the actual operating results compare favorably with the budget, such as when actual revenues exceed the original estimates and/ or when actual expenditures are less than amounts that were appropriated. It is also affected by increases or decreases in uncollected property taxes, deficits in non-General Fund funds, and any other legally incurred operating deficits, such as snow removal overdrafts.

CERTIFIED FREE CASH HISTORY as of July 1



Legal Authority:
Commonwealth's Department of Revenue
Finance Committee
Board of Selectmen

Fiscal Capacity:
The DOR recommends that towns maintain a Free Cash balance equal to no less than 5% of their fiscal year operating budget. In October 2017, the Board of Selectmen adopted a fiscal policy calling for no less than a 4% Free Cash and Stabilization reserve.

Narrative:
Over the past decade, the average Free Cash balance as a percentage of the Operating Budget is 5.1% after adjusting for water revenue.

Forecast Assumption(s):
Every effort will be made to maintain as high a Free Cash balance as possible to prepare the community for future fiscal years.

Initial Budget Recommendation:
The Town's Free Cash balance as of June 30, 2018 was $7,649,490. In accordance with Town policy, it is recommended that $3,764,100 of the existing balance, be appropriated towards FY20.

FREE CASH	FY16	FY17	FY18	FY19	FY20
	Actual	Actual	Actual	Budget	Rec.
Free Cash Appropriated	*$3,709,000*	*$3,847,697*	*$3,770,000*	*$4,719,846*	*$3,764,100*

REDUCE LEVY

Description:
Revenues comprised within this category include Free Cash and SELCO revenue to further reduce the Tax Rate.

Legal Authority:
Board of Selectmen

Fiscal Capacity:
The diversity of this revenue category makes it challenging to accurately describe its fiscal capacity.

Narrative:
Between FY11 – FY 18 the revenues comprised within the Other Available Funds category have accounted for an average of $1,483,277 or 1.28% of the Total Revenues. The capacity derived from these sources are unique and roughly 67% of the revenue within this category are generated through an agreement with SELCO.

Forecast Assumption(s):
To avoid potential revenue deficits projected revenues within the Other Available Funds category have been held level with FY 19.

Initial Budget Recommendation:
Utilizing the historic data on hand and the forecasting approaches detailed above the initial projection for FY20 Other Available Funds is $1,537,569 broken out as follows:

OTHER AVAILABLE FUNDS	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Free Cash (reduce levy)	*$500,000*	*$500,000*	*$500,000*	*$500,000*	*$500,000*
Municipal Light (reduce levy)	*$237,569*	*$237,569*	*$237,569*	*$237,569*	*$237,569*
CATV Revenue (reduce levy)	*$800,000*	*$800,000*	*$800,000*	*$800,000*	*$800,000*
TOTAL	**$1,537,569**	**$1,537,569**	**$1,537,569**	**$1,537,569**	**$1,537,569**

OTHER AVAILABLE FUNDS

Description:
Revenues comprised within this category include those related to the sale of Cemetery Lots, Cemetery Trust/Stabilization, Debt Service revenue from SELCO and Title V Loans, internal Account Transfers, and Bond Interest Reserve.

Legal Authority:
M.G.L. c.114
310 CMR 15.000 – MA DEP

Fiscal Capacity:
The diversity of this revenue category makes it challenging to accurately describe its fiscal capacity.

Narrative:
Between FY11 – FY 18 the revenues comprised within the Other Available Funds category have accounted for an average of $1,319,980 or 1.15% of the Total Revenues. The capacity derived from these various sources are unique with a majority of the revenue within this category generated through an agreement with SELCO.

Forecast Assumption(s):
To avoid potential revenue deficits projected revenues within the Other Available Funds category have been held level with FY 19 with the following exceptions: Light Revenue associated with Debt Service, Title V Loan Repayments, and Account transfers. For both the Light debt service revenue and the Title V Loan Repayments alternate values are readily available within the Town's debt service schedule.

Initial Budget Recommendation:
Utilizing the historic data on hand and the forecasting approaches detailed above the initial projection for FY20 Other Available Funds is $466,869 broken out as follows:

OTHER AVAILABLE FUNDS	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Rec.
Sale of Cemetery Lots	*$18,000*	*$18,000*	*$18,000*	*$18,000*	*$18,000*
Light Revenue (Debt Service)	*$592,200*	*$578,475*	*$564,225*	*$444,600*	*$438,600*
CATV Revenue (Debt Service)	*$0*	*$0*	*$0*	*$0*	*$0*
Title V Loan Repayments	*$15,100*	*$15,100*	*$15,100*	*$15,100*	*$10,269*
Account Transfers	*$575,583*	*$242,974*	*$99,736*	*$1,396,487*	*$0*
Cemetery Trust	*$75,000*	*$0*	*$25,000*	*$10,000*	*$0*
Bond Interest Reserve	*$0*	*$8,900*	*$750,000*	*$0*	*$0*
TOTAL	**$1,275,883**	**$863,449**	**$1,472,061**	**$1,884,187**	**$466,869**

CLOSING COMMENTS

The revenue projections and figures represented throughout this document are accurate as of the date of this publication. As previously indicated, the intent and purpose of this document is to encourage and develop a clear and transparent budgetary process by providing an in depth detail of the Town's revenues. This revenue manual is a living document that will serve as a guiding budgetary baseline for the departments throughout the preparation of the FY20 budget and will evolve several times throughout the process.

Please do not hesitate to reach out to Town Manager Kevin J. Mizikar at 508-841-8508 or kmizikar@shrewsburyma.gov with any questions or concerns regarding the Revenue Manual and the preparation of the FY20 budget.

EXPENDITURES

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EXPENDITURES

The following sections detail how the revenues projected for fiscal year 2020 will be allocated and expended. The Town of Shrewsbury is required to pass a balanced budget meaning that it can only propose to spend the funds that it can lawfully raise. This section is arranged in progressively detailed layers to hopefully enable readers to both understand how the revenues detailed in the previous sections are categorically divided for expenditure and dive deep into the line items where ever dollar to be spent is accounted for.

The first section includes four balance sheets. The Master Balance Sheet includes all revenues and expenditures proposed for fiscal year 2020 on a single sheet of paper. Following thereafter are balance sheets for each of the four utilities of the Town. Note that this does not include SELCO operations which are funded and account for through an entirely separate process. Each utility balance sheet ties back to the Master Balance sheet. Utility balance sheets are provided to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any.

Following the balance sheets, the fiscal year 2020 operating budget is presented both summary format and line item detail. This section provides a comprehensive look at expenditures for municipal and utility operations. Details on the expenditure of funds by the School Department can be found in Superintendent Dr. Joseph Sawyer's budget document.

MASTER BALANCE SHEET

REVENUE

TAXATION	$73,781,319
New Growth	$800,000
Exempted Tax Levy	$4,332,590
STATE AID (INCLUDES SBAB PAYMENT)	$27,275,051
OVERESTIMATES	$0
SCHEDULE A RECEIPTS	$11,923,379
SOLID WASTE REVENUE	$968,500
SEWER REVENUE	$7,978,695
WATER REVENUE	$6,506,405
STORM WATER REVENUE	$1,560,500
FREE CASH	$3,764,100
OTHER AVAILABLE FUNDS	
Sale of Cemetery Lots	$18,000
Light Revenue (for Debt Service)	$438,600
Title V Loan Repayments	$10,269
Account Transfers (ATM)	$0
Cemetery Trust/Stabilization	$0
Bond Interest Reserve	$0
REDUCE LEVY	
Free Cash	$500,000
Municipal Light	$237,569
CATV Revenue	$800,000
Total Revenue	**$140,894,977**

CHARGES

OPERATING BUDGET	$119,086,489
SOLID WASTE EXPENSES	$2,254,969
SEWER EXPENSES	$7,208,709
WATER EXPENSES	$4,886,799
STORM WATER EXPENSES	$1,455,078
CHERRY SHEET OFFSETS	$187,584
STATE AND COUNTY CHARGES	$1,032,400
CMRPC	$10,199
OVERLAY	$481,000
OVERLAY DEFICIT	$0
ATM/STM RESERVE	$0
FY 2019 DEFICITS/BILLS PRIOR YEAR	$0
SALE OF LOTS	$18,000
CAPITAL IMPROVEMENT PLAN	$2,411,500
OTHER WARRANT ARTICLES	$1,861,414
Total Charges	**$140,894,140**
Surplus/(Deficit)	**$837**

UTILITY BALANCE SHEETS

Description:
The Town currently operates three utilities providing solid waste, drinking water and sanitary sewer services and maintaining the infrastructure related to these service areas. In FY20, the Town will begin operating a Stormwater Utility in order to meet unfunded mandates from the Federal Environmental Protection Agency. The financial management and accounting of these utilities are held separate from the General Fund in order to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any.

Two articles will be proposed for the creation of enterprise funds for the financial management of the Water and Stormwater Utilities in accordance Massachusetts General Laws Chapter 44 Section 53 F½. An enterprise fund, authorized by MGL Ch. 44 § 53 F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services.

With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or retained earnings generated by the operation of the enterprise rather than closing it out to the general fund at year-end.

A separate balance sheet has been provided for each utility below. Direct costs include the salaries, and wages of employees while that exclusively work on the delivery of the service, as well as the materials and supplies, and other associated operating costs such as utilities, training and travel. Indirect costs include shared administrative expenses within the work unit and in one or more support functions outside the work unit (e.g., legal, finance, human resources, facilities, maintenance, technology). Direct costs are detailed in the operating budget of the respective utility while indirect costs are within the Town Department that provides the service to the utility. All revenue an expenses are accounted for on the Master Balance Sheet.

UTILITY BALANCE SHEET TABLE OF CONTENTS

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SOLID WASTE

The Solid Waste Enterprise was established in 2009 when the Town implemented a Pay-As-You Throw (PAY-T) program. Through PAY-T programs, residents are charged for the collection of municipal solid waste—ordinary household trash—based on the amount they throw away. This creates a direct economic incentive to recycle more and to generate less waste. The fees generated through the sale of PAY-T are used to offset the cost of solid waste disposal from the general tax levy. The program's fee structure has been designed to cover roughly 50% of the program expenses.

FY 20 costs associated with the processing and disposal of recycling materials present a new category of fees for the Town in the coming agreement. The recycling disposal fee includes a Processing Fee per ton of recycling materials. When the commodity value of the recyclable material falls below the Processing Fee the Town's share is 100% and when the commodity value is greater than the Processing Fee the Commodity value is shared between Casella and the Town.

REVENUE	
BAG SALES	$880,000
STICKER SALES	$39,000
RETAINED EARNINGS	$46,000
MISC. REVENUE	$3,500
Total Revenue	**$968,500**
CHARGES	
DIRECT CHARGES	
COLLECTIONS	$1,481,219
TRASH DISPOSAL	$465,000
RECYCLING DISPOSAL	$112,000
BAG MANUFACTURING	$180,000
HAULER FUEL SURCHARGE	$7,500
MISC. EXPENSES	$9,250
Total Charges	**$2,254,969**
Surplus/(Levy)	**($1,286,469)**

WATER

The Shrewsbury Water Department is the Town's first utility established in 1905. The Board of Selectmen serve as the Town's Water Commissioners and are charged with setting the Water Rates. Water rates are set to ensure the full cost of the operating the utility, including day-to-day operations, administrative support provided by other Town Departments like accounting and investments in replacing and maintain the system infrastructure are covered by the users of the system. The Town uses a conservation based-rate structure that encourages the efficient use of water by charging customers a higher rate as their water consumption increases.

REVENUE	
WATER RATES	$5,756,405
WATER SYSTEM IMPROVEMENTS ACCOUNT	$700,000
WATER CONSERVATION FUNDS WATER	$50,000
PROJECT/ACRTICLE CLOSEOUTS	$0
Total Revenue	**$6,506,405**
CHARGES	
DIRECT CHARGES	
OPERATIONS	
Salaries 1	$53,471
Salaries 2	$0
Salaries 3	$446,339
Expenses 4-5-6	$958,000
New Equipment 8	$0
Separate Appropriations 9	$885,989
Total Operations	**$2,343,799**
CAPITAL INVESTMENTS	
Water Main Replacement	$1,900,000
Home Farm Well 6-1 Replacement	$425,000
Replace Air Compressor (1996)	$45,000
Replace Pick Up Truck 66 (2010)	$58,000
Replace Dump Truck (2001)	$115,000
Total Capital Investments	**$2,543,000**
TOTAL DIRECT CHARGES	**$4,886,799**

WATER CONTINUED

INDIRECT CHARGES - Accounted for in Town Operating Budget

DEBT SERVICE

Water System Improvements 2009	$69,550
Water Treatment Plant July 2017 (Temp)	$26,250
Water Treatment Plant 2018 Permanent	$725,004
TOTAL DEBT SERVICE	**$820,804**

INDIRECT COSTS

General Financial Administration	$54,607
DPW Administrative Support	$186,980
IT Support	$46,200
Health Insurance Active - DPW Dir, Biz Mgr. GIS	$8,213
Increase (10%)	$821
Health Insurance Active - Business Management Division Staff	$20,419
Increase (10%)	$2,042
Health Insurance Active - Workers	$41,813
Increase (10%)	$4,181
Health Insurance Retired	$35,072
Increase (10% - Six Months)	$1,754
Life Insurance Active	$382
Life Insurance Retired	$458
Medicare (On All Salaries)	$9,132
Pension	$239,842
Gasoline & Diesel	$40,184
Workers Compensation	$8,084
Property, Gl & Boiler	$12,351
Auto	$10,678
Bill Printing	$1,170
Postage	$3,900
Transfer to OPEB Trust	$70,519
TOTAL INDIRECT OPERATING COSTS	**$798,803**

TOTAL INDIRECT CHARGES	**$1,619,607**
TOTAL WATER CHARGES	**$6,506,405**
SURPLUS/(LEVY)	**($0)**

SEWER

The Sewer Operations is managed through a Special Revenue Fund established through special legislation in 1954 and accepted by the Town April 4, 1955. Akin to M.G.L. c. 83 section 16, Chapter 502 Acts of 1954 stipulates that the Town may adopt a sewerage system wherein a separate accounting and financial reporting mechanism for sewer services for which a fee is charged in exchange for goods or services. Similar to an Enterprise Fund, this special legislation allows a community to demonstrate to the public the portion of total costs of the sewerage system that is recovered through user charges.

REVENUE

SEWER SURPLUS FUND	$7,570,000
INFLOW & INFILTRATION FUND	$400,000
SEWER PROJECT/ACRTICLE CLOSEOUTS	$8,695
Total Revenue	**$7,978,695**

CHARGES

DIRECT CHARGES

OPERATIONS	
Salaries 1	$53,471
Salaries 2	$0
Salaries 3	$367,358
Expenses 4-5-6	$568,000
New Equipment 8	$0
Separate Appropriations 9	$4,599,879
TOTAL OPERATIONS	**$5,588,709**
CAPITAL INVESTMENTS	
Inflow & Infiltration Work	$400,000
Sewer Pump Station Evaluation	$300,000
Radio Telemetry Upgrade	$300,000
Sewer Pump Station Improvements	$500,000
Beal	$120,000
TOTAL CAPITAL INVESTMENTS	**$1,620,000**
TOTAL DIRECT CHARGES	**$7,208,709**

SEWER CONTINUED

INDIRECT CHARGES - Accounted for in Town Operating Budget

DEBT SERVICE

MWPAT Projects	$24,309
Sewer Interceptor #1	$54,805
Sewer Interceptor #2	$231,311
TOTAL DEBT SERVICE	**$310,425**

INDIRECT OPERATING COSTS

General Financial Administration	$54,607
DPW Administrative Support	$186,980
IT Support	$46,200
Health Insurance Active - DPW Dir, Biz Mgr. GIS	$8,213
Increase (10%)	$821
Health Insurance Active - Business Management Division Staff	$20,419
Increase (10%)	$2,042
Health Insurance Active - Workers	$41,915
Increase (10%)	$4,191
Health Insurance Retired	$9,607
Increase (10% - Six Months)	$480
Life Insurance Active - Workers	$229
Life Insurance Retired	$102
Medicare (On All Salaries)	$6,102
Pension	$30,361
Gasoline & Diesel	$6,287
Workers Compensation	$6,654
Property, Gl & Boiler	$6,613
Auto	$3,058
Bill Printing	$1,170
Postage	$3,900
Transfer to OPEB Trust	$19,610
TOTAL INDIRECT OPERATING COSTS	**$459,562**

TOTAL INDIRECT CHARGES	**$769,987**

TOTAL SEWER CHARGES	**$7,978,695**

SURPLUS/(LEVY)	($0)

STORMWATER

The Town of Shrewsbury uses a written Stormwater Management Plan ("SWMP"), created with guidance from the United Stated Environmental Protection Agency ("USEPA") through the National Pollutant Discharge Elimination System ("NPDES") General Permit for Small Municipal Separate Storm Sewer Systems ("MS4"). From the SWMP, Shrewsbury works to implement best management practices ("BMPs") for stormwater runoff such as cleaning catch basins, and street sweeping.

On May 2007, Article 21, the Stormwater Management Bylaw, was approved by Town Meeting to set up the authority and enforcement of the prohibition of illicit discharges into our MS4 (discharges that are not entirely comprised of stormwater), and to provide the framework for the utility fee and stormwater management permit.

On July 2018, the MS4-2016 Permit went live and, on October 2018, the Town of Shrewsbury submitted their Notice of Intent for the permit and is waiting for approval by the USEPA.

REVENUE	
STORMWATER FEES	$1,560,500
STORMWATER RETAINED EARNINGS	$0
Total Revenue	**$1,560,500**
CHARGES	
DIRECT CHARGES	
OPERATIONS	
Salaries 3	$149,578
Expenses 4-5-6	$885,500
New Equipment 8	$0
Separate Appropriations 9 & Allowance for Abatements	$170,000
Total Operations	**$1,205,078**
CAPITAL INVESTMENTS	
Drainage Projects	$250,000
Total Capital Investments	**$250,000**
TOTAL DIRECT CHARGES	**$1,455,078**

STORMWATER CONTINUED

INDIRECT CHARGES - Accounted for in Town Operating Budget

DEBT SERVICE

TOTAL DEBT SERVICE	**$0**

INDIRECT COSTS

General Financial Administration	$27,304
DPW Administrative Support	$38,084
IT Support	$21,171
Catch Basin Cleaning by Highway Staff	$30,000
Health Insurance Active	$6,056
Increase (10%)	$606
Health Insurance Retired	$0
Increase (10% - Six Months)	$0
Life Insurance Active	$52
Life Insurance Retired	$0
Medicare (On All Salaries)	$2,169
Pension	$650
Gasoline & Diesel	$600
Workers Compensation	$90
Property, Gl & Boiler	$100
Auto	$500
Bill Printing	$1,170
Postage	$3,900
Transfer to OPEB Trust	$275
TOTAL INDIRECT OPERATING COSTS	**$105,422**

TOTAL INDIRECT CHARGES	**$105,422**
TOTAL STORMWATER CHARGES	**$1,560,500**
SURPLUS/(LEVY)	**($0)**

OPERATING BUDGET

The Town Manager's initial fiscal year 2020 (FY20) operating budget proposal totals $130,479,045 which is a 5.08% increase over fiscal year 2019 (FY19). This initial proposal includes $66,250,416 for the School Department, which is an increase of $2,112,809 or 3.29% over the FY19 funding level. Notwithstanding the proposal for the School Department, the most significant change between FY20 and FY19 is the establishment of a new utility to manage responsibilities mandated by the Federal Environmental Protection Agency through a new Stormwater permit. This Stormwater Utility budget is proposed at $1,560,500 and will be managed through an Enterprise Fund.

With the exception of the new Stormwater Utility, the operating budgets for municipal departments have been set to cover the projected costs to provide the same services to residents with few exceptions. In order to continue to provide the expected level of law enforcement services, the budget proposes to fund an additional patrol officer within the Police Department.

Additional positions are also proposed within the Public Facilities Department and the Council on Aging. The budget proposes reallocating Public Facilities funds that are budgeted for contracted services in FY19 to fund a new full time Maintenance Craftsman position. This change is projected to improve the effectiveness of HVAC maintenance operations. A new part time van driver position is proposed within the Council on Aging. State formula aid funds will augment federal grant funds to cover the cost of this new position, which will increase the transportation services provided through the Council.

Fiscal year 2020 is the first budget year that the 4.6 new FTE funded in the FY19 budget are allocated within the appropriate departments. Additionally, collective bargaining agreements with the Police Superior's Union and the Custodians Union that expired in FY17 were settled in FY19. These items cause significant year-over-year changes for the following departments: Town Manager, Public Buildings, Police, Building Inspector, Town Engineer.

This initial proposal is subject change throughout the balance of the budget process which will culminate at the May 20, 2019 Annual Town Meeting. Departmental budgets will be reviewed in great detail at several public meetings and hearings to be held by the Board of Selectmen, School Committee and Finance Committee prior to the Annual Town Meeting. A schedule for those meetings can be found on the calendar of the Town website which is www.shrewsburyma.gov.

OPERATING BUDGET BY DEPARTMENT

	FY 2017 Expended	FY 2018 Expended	FY 2019 Budget	FY 2020 TM Fiscal Proj. One	% Change from FY2019	$ Change from FY2019	% of Total Budget
PERSONNEL BOARD	$6,000	$15,684	$473,765	$369,668	-21.97%	($104,097)	0.28%
SELECTMEN	$37,705	$20,718	$21,000	$22,250	5.95%	$1,250	0.02%
TOWN MANAGER	$357,206	$409,428	$457,046	$555,501	21.54%	$98,455	0.43%
FINANCE COMMITTEE	$587	$750	$234,460	$233,970	-0.21%	($490)	0.18%
ACCOUNTANT	$230,931	$240,262	$235,058	$245,725	4.39%	$10,667	0.19%
ASSESSORS	$302,748	$298,861	$340,565	$306,658	-9.96%	($33,907)	0.24%
TREASURER-COLLECTOR	$399,194	$369,614	$401,574	$421,056	4.85%	$19,482	0.32%
TOWN COUNSEL	$148,761	$174,946	$154,200	$179,200	16.21%	$25,000	0.14%
TOWN CLERK	$139,967	$161,788	$163,797	$169,873	3.71%	$6,076	0.13%
ELECTION AND REGISTRATION	$129,924	$88,523	$151,751	$133,680	-11.91%	($18,071)	0.10%
CONSERVATION COMMISSION	$1,732	$3,847	$1,900	$1,900	0.00%	$0	0.00%
PLANNING & ECONOMIC DEV.	$27,890	$61,443	$69,680	$74,771	7.31%	$5,091	0.06%
PLANNING BOARD	$1,533	$1,391	$2,000	$2,000	0.00%	$0	0.00%
BOARD OF APPEALS	$2,400	$276	$3,400	$3,650	7.35%	$250	0.00%
PUBLIC BUILDINGS	$3,767,808	$3,847,311	$3,823,871	$4,156,742	8.71%	$332,871	3.19%
POLICE DEPARTMENT	$4,640,437	$4,761,498	$5,195,267	$5,523,926	6.33%	$328,659	4.23%
FIRE DEPARTMENT	$3,453,970	$3,524,371	$3,554,284	$3,625,371	2.00%	$71,087	2.78%
BUILDING INSPECTOR	$322,549	$311,054	$354,695	$444,240	25.25%	$89,545	0.34%
WEIGHTS & MEASURES	$5,153	$6,528	$7,400	$9,000	21.62%	$1,600	0.01%
EMERGENCY MANAGEMENT	$11,583	$12,040	$12,190	$12,820	5.17%	$630	0.01%
FORESTRY	$69,487	$65,507	$78,275	$82,275	5.11%	$4,000	0.06%
OTHER POST EMPLOYEE BEN.	$0	$0	$0	$358,916		$358,916	0.28%
PENSIONS	$5,125,289	$5,549,124	$5,674,609	$5,315,693	-6.32%	($358,916)	4.07%
PUBLIC WORKS	$0	$0	$0	$522,620		$522,620	0.40%
TOWN ENGINEER	$518,478	$570,492	$653,967	$357,388	-45.35%	($296,579)	0.27%
HIGHWAY	$2,112,442	$2,148,574	$2,222,123	$2,128,280	-4.22%	($93,843)	1.63%
STREET LIGHTING	$156,924	$161,636	$147,000	$147,000	0.00	$0	0.11%
SOLID WASTE	$1,739,577	$1,801,412	$1,839,741	$2,254,969	22.57%	$415,228	1.73%
SEWER	$4,825,506	$4,988,846	$5,588,111	$5,588,710	0.01%	$599	4.28%

	FY 2017 Expended	FY 2018 Expended	FY 2019 Budget	FY 2020 TM Fiscal Proj. One	% Change from FY2019	$ Change from FY2019	% of Total Budget
WATER	$1,750,336	$1,599,173	$2,294,151	$2,343,799	2.16%	$49,648	1.80%
STORMWATER	$0	$0	$0	$1,205,078		$1,205,078	0.92%
CEMETERIES	$140,833	$101,959	$101,959	$114,264	12.07%	$12,305	0.09%
HEALTH	$200,820	$200,943	$217,107	$221,292	1.93%	$4,185	0.17%
COUNCIL ON AGING	$234,618	$250,737	$285,156	$292,234	2.48%	$7,078	0.22%
VETERAN'S SERVICES	$167,901	$188,643	$202,525	$211,820	4.59%	$9,295	0.16%
COMMISSION ON DISABILITIES	$363	$125	$500	$500	0.00%	$0	0.00%
LIBRARY	$1,228,487	$1,273,865	$1,353,150	$1,416,315	4.67%	$63,165	1.09%
PARKS AND RECREATION	$365,743	$398,637	$462,142	$471,595	2.05%	$9,453	0.36%
SCHOOLS	$60,407,383	$62,375,000	$64,137,607	$66,250,416	3.29%	$2,112,809	50.77%
INTEREST & MATURING DEBT	$9,119,955	$9,347,232	$8,904,498	$9,314,812	4.61%	$410,314	7.14%
Employee Assistance Program	$3,980	$3,980	$4,000	$2,750	0.00%	($1,250)	0.00%
Group Health and Life Insurance	$9,537,527	$10,473,533	$11,080,000	$11,900,000	4.78%	$820,000	9.12%
Medicare	$923,795	$999,258	$1,005,000	$1,059,347	0.00%	$54,347	0.81%
Unemployment Compensation Ins.	$34,812	$40,070	$98,000	$100,000	-21.60%	$2,000	0.08%
Radio Maintenance	$10,421	$10,421	$10,421	$10,421	0.00%	$0	0.01%
Gasoline and Oil	$280,818	$248,181	$345,000	$395,000	-1.43%	$50,000	0.30%
Printing/Postage/Stationary	$79,458	$70,762	$107,000	$95,000	-29.61%	($12,000)	0.07%
Memorial Day	$2,745	$3,865	$5,500	$5,500	0.00%	$0	0.00%
General Insurance	$909,213	$766,596	$842,294	$897,050	8.68%	$54,756	0.69%
Information Technology	$713,554	$698,701	$808,465	$880,000	15.10%	$71,535	0.67%
Telephone System	$30,145	$30,556	$44,000	$44,000	1.01%	$0	0.03%
OPERATING SUPPORT (UNCLASSIFIED)	$12,526,467	$13,345,924	$14,349,680	$15,389,068	($0)	$1,039,388	11.79%
TOTAL	**$114,678,687**	**$118,678,281**	**$124,170,204**	**$130,479,045**	**5.08%**	**$6,308,841**	**100.0%**

ADMINISTRATION & FINANCE

Description:
The Administration and Finance departments provide critical support to taxpayers, residents and the Town's physical, financial and human resources.

Mission:
Personnel – The Personnel Board is a three member body appointed by the Town Moderator and is responsible for the administration of the classification and compensation plan and charged with establishing policies, procedures and regulations for the administration of these plans.

Selectmen - The Board of Selectmen acts as the Town's Chief Executive Body responsible for the community's general welfare following guidelines set forth in Operational Policies.

Town Manager - The Town Manager acts as the Town's Chief Administrative and Fiscal Officer responsible for the overall operation of the community under the provisions of Chapter 559 of the Acts of 1953, which is better known as the Selectmen-Town Manager Act. The Office of the Town Manager provides leadership and support to all Town Departments.

Finance Committee - The Finance Committee is a nine member body appointed by the Town Moderator and are charged with considering matters relating to the appropriation, the borrowing and the expenditure of money by the Town, its indebtedness, the methods of administration of its various offices and departments, property valuation and assessments and other municipal affairs and may make recommendations to the Town or to any town board, officer or committee relative to such matters.

Accountant - The Accounting Office ensures the Town is in compliance with Generally Accepted Accounting Principles, Federal and state laws, and Town Meeting authorizations.

Assessor - The Assessors Department maintains an assessment system that can develop fair and equitable values for all classes of property through the use of a sophisticated computer-assisted mass appraisal system.

Treasurer/Collector - The Treasurer/Collector's Office is responsible for the billing and collection of revenue for the Town of Shrewsbury.

Town Counsel – Town Counsel, appointed by the Board of Selectmen, is the Town's legal counsel charged with legal opinions, drafting, defense and prosecution of all matters of law.

Operating Support – This is a budgetary department that details various expenditures that are not allocated to specific function or organizations including health and general liability insurance and Town payroll tax obligations as an employer.

Town Clerk – The Town Clerk is considered the center of town government and is a major source of information for the residents.

Elections & Registrations – The Elections and Registrations department is staffed on a day-to-day basis by the Office of the Town Clerk and funds the costs associated with elections and legislative processes of the Town.

Public Buildings - The Public Buildings Division is administratively aligned with the Department of Public Facilities within the Department of Public Work. The Division is proudly responsible for the maintenance and upkeep of municipal and school properties for the Town of Shrewsbury.

Fiscal 2020:
One additional FTE, a HVAC Technician, is proposed within the Public Buildings Division. The additional cost of this position is funded through a reduction in the expense line item for the repair and maintenance of buildings.

Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
ADMINISTRATION & FINANCE					
Personnel 1-2-3	*$2,529,914*	*$2,584,376*	*$2,738,911*	*$3,074,877*	*$2,986,117*
Expenses 4-5-6	*$2,600,925*	*$2,667,128*	*$2,662,061*	*$2,859,071*	*$2,847,383*
Separate Approp. 8-9	*$12,914,734*	*$13,722,419*	*$15,405,795*	*$16,539,242*	*$16,349,892*
ADMINISTRATION & FINANCE TOTAL	***$18,045,573***	***$18,973,923***	***$20,806,767***	***$22,473,190***	***$22,183,391***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Personnel	01011904	510900	Professional Improvement	$0	$684	$16,000	$16,000	$17,500
	01011904	520130	Professional Services	$0	$0	$0	$0	$0
	01011904	540140	Books Periodicals Subs	$0	$0	$100	$100	$100
	01011904	540220	Office Supplies	$0	$0	$0	$0	$0
	01011904	570180	Other - Not Classified	$0	$0	$0	$0	$0
			Sub-Total 4-5-6	$0	$684	$16,100	$16,100	$17,600
	01011909	510400	New Salary Schedules	$0	$15,000	$405,665	$353,600	$300,000
	01011909	520250	Municipal Training Group	$0	$0	$0	$0	$0
	01011909	520260	Class & Compensation Study PAT	$6,000	$0	$5,000	$5,000	$5,000
	01011909	520490	Classification Study-Foremen	$0	$0	$0		$0
	01011909	570000	Other Charges & Expend	$0	$0	$47,000	$47,068	$47,068
			Sub-Total 8-9	$6,000	$15,000	$457,665	$405,668	$352,068
			Personnel Totals	***$6,000***	***$15,684***	***$473,765***	***$421,768***	***$369,668***
Selectmen	01012201	510010	S & W - Full Time	$8,750	$8,750	$8,750	$8,750	$8,750
	01012202	510010	S & W - Full Time	$1,830	$1,209	$1,400	$1,400	$1,400
	01012202	510140	Stipends	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$10,579	$9,959	$10,150	$10,150	$10,150
	01012204	520040	Utility - Telephone	$59	$750	$100	$1,150	$1,150
	01012204	520080	R & M - Equipment	$0	$0	$0	$0	$0
	01012204	520100	Advertising & Binding	$1,482	$924	$1,250	$1,250	$1,250
	01012204	520200	Board of Dogs	$0	$0	$0	$0	$0
	01012204	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01012204	540140	Books Periodicals Subs	$0	$0	$0	$0	$0
	01012204	540150	Print Postage Stationary	$178	$0	$300	$300	$300
	01012204	540220	Office Supplies	$415	$369	$500	$500	$500
	01012204	570010	Car Allowance/Mileage	$1,680	$1,680	$1,750	$1,750	$1,750
	01012204	570020	Dues & Memberships	$5,407	$5,603	$5,550	$5,750	$5,750
	01012204	570030	Travel	$1,193	$1,434	$1,400	$1,400	$1,400
	01012204	570035	Training/Conferences	$0	$0	$0	$0	$0
	01012204	570180	Other - Not Classified	$16,711	$0	$0	$0	$0
			Sub-Total 4-5-6	$27,125	$10,759	$10,850	$12,100	$12,100
	01012208	580010	Office Equipment	$0	$0	$0	$0	$0
	01012209	510140	Stipends - Census Coordinator	$0	$0	$0	$0	$0
	01012209	520130	Professional Services	$0	$0	$0	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Selectmen	01012209	570970	Stab/OPEB Fund	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Selectmen Totals	***$37,704***	***$20,718***	***$21,000***	***$22,250***	***$22,250***
Town Manager	01012301	510010	S & W - Full Time	$150,000	$202,113	$180,000	$183,500	$300,744
	01012301	510080	Sick Leave Plan II	$0	$3,365	$0	$0	$0
	01012301	510100	Longevity	$0	$0	$0	$0	$125
	01012302	510010	S & W - Full Time	$54,870	$82,900	$91,798	$96,055	$93,685
	01012302	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01012302	510080	Sick Leave Plan II	$0	$394	$0	$0	$0
	01012302	510090	Overtime	$1,152	$970	$0	$1,000	$1,000
	01012302	510100	Longevity	$0	$0	$0	$0	$0
	01012303	510010	S & W - Full Time	$140,280	$99,187	$165,311	$251,660	$134,416
	01012303	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01012303	510090	Overtime	$0	$0	$0	$1,000	$1,000
	01012303	510100	Longevity	$375	$125	$125	$125	$0
			Sub-Total 1-2-3	$346,676	$389,055	$437,234	$533,341	$530,971
	01012304	520040	Utility - Telephone	$1,895	$3,126	$2,900	$3,200	$3,200
	01012304	520080	R & M - Equipment	$0	$0	$0	$0	$0
	01012304	520100	Advertising & Binding	$893	$314	$800	$1,075	$1,075
	01012304	520130	Professional Services	$0	$0	$0	$0	$0
	01012304	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01012304	540140	Books Periodicals Subs	$0	$0	$0	$0	$0
	01012304	540150	Print Postage Stationary	$0	$0	$150	$150	$150
	01012304	540200	Educational Supplies	$0	$0	$0	$0	$0
	01012304	540220	Office Supplies	$1,172	$848	$500	$500	$850
	01012304	570010	Car Allowance/Mileage	$3,600	$3,600	$4,500	$4,500	$4,500
	01012304	570020	Dues & Memberships	$1,461	$2,993	$2,850	$2,850	$3,250
	01012304	570030	Travel	$1,508	$1,372	$4,505	$4,505	$3,505
	01012304	570035	Training/Conferences	$0	$0	$0	$1,500	$4,500
	01012304	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01012304	570180	Other - Not Classified	$0	$8,240	$3,607	$3,500	$3,500
			Sub-Total 4-5-6	$10,528	$20,493	$19,812	$21,530	$24,530
			Town Manager Totals	***$357,205***	***$409,548***	***$457,046***	***$554,871***	***$555,501***
Finance Committee	01013102	510020	S & W - Part Time	$0	$0	$500	$500	$0
	01013102	510090	Overtime	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$0	$0	$500	$500	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Finance Committee	01013104	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01013104	570020	Dues & Memberships	$333	$345	$335	$335	$345
	01013104	570030	Travel	$0	$0	$125	$125	$125
	01013104	570180	Other - Not Classified	$254	$405	$500	$500	$500
			Sub-Total 4-5-6	$587	$750	$960	$960	$970
	01013109	570200	Reserve Fund	$0	$0	$233,000	$290,000	$233,000
	01013109	570205	A.T.M. 5/19/97	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$233,000	$290,000	$233,000
			Finance Committee Totals	***$587***	***$750***	***$234,460***	***$291,460***	***$233,970***
Accountant	01013501	510010	S & W - Full Time	$90,951	$94,227	$94,228	$96,850	$96,850
	01013501	510080	Sick Leave Plan II	$1,742	$1,812	$0	$0	$0
	01013501	510100	Longevity	$400	$400	$400	$400	$400
	01013502	510010	S & W - Full Time	$103,109	$104,768	$104,774	$107,682	$48,103
	01013502	510080	Sick Leave Plan II	$1,975	$2,015	$0	$0	$0
	01013502	510090	Overtime	$0	$0	$0	$0	$0
	01013502	510100	Longevity	$500	$500	$550	$600	$300
	01013503	510010	S & W - Full Time	$0	$0	$0	$0	$59,579
	01013503	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01013503	510100	Longevity	$0	$0	$0	$0	$300
			Sub-Total 1-2-3	$198,677	$203,721	$199,951	$205,533	$205,533
	01013504	520040	Utility - Telephone	$489	$456	$552	$492	$492
	01013504	520100	Advertising & Binding	$0	$0	$100	$100	$100
	01013504	520120	Data Processing	$0	$0	$0	$0	$0
	01013504	520130	Professional Services	$0	$0	$0	$300	$300
	01013504	540150	Print Postage Stationary	$11	$58	$0	$50	$50
	01013504	540220	Office Supplies	$775	$473	$625	$625	$625
	01013504	570010	Car Allowance/Mileage	$571	$541	$400	$400	$400
	01013504	570020	Dues & Memberships	$185	$185	$185	$185	$185
	01013504	570030	Travel	$2,223	$1,111	$2,245	$1,860	$1,860
	01013504	570035	Training/Conferences	$0	$1,716	$0	$1,180	$1,180
			Sub-Total 4-5-6	$4,254	$4,540	$4,107	$5,192	$5,192
	01013508	580500	Equipment Replacement	$0	$0	$0	$0	$0
	01013509	520230	Town Audit	$28,000	$32,000	$31,000	$35,000	$35,000
			Sub-Total 8-9	$28,000	$32,000	$31,000	$35,000	$35,000
			Accountant Totals	***$230,931***	***$240,261***	***$235,058***	***$245,725***	***$245,725***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Assessors	01014101	510010	S & W - Full Time	$90,951	$93,828	$94,227	$96,850	$96,850
	01014101	510020	S & W - Part Time	$3,000	$3,000	$3,000	$3,000	$3,000
	01014101	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01014101	510100	Longevity	$125	$125	$200	$513	$513
	01014102	510010	S & W - Full Time	$141,170	$146,459	$141,179	$62,452	$62,452
	01014102	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01014102	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01014102	510090	Overtime	$118	$0	$0	$0	$0
	01014102	510100	Longevity	$475	$250	$250	$0	$0
	01014103	510010	S & W - Full Time	$3,199	$0	$0	$87,153	$87,153
	01014103	510020	S & W - Part Time	$27,164	$25,946	$34,784	$6,990	$6,990
			Sub-Total 1-2-3	$266,202	$269,607	$273,640	$256,958	$256,958
	01014104	520040	Utility - Telephone	$860	$816	$1,100	$1,200	$1,200
	01014104	520080	R & M - Equipment	$0	$0	$250	$400	$400
	01014104	520100	Advertising & Binding	$0	$0	$250	$250	$250
	01014104	520120	Data Processing	$0	$1,500	$225	$0	$0
	01014104	520130	Professional Services	$2,075	$5,385	$40,000	$40,000	$13,500
	01014104	540140	Books Periodicals Subs	$105	$115	$400	$800	$500
	01014104	540150	Print Postage Stationary	$368	$220	$1,000	$1,000	$750
	01014104	540220	Office Supplies	$731	$188	$1,000	$1,000	$900
	01014104	570010	Car Allowance/Mileage	$7,020	$6,750	$7,200	$7,200	$7,200
	01014104	570020	Dues & Memberships	$577	$522	$1,000	$400	$650
	01014104	570030	Travel	$3,282	$4,155	$3,900	$1,750	$1,750
	01014104	570035	Training/Conferences	$0	$0	$0	$3,500	$2,500
			Sub-Total 4-5-6	$15,018	$19,652	$56,325	$57,500	$29,600
	01014108	580010	Office Equipment	$0	$0	$100	$100	$100
	01014109	520240	RE/Pers Prop Discovery	$21,527	$9,600	$10,500	$35,500	$20,000
			Sub-Total 8-9	$21,527	$9,600	$10,600	$35,600	$20,100
			Assessors Totals	***$302,747***	***$298,860***	***$340,565***	***$350,058***	***$306,658***
Treasurer-Collector	01014501	510010	S & W - Full Time	$90,951	$83,262	$91,168	$96,850	$96,850
	01014501	510080	Sick Leave Plan II	$1,742	$0	$0	$0	$0
	01014501	510100	Longevity	$200	$0	$0	$0	$0
	01014501	510140	Stipends	$500	$375	$500	$500	$1,000
	01014502	510010	S & W - Full Time	$221,184	$217,292	$227,164	$232,563	$172,984
	01014502	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01014502	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01014502	510090	Overtime	$0	$2,007	$0	$25,000	$10,000

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Treasurer-Collector	01014502	510100	Longevity	$125	$0	$125	$125	$125
	01014503	510010	S & W - Full Time	$0	$0	$0	$0	$59,579
	01014503	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01014503	510100	Longevity	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$314,702	$302,936	$318,957	$355,039	$340,539
	01014504	520040	Utility - Telephone	$531	$433	$1,400	$1,400	$750
	01014504	520080	R & M - Equipment	$0	$0	$0	$950	$950
	01014504	520100	Advertising & Binding	$0	$0	$0	$0	$0
	01014504	520120	Data Processing	$0	$0	$0	$0	$0
	01014504	520130	Professional Services	$66,052	$55,879	$37,000	$70,000	$60,000
	01014504	520140	Rental of Equipment	$0	$1,126	$0	$0	$0
	01014504	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01014504	540140	Books Periodicals Subs	$125	$0	$300	$300	$100
	01014504	540150	Print Postage Stationary	$4,300	$4,966	$5,900	$5,900	$5,900
	01014504	540220	Office Supplies	$1,407	$2,868	$2,500	$3,000	$3,000
	01014504	570010	Car Allowance/Mileage	$960	$120	$1,440	$1,440	$1,440
	01014504	570020	Dues & Memberships	$405	$335	$577	$577	$577
	01014504	570030	Travel	$613	$870	$3,500	$3,500	$3,500
	01014504	570035	Training/Conferences	$0	$0	$0	$800	$800
	01014504	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01014504	570180	Other - Not Classified	$50	$81	$0	$0	$0
	01014504	570190	Bond Registration	$0	$0	$0	$0	$0
			Sub-Total 4-5-6	$74,442	$66,678	$52,617	$87,867	$77,017
	01014508	580010	Office Equipment	$0	$0	$0	$4,000	$3,500
	01014508	580020	Computer Equipment	$0	$0	$0	$0	$0
	01014509	570700	Clearing & Sale Tax Title	$10,048	$0	$30,000	$0	$0
			Sub-Total 8-9	$10,048	$0	$30,000	$4,000	$3,500
			Treasurer-Collector Totals	***$399,193***	***$369,613***	***$401,574***	***$446,906***	***$421,056***
Town Counsel	01015101	510000	Personnel Services	$0	$0	$0	$0	$0
	01015104	520130	Professional Services	$148,761	$174,146	$150,000	$189,600	$175,000
	01015104	520220	Services-Not Classified	$0	$150	$900	$900	$900
	01015104	570020	Dues & Memberships	$0	$0	$300	$300	$300
	01015104	570180	Other - Not Classified	$0	$650	$3,000	$3,000	$3,000
			Town Counsel Totals	***$148,761***	***$174,946***	***$154,200***	***$193,800***	***$179,200***
Operating Support	01015909	510310	Employee Assist Program	$3,980	$3,980	$4,000	$4,000	$2,750
	01015909	510320	FICA Employer Match	$0	$0	$0	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Operating Support	01015909	510330	Grp Health & Life Ins	$9,537,527	$10,473,533	$11,080,000	$12,000,000	$11,900,000
	01015909	510330	Grp Health & Life Ins	$0	$0	$0	$0	$0
	01015909	510340	Medicare Employer Match	$923,795	$999,258	$1,005,000	$1,059,347	$1,059,347
	01015909	510360	Pensions & Annuities - NonCont	$0	$0	$0	$0	$0
	01015909	510380	Unemployment Compensation	$34,812	$40,070	$98,000	$100,000	$100,000
	01015909	510390	Worker's Compensation	$0	$0	$0	$0	$0
	01015909	520080	R & M - Equipment	$10,421	$10,421	$10,421	$10,421	$10,421
	01015909	520620	Ambulance Services	$0	$0	$0	$0	$0
	01015909	540020	Oil & Fuel	$280,818	$248,181	$345,000	$395,000	$395,000
	01015909	540150	Print Postage Stationary	$79,458	$70,762	$107,000	$95,000	$95,000
	01015909	570100	WAREP Payment	$0	$0	$0	$0	$0
	01015909	570220	Memorial Day	$2,745	$3,865	$5,500	$5,500	$5,500
	01015909	570230	General Insurance	$909,213	$766,596	$842,294	$897,050	$897,050
	01015909	570290	Bills of Prior Years	$0	$0	$0	$0	$0
	01015909	572010	Out of State Travel Exp	$0	$0	$0	$0	$0
	01015909	572030	MIS Support	$713,554	$698,701	$808,465	$815,000	$880,000
	01015909	580370	Telecom & Network Equipment	$30,145	$30,556	$44,000	$44,000	$44,000
			Operating Support Totals	***$12,526,467***	***$13,345,924***	***$14,349,680***	***$15,425,318***	***$15,389,068***
Town Clerk	01016101	510010	S & W - Full Time	$82,324	$84,960	$85,288	$87,663	$87,663
	01016101	510080	Sick Leave Plan II	$1,577	$1,312	$0	$0	$0
	01016101	510100	Longevity	$400	$400	$400	$400	$400
	01016102	510010	S & W - Full Time	$20,044	$65,154	$69,167	$73,324	$21,605
	01016102	510020	S & W - Part Time	$28,842	$4,734	$0	$0	$0
	01016102	510080	Sick Leave Plan II	$0	$162	$0	$0	$0
	01016102	510090	Overtime	$321	$322	$1,000	$1,000	$1,000
	01016102	510100	Longevity	$125	$200	$263	$325	$200
	01016102	510110	Work Incentive Program	$0	$0	$0	$0	$0
	01016103	510010	S & W - Full Time	$0	$0	$0	$0	$51,719
	01016103	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01016103	510100	Longevity	$0	$0	$0	$0	$125
			Sub-Total 1-2-3	$133,633	$157,244	$156,117	$162,713	$162,713
	01016104	520040	Utility - Telephone	$295	$240	$800	$800	$500
	01016104	520080	R & M - Equipment	$120	$125	$150	$150	$150
	01016104	520100	Advertising & Binding	$812	$1,195	$1,000	$1,000	$1,000
	01016104	520130	Professional Services	$0	$0	$0	$0	$0
	01016104	540150	Print Postage Stationary	$1,256	$480	$1,000	$1,000	$1,000
	01016104	540220	Office Supplies	$1,114	$520	$1,600	$1,600	$1,600
	01016104	570010	Car Allowance/Mileage	$500	$500	$500	$500	$500
	01016104	570020	Dues & Memberships	$370	$600	$780	$560	$560

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Town Clerk	01016104	570030	Travel	$1,767	$782	$1,750	$750	$750
	01016104	570035	Training/Conferences	$0	$0	$0	$1,000	$1,000
	01016104	570040	Insurance & Bonds	$100	$100	$100	$100	$100
			Sub-Total 4-5-6	$6,334	$4,543	$7,680	$7,460	$7,160
	01016108	580010	Office Equipment	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Town Clerk	***$139,966***	***$161,787***	***$163,797***	***$170,173***	***$169,873***
Election & Reg.	01016201	510020	S & W - Part Time	$2,100	$2,100	$2,500	$2,500	$2,500
	01016202	510010	S & W - Full Time	$20,044	$23,190	$21,021	$21,605	$21,605
	01016202	510020	S & W - Part Time	$16,515	$18,498	$19,514	$20,741	$20,741
	01016202	510030	S & W - Temporary	$36,838	$3,429	$41,116	$29,038	$30,468
	01016202	510090	Overtime	$0	$803	$0	$1,000	$1,000
	01016202	510100	Longevity	$0	$0	$0	$0	$0
	01016203	510030	S & W - Temporary	$20,466	$8,973	$20,700	$15,040	$15,040
	01016203	510090	Overtime	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$95,963	$56,992	$104,851	$89,925	$91,355
	01016204	520080	R & M - Equipment	$2,475	$2,475	$3,300	$3,575	$3,575
	01016204	520100	Advertising & Binding	$50	$0	$100	$0	$0
	01016204	520120	Data Processing	$0	$0	$0	$0	$0
	01016204	520130	Professional Services	$14,723	$11,800	$17,950	$15,200	$15,200
	01016204	540150	Print Postage Stationary	$15,874	$16,903	$24,350	$24,350	$22,350
	01016204	540220	Office Supplies	$838	$352	$1,200	$1,200	$1,200
	01016204	570180	Other - Not Classified	$0	$0	$0	$17,502	$0
			Sub-Total 4-5-6	$33,960	$31,530	$46,900	$61,827	$42,325
	01016208	580010	Office Equipment	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Election & Registration Totals	***$129,923***	***$88,522***	***$151,751***	***$151,752***	***$133,680***
Public Buildings	01019201	510010	S & W - Full Time	$100,048	$103,651	$104,049	$53,269	$53,269
	01019201	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01019201	510100	Longevity	$400	$400	$400	$0	$0
	01019202	510010	S & W - Full Time	$46,279	$45,135	$46,800	$0	$0
	01019202	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01019202	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01019202	510090	Overtime	$0	$0	$0	$0	$0
	01019202	510100	Longevity	$275	$300	$300	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Public Buildings	01019203	510010	S & W - Full Time	$954,756	$980,984	$1,002,294	$1,287,011	$1,237,147
	01019203	510020	S & W - Part Time	$17,047	$17,068	$20,719	$42,362	$22,407
	01019203	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01019203	510080	Sick Leave Plan II	$2,622	$3,141	$0	$0	$0
	01019203	510090	Overtime	$39,506	$35,738	$45,000	$55,000	$55,000
	01019203	510100	Longevity	$2,550	$2,725	$2,950	$3,075	$3,075
	01019203	510110	Work Incentive Program	$0	$0	$0	$0	$0
	01019203	510240	Standby Pay	$0	$5,722	$15,000	$20,000	$17,000
			Sub-Total 1-2-3	$1,163,481	$1,194,862	$1,237,511	$1,460,718	$1,387,898
	01019204	520010	Utility - Electricity	$727,893	$709,264	$715,000	$715,000	$715,000
	01019204	520020	Utility - Natural Gas	$213,823	$231,005	$219,000	$225,000	$225,000
	01019204	520030	Utility - Heating Oil	$0	$0	$0	$0	$0
	01019204	520040	Utility - Telephone	$3,325	$3,645	$2,000	$3,800	$3,800
	01019204	520060	Utility - Water	$38,304	$36,412	$51,500	$54,000	$54,000
	01019204	520070	Utility - Sewer	$15,806	$14,667	$16,000	$17,000	$139,000
	01019204	520080	R & M - Equipment	$9,363	$5,854	$7,500	$8,000	$8,000
	01019204	520090	R & M - Building	$205,567	$254,461	$220,000	$256,000	$193,752
	01019204	520100	Advertising & Binding	$989	$393	$1,000	$1,000	$1,000
	01019204	520110	Hospital & Medical	$231	$154	$250	$250	$250
	01019204	520120	Data Processing	$0	$0	$0	$0	$0
	01019204	520130	Professional Services	$870,204	$883,524	$875,000	$890,000	$890,000
	01019204	520140	Rental of Equipment	$0	$1,977	$1,500	$2,000	$2,000
	01019204	520220	Services-Not Classified	$4,000	$4,095	$5,000	$5,000	$5,000
	01019204	520530	Parker Rd-Beal West Rental	$32,760	$32,760	$32,760	$32,760	$32,760
	01019204	540010	Automotive	$10,863	$9,080	$8,500	$9,200	$9,200
	01019204	540030	Building	$117,771	$118,322	$105,000	$130,000	$130,000
	01019204	540070	Asphalt & Bit Materials	$0	$0	$0	$0	$0
	01019204	540100	Seed, Loam & Fertilizer	$811	$1,486	$1,500	$1,500	$1,500
	01019204	540110	Public Safety	$0	$0	$0	$0	$0
	01019204	540120	Clothing & Uniforms	$10,772	$7,674	$9,750	$12,200	$10,600
	01019204	540150	Print Postage Stationary	$132	$320	$400	$400	$400
	01019204	540190	Custodial Supplies	$6,060	$2,460	$8,000	$8,000	$8,000
	01019204	540200	Educational Supplies	$0	$0	$0	$0	$0
	01019204	540220	Office Supplies	$241	$218	$300	$400	$400
	01019204	540230	Supplies - Not Classified	$38	$0	$200	$200	$200
	01019204	540240	Small Tools & Misc Equip	$3,874	$5,240	$4,000	$7,000	$7,000
	01019204	570010	Car Allowance/Mileage	$0	$0	$0	$2,400	$1,200
	01019204	570020	Dues & Memberships	$275	$275	$275	$550	$550
	01019204	570030	Travel	$110	$98	$1,000	$1,000	$1,000

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Public Buildings	01019204	570035	Training/Conferences	$0	$0	$0	$3,000	$3,000
	01019204	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01019204	570080	Inspection Fees	$6,485	$8,285	$6,875	$8,875	$8,875
	01019204	570180	Other - Not Classified	$220	$885	$200	$200	$200
			Sub-Total 4-5-6	$2,279,916	$2,332,553	$2,292,510	$2,394,735	$2,451,688
	01019208	580030	Passenger Cars	$0	$0	$0	$0	$0
	01019208	580040	Trucks & Tractors	$0	$0	$0	$53,000	$26,500
	01019208	580060	Radio Equipment	$0	$0	$0	$0	$0
	01019208	580070	Electrical & Mechanical	$5,663	$0	$3,750	$5,500	$5,500
	01019209	571380	STM Art 6 Op & Maint Review	$3,540	$0	$0	$0	$0
	01019209	585120	Major Building Repairs	$313,489	$319,895	$290,100	$285,156	$285,156
			Sub-Total 8-9	$322,692	$319,895	$293,850	$343,656	$317,156
			Public Buildings Totals	***$3,766,090***	***$3,847,310***	***$3,823,871***	***$4,199,109***	***$4,156,743***

PUBLIC SAFETY

Description:
This functional area includes the Police, Fire and the Emergency Management departments. Collectively these departments are charged with the public safety and well-being of our community.

Mission:
Police - It is the mission of the Shrewsbury Police Department to consistently deliver quality police service to the community we serve. We dedicate ourselves to a proactive problem solving approach when addressing crime, disorder, fear of crime and issues in the community that effect public peace and security. Our employees are committed to strive for excellence by delivering our services with the highest degree of professionalism and integrity. We believe that by doing so earns the trust and respect of the community we serve, allows public partnerships to be formed, and promotes a higher quality of life for all citizens we serve.

Fire - Protect Life, Property and the Environment through Public Education, Fire Prevention and Emergency Response. Be helpful, courteous and professional.

The Shrewsbury Emergency Management Agency (SEMA) - is responsible for the coordination of all emergency response disaster operations

Fiscal 2020
The FY 20 budget includes the funding of an additional patrol officer.

	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
PUBLIC SAFTEY					
Personnel 1-2-3	*$7,551,670*	*$7,710,775*	*$8,138,424*	*$8,501,532*	*$8,496,783*
Expenses 4-5-6	*$440,988*	*$475,954*	*$515,857*	*$572,124*	*$557,124*
Separate Approp. 8-9	*$113,330*	*$111,178*	*$107,460*	*$108,210*	*$108,210*
PUBLIC SAFETY TOTAL	***$8,105,987***	***$8,297,907***	***$8,761,741***	***$9,181,866***	***$9,162,117***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Police	01021001	510010	S & W - Full Time	$110,102	$114,067	$114,067	$117,243	$117,243
	01021001	510040	Holiday	$2,531	$2,457	$2,632	$2,684	$2,684
	01021001	510080	Sick Leave Plan II	$2,109	$2,194	$0	$0	$0
	01021001	510100	Longevity	$350	$400	$400	$400	$400
	01021002	510010	S & W - Full Time	$237,483	$256,835	$262,965	$271,879	$272,030
	01021002	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01021002	510080	Sick Leave Plan II	$1,565	$1,473	$0	$0	$0
	01021002	510090	Overtime	$0	$81	$0	$0	$0
	01021002	510100	Longevity	$825	$1,000	$1,000	$1,000	$1,000
	01021002	510110	Work Incentive Program	$0	$0	$0	$0	$0
	01021003	510010	S & W - Full Time	$3,018,897	$3,082,603	$3,428,669	$3,661,429	$3,661,429
	01021003	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01021003	510040	Holiday	$129,267	$133,486	$188,180	$197,137	$197,137
	01021003	510050	Vacation	$69,089	$67,825	$80,000	$80,000	$80,000
	01021003	510060	Sick Leave	$34,045	$37,278	$65,000	$65,000	$65,000
	01021003	510080	Sick Leave Plan II	$278	$846	$0	$0	$0
	01021003	510090	Overtime	$0	$156	$0	$0	$0
	01021003	510100	Longevity	$6,925	$7,525	$8,575	$9,075	$9,075
	01021003	510110	Work Incentive Program	$2,900	$5,100	$0	$0	$0
	01021003	510160	Extra Duty	$0	$0	$0	$0	$0
	01021003	510160	Court Time	$50,426	$76,201	$40,000	$40,000	$40,000
	01021003	510160	Time Owed	$16,412	$23,417	$30,000	$30,000	$30,000
	01021003	510160	Investigations	$40,830	$45,417	$45,000	$45,000	$45,000
	01021003	510160	Miscellaneous	$110,686	$76,993	$80,000	$80,000	$80,000
	01021003	510160	Training	$55,760	$68,790	$45,000	$50,000	$50,000
	01021003	510180	Master Patrolmen Incentive	$3,400	$3,400	$3,400	$3,400	$3,400
	01021003	510190	Education Incentive	$392,242	$386,283	$412,328	$462,376	$462,376
	01021003	510200	Night Shift Differential	$45,731	$51,409	$51,000	$62,000	$62,000
	01021003	510600	Other Salaries	$2,210	$427	$0	$0	$0
	01021003	510610	Base Salary Adjustment	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$4,334,065	$4,445,661	$4,858,217	$5,178,625	$5,178,776
	01021004	520040	Utility - Telephone	$24,273	$25,710	$26,000	$28,500	$28,500
	01021004	520080	R & M - Equipment	$43,480	$46,443	$46,000	$47,000	$47,000
	01021004	520100	Advertising & Binding	$0	$0	$500	$500	$500
	01021004	520110	Hospital & Medical	$0	$0	$1,500	$1,500	$1,500
	01021004	520120	Data Processing	$690	$696	$1,500	$1,500	$1,500
	01021004	520130	Professional Services	$2,386	$1,600	$5,000	$5,000	$5,000
	01021004	520140	Rental of Equipment	$0	$0	$500	$500	$500

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Police	01021004	520170	Dog Disposal	$0	$15	$250	$250	$250
	01021004	520200	Board of Dogs	$341	$0	$1,500	$1,500	$1,500
	01021004	520220	Services-Not Classified	$21	$630	$2,500	$2,500	$2,500
	01021004	540010	Automotive	$41,520	$47,595	$50,000	$50,000	$50,000
	01021004	540110	Public Safety	$28,932	$31,069	$40,000	$45,000	$40,000
	01021004	540120	Clothing & Uniforms	$64,527	$71,817	$75,000	$79,350	$79,350
	01021004	540140	Books Periodicals Subs	$100	$100	$500	$500	$500
	01021004	540150	Print Postage Stationary	$2,685	$1,318	$2,000	$2,000	$2,000
	01021004	540170	Medical & Dental	$733	$1,574	$2,500	$2,500	$2,500
	01021004	540190	Custodial Supplies	$5,715	$6,887	$5,000	$5,125	$5,125
	01021004	540200	Educational Supplies	$500	$395	$500	$500	$500
	01021004	540220	Office Supplies	$6,453	$6,886	$10,000	$10,000	$9,000
	01021004	540230	Supplies - Not Classified	$734	$316	$1,000	$1,000	$1,000
	01021004	540240	Small Tools & Misc Equip	$289	$98	$300	$300	$300
	01021004	570010	Car Allowance/Mileage	$0	$0	$500	$500	$500
	01021004	570020	Dues & Memberships	$3,520	$2,605	$2,500	$2,500	$2,500
	01021004	570030	Travel	$1,315	$2,274	$1,500	$500	$500
	01021004	570035	Training/Conferences	$0	$0	$0	$1,000	$1,000
	01021004	570090	Damage Claims Reimbs	$0	$0	$1,000	$1,000	$1,000
	01021004	570180	Other - Not Classified	$2,434	$3,125	$3,500	$3,500	$3,500
	01021004	570760	Training	$6,055	$15,235	$15,000	$15,375	$15,375
			Sub-Total 4-5-6	$236,704	$266,389	$296,050	$309,400	$303,400
	01021008	580010	Office Equipment	$198	$631	$1,000	$1,000	$1,000
	01021008	580020	Computer Equipment	$0	$0	$0	$0	$0
	01021008	580060	Radio Equipment	$46,612	$13,803	$10,000	$10,000	$10,000
	01021008	580070	Electrical & Mechanical	$8,076	$28,576	$16,000	$16,400	$16,400
	01021008	581030	New Officer Equipment	$14,780	$6,437	$14,000	$14,350	$14,350
			Sub-Total 8-9	$69,667	$49,447	$41,000	$41,750	$41,750
			Police Totals	***$4,640,436***	***$4,761,497***	***$5,195,267***	***$5,529,775***	***$5,523,926***
Fire	01022001	510010	S & W - Full Time	$110,132	$208,294	$208,294	$214,094	$209,094
	01022001	510040	Holiday	$2,523	$0	$3,205	$3,269	$3,269
	01022001	510080	Sick Leave Plan II	$2,109	$2,194	$0	$0	$0
	01022001	510100	Longevity	$300	$750	$750	$800	$800
	01022002	510010	S & W - Full Time	$44,401	$45,975	$46,976	$48,103	$48,103
	01022002	510080	Sick Leave Plan II	$84	$0	$0	$0	$0
	01022002	510090	Overtime	$0	$0	$0	$0	$0
	01022002	510100	Longevity	$125	$125	$125	$0	$0
	01022003	510010	S & W - Full Time	$2,298,758	$2,240,400	$2,294,007	$2,307,143	$2,307,143

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Fire	01022003	510040	Holiday	$110,368	$113,646	$128,186	$128,186	$128,186
	01022003	510050	Vacation	$164,357	$141,819	$178,632	$148,404	$148,404
	01022003	510060	Sick Leave	$125,823	$152,349	$75,019	$116,479	$116,479
	01022003	510080	Sick Leave Plan II	$667	$0	$0	$0	$0
	01022003	510090	Overtime	$1,764	$269	$0	$0	$0
	01022003	510100	Longevity	$6,600	$6,475	$6,975	$7,450	$7,450
	01022003	510110	Work Incentive Program	$6,817	$3,427	$9,590	$7,192	$7,192
	01022003	510160	Extra Duty	$187,912	$174,006	$141,746	$142,648	$142,648
	01022003	510170	Call Men	$16,547	$11,794	$16,620	$20,160	$20,160
	01022003	510190	Education Incentive	$70,946	$87,999	$87,999	$96,894	$96,894
	01022003	510200	Night Shift Differential	$0	$0	$0	$0	$0
	01022003	510210	Medical Training	$13,023	$14,492	$16,120	$16,120	$16,120
	01022003	510220	Compensatory Time	$10,191	$7,031	$17,622	$17,622	$17,622
	01022003	510600	Other Salaries	$12,600	$12,600	$14,400	$14,400	$14,400
	01022003	510610	Base Salary Adjustment	$0	$0	$0	$0	$0
	01022003	510940	Training Stipend	$29,859	$39,770	$32,243	$32,243	$32,243
			Sub-Total 1-2-3	$3,215,905	$3,263,414	$3,278,507	$3,321,207	$3,316,207
	01022004	520040	Utility - Telephone	$9,291	$13,345	$11,499	$14,764	$14,764
	01022004	520080	R & M - Equipment	$35,137	$36,079	$47,000	$47,600	$47,600
	01022004	520100	Advertising & Binding	$0	$0	$100	$100	$100
	01022004	520110	Hospital & Medical	$722	$551	$1,000	$1,000	$1,000
	01022004	520120	Data Processing	$5,208	$4,059	$7,000	$16,000	$7,000
	01022004	520125	Insurance Deductible	$0	$0	$250	$250	$250
	01022004	520130	Professional Services	$10,231	$12,087	$10,000	$19,000	$19,000
	01022004	520220	Services-Not Classified	$3,995	$925	$4,000	$4,500	$4,500
	01022004	540010	Automotive	$42,315	$37,684	$52,500	$53,500	$53,500
	01022004	540030	Building	$3,201	$6,428	$1,500	$1,500	$1,500
	01022004	540060	Salt & Chemicals	$96	$160	$500	$600	$600
	01022004	540110	Public Safety	$6,764	$9,704	$9,500	$9,500	$9,500
	01022004	540120	Clothing & Uniforms	$44,054	$55,789	$35,100	$50,300	$50,300
	01022004	540140	Books Periodicals Subs	$1,020	$1,558	$3,000	$3,000	$3,000
	01022004	540150	Print Postage Stationary	$1,089	$310	$1,811	$1,700	$1,700
	01022004	540170	Medical & Dental	$4,837	$834	$2,000	$2,000	$2,000
	01022004	540180	Textbooks	$780	$502	$1,500	$1,500	$1,500
	01022004	540190	Custodial Supplies	$6,854	$5,753	$6,000	$6,000	$6,000
	01022004	540220	Office Supplies	$4,255	$2,956	$3,000	$3,000	$3,000
	01022004	540230	Supplies - Not Classified	$1,388	$2,508	$838	$1,000	$1,000
	01022004	540240	Small Tools & Misc Equip	$8,004	$6,730	$7,978	$9,750	$9,750
	01022004	570010	Car Allowance/Mileage	$3,360	$3,360	$4,000	$4,000	$4,000
	01022004	570020	Dues & Memberships	$6,499	$5,278	$6,500	$6,400	$6,400

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Fire	01022004	570030	Travel	$3,589	$2,141	$1,500	$1,500	$1,500
	01022004	570035	Training/Conferences	$0	$0	$0	$2,000	$2,000
	01022004	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01022004	570080	Inspection Fees	$0	$0	$0	$0	$0
	01022004	570180	Other - Not Classified	$711	($57)	$700	$700	$700
			Sub-Total 4-5-6	$203,403	$208,685	$218,777	$261,164	$252,164
	01022008	580010	Office Equipment	$0	$0	$0	$0	$0
	01022008	580030	Passenger Cars	$0	$0	$0	$0	$0
	01022008	580040	Trucks & Tractors	$0	$0	$0	$0	$0
	01022008	580060	Radio Equipment	$4,843	$10,010	$17,000	$17,000	$17,000
	01022008	580120	Equip - Not Classified	$29,817	$42,261	$40,000	$40,000	$40,000
	01022009	570000	Other Charges & Expend	$0	$0	$0	$0	$0
			Sub-Total 8-9	$34,660	$52,271	$57,000	$57,000	$57,000
			Fire Totals	***$3,453,968***	***$3,524,370***	***$3,554,284***	***$3,639,371***	***$3,625,371***
Emergency Mgmt.	01029101	510020	S & W - Part Time	$1,700	$1,700	$1,700	$1,700	$1,800
			Sub-Total 1-2-3	$1,700	$1,700	$1,700	$1,700	$1,800
	01029104	520040	Utility - Telephone	$880	$880	$550	$1,080	$1,080
	01029104	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01029104	570180	Other - Not Classified	$0	$0	$480	$480	$480
	01029104	570980	Emergency Mgmt Fund	$0	$0	$0	$0	$0
			Sub-Total 4-5-6	$880	$880	$1,030	$1,560	$1,560
	01029108	580060	Radio Equipment	$9,003	$9,460	$9,460	$9,460	$9,460
			Sub-Total 8-9	$9,003	$9,460	$9,460	$9,460	$9,460
			Emergency Management Totals	***$11,583***	***$12,040***	***$12,190***	***$12,720***	***$12,820***

RETIREMENT

Description:
The Shrewsbury Retirement System is one of 104 state and municipal retirement systems in Massachusetts. The system is administered by a 5 member Retirement Board consisting of:

- 1 ex officio member
- 1 member appointed by the 4 previously mentioned board members
- 1 member appointed by the Board of Selectmen
- 2 elected members

The Board, while operating independently, is bound by M.G.L. c 32 which establishes benefits, contribution requirements and an accounting and funds structure for all municipal retirement systems. The Retirement Office is made up of the director who is responsible for over 946 active, inactive and retired members and beneficiaries.

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
		RETIREMENT						
			Personnel 1-2-3	*$0*	*$0*	*$0*	*$0*	*$0*
			Expenses 4-5-6	*$0*	*$0*	*$0*	*$0*	*$0*
			Separate Approp. 8-9	*$5,125,289*	*$5,549,124*	*$5,674,609*	*$5,674,609*	*$5,674,609*
		RETIREMENT TOTAL		***$5,125,289***	***$5,549,124***	***$5,674,609***	***$5,674,609***	***$5,674,609***
OPEB	01031009	570650	OPEB Fund	$0	$0	$0	$358,916	$358,916
			OPEB Totals	***$0***	***$0***	***$0***	***$358,916***	***$358,916***
Pensions	01031109	510350	Pensions & Annuities – Contrib.	$5,125,289	$5,549,124	$5,674,609	$5,315,693	$5,315,693
			Pensions Totals	***$5,125,289***	***$5,549,124***	***$5,674,609***	***$5,315,693***	***$5,315,693***

DPW

Description:
On June 26, 2018, the Shrewsbury Select Board unanimously voted to approve the creation of a Department of Public Works pursuant to Section 11 of the Town Manager Act. The Public Works has oversight over Shrewsbury public infrastructure, public buildings, roadways, and our water utility.

Mission:
Engineering – provides survey, design, and inspection services for town-funded infrastructure improvement projects. We also provide construction inspection services for all projects approved by the Planning Board and Conservation Commission, as well as technical support to town boards, commissions, and departments.

Highway – The Highway Division maintains more than 152.34 miles of roadway, along with 100 or more miles of sidewalk in the Town of Shrewsbury. Residents who operate vehicles on town roads, rely on the Highway Division to keep them moving. Roadways must be repaired, cleaned and striped for safe driving.

Parks & Recreation – The Shrewsbury Parks and Recreation Department is responsible for the planning and coordination of the town's recreational activities and park facilities. We have several sports programs and many activities that we run throughout the year. We maintain the following for our community; 17 Parks, 2 State owned boat ramps, 5 School Athletic facilities, The Donahue Rowing Center building and grounds, the front lawn of the Town Hall, the Town Common and Veterans Squares.

Water & Sewer - The Water and Sewer department is a municipally owned utility for the residents of Shrewsbury. Our water supply is derived from a series of gravel packed wells pumping over 4 million gallons of water a day. The Sewer Department was started as a separate department in 1963. Wastewater is treated with primary and secondary treatment at the regional Westborough Plant.

Fiscal 2020:
The FY 20 marks the budget year for the consolidated DPW Department.

	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
DPW					
Personnel 1-2-3	*$2,597,746*	*$2,720,216*	*$2,868,191*	*$3,540,366*	*$3,123,301*
Expenses 4-5-6	*$4,278,483*	*$4,126,763*	*$4,965,664*	*$6,387,638*	*$6,336,858*
Separate Approp. 8-9	*$4,808,242*	*$4,995,775*	*$5,561,014*	*$5,815,080*	*$5,764,820*
DPW TOTAL	***$11,684,470***	***$11,842,753***	***$13,394,869***	***$15,743,084***	***$15,224,979***

DPW

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Weights & Measures	01024401	510140	Stipends	$4,800	$6,000	$6,600	$6,600	$7,000
			Sub-Total 1-2-3	$4,800	$6,000	$6,600	$6,600	$7,000
	01024404	570010	Car Allowance/Mileage	$0	$0	$0	$1,200	$1,200
	01024404	570030	Travel	$230	$230	$300	$400	$300
	01024404	570035	Training/Conferences	$0	$0	$0	$0	$0
	01024404	570180	Other - Not Classified	$123	$298	$500	$500	$500
			Sub-Total 4-5-6	$353	$528	$800	$2,100	$2,000
			Weights & Measures Totals	***$5,153***	***$6,528***	***$7,400***	***$8,700***	***$9,000***
Forestry	01029403	510140	Stipends	$500	$500	$500	$500	$500
			Sub-Total 1-2-3	$500	$500	$500	$500	$500
	01029404	520080	R & M - Equipment	$28	$0	$500	$500	$500
	01029404	520100	Advertising & Binding	$126	$218	$100	$100	$100
	01029404	520150	R & M - Public Property	$0	$0	$0	$0	$0
	01029404	520160	Removal Tree Trim, Rubbish	$67,937	$64,060	$75,000	$80,000	$79,000
	01029404	540010	Automotive	$0	$0	$300	$300	$300
	01029404	540100	Seed, Loam & Fertilizer	$0	$0	$500	$500	$500
	01029404	540140	Books Periodicals Subs	$0	$0	$50	$50	$50
	01029404	540240	Small Tools & Misc Equip	$400	$370	$750	$750	$750
	01029404	570020	Dues & Memberships	$115	$15	$125	$125	$125
	01029404	570030	Travel	$235	$240	$250	$250	$250
	01029404	570035	Training/Conferences	$0	$0	$0	$0	$0
	01029404	570180	Other - Not Classified	$145	$103	$200	$200	$200
			Sub-Total 4-5-6	$68,986	$65,007	$77,775	$82,775	$81,775
			Forestry Totals	***$69,486***	***$65,507***	***$78,275***	***$83,275***	***$82,275***
DPW	01041001	510010	S & W - Full Time	$0	$0	$0	$143,443	$143,443
	01041001	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01041001	510100	Longevity	$0	$0	$0	$125	$125
	01041002	510010	S & W - Full Time	$0	$0	$0	$290,591	$290,700
	01041002	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01041002	510100	Longevity	$0	$0	$0	$1,550	$1,550
	01041003	510010	S & W - Full Time	$0	$0	$0	$86,676	$86,676
	01041003	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01041003	510100	Longevity	$0	$0	$0	$125	$125
			DPW Totals	***$0***	***$0***	***$0***	***$522,511***	***$522,620***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Engineering	01041101	510010	S & W - Full Time	$110,102	$113,628	$114,067	$0	$0
	01041101	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01041101	510100	Longevity	$0	$0	$125	$0	$0
	01041101	510140	Stipends	$0	$0	$0	$0	$0
	01041102	510010	S & W - Full Time	$27,633	$28,077	$28,080	$0	$0
	01041102	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01041102	510090	Overtime	$0	$0	$0	$0	$0
	01041102	510100	Longevity	$300	$300	$300	$0	$0
	01041103	510010	S & W - Full Time	$348,131	$413,197	$468,217	$483,170	$333,893
	01041103	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01041103	510080	Sick Leave Plan II	$4,274	$5,586	$0	$0	$0
	01041103	510090	Overtime	$0	$0	$0	$0	$0
	01041103	510100	Longevity	$1,300	$1,400	$1,450	$1,500	$1,500
			Sub-Total 1-2-3	$491,740	$562,189	$612,239	$484,670	$335,393
	01041104	520010	Utility - Electricity	$0	$0	$0	$0	$0
	01041104	520040	Utility - Telephone	$1,058	$1,216	$1,440	$1,440	$1,440
	01041104	520080	R & M - Equipment	$543	$174	$4,500	$4,500	$4,500
	01041104	520100	Advertising & Binding	$78	$105	$500	$500	$500
	01041104	520110	Hospital & Medical	$0	$0	$0	$0	$0
	01041104	520130	Professional Services	$16,500	($204)	$3,000	$0	$0
	01041104	520220	Services-Not Classified	$375	$0	$150	$150	$150
	01041104	540010	Automotive	$1,391	$1,330	$3,500	$3,500	$3,500
	01041104	540030	Building	$0	$0	$0	$0	$0
	01041104	540120	Clothing & Uniforms	$0	$0	$0	$0	$0
	01041104	540140	Books Periodicals Subs	$0	$0	$250	$250	$250
	01041104	540150	Print Postage Stationary	$770	$899	$1,000	$1,000	$1,000
	01041104	540170	Medical & Dental	$0	$0	$0	$0	$0
	01041104	540220	Office Supplies	$1,944	$1,029	$1,500	$1,500	$1,500
	01041104	540230	Supplies - Not Classified	$793	$453	$1,000	$1,000	$1,000
	01041104	540240	Small Tools & Misc Equip	$160	$0	$350	$350	$350
	01041104	570010	Car Allowance/Mileage	$2,400	$2,400	$3,000	$3,000	$3,000
	01041104	570020	Dues & Memberships	$260	$420	$700	$700	$700
	01041104	570030	Travel	$360	$375	$1,500	$300	$300
	01041104	570035	Training/Conferences	$0	$0	$0	$1,200	$1,200
	01041104	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01041104	570080	Inspection Fees	$105	$105	$105	$105	$105
			Sub-Total 4-5-6	$26,737	$8,302	$22,495	$19,495	$19,495
	01041108	580010	Office Equipment	$0	$0	$2,500	$2,500	$2,500
	01041108	580070	Electrical & Mechanical	$0	$0	$0	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Engineering	01041109	570750	Storm Water Management Study	$0	$0	$16,733	$0	$0
			Sub-Total 8-9	$0	$0	$19,233	$2,500	$2,500
			Engineering Totals	***$518,477***	***$570,491***	***$653,967***	***$506,665***	***$357,388***
Highway	01042101	510010	S & W - Full Time	$90,951	$93,864	$94,227	$0	$0
	01042101	510080	Sick Leave Plan II	$1,742	$1,450	$0	$0	$0
	01042101	510100	Longevity	$450	$450	$450		$0
	01042102	510010	S & W - Full Time	$46,279	$51,717	$46,800	$0	$0
	01042102	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01042102	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01042102	510080	Sick Leave Plan II	$1,765	$900	$0	$0	$0
	01042102	510090	Overtime	$0	$0	$0	$0	$0
	01042102	510100	Longevity	$275	$300	$300	$0	$0
	01042103	510010	S & W - Full Time	$521,911	$530,823	$548,703	$827,969	$633,671
	01042103	510030	S & W - Temporary	$11,128	$14,823	$30,000	$30,000	$30,000
	01042103	510080	Sick Leave Plan II	$3,213	$2,444	$0	$0	$0
	01042103	510090	Overtime	$178,689	$180,669	$163,200	$166,464	$166,464
	01042103	510100	Longevity	$1,125	$1,375	$1,425	$1,125	$1,125
	01042103	510110	Work Incentive Program	$0	$0	$0	$0	$0
	01042103	510160	Extra Duty	$0	$0	$0	$0	$0
	01042103	510610	Base Salary Adjustment	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$857,527	$878,814	$885,105	$1,025,559	$831,261
	01042104	520010	Utility - Electricity	$14,647	$15,289	$21,000	$21,000	$21,000
	01042104	520020	Utility - Natural Gas	$12,351	$14,083	$15,000	$15,000	$15,000
	01042104	520040	Utility - Telephone	$3,540	$3,918	$7,000	$7,000	$7,000
	01042104	520060	Utility - Water	$388	$380	$400	$400	$400
	01042104	520070	Utility - Sewer	$134	$129	$250	$250	$250
	01042104	520080	R & M - Equipment	$28,575	$23,897	$50,000	$50,000	$50,000
	01042104	520090	R & M - Building	$21,400	$26,560	$20,000	$20,000	$20,000
	01042104	520100	Advertising & Binding	$1,642	$2,156	$1,000	$1,000	$1,000
	01042104	520110	Hospital & Medical	$285	$308	$500	$500	$500
	01042104	520120	Data Processing	$0	$0	$0	$0	$0
	01042104	520130	Professional Services	$36,640	$46,995	$45,000	$45,000	$45,000
	01042104	520140	Rental of Equipment	$352,196	$368,548	$379,000	$379,000	$339,000
	01042104	520180	Asphalt&Bit Contractors	$24,845	$65,663	$80,000	$80,000	$80,000
	01042104	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01042104	540010	Automotive	$137,498	$153,460	$175,000	$175,000	$175,000
	01042104	540030	Building	$2,899	$1,424	$12,000	$12,000	$12,000
	01042104	540050	Sand, Stone & Gravel	$19,934	$33,405	$40,000	$40,000	$40,000

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Highway	01042104	540060	Salt & Chemicals	$282,237	$193,540	$375,000	$375,000	$375,000
	01042104	540070	Asphalt & Bit Materials	$16,621	$25,168	$30,000	$30,000	$30,000
	01042104	540080	Pipe Fittings	$8,046	$3,262	$10,000	$10,000	$10,000
	01042104	540100	Seed, Loam & Fertilizer	$100	$4,139	$500	$500	$500
	01042104	540110	Public Safety	$10,896	$12,924	$17,000	$17,000	$17,000
	01042104	540120	Clothing & Uniforms	$7,298	$7,353	$13,618	$13,618	$13,618
	01042104	540140	Books Periodicals Subs	$0	$0	$200	$200	$200
	01042104	540150	Print Postage Stationary	$76	$49	$200	$200	$200
	01042104	540170	Medical & Dental	$1,075	$480	$1,500	$1,500	$1,500
	01042104	540190	Custodial Supplies	$361	$906	$1,500	$1,500	$1,500
	01042104	540220	Office Supplies	$234	$72	$500	$500	$500
	01042104	540230	Supplies - Not Classified	$15	$0	$100	$100	$100
	01042104	540240	Small Tools & Misc Equip	$3,940	$7,186	$10,000	$10,000	$10,000
	01042104	570020	Dues & Memberships	$465	$578	$850	$850	$850
	01042104	570030	Travel	$957	$775	$1,200	$1,200	$1,200
	01042104	570035	Training/Conferences	$0	$0	$0	$0	$0
	01042104	570040	Insurance & Bonds	$62	$0	$0	$0	$0
	01042104	570080	Inspection Fees	$2,630	$2,285	$3,200	$3,200	$3,200
	01042104	570090	Damage Claims Reimbs	$2,202	$2,482	$2,500	$2,500	$2,500
	01042104	570180	Other - Not Classified	$4,409	$3,826	$3,000	$3,000	$3,000
			Sub-Total 4-5-6	$998,597	$1,021,242	$1,317,018	$1,317,019	$1,277,019
	01042108	571390	STM Art 6 Replace Dump Truck	$0	$0	$0	$0	$0
	01042108	580010	Office Equipment	$0	$0	$0	$0	$0
	01042108	580030	Passenger Cars	$0	$0	$0	$0	$0
	01042108	580040	Trucks & Tractors	$0	$0	$0	$0	$0
	01042108	580060	Radio Equipment	$0	$0	$0	$0	$0
	01042108	580070	Electrical & Mechanical	$35,000	$33,635	$20,000	$20,000	$20,000
	01042108	580320	Heavy Equipment	$0	$0	$0	$0	$0
	01042109	570000	Other Charges & Expend	$0	$0	$0	$0	$0
	01042109	571400	STM Art 6 Highway Rep & Imp	$221,316	$214,879	$0	$48,760	$0
			Sub-Total 8-9	$256,316	$248,514	$20,000	$68,760	$20,000
			Highway Totals	***$2,112,441***	***$2,148,570***	***$2,222,123***	***$2,411,338***	***$2,128,280***
Street Lighting	01042404	520010	Utility - Electricity	$156,923	$161,635	$147,000	$147,000	$147,000
			Street Lighting Totals	***$156,923***	***$161,635***	***$147,000***	***$147,000***	***$147,000***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Water	01045001	510010	S & W - Full Time	$50,083	$51,825	$51,821	$53,271	$53,271
	01045001	510080	Sick Leave Plan II	$1,917	$1,993	$0	$0	$0
	01045001	510100	Longevity	$175	$175	$175	$200	$200
	01045002	510010	S & W - Full Time	$60,161	$65,775	$66,290	$0	$0
	01045002	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01045002	510080	Sick Leave Plan II	$1,588	$900	$0	$0	$0
	01045002	510090	Overtime	$1,300	$2,806	$0	$0	$0
	01045002	510100	Longevity	$275	$275	$325	$0	$0
	01045003	510010	S & W - Full Time	$267,775	$270,619	$331,211	$342,790	$342,790
	01045003	510020	S & W - Part Time	$14,536	$9,934	$0	$0	$0
	01045003	510030	S & W - Temporary	$3,910	$3,900	$5,318	$5,424	$5,424
	01045003	510080	Sick Leave Plan II	$2,771	$2,276	$0	$0	$0
	01045003	510090	Overtime	$91,736	$99,673	$93,500	$96,000	$96,000
	01045003	510100	Longevity	$1,850	$1,875	$2,350	$2,125	$2,125
	01045003	510110	Work Incentive Program	$50	$50	$0	$0	$0
	01045003	510610	Base Salary Adjustment	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$498,127	$512,076	$550,991	$499,810	$499,810
	01045004	520010	Utility - Electricity	$136,120	$131,973	$175,000	$175,000	$175,000
	01045004	520020	Utility - Natural Gas	$14,989	$16,596	$15,000	$15,000	$15,000
	01045004	520040	Utility - Telephone	$7,392	$7,498	$10,000	$16,000	$16,000
	01045004	520080	R & M - Equipment	$127,651	$104,779	$105,000	$115,000	$115,000
	01045004	520090	R & M - Building	$0	$0	$15,000	$15,000	$15,000
	01045004	520100	Advertising & Binding	$2,232	$707	$4,000	$4,000	$4,000
	01045004	520120	Data Processing	$0	$0	$0	$0	$0
	01045004	520130	Professional Services	$163,748	$93,937	$135,000	$170,000	$170,000
	01045004	520140	Rental of Equipment	$1,994	$0	$3,000	$3,000	$3,000
	01045004	520150	R & M - Public Property	$18,209	$0	$30,000	$60,000	$60,000
	01045004	520220	Services-Not Classified	$1,363	$0	$5,000	$5,000	$5,000
	01045004	540010	Automotive	$49,074	$34,241	$47,000	$45,000	$45,000
	01045004	540020	Oil & Fuel	$363	$744	$1,000	$1,000	$1,000
	01045004	540030	Building	$0	$0	$10,000	$10,000	$10,000
	01045004	540050	Sand, Stone & Gravel	$20,910	$23,108	$34,000	$34,000	$34,000
	01045004	540070	Asphalt & Bit Materials	$14,914	$21,403	$50,000	$50,000	$50,000
	01045004	540080	Pipe Fittings	$79,971	$67,524	$100,000	$130,000	$130,000
	01045004	540090	Water Meter Parts	$0	$2,038	$9,000	$8,000	$8,000
	01045004	540100	Seed, Loam & Fertilizer	$1,057	$132	$2,500	$2,500	$2,500
	01045004	540110	Public Safety	$121	$0	$2,000	$2,000	$2,000
	01045004	540120	Clothing & Uniforms	$6,665	$7,826	$4,500	$5,000	$5,000
	01045004	540140	Books Periodicals Subs	$115	$69	$1,000	$1,000	$1,000
	01045004	540150	Print Postage Stationary	$4,618	$7,580	$12,000	$12,000	$12,000

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Water	01045004	540170	Medical & Dental	$375	$385	$1,000	$1,000	$1,000
	01045004	540190	Custodial Supplies	$1,819	$2,059	$5,000	$5,000	$5,000
	01045004	540220	Office Supplies	$3,584	$1,931	$4,500	$4,500	$4,500
	01045004	540240	Small Tools & Misc Equip	$24,016	$27,353	$28,000	$28,000	$28,000
	01045004	540260	Public Works	$0	$0	$0	$0	$0
	01045004	540330	Pump Parts & Maintenance	$9,816	$170	$6,500	$6,500	$6,500
	01045004	570020	Dues & Memberships	$622	$524	$2,500	$2,500	$2,500
	01045004	570030	Travel	$5,360	$4,143	$8,000	$8,000	$8,000
	01045004	570035	Training/Conferences	$0	$0	$0	$0	$0
	01045004	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01045004	570080	Inspection Fees	$0	$0	$500	$500	$500
	01045004	570090	Damage Claims Reimbs	$0	$0	$1,000	$1,000	$1,000
	01045004	570180	Other - Not Classified	$1,938	$6,998	$8,500	$10,000	$10,000
	01045004	570560	DEP Water Assessment	$11,481	$11,176	$12,000	$12,500	$12,500
			Sub-Total 4-5-6	$710,519	$574,896	$847,500	$958,000	$958,000
	01045008	580040	Trucks & Tractors	$0	$0	$0	$0	$0
	01045008	580070	Electrical & Mechanical	$0	$0	$0	$0	$0
	01045008	580090	New Water Meters	$0	$0	$0	$0	$0
	01045008	580120	Equip - Not Classified	$0	$0	$0	$0	$0
	01045009	510010	S & W - Full Time	$122,091	$125,173	$125,660	$129,989	$129,989
	01045009	510080	Sick Leave Plan II	$1,347	$1,374	$0	$0	$0
	01045009	510090	Overtime	$21,972	$21,913	$29,000	$30,000	$30,000
	01045009	520010	Utility - Electricity	$0	$72	$0	$0	$0
	01045009	520020	Utility - Natural Gas	$0	$0	$7,000	$8,000	$8,000
	01045009	520040	Utility - Telephone	$0	$0	$0	$0	$0
	01045009	520080	R & M - Equipment	$0	$0	$0	$0	$0
	01045009	540060	Salt & Chemicals	$0	$0	$0	$0	$0
	01045009	540060	Caliciquest	$17,760	$23,011	$25,000	$23,000	$23,000
	01045009	540060	Fluoride	$7,700	$4,636	$36,000	$23,500	$23,500
	01045009	540060	Chlorine	$14,400	$19,200	$28,000	$11,500	$11,500
	01045009	540060	KOH	$40,602	$37,577	$245,000	$300,000	$300,000
	01045009	540060	Plant Supplies	$580	$939	$5,000	$5,000	$5,000
	01045009	540060	Lab Supplies	$13,119	$15,102	$10,000	$10,000	$10,000
	01045009	540060	Contracted Services	$38,048	$14,836	$50,000	$50,000	$50,000
	01045009	540060	Power	$264,068	$248,368	$335,000	$295,000	$295,000
	01045009	580240	Water Treatment Ops	$0	$0	$0	$0	$0
			Sub-Total 8-9	$541,688	$512,199	$895,660	$885,990	$885,990
			Water Totals	***$1,750,335***	***$1,599,172***	***$2,294,151***	***$2,343,800***	***$2,343,800***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Cemeteries	01049101	510010	S & W - Full Time	$18,120	$18,845	$18,845	$0	$0
	01049102	510010	S & W - Full Time	$8,823	$8,999	$9,000	$0	$0
	01049102	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01049103	510010	S & W - Full Time	$31,171	$32,690	$32,614	$70,263	$70,263
	01049103	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01049103	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01049103	510090	Overtime	$3,535	$2,424	$2,500	$4,000	$4,000
	01049103	510100	Longevity	$0	$0	$0	$0	$0
	01049103	510110	Work Incentive Program	$0	$0	$0	$0	$0
	01049103	510610	Base Salary Adjustment	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$61,649	$62,958	$62,959	$74,264	$74,264
	01049104	520010	Utility - Electricity	$805	$224	$0	$0	$0
	01049104	520020	Utility - Natural Gas	$1,654	$2,482	$0	$0	$0
	01049104	520040	Utility - Telephone	$118	$96	$0	$0	$0
	01049104	520060	Utility - Water	$230	$370	$0	$0	$0
	01049104	520070	Utility - Sewer	$1	$2	$0	$0	$0
	01049104	520080	R & M - Equipment	$122	$116	$0	$0	$0
	01049104	520090	R & M - Building	$26	$21	$0	$0	$0
	01049104	520100	Advertising & Binding	$756	$447	$0	$0	$0
	01049104	520130	Professional Services	$19	($3,608)	$0	$0	$0
	01049104	520140	Rental of Equipment	$0	$0	$0	$0	$0
	01049104	520150	R & M - Public Property	$32,646	$1,486	$0	$0	$0
	01049104	520160	Removal Tree Trim, Rubbish	$8,000	$0	$0	$0	$0
	01049104	520220	Services-Not Classified	$0	$157	$0	$0	$0
	01049104	520810	Grounds Maintenance	$30,020	$32,148	$39,000	$40,000	$40,000
	01049104	540010	Automotive	$0	$0	$0	$0	$0
	01049104	540020	Oil & Fuel	$0	$0	$0	$0	$0
	01049104	540030	Building	$0	$0	$0	$0	$0
	01049104	540050	Sand, Stone & Gravel	$66	$0	$0	$0	$0
	01049104	540070	Asphalt & Bit Materials	$0	$0	$0	$0	$0
	01049104	540080	Pipe Fittings	$0	$0	$0	$0	$0
	01049104	540100	Seed, Loam & Fertilizer	$0	$1,843	$0	$0	$0
	01049104	540120	Clothing & Uniforms	$0	$0	$0	$0	$0
	01049104	540140	Books Periodicals Subs	$0	$0	$0	$0	$0
	01049104	540150	Print Postage Stationary	$175	$0	$0	$0	$0
	01049104	540190	Custodial Supplies	$0	$0	$0	$0	$0
	01049104	540220	Office Supplies	$539	$260	$0	$0	$0
	01049104	540230	Supplies - Not Classified	$3,409	$2,471	$0	$0	$0
	01049104	540240	Small Tools & Misc Equip	$89	$0	$0	$0	$0
	01049104	570040	Insurance & Bonds	$0	$0	$0	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Cemeteries	01049104	570080	Inspection Fees	$0	$0	$0	$0	$0
	01049104	570180	Other - Not Classified	$509	$484	$0	$0	$0
			Sub-Total 4-5-6	$79,182	$38,999	$39,000	$40,000	$40,000
	01049108	580030	Passenger Cars	$0	$0	$0	$0	$0
	01049108	580120	Equip - Not Classified	$0	$0	$0	$0	$0
	01049108	580250	Mowers	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Cemeteries Totals	***$140,831***	***$101,958***	***$101,959***	***$114,264***	***$114,264***
Parks & Recreation	01065001	510010	S & W - Full Time	$72,830	$75,381	$75,381	$53,269	$53,269
	01065001	510020	S & W - Part Time	$600	$400	$600	$600	$600
	01065001	510080	Sick Leave Plan II	$1,742	$1,631	$0	$0	$0
	01065001	510100	Longevity	$250	$250	$250	$250	$250
	01065002	510010	S & W - Full Time	$3,529	$3,600	$9,000	$0	$0
	01065002	510080	Sick Leave Plan II	$0	$900	$0	$0	$0
	01065002	510090	Overtime	$0	$0	$0	$612	$612
	01065002	510100	Longevity	$300	$300	$350	$0	$0
	01065003	510010	S & W - Full Time	$116,061	$131,610	$136,130	$223,078	$174,723
	01065003	510030	S & W - Temporary	$36,370	$44,959	$46,421	$71,235	$45,590
	01065003	510080	Sick Leave Plan II	$1,896	$1,255	$0	$0	$0
	01065003	510090	Overtime	$5,426	$5,679	$5,500	$7,000	$7,000
	01065003	510100	Longevity	$200	$250	$375	$0	$0
	01065003	510110	Work Incentive Program	$0	$0	$0	$0	$0
	01065003	510610	Base Salary Adjustment	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$239,205	$266,214	$274,007	$356,044	$282,045
	01065004	520010	Utility - Electricity	$3,226	$3,003	$4,000	$4,000	$4,000
	01065004	520020	Utility - Natural Gas	$0	$0	$0	$0	$0
	01065004	520030	Utility - Heating Oil	$0	$0	$0	$0	$0
	01065004	520040	Utility - Telephone	$1,661	$1,584	$2,700	$2,700	$2,000
	01065004	520060	Utility - Water	$591	$486	$600	$625	$625
	01065004	520070	Utility - Sewer	$55	$83	$125	$125	$125
	01065004	520080	R & M - Equipment	$6,970	$2,849	$8,000	$9,000	$9,000
	01065004	520090	R & M - Building	$308	$334	$3,700	$3,700	$2,000
	01065004	520100	Advertising & Binding	$1,777	$582	$1,000	$1,000	$1,000
	01065004	520130	Professional Services	$23,061	$23,865	$38,880	$38,880	$35,000
	01065004	520140	Rental of Equipment	$42	$0	$625	$625	$625
	01065004	520150	R & M - Public Property	$5,666	$5,956	$7,000	$7,000	$7,000
	01065004	520160	Removal Tree Trim, Rubbish	$23,870	$17,680	$17,000	$17,000	$17,000
	01065004	520220	Services-Not Classified	$0	$0	$500	$625	$625

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Parks & Recreation	01065004	540010	Automotive	$90	$3,701	$5,000	$5,000	$4,000
	01065004	540030	Building	$0	$0	$0	$0	$0
	01065004	540050	Sand, Stone & Gravel	$1,396	$616	$1,000	$1,000	$1,000
	01065004	540070	Asphalt & Bit Materials	$0	$0	$0	$0	$0
	01065004	540080	Pipe Fittings	$0	$0	$0	$0	$0
	01065004	540100	Seed, Loam & Fertilizer	$0	$0	$0	$0	$0
	01065004	540120	Clothing & Uniforms	$1,446	$1,457	$2,000	$2,130	$2,130
	01065004	540140	Books Periodicals Subs	$0	$0	$0	$0	$0
	01065004	540150	Print Postage Stationary	$0	$0	$0	$0	$0
	01065004	540170	Medical & Dental	$712	$475	$500	$500	$500
	01065004	540190	Custodial Supplies	$4,302	$5,868	$3,000	$4,000	$4,000
	01065004	540220	Office Supplies	$636	$373	$800	$850	$850
	01065004	540230	Supplies - Not Classified	$4,945	$4,020	$4,000	$4,000	$4,000
	01065004	540240	Small Tools & Misc Equip	$1,171	$1,510	$1,485	$1,600	$1,600
	01065004	570010	Car Allowance/Mileage	$3,120	$3,120	$3,600	$3,600	$1,200
	01065004	570020	Dues & Memberships	$570	$770	$570	$650	$650
	01065004	570030	Travel	$535	$685	$1,000	$1,000	$1,000
	01065004	570035	Training/Conferences	$0	$0	$0	$2,000	$2,000
	01065004	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01065004	570080	Inspection Fees	$355	$430	$550	$570	$570
	01065004	570180	Other - Not Classified	$455	$342	$700	$600	$600
			Sub-Total 4-5-6	$86,959	$79,789	$108,335	$112,780	$103,100
	01065008	580040	Trucks & Tractors	$0	$0	$0	$0	$0
	01065008	580070	Electrical & Mechanical	$664	$399	$1,000	$1,500	$1,500
	01065008	580120	Equip - Not Classified	$1,787	$3,995	$0	$0	$0
	01065008	580140	Playground Equipment	$3,783	$3,864	$12,000	$12,000	$12,000
	01065008	580150	Tennis Nets	$0	$0	$0	$0	$0
	01065008	580160	Leaf Blowers	$0	$0	$0	$0	$0
	01065008	580170	Leaf Vacuum	$0	$0	$0	$0	$0
	01065008	580180	Brush Saw	$0	$0	$0	$0	$0
	01065008	580190	Irrigation Remote	$0	$0	$0	$0	$0
	01065008	580440	Turf Aerifier	$0	$0	$0	$0	$0
	01065008	580520	Large Mower	$0	$0	$0	$0	$0
	01065008	580530	Trailer	$0	$5,200	$0	$9,000	$9,000
	01065008	580560	Athletic Field Marker	$0	$0	$0	$0	$0
	01065009	510090	Overtime - SHS Athl Clean Up	$2,197	$2,753	$3,300	$3,300	$3,300
	01065009	520130	Professional Services	$2,150	$1,850	$11,000	$10,000	$9,000
	01065009	520450	Custodial Cafe and Police Serv	$430	$242	$500	$650	$650
	01065009	571170	High School Fields	$18,954	$23,532	$28,000	$27,000	$27,000
	01065009	571180	Other School Playfields	$4,758	$10,799	$14,000	$15,000	$15,000

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Parks & Rec	01065009	580220	Fencing	$4,855	$0	$10,000	$9,500	$9,000
			Sub-Total 8-9	$39,578	$52,634	$79,800	$87,950	$86,450
			Parks & Recreation Totals	***$365,743***	***$398,636***	***$462,142***	***$556,774***	***$471,595***
Sewer	19044001	510010	S & W - Full Time	$50,024	$51,825	$51,821	$53,271	$53,271
	19044001	510100	Longevity	$175	$175	$175	$200	$200
	19044002	510010	S & W - Full Time	$60,180	$65,520	$66,290		
	19044002	510020	S & W - Part Time	$0	$0	$0	$0	$0
	19044002	510100	Longevity	$275	$275	$325		
	19044003	510010	S & W - Full Time	$270,811	$251,117	$280,585	$289,209	$289,209
	19044003	510030	S & W - Temporary	$4,170	$2,659	$5,318	$5,424	$5,424
	19044003	510080	Sick Leave Plan II	$0	$1,007	$0	$0	$0
	19044003	510090	Overtime	$57,237	$57,911	$70,000	$72,000	$72,000
	19044003	510100	Longevity	$1,275	$975	$1,275	$725	$725
	19044003	510110	Work Incentive Program	$50	$0	$0	$0	$0
	19044003	510610	Base Salary Adjustment	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$444,197	$431,465	$475,790	$420,830	$420,830
	19044004	520010	Utility - Electricity	$142,541	$145,411	$170,000	$170,000	$170,000
	19044004	520020	Utility - Natural Gas	$2,826	$3,552	$5,000	$5,000	$5,000
	19044004	520030	Utility - Heating Oil	$0	$0	$0	$0	$0
	19044004	520040	Utility - Telephone	$1,615	$1,504	$8,000	$8,000	$8,000
	19044004	520060	Utility - Water	$0	$0	$0	$0	$0
	19044004	520070	Utility - Sewer	$0	$0	$0	$0	$0
	19044004	520080	R & M - Equipment	$198,610	$167,526	$170,000	$172,500	$172,500
	19044004	520090	R & M - Building	$0	$0	$0	$0	$0
	19044004	520120	Data Processing	$0	$0	$0	$0	$0
	19044004	520130	Professional Services	$0	$100	$0	$0	$0
	19044004	520140	Rental of Equipment	$2,667	$0	$3,000	$3,000	$3,000
	19044004	520150	R & M - Public Property	$4,920	$756	$5,000	$5,000	$5,000
	19044004	520220	Services-Not Classified	$42	$0	$0	$0	$0
	19044004	540010	Automotive	$20,507	$6,029	$15,000	$15,000	$15,000
	19044004	540020	Oil & Fuel	$0	$0	$2,500	$2,500	$2,500
	19044004	540030	Building	$0	$0	$0	$0	$0
	19044004	540050	Sand, Stone & Gravel	$0	$0	$0	$0	$0
	19044004	540060	Salt & Chemicals	$10,646	$16,373	$87,500	$87,500	$87,500
	19044004	540070	Asphalt & Bit Materials	$0	$0	$0	$0	$0
	19044004	540080	Pipe Fittings	$4,354	$10,840	$20,500	$20,000	$20,000
	19044004	540100	Seed, Loam & Fertilizer	$0	$0	$0	$0	$0
	19044004	540110	Public Safety	$0	$0	$0	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Sewer	19044004	540120	Clothing & Uniforms	$2,140	$1,842	$3,500	$3,500	$3,500
	19044004	540140	Books Periodicals Subs	$0	$0	$500	$500	$500
	19044004	540150	Print Postage Stationary	$0	$0	$0	$0	$0
	19044004	540170	Medical & Dental	$0	$0	$0	$0	$0
	19044004	540190	Custodial Supplies	$3,392	$5,992	$7,000	$7,000	$7,000
	19044004	540220	Office Supplies	$0	$158	$0	$0	$0
	19044004	540230	Supplies - Not Classified	$0	$0	$0	$0	$0
	19044004	540240	Small Tools & Misc Equip	$9,571	$7,734	$8,500	$8,500	$8,500
	19044004	540260	Public Works	$0	$0	$0	$0	$0
	19044004	540330	Pump Parts & Maintenance	$1,152	$6,921	$22,000	$22,000	$22,000
	19044004	570020	Dues & Memberships	$60	$0	$1,000	$1,000	$1,000
	19044004	570030	Travel	$40	$180	$2,000	$2,000	$2,000
	19044004	570035	Training/Conferences	$0	$0	$0	$0	$0
	19044004	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	19044004	570080	Inspection Fees	$0	$0	$0	$0	$0
	19044004	570090	Damage Claims Reimbs	$5,539	$0	$35,000	$35,000	$35,000
	19044004	570180	Other - Not Classified	$28	$35	$0	$0	$0
			Sub-Total 4-5-6	$410,649	$374,952	$566,000	$568,000	$568,000
	19044008	580030	Passenger Cars	$0	$0	$0	$0	$0
	19044008	580070	Electrical & Mechanical	$0	$0	$0	$0	$0
	19044009	569910	Upper Blackstone District	$57,388	$58,561	$85,000	$95,000	$95,000
	19044009	569920	Westboro Treatment Plant	$3,913,271	$4,123,877	$4,441,321	$4,484,879	$4,484,879
	19044009	569950	Grafton Sewer Department	($0)	($10)	$20,000	$20,000	$20,000
			Sub-Total 8-9	$3,970,659	$4,182,428	$4,546,321	$4,599,880	$4,599,880
			Sewer Totals	***$4,825,505***	***$4,988,845***	***$5,588,111***	***$5,588,710***	***$5,588,710***
Stormwater		510010	S & W - Full Time	$0	$0	$0	$0	$0
		510100	Longevity	$0	$0	$0	$0	$0
		510010	S & W - Full Time	$0	$0	$0	$0	$0
		510100	Longevity	$0	$0	$0	$0	$0
		510010	S & W - Full Time	$0	$0	$0	$149,278	$149,278
		510080	Sick Leave Plan II	$0	$0	$0	$0	$0
		510100	Longevity	$0	$0	$0	$300	$300
			Sub-Total 1-2-3	$0	$0	$0	$149,578	$149,578
			Sub-Total 4-5-6	$0	$0	$0	$885,500	$885,500
			Equipment Less Trade	$0	$0	$0	$0	$0
			Separately Indent Approp.	$0	$0	$0	$170,000	$170,000
			Sub-Total 8-9	$0	$0	$0	$170,000	$170,000
			Stormwater Totals	***$0***	***$0***	***$0***	***$1,205,078***	***$1,205,078***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Solid Waste	1830	510010	S & W - Full Time	$0	$0	$0	$0	$0
		510100	Longevity	$0	$0	$0	$0	$0
		510010	S & W - Full Time	$0	$0	$0	$0	$0
		510100	Longevity	$0	$0	$0	$0	$0
		510010	S & W - Full Time	$0	$0	$0	$0	$0
		510080	Sick Leave Plan II	$0	$0	$0	$0	$0
		510100	Longevity	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$0	$0	$0	$0	$0
			Sub-Total 4-5-6	$1,739,577	$1,801,412	$1,839,741	$2,254,969	$2,254,969
			Equipment Less Trade	$0	$0	$0	$0	$0
			Separately Indent Approp.	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Solid Waste Totals	***$1,739,577***	***$1,801,412***	***$1,839,741***	***$2,254,969***	***$2,254,969***

COMMUNITY DEVELOPMENT

Description:
This functional area includes the Conservation Commission, Planning and Economic Development Department, Planning Board, Board of Appeals, and the Building inspector.

Mission:
Conservation Commission - To preserve and protect the local wetland resource areas, as defined in the Massachusetts Wetlands Protection Act.

Planning & Economic Development - Provides guidance, coordination and advisory planning services to the Town with a focus is on land use, planning, zoning, economic development, affordable housing, open space and land preservation.

Planning Board - The Planning Board is responsible for guiding development of land and growth within the Town of Shrewsbury. In accordance with the Zoning Bylaws, Subdivision Regulations, and professional guidance of various town departments; the Planning Board reviews and approves commercial and residential development.

Board of Appeals - The Zoning Board of Appeals (ZBA) is established in accordance with the provisions of Section 12 of Chapter 40A of the Massachusetts General Laws. It consists of 5 members, three (3) associate members, all appointed by the Board of Selectmen.

Building Inspector - Responsible for the enforcement of the Commonwealth of Massachusetts State Building Code and the Zoning Bylaw and is the primary contact for the Shrewsbury Zoning Board of Appeals.

Fiscal 2020:
The FY 20 operating budget provides for the same level of services provided in the current fiscal year for Community Development.

	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
COMMUNITY DEVLOPMENT					
Personnel 1-2-3	*$291,591*	*$309,252*	*$380,939*	*$513,983*	*$455,191*
Expenses 4-5-6	*$64,512*	*$68,427*	*$50,736*	*$69,775*	*$66,845*
Separate Approp. 8-9	*$0*	*$330*	*$0*	*$5,000*	*$4,525*
COMMUNITY DEV. TOTAL	***$356,102***	***$378,008***	***$431,675***	***$588,758***	***$526,561***

COMMUNITY DEVELOPMENT

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Conservation Comm.	01017102	510020	S & W - Part Time	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$0	$0	$0	$0	$0
	01017104	520040	Utility - Telephone	$0	$0	$0	$0	$0
	01017104	540140	Books Periodicals Subs	$0	$0	$350	$350	$350
	01017104	540220	Office Supplies	$404	$90	$250	$250	$250
	01017104	570010	Car Allowance/Mileage	$44	$0	$300	$300	$300
	01017104	570020	Dues & Memberships	$703	$746	$800	$800	$800
	01017104	570030	Travel	$0	$125	$200	$100	$100
	01017104	570035	Training/Conferences	$0	$0	$0	$100	$100
	01017104	570180	Other - Not Classified	$0	$0	$0	$0	$0
	01017104	570930	Repair & Maint. Cons Property	$580	$2,886	$0	$0	$0
			Sub-Total 4-5-6	$1,732	$3,847	$1,900	$1,900	$1,900
	01017109	520280	Trout Stocking	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Conservation Commission Totals	***$1,732***	***$3,847***	***$1,900***	***$1,900***	***$1,900***
Planning & Economic Development	01017401	510010	S & W - Full Time	$26,625	$60,050	$67,000	$71,876	$71,876
	01017401	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01017401	510100	Longevity	$0	$0	$0	$0	$0
	01017402	510020	S & W - Part Time	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$26,625	$60,050	$67,000	$71,876	$71,876
	01017404	520040	Utility - Telephone	$118	$96	$240	$240	$240
	01017404	520100	Advertising & Binding	$0	$0	$300	$300	$300
	01017404	520130	Professional Services	$0	$0	$0	$0	$0
	01017404	520150	R & M - Public Property	$0	$0	$0	$0	$0
	01017404	520220	Services-Not Classified	$40	$0	$0	$0	$0
	01017404	540140	Books Periodicals Subs	$0	$0	$100	$100	$100
	01017404	540150	Print Postage Stationary	$96	$0	$100	$100	$100
	01017404	540220	Office Supplies	$309	$0	$300	$300	$300
	01017404	540230	Supplies - Not Classified	$0	$0	$0	$0	$0
	01017404	570010	Car Allowance/Mileage	$16	$212	$300	$300	$300
	01017404	570020	Dues & Memberships	$225	$556	$690	$725	$725
	01017404	570030	Travel	$460	$528	$650	$100	$100
	01017404	570035	Training/Conferences	$0	$0	$0	$730	$730
			Sub-Total 4-5-6	$1,265	$1,392	$2,680	$2,895	$2,895
			Planning & Economic Development Totals	***$27,890***	***$61,442***	***$69,680***	***$74,771***	***$74,771***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Planning Board	01017501	510020	S & W - Part Time	$800	$800	$1,000	$1,000	$1,000
	01017501	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01017502	510020	S & W - Part Time	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$800	$800	$1,000	$1,000	$1,000
	01017504	520040	Utility - Telephone	$0	$0	$0	$0	$0
	01017504	520100	Advertising & Binding	$372	$516	$300	$300	$300
	01017504	520130	Professional Services	$0	$0	$0	$0	$0
	01017504	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01017504	540140	Books Periodicals Subs	$0	$0	$100	$100	$100
	01017504	540150	Print Postage Stationary	$104	$0	$100	$100	$100
	01017504	540220	Office Supplies	$94	$0	$100	$100	$100
	01017504	570010	Car Allowance/Mileage	$23	$0	$50	$50	$50
	01017504	570020	Dues & Memberships	$0	$0	$50	$50	$50
	01017504	570030	Travel	$140	$75	$300	$0	$0
	01017504	570035	Training/Conferences	$0	$0	$0	$300	$300
			Sub-Total 4-5-6	$733	$591	$1,000	$1,000	$1,000
	01017509	571310	Economic Dev Assess Tool	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Planning Board Totals	***$1,533***	***$1,391***	***$2,000***	***$2,000***	***$2,000***
Board of Appeals	01017602	510020	S & W - Part Time	$1,588	$141	$1,750	$1,750	$1,750
	01017602	510090	Overtime	$416	$105	$0	$0	$0
			Sub-Total 1-2-3	$2,004	$246	$1,750	$1,750	$1,750
	01017604	520130	Professional Services	$0	$0	$0	$0	$0
	01017604	540150	Print Postage Stationary	$359	$0	$650	$650	$650
	01017604	540220	Office Supplies	$7	$0	$250	$500	$500
	01017604	570020	Dues & Memberships	$30	$0	$250	$250	$250
	01017604	570030	Travel	$0	$30	$500	$500	$250
	01017604	570035	Training/Conferences	$0	$0	$0	$500	$250
			Sub-Total 4-5-6	$396	$30	$1,650	$2,400	$1,900
			Board of Appeals Totals	***$2,400***	***$276***	***$3,400***	***$4,150***	***$3,650***
Building Inspector	01024101	510010	S & W - Full Time	$90,951	$94,227	$94,228	$96,850	$96,850
	01024101	510080	Sick Leave Plan II	$0	$1,450	$0	$0	$0
	01024101	510100	Longevity	$300	$300	$300	$300	$300
	01024102	510010	S & W - Full Time	$46,040	$43,281	$46,800	$85,864	$45,523
	01024102	510030	S & W - Temporary	$0	$0	$0	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Building Inspector	01024102	510080	Sick Leave Plan II	$353	$0	$0	$0	$0
	01024102	510090	Overtime	$0	$85	$0	$0	$0
	01024102	510100	Longevity	$163	$0	$63	$63	$63
	01024103	510010	S & W - Full Time	$109,401	$89,354	$169,799	$227,597	$209,147
	01024103	510020	S & W - Part Time	$13,491	$18,881	$0	$22,057	$22,057
	01024103	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01024103	510080	Sick Leave Plan II	$1,463	$446	$0	$0	$0
	01024103	510090	Overtime	$0	$134	$0	$6,500	$6,500
	01024103	510100	Longevity	$0	$0	$0	$125	$125
			Sub-Total 1-2-3	$262,162	$248,156	$311,189	$439,357	$380,565
	01024104	520040	Utility - Telephone	$2,958	$2,540	$3,456	$4,080	$4,000
	01024104	520130	Professional Services	$270	$0	$1,000	$1,000	$1,000
	01024104	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01024104	540010	Automotive	$0	$0	$0	$0	$0
	01024104	540140	Books Periodicals Subs	$534	$172	$2,000	$4,000	$4,000
	01024104	540150	Print Postage Stationary	$396	$232	$650	$1,000	$650
	01024104	540220	Office Supplies	$467	$549	$500	$500	$500
	01024104	570010	Car Allowance/Mileage	$10,620	$9,585	$14,400	$18,000	$18,000
	01024104	570020	Dues & Memberships	$495	$310	$500	$1,000	$1,000
	01024104	570030	Travel	$135	$0	$1,000	$1,000	$1,000
	01024104	570035	Training/Conferences	$0	$0	$0	$1,000	$1,000
	01024104	570080	Inspection Fees	$44,512	$49,179	$20,000	$30,000	$28,000
			Sub-Total 4-5-6	$60,386	$62,567	$43,506	$61,580	$59,150
	01024108	580010	Office Equipment	$0	$330	$0	$5,000	$4,525
			Sub-Total 8-9	$0	$330	$0	$5,000	$4,525
			Building Inspector Totals	***$322,548***	***$311,053***	***$354,695***	***$505,937***	***$444,240***

HUMAN SERVICES

Description:
The Human Services Functional area is responsible for the health, safety, and wellbeing of all Shrewsbury residents. The Departments that constitute this functional area are the Health Department, the Council on Aging, Veterans' Services, the Commission on Disabilities, and the Library

Mission:
Health – The Central Mass Regional Public Health Alliance is a coalition of 7 municipalities (Grafton, Holden, Leicester, Millbury, Shrewsbury, West Boylston, and the City of Worcester) working cooperatively to create and sustain a viable, cost-effective, and labor-efficient regional public health district.

Council on Aging – Serves the needs and issues of Shrewsbury's seniors (60 and over), or families with senior issues.

Veterans' Services – The Town of Shrewsbury belongs to the Central Massachusetts Veterans Services District. The Town of Shrewsbury has entered into a district with the towns of Grafton, Westborough and Northborough as part of the Commonwealth of Massachusetts Department of Veterans Services. All services for Shrewsbury resident veterans, veterans' spouses and their dependents are handled by the district.

Commission on Disabilities – Aims to bring about full and equal participation of people with disabilities in all aspects of life. It works to assure the advancement of legal rights and for the promotion of maximum opportunities, supportive services, accommodations and accessibility in a manner, which fosters dignity and self-determination.

Library – In a welcoming environment, with diverse materials, programs and services, the mission of Shrewsbury Public Library is to stimulate the imagination, nurture literacy in young children, empower people to find and use information, encourage lifelong learning, and support our evolving community.

Fiscal 2020:
The FY 20 operating budget provides for a part time position in the Council on Aging.

	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
HUMAN SERVICES					
Personnel 1-2-3	*$1,201,051*	*$1,261,938*	*$1,317,221*	*$1,436,701*	*$1,382,441*
Expenses 4-5-6	*$631,136*	*$652,372*	*$741,217*	*$767,470*	*$759,720*
Separate Approp. 8-9	*$0*	*$0*	*$0*	*$0*	*$0*
HUMAN SERVICES TOTAL	***$1,832,187***	***$1,914,310***	***$2,058,438***	***$2,204,171***	***$2,142,161***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Health	01051001	510010	S & W - Full Time	$0	$0	$1	$0	$0
	01051001	510020	S & W - Part Time	$600	$600	$900	$900	$900
	01051001	510100	Longevity	$0	$0	$0	$0	$0
	01051002	510010	S & W - Full Time	$46,040	$42,529	$46,800	$45,523	$45,523
	01051002	510080	Sick Leave Plan II	$353	$360	$0	$0	$0
	01051002	510090	Overtime	$0	$54	$1,750	$1,750	$1,750
	01051002	510100	Longevity	$163	$125	$63	$63	$63
	01051002	510110	Work Incentive Program	$0	$0	$0	$0	$0
	01051003	510010	S & W - Full Time	$0	$0	$0	$0	$0
	01051003	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01051003	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01051003	510090	Overtime	$0	$0	$0	$0	$0
	01051003	510100	Longevity	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$47,155	$43,668	$49,513	$48,236	$48,236
	01051004	520040	Utility - Telephone	$206	$168	$600	$600	$600
	01051004	520050	Utility - Refuse Disposal	$0	$0	$0	$0	$0
	01051004	520080	R & M - Equipment	$0	$0	$100	$100	$100
	01051004	520100	Advertising & Binding	$0	$192	$300	$300	$300
	01051004	520130	Professional Services	$150,513	$153,711	$162,294	$168,355	$168,355
	01051004	520160	Removal Tree Trim, Rubbish	$0	$0	$0	$0	$0
	01051004	540140	Books Periodicals Subs	$0	$0	$0	$0	$0
	01051004	540150	Print Postage Stationary	$109	$216	$1,000	$1,000	$400
	01051004	540170	Medical Waste & Flu Clinics	$2,519	$2,588	$2,000	$2,000	$2,000
	01051004	540220	Office Supplies	$317	$399	$400	$400	$400
	01051004	540240	Small Tools & Misc Equip	$0	$0	$500	$500	$500
	01051004	570010	Car Allowance/Mileage	$0	$0	$0	$0	$0
	01051004	570020	Dues & Memberships	$0	$0	$200	$200	$200
	01051004	570030	Travel	$0	$0	$200	$200	$200
			Sub-Total 4-5-6	$153,664	$157,275	$167,594	$173,656	$173,056
	01051008	580010	Office Equipment	$0	$0	$0	$0	$0
	01051009	520440	Landfill Maintenance	$0	$0	$0	$0	$0
	01051009	570490	Waste Collection Program	$0	$0	$0	$0	$0
			Sub-Total 4-5-6	$0	$0	$0	$0	$0
			Health Totals	***$200,819***	***$200,942***	***$217,107***	***$221,892***	***$221,292***

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Council on Aging	01054101	510010	S & W - Full Time	$82,324	$85,288	$85,288	$87,663	$87,663
	01054101	510080	Sick Leave Plan II	$1,577	$492	$0	$0	$0
	01054101	510100	Longevity	$300	$300	$300	$300	$300
	01054102	510010	S & W - Full Time	$46,055	$47,050	$46,796	$85,151	$67,033
	01054102	510020	S & W - Part Time	$20,166	$21,170	$37,482	$20,741	$20,741
	01054102	510030	S & W - Temporary	$0	$0	$0	$0	$0
	01054102	510080	Sick Leave Plan II	$706	$540	$0	$0	$0
	01054102	510100	Longevity	$300	$300	$300	$300	$300
	01054103	510020	S & W - Part Time	$57,689	$65,452	$74,266	$87,385	$79,227
			Sub-Total 1-2-3	$209,117	$220,591	$244,432	$281,541	$255,265
	01054104	520040	Utility - Telephone	$2,318	$1,510	$2,100	$2,100	$2,100
	01054104	520080	R & M - Equipment	$735	$627	$738	$4,500	$4,500
	01054104	520100	Advertising & Binding	$0	$0	$400	$400	$250
	01054104	520110	Hospital & Medical	$1,250	$75	$675	$675	$675
	01054104	520220	Services-Not Classified	$0	$2,115	$0	$0	$0
	01054104	540010	Automotive	$0	$0	$0	$0	$0
	01054104	540140	Books Periodicals Subs	$1,968	$2,889	$4,794	$4,800	$4,800
	01054104	540150	Print Postage Stationary	$9,524	$13,630	$16,320	$16,000	$10,000
	01054104	540220	Office Supplies	$793	$2,318	$3,960	$4,000	$3,000
	01054104	570010	Car Allowance/Mileage	$6,243	$5,381	$7,124	$7,124	$7,124
	01054104	570020	Dues & Memberships	$1,186	$0	$1,613	$1,620	$1,620
	01054104	570030	Travel	$1,485	$560	$3,000	$1,200	$1,200
	01054104	570035	Training/Conferences	$0	$1,040	$0	$1,700	$1,700
			Sub-Total 4-5-6	$25,501	$30,145	$40,724	$44,119	$36,969
			Council on Aging Totals	***$234,618***	***$250,736***	***$285,156***	***$325,660***	***$292,234***
Veterans' Services	01054301	510010	S & W - Full Time	$0	$0	$0	$0	$0
	01054302	510010	S & W - Full Time	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$0	$0	$0	$0	$0
	01054304	520040	Utility - Telephone	$59	$48	$200	$200	$200
	01054304	520080	R & M - Equipment	$0	$0	$0	$0	$0
	01054304	520570	Regional Veterans Assessment	$38,877	$35,813	$46,125	$50,419	$50,419
	01054304	540140	Books Periodicals Subs	$0	$0	$0	$0	$0
	01054304	540220	Office Supplies	$0	$0	$200	$200	$200
	01054304	570010	Car Allowance/Mileage	$0	$0	$0	$0	$0
	01054304	570020	Dues & Memberships	$0	$0	$0	$0	$0
	01054304	570030	Travel	$0	$0	$0	$0	$0
	01054304	570035	Training/Conferences	$0	$0	$0	$0	$0

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Veterans' Services	01054304	570080	Inspection Fees	$0	$0	$0	$0	$0
	01054304	570130	Veterans Benefits	$128,965	$152,781	$156,000	$161,000	$161,000
			Sub-Total 4-5-6	$167,901	$188,642	$202,525	$211,820	$211,820
			Veterans' Services Totals	***$167,901***	***$188,642***	***$202,525***	***$211,820***	***$211,820***
Comm. On Disabilities	01054904	520000	Purchase of Services	$358	$125	$500	$500	$500
	01054904	540000	Supplies	$5	$0	$0	$0	$0
	01054904	570000	Other Charges & Expend	$0	$0	$0	$0	$0
	01054904	570010	Car Allowance/Mileage	$0	$0	$0	$0	$0
	01054904	570030	Travel	$0	$0	$0	$0	$0
			Commission on Disabilities Totals	***$363***	***$125***	***$500***	***$500***	***$500***
Library	01061001	510010	S & W - Full Time	$100,048	$103,651	$103,651	$106,537	$106,537
	01061001	510080	Sick Leave Plan II	$1,917	$1,595	$0	$0	$0
	01061001	510100	Longevity	$200	$200	$300	$300	$300
	01061002	510010	S & W - Full Time	$565,757	$613,123	$655,946	$224,432	$224,432
	01061002	510020	S & W - Part Time	$240,778	$230,205	$223,778	$273,632	$249,101
	01061002	510030	S & W - Temporary	$14,612	$14,493	$7,724	$0	$0
	01061002	510080	Sick Leave Plan II	$2,715	$2,885	$0	$0	$0
	01061002	510090	Overtime	$0	$0	$0	$0	$0
	01061002	510100	Longevity	$1,475	$1,200	$1,863	$713	$713
	01061002	510240	Standby Pay	$0	$0	$0	$0	$0
	01061003	510010	S & W - Full Time	($8,943)	$0	$0	$461,532	$461,532
	01061003	510020	S & W - Part Time	$0	$0	$0	$0	$0
	01061003	510030	S & W - Temporary	$26,221	$29,802	$30,014	$38,953	$35,501
	01061003	510080	Sick Leave Plan II	$0	$0	$0	$0	$0
	01061003	510090	Overtime	$0	$0	$0	$0	$0
	01061003	510100	Longevity	$0	$525	$0	$825	$825
	01061003	510110	Work Incentive Program	$0	$0	$0	$0	$0
			Sub-Total 1-2-3	$944,778	$997,678	$1,023,276	$1,106,924	$1,078,940
	01061004	520010	Utility - Electricity	$0	$0	$0	$0	$0
	01061004	520040	Utility - Telephone	$2,551	$2,187	$3,500	$3,500	$3,500
	01061004	520060	Utility - Water	$0	$0	$0	$0	$0
	01061004	520070	Utility - Sewer	$0	$0	$0	$0	$0
	01061004	520080	R & M - Equipment	$16,076	$24,646	$49,825	$41,349	$41,349
	01061004	520090	R & M - Building	$0	$0	$0	$0	$0
	01061004	520100	Advertising & Binding	$0	$0	$500	$250	$250
	01061004	520130	Professional Services	$47,983	$50,788	$52,149	$53,876	$53,876
	01061004	520140	Rental of Equipment	$74	$235	$500	$400	$400

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Library	01061004	520220	Services-Not Classified	$0	$0	$0	$0	$0
	01061004	540010	Automotive	$556	$97	$500	$400	$400
	01061004	540030	Building	$21	$0	$0	$0	$0
	01061004	540120	Clothing & Uniforms	$0	$0	$0	$0	$0
	01061004	540140	Library Materials	$170,150	$141,215	$155,000	$170,000	$170,000
	01061004	540150	Print Postage Stationary	$25,046	$28,711	$30,500	$30,600	$30,600
	01061004	540190	Custodial Supplies	$5,847	$9,212	$9,000	$9,200	$9,200
	01061004	540200	Educational Supplies	$605	$925	$1,300	$1,300	$1,300
	01061004	540220	Office Supplies	$3,977	$5,965	$7,500	$7,500	$7,500
	01061004	540230	Supplies - Not Classified	$7	$399	$0	$0	$0
	01061004	540270	Library Supplies	$8,061	$8,980	$13,200	$13,000	$13,000
	01061004	570010	Car Allowance/Mileage	$549	$722	$2,000	$2,000	$2,000
	01061004	570020	Dues & Memberships	$247	$534	$1,900	$1,500	$1,500
	01061004	570030	Travel	$0	$0	$0	$0	$0
	01061004	570035	Training/Conferences	$0	$0	$0	$0	$0
	01061004	570040	Insurance & Bonds	$0	$0	$0	$0	$0
	01061004	570180	Other - Not Classified	$1,958	$1,570	$2,500	$2,500	$2,500
			Sub-Total 4-5-6	$283,708	$276,186	$329,874	$337,375	$337,375
	01061008	580010	Office Equipment	$0	$0	$0	$0	$0
	01061008	580020	Computer Equipment	$0	$0	$0	$0	$0
	01061008	580070	Electrical & Mechanical	$0	$0	$0	$0	$0
	01061008	580120	Equip - Not Classified	$0	$0	$0	$0	$0
			Sub-Total 8-9	$0	$0	$0	$0	$0
			Library Totals	***$1,228,486***	***$1,273,864***	***$1,353,150***	***$1,444,299***	***$1,416,315***

EDUCATION

Description:
The Shrewsbury Public School Buildings are comprised of nine buildings totaling 863,333 square feet. The Public Facilities Division is responsible for maintenance of the following school buildings:

- Shrewsbury High School
- Oak Middle School
- Sherwood Middle School
- Paton Elementary School
- Spring Street Elementary School
- Coolidge Elementary School
- Floral Street Elementary School
- Beal Early Childhood Center
- Parker Road Preschool

Mission:
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.

Fiscal 2020:
Details on the expenditure of funds by the School Department can be found in Superintendent Dr. Joseph Sawyer's budget document which will be published to the School's website.

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
		EDUCATION						
			Personnel 1-2-3					
			Expenses 4-5-6					
			Separate Approp. 8-9					
		EDUCATION TOTAL		***$60,407,383***	***$62,375,000***	***$64,137,607***	***$66,137,607***	***$66,250,416***
School	300			$60,407,383	$62,375,000	$64,137,607	$66,137,607	$66,250,416
			School Totals	***$60,407,383***	***$62,375,000***	***$64,137,607***	***$66,137,607***	***$66,250,416***

DEBT & INTEREST

Description:

Includes both the long and short term interest and debt obligations on Town-wide projects.

Fiscal 2020:

June 30, 2020 the following debt obligations will be retired:

- $2,000,000 - Land Acquisition #2
- $1,250,000 - North Shore School

Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
DEBT & INTEREST					
Personnel 1-2-3	*$0*	*$0*	*$0*	*$0*	*$0*
Expenses 4-5-6	*$0*	*$0*	*$0*	*$0*	*$0*
Separate Approp. 8-9	*$9,119,955*	*$9,347,232*	*$8,904,498*	*$9,314,812*	*$9,314,812*
DEBT & INTEREST TOTAL	***$9,119,955***	***$9,347,232***	***$8,904,498***	***$9,314,812***	***$9,314,812***

DEBT & INTEREST

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Debt	01071009	590010	Elementary School	$0	$0	$0	$0	$0
	01071009	590020	CATV	$0	$0	$0	$0	$0
	01071009	590030	Water	$70,000	$70,000	$70,000	$65,000	$65,000
	01071009	590050	Light	$0	$0	$0	$0	$0
	01071009	590090	Open Space Land Acq	$150,000	$145,000	$40,000	$0	$0
	01071009	590100	High School Land Acq	$115,000	$115,000	$110,000	$0	$0
	01071009	590110	Senior Center	$0	$0	$0	$0	$0
	01071009	590120	Title V Loan	$15,099	$15,099	$15,100	$10,269	$10,269
	01071009	590130	Assabet River Consortium	$25,229	$24,846	$24,410	$24,049	$24,049
	01071009	590140	New High School Construction	$2,940,000	$2,930,000	$2,925,000	$2,915,000	$2,915,000
	01071009	590160	Open Space Land Acq (2)	$105,000	$105,000	$105,000	$105,000	$105,000
	01071009	590170	Light Dept Upgrade	$105,000	$105,000	$0	$0	$0
	01071009	590190	Oak Street Middle Renovation	$420,000	$410,000	$400,000	$390,000	$390,000
	01071009	590200	Parker Road Pre School	$85,000	$85,000	$80,000	$80,000	$80,000
	01071009	590220	Fire Facilities Project	$380,000	$380,000	$380,000	$380,000	$380,000
	01071009	590230	Water Systems Improvements	$125,000	$125,000	$0	$0	$0
	01071009	590240	Sherwood Middle School	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
	01071009	590250	Land Acq - Credit Union	$70,000	$70,000	$65,000	$65,000	$65,000
	01071009	590260	Land Acq - South St (Allen)	$305,000	$305,000	$305,000	$305,000	$305,000
	01071009	590270	Sewer Interceptor	$38,832	$39,676	$40,538	$41,418	$41,418
	01071009	590280	Spring St School	$65,000	$65,000	$65,000	$65,000	$65,000
	01071009	590290	Centech Substation	$300,000	$300,000	$300,000	$300,000	$300,000
	01071009	590300	Sewer Intercept Ph 2&3	$157,392	$160,813	$164,308	$167,879	$167,879
	01071009	590310	Library Building Project	$0	$490,000	$534,000	$530,000	$530,000
	01071009	590320	Water Treatment Plant	$0	$0	$0	$488,407	$488,407
	01071009	590330	Paton/Spring HVAC	$0	$0	$221,000	$215,000	$215,000
			Long Term Debt Totals	***$6,471,552***	***$6,940,434***	***$6,844,356***	***$7,147,023***	***$7,147,023***
Interest	01075109	590010	Elementary School	$0	$0	$0	$0	$0
	01075109	590020	CATV	$0	$0	$0	$0	$0
	01075109	590030	Water	$8,525	$7,300	$5,900	$4,550	$4,550
	01075109	590050	Light	$0	$0	$0	$0	$0
	01075109	590090	Open Space Land Acq	$10,150	$5,650	$1,300	$0	$0
	01075109	590100	High School Land Acq	$10,475	$7,025	$3,575	$0	$0
	01075109	590110	Senior Center	$0	$0	$0	$0	$0
	01075109	590130	Assabet River Consortium	$1,085	$802	$518	$259	$259
	01075109	590140	New High School Construction	$802,000	$655,250	$508,875	$362,875	$362,875
	01075109	590160	Open Space Land Acq (2)	$18,375	$13,125	$7,875	$2,625	$2,625

Dept.	Org.	Object	Account Description	2017 Actuals	2018 Actuals	2019 Org. Budget	2020 Dept. Budget	2020 TM Budget
Interest	01075109	590170	Light Dept Upgrade	$7,875	$2,625	$0	$0	$0
	01075109	590190	Oak Street Middle Renovation	$44,780	$40,630	$36,580	$32,143	$32,143
	01075109	590200	Parker Road Pre School	$3,075	$2,225	$1,400	$500	$500
	01075109	590220	Fire Facilities Project	$134,733	$122,383	$109,083	$96,353	$96,353
	01075109	590230	Water Systems Improvements	$8,438	$4,375	$0	$0	$0
	01075109	590240	Sherwood Middle School	$650,000	$615,000	$580,000	$540,000	$540,000
	01075109	590250	Land Acq - Credit Union	$15,550	$13,100	$10,725	$8,125	$8,125
	01075109	590260	Land Acq - South St (Allen)	$144,875	$132,675	$123,525	$117,425	$117,425
	01075109	590270	Sewer Interceptor	$15,768	$14,991	$14,198	$13,387	$13,387
	01075109	590280	Spring St School	$13,250	$11,300	$8,700	$7,400	$7,400
	01075109	590290	Centech Substation	$165,600	$156,600	$144,600	$138,600	$138,600
	01075109	590300	Sewer Intercept Ph 2&3	$79,056	$69,935	$66,719	$63,432	$63,432
	01075109	590310	Library Building Project	$155,794	$333,998	$322,054	$301,794	$301,794
	01075109	590320	Water Treatment Plant	$0	$0	$0	$236,597	$236,597
	01075109	590330	Paton/Spring HVAC	$0	$44,772	$88,265	$81,725	$81,725
			Long Term Interest Totals	***$2,289,403***	***$2,253,760***	***$2,033,892***	***$2,007,789***	***$2,007,789***
Short Term	01075209	590080	Anticipation Interest	$359,000	$153,038	$26,250	$160,000	$160,000
			Short Term Debt Totals	***$359,000***	***$153,038***	***$26,250***	***$160,000***	***$160,000***

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CAPITAL IMPROVEMENT PLAN

OVERVIEW

The Town of Shrewsbury is a full service municipality serving a population of nearly 37,000 residents. The operational requirements of the municipal and school departments along with accompanying public infrastructure required to serve the residents of Shrewsbury necessitate a steady and sustainable plan to acquire, maintain and replace capital assets. The Town's buildings and properties are currently valued at over $205,918,807, vehicles and heavy equipment are valued at $10,449,833, and in addition owns and maintains 206 miles of water mains, 184 lane miles of roadways and related storm water drainage systems and 170 miles of sewer mains.

Capital investments are defined and managed in accordance with the Town's Capital Improvement Policy which can be reviewed here. The Town funds capital investments for the water and sewer utilities through user fee revenues and will introduce a storm water fee in fiscal year 2020 to cover the cost of the Federally mandated maintenance of those assets. Utility investments are proposed under a separate plan and projects are funded through fees related thereto.

The Town almost exclusively relies upon State Highway aid (Chapter 90) for its roadway maintenance and improvement projects. Vehicle and heavy equipment purchases have been funded using previous year fund balance, known as Free Cash, and other reserves. For fiscal year 2019 the Town's non-utility capital plan which totaled $1,536,413 was funded entirely through Free Cash or other unexpended balances.

More significant investments like major repairs, improvements and the construction of new buildings have been funded through long term debt. The Town has more often than not, received voter approval to exclude the debt service for these projects from the provisions of Proposition 2 ½. This means that once the debt is paid off the revenue source ceases to exist. The Town's non-utility related debt service schedule for fiscal year 2019 totaled $8,031,957 with $7,491,867 excluded and $540,090 paid within the tax levy limit.

CAPITAL IMPROVEMENT PLAN

The Town Manager's proposed FY2020 Capital Improvement Plan totals $2,441,500 for new projects and investments. The primary goal of the investments, similar to FY2019, is to maintain rather than expand, the Town's services and assets. The FY2020 investment equals 1.12% of the Town's total building and vehicle and equipment capital assets.

An assessment of the existing Police Station, which opened in 1972 and was renovated in 1996, will be commissioned to understand the needs of the department and determine the feasibility of renovating the existing building and/or other alternatives. At the same time the 1999 Senior Center and 1966 Town Hall, which has had additions and renovations over time, will undergo a programmatic review to assess space requirements to ensure future operating capacity. The Police Station is the primary focus of this effort because the operations of the department are negatively impacted by the building, but the additional work will be

performed because combining the studies will be cost effective. Further, if improvements are required at the Senior Center or Town Hall additional efficiencies may be realized by being packaged with the Police Station project.

The largest single year purchase through this plan is the replacement of the 1997 *E-One* Fire Engine that currently serves as Engine One for the Department. This apparatus operates as the front line engine at the Fire Headquarters Facility in the Town Center. At the time this apparatus will be replaced in in FY2020 it will have served the Town for over 23 years and will have been driven over 190,000 miles on the front line. The vehicle will continue to be used as a reserve engine. The life expectancy of the replacement engine is estimated to be at least the same as the engine that it is replacing.

The full FY2020 Capital Improvement Plan follows on the next page.

Proposed FY2020 Capital Improvement Plan 1

PROGRAM/PROJECT	**FY 2020**
Police Station & Municipal Campus Feasibility	**$220,000**
Fire	
1997 E-One Replacement	$755,000
Fire Department Total	**$755,000**
Highway	
Replace 1988 Mack Truck 10 plow sander	$230,000
Replace 1991 JCB backhoe	$155,000
Mechanic lifts	$300,000
Replace truck 24 2004 pickup	$50,000
Highway Total	**$735,000**
Parks and Cemetery	
Replacement of Pick Up Truck	$31,000
Playground Improvements	$50,000
Cemetery Planning	$100,000
Sand Pro Replacement	$32,000
Parks & Cemetery Total	**$213,000**
Police	
Replacement 4 Marked Vehicles	$194,000
Police Department Total	**$194,000**
Public Buildings	
Floral, Oak & High School- Remove Underground Oil Tanks	$268,000
Replace Maintenance SUV	$26,500
Public Buildings Total	**$294,500**
NON-UTILITY SUBTOTAL	**$2,411,500**

Does not include previously financed capital projects, which are currently being paid for through the debt service schedule, included below

FUNDING MODEL

In order to improve the consistency and sustainability of its capital improvement program, the Town should diversify its funding model by gradually increasing the use of the general tax levy. The general tax levy can continue be used to fund debt service for capital projects as well as for capital improvements that do not require borrowing. The amount of general tax levy used for capital projects annually should at minimum remain the same, or more desirably increase consistent with the operating revenues. The Town will continue to service its debt through a declining debt service model through which principal payments remain the same over the entire term of the borrowing and debt is retired paying the least amount of interest.

The funding sources for non-utility capital improvements for Fiscal Year 2020 are as follows:

General Tax Levy	$ 540,150
Free Cash	$2,394,100
Total FY2020 Capital Investment	$2,934,250

The $540,150 General Tax Levy will be used as follows:

Existing Non-Exempt Capital Debt Service	$ 522,750
FY2020 Pay-Go Projects	$ 17,400

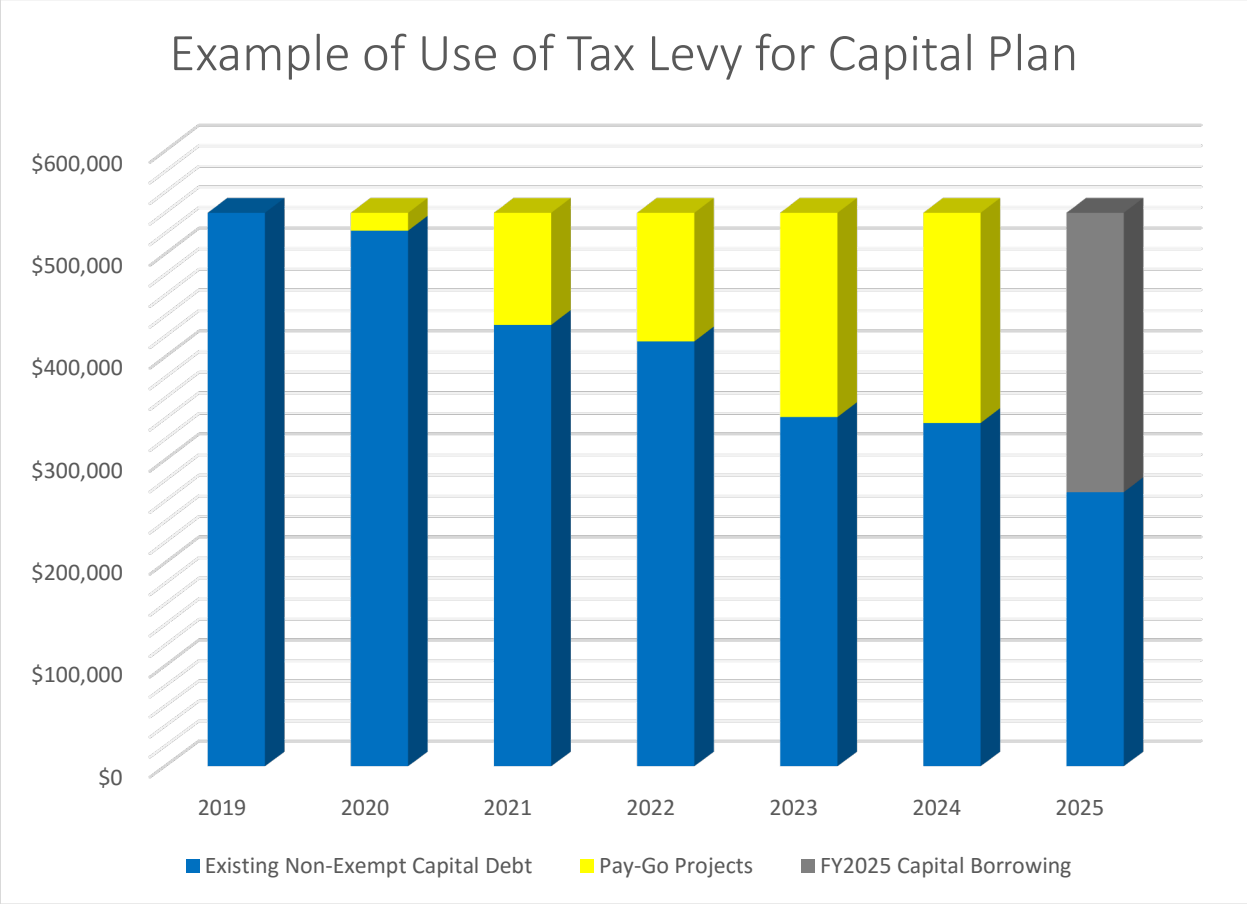
Existing Capital Improvements in Debt Service Schedule
Not Excluded from Proposition 2 ½

PROGRAM/PROJECT (Original amount borrowed)	**FY 2020 Payment**
School Heating System Replacement Projects ($3,196,000)	**$296,725**
Spring Street School ($635,000)	**$72,400**
Credit Union Land Purchase ($680,000)	**$73,125**
North Shore School ($1,250,000)	**$80,500**
Total Existing Capital Debt Service	**$522,750**

The commitment to dedicate a set amount of the general tax levy to fund capital projects provides the ability to afford significant capital investments, a consistent schedule for all aspects of planning and added flexibility when compared to solely using Free Cash. Using the debt service schedule for FY2020 and beyond that includes funding for one time capital

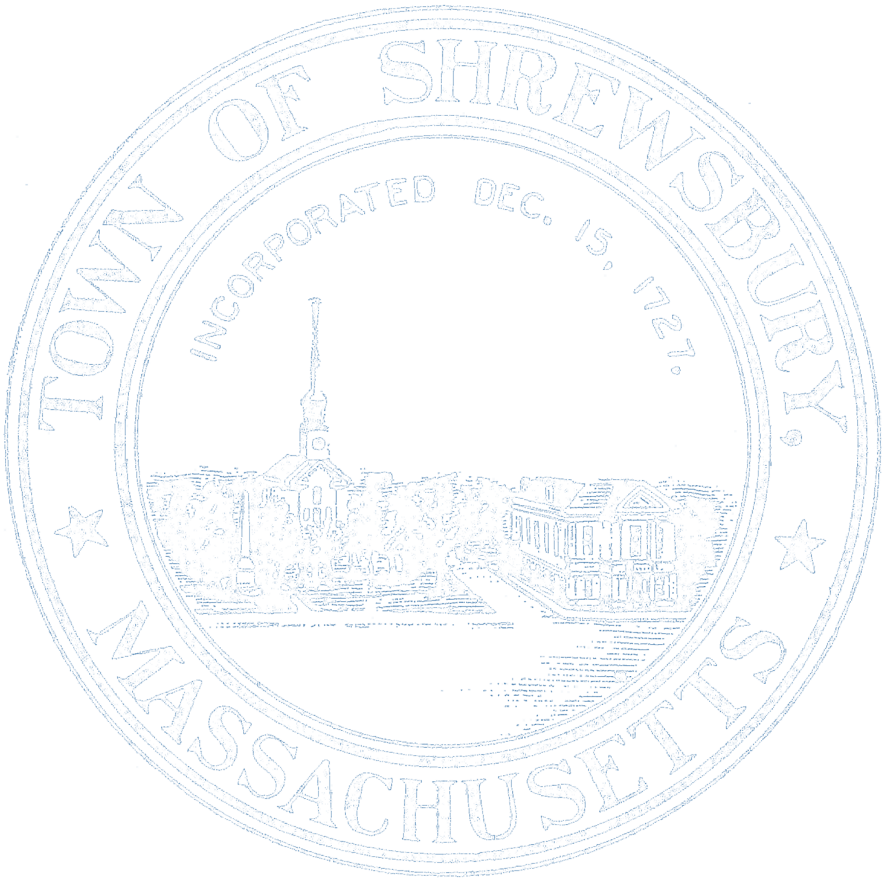
projects as proposed above illustrates the advantages of this approach, which can be summarized as follows:

- Borrowing enables this critical project without reducing the ability to fund other critical projects
- The declining debt service schedule will provide additional funding opportunities during the next five years if the tax levy commitment remains as follows:
  - Year 2: $108,840
  - Year 3: $124,840
  - Year 4: $198,340
  - Year 5: $204,140
- Planning efforts will be undertaken to determine if a new borrowing is warranted in any year show in the chart below. If there is a need to finance a higher cost project in any year, the Pay-Go amount indicated below would be dedicated to the borrowing.
- The cycle show below is for illustration purposes only. A five-year FY2025 borrowing could be as much as $1,250,000 without any additional impact to taxpayers. This amount is calculated using the difference between FY2025 debt service obligations for non-excluded debt service and the base year of FY2019.



CONCLUSION

The proposed Fiscal Year 2020 Capital Improvement Plan with $2,411,500 in new investments is 58% greater than the investment proposed in non-utility projects in Fiscal Year 2019. The planned investment represents 1.13% of the Town's total building, vehicle and equipment assets. Like the previous year, this plan primarily focuses on maintaining the existing assets although a study of existing police station may lead to a new building project. However, this plan differs from previous years because of the consideration of existing debt service for capital projects that utilize revenues from the General Tax Levy which are not excluded from the provisions of proposition 2 ½, and how those revenues should be utilized as debt is repaid over time.



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APPENDIX

BACK UP MATERIALS

TITLE	PURPOSE	PAGE
Tax Rate Recapitulations	Historical summary of Tax Rate Recapitulations	125
Combined Debt Service Schedules	Debt service projection for all issued permanent debt	126
Free Cash Estimate	Estimated Free Cash balance as of July 1, 2019	128
Solid Waste Enterprise	Solid Waste Enterprise budget for FY2020	129
Sewer Surplus Account	Projection of the Sewer Surplus balance for July 1, 2020	130

TAX RATE RECAPITULATIONS

	ACTUAL FY 19	ACTUAL FY 18	ACTUAL FY 17	ACTUAL FY 16	ACTUAL FY 15	ACTUAL FY 14	ACTUAL FY 13
CHARGES							
APPROPRIATIONS	$142,002,514	$128,648,547	$123,166,289	$121,454,658	$117,989,602	$109,611,071	$105,576,395
COURT JUDGMENTS		$0	$0	$0	$0	$0	$0
OVERLAY DEFICITS	$0	$0	$1,396	$4,799	$0	$0	$0
CHERRY SHEET OFFSETS	$194,338	$182,211	$42,014	$51,267	$73,860	$137,643	$148,573
CMRPC (OTHER)	$13,354	$9,706	$11,679	$9,238	$9,013	$8,793	$8,579
STATE AND COUNTY CHARGES	$1,008,782	$1,002,416	$1,252,732	$1,610,178	$1,700,006	$1,807,169	$1,900,158
OVERLAY	$292,836	$534,414	$736,103	$638,530	$513,182	$763,800	$525,318
TOTAL TO BE RAISED	**$143,511,824**	**$130,377,294**	**$125,210,213**	**$123,768,670**	**$120,285,663**	**$112,328,476**	**$108,159,023**
REVENUE							
STATE AID (INCLUDES SBAB)	$26,085,242	$25,783,132	$25,976,884	$25,553,814	$25,385,557	$25,287,118	$25,140,866
SCHEDULE A RECEIPTS	$15,005,196	$14,180,200	$13,716,000	$13,654,000	$13,281,500	$12,232,271	$12,060,000
SOLID WASTE ENTERPRISE	$878,500	$878,500	$870,500	$870,500	$870,000	$885,000	$895,500
FREE CASH & RETAINED EARNINGS	$4,164,846	$2,811,639	$3,392,697	$3,249,000	$3,390,003	$3,969,580	$3,151,495
OTHER AVAILABLE FUNDS							
SALE OF CEMETERY LOTS	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	$18,000
SEWER SURPLUS/I&I FUND	$14,883,979	$8,691,233	$7,567,352	$7,146,603	$6,922,726	$7,531,863	$5,974,283
LIGHT REVENUE	$444,600	$564,225	$578,475	$592,200	$606,420	$130,750	$344,110
CATV REVENUE	$0	$0	$0	$0	$0	$348,400	$365,300
OTHER FUNDS (CHAPTER 90)	$986,356	$980,915	$992,495	$1,479,320	$980,722	$986,194	$989,144
BUDGET/FUND TRANSFERS	$1,463,988	$99,736	$242,974	$575,583	$571,581	$407,923	$700,585
TITLE V RESERVE	$15,100	$15,100	$15,100	$15,100	$15,099	$15,101	$14,963
WATER SYSTEM IMPROVEMENTS	$1,357,507	$50,000	$427,166	$1,308,000	$1,353,524	$878,082	$1,102,358
WATER CONSERVATION FUND	$50,000	$50,000	$150,000	$145,000	$30,000	$10,000	$25,000
CEMETERY TRUST FUNDS	$10,000	$25,000	$0	$75,000	$0	$0	$0
HIGHWAY IMPROVEMENTS	$0	$35,000	$0	$0	$0	$0	$0
SALE OF PROPERTY	$0	$0	$0	$0	$0	$0	$30,000
SEWER CONSTRUCTION	$0	$0	$0	$0	$0	$0	$0
FREE CASH (REDUCE LEVY)	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
MUNICIPAL LIGHT (REDUCE LEVY)	$237,569	$237,569	$237,569	$237,569	$237,569	$237,569	$175,463
CATV REVENUE (REDUCE LEVY)	$800,000	$800,000	$800,000	$800,000	$800,000	$792,811	$753,254
BOND INTEREST RESERVE	$0	$8,100	$8,900	$0	$25,000	$60,000	$100,000
TOTAL REVENUE	**$66,900,883**	**$56,478,349**	**$55,494,112**	**$56,219,689**	**$54,987,701**	**$54,290,662**	**$52,340,321**
TOTAL LEVY	**$76,610,941**	**$73,898,945**	**$69,716,101**	**$67,548,981**	**$65,297,962**	**$58,037,814**	**$55,818,702**
TAX RATE	**$12.57**	**$12.66**	**$12.83**	**$13.00**	**$13.21**	**$12.17**	**$11.67**
Tax Levy as Percent of Total Spending	**53.38%**	**56.68%**	**55.68%**	**54.58%**	**54.29%**	**51.67%**	**51.61%**
Net State Aid as Percent of Total Spending	**17.34%**	**18.87%**	**19.71%**	**19.30%**	**19.63%**	**20.78%**	**21.35%**

COMBINED DEBT SERVICE SCHEDULES

No.	Issue/Re-Issue	Purpose	Payment	2020	2021	2022	2023	2024	2025	2026	2027 - 2045	Total Outstanding
4	8/15/2001	**High School**	Principal	$2,915,000	$2,905,000	$2,895,000						$8,715,000
	4/15/2010	$58,900,000	Interest	$362,875	$217,375	$72,375						$652,625
			Total	$3,277,875	$3,122,375	$2,967,375						$9,367,625
5	8/15/2001	**Land Acquisition #2**	Principal	$105,000								$105,000
	4/15/2010	$2,000,000	Interest	$2,625								$2,625
			Total	$107,625								$107,625
6	8/15/2001	**Light Upgrade**	Principal									$0
	4/15/2010	$1,760,000	Interest									$0
			Total									$0
7	7/26/2001	**Assabet River CWMP #1**	Principal	$13,242	$15,698							$28,940
	2/1/2005	$1,760,000	Interest	$259	$0							$259
			Total	$13,501	$15,698							$29,199
8	8/1/2004	**Title V Loan Program #2**	Principal	$5,541	$5,541	$5,670	$5,670					$22,422
		$105,896	Interest	$0	$0	$0	$0					$0
			Total	$5,541	$5,541	$5,670	$5,670					$22,422
9	11/15/2004	**Oak Middle School**	Principal	$390,000	$380,000	$370,000	$360,000	$350,000	$340,000			$2,190,000
	4/12/2013	$7,400,000	Interest	$32,143	$27,235	$21,990	$16,245	$10,038	$3,400			$111,051
			Total	$422,143	$407,235	$391,990	$376,245	$360,038	$343,400			$2,301,051
10	11/15/2004	**North Shore School**	Principal	$80,000								$80,000
	4/12/2013	$1,250,000	Interest	$500								$500
			Total	$80,500								$80,500
11	10/24/2005	**Title V Loan Program #3**	Principal	$4,728	$4,728	$4,728	$4,728	$4,728	$4,728	$4,728	$0	$33,096
		$94,573	Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0
			Total	$4,728	$4,728	$4,728	$4,728	$4,728	$4,728	$4,728	$0	$33,096
12	12/18/2007	**Assabet River CWMP #2**	Principal	$10,808	$10,808							$21,616
	12/10/2009	$168,653	Interest	$0	$0							$0
			Total	$10,808	$10,808							$21,616
13	2/15/2008	**Fire Facilities Project**	Principal	$380,000	$375,000	$375,000	$375,000	$375,000	$370,000	$370,000	$0	$2,620,000
		$6,800,000	Interest	$96,353	$83,243	$69,930	$56,243	$42,368	$28,305	$14,245	$0	$390,687
			Total	$476,353	$458,243	$444,930	$431,243	$417,368	$398,305	$384,245	$0	$3,010,687
15	7/14/2011	**Sherwood Middle School**	Principal	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$6,000,000	$13,000,000
		$20,000,000	Interest	$540,000	$490,000	$440,000	$390,000	$345,000	$305,000	$265,000	$745,000	$3,520,000
			Total	$1,540,000	$1,490,000	$1,440,000	$1,390,000	$1,345,000	$1,305,000	$1,265,000	$6,745,000	$16,520,000
16	7/14/2011	**Credit Union Land Purchase**	Principal	$65,000	$65,000	$65,000						$195,000
		$680,000	Interest	$8,125	$4,875	$1,625						$14,625
			Total	$73,125	$69,875	$66,625						$209,625
17	11/15/2012	**Water System Improvements**	Principal	$65,000	$65,000	$65,000	$65,000					$260,000
		$681,000	Interest	$4,550	$3,250	$1,950	$650					$10,400
			Total	$69,550	$68,250	$66,950	$65,650					$270,400
18	11/15/2012	**Land Acquisition - South St**	Principal	$305,000	$305,000	$305,000	$305,000	$305,000	$305,000	$305,000	$2,135,000	$4,270,000
		$6,100,000	Interest	$117,425	$111,325	$105,034	$98,172	$90,738	$82,731	$74,153	$251,130	$930,708
			Total	$422,425	$416,325	$410,034	$403,172	$395,738	$387,731	$379,153	$2,386,130	$5,200,708
19	3/29/2013	**Sewer Interceptor #1**	Principal	$41,418	$42,319	$43,238	$44,178	$45,138	$46,119	$47,122	$359,810	$669,342
		$956,875	Interest	$13,387	$12,558	$11,712	$10,847	$9,964	$9,061	$8,139	$29,403	$105,071
			Total	$54,805	$54,877	$54,950	$55,025	$55,102	$55,180	$55,261	$389,213	$774,413

20	1/23/2014	**Spring Street School**	Principal	$65,000	$65,000	$60,000	$60,000	$60,000				$310,000
		$635,000	Interest	$7,400	$6,100	$4,800	$3,300	$1,800				$23,400
			Total	$72,400	$71,100	$64,800	$63,300	$61,800				$333,400
21	1/23/2014	**Light Plant Upgrade - CenTech**	Principal	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$2,400,000	$4,500,000
		$6,000,000	Interest	$138,600	$132,600	$126,600	$119,100	$111,600	$102,600	$93,600	$381,600	$1,206,300
			Total	$438,600	$432,600	$426,600	$419,100	$411,600	$402,600	$393,600	$2,781,600	$5,706,300
22	1/7/2015	**Sewer Interceptor #2**	Principal	$167,879	$171,527	$175,255	$179,064	$182,956	$186,932	$190,995	$1,917,000	$3,171,607
		$4,146,710	Interest	$63,432	$60,075	$56,644	$53,139	$49,558	$45,899	$42,160	$197,192	$568,098
			Total	$231,311	$231,602	$231,899	$232,203	$232,514	$232,830	$233,154	$2,114,192	$4,201,479
23	7/28/2016	**Library Project - July 2016**	Principal	$490,000	$490,000	$490,000	$490,000	$490,000	$490,000	$490,000	$5,335,000	$8,765,000
		$9,745,000	Interest	$286,844	$267,244	$247,644	$228,044	$208,444	$188,844	$169,244	$830,259	$2,426,566
			Total	$776,844	$757,244	$737,644	$718,044	$698,444	$678,844	$659,244	$6,165,259	$11,191,566
24	7/19/2017	**Library Project - July 2017**	Principal	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$245,000	$525,000
		$569,000	Interest	$14,350	$13,150	$11,950	$10,950	$10,150	$9,150	$7,950	$25,725	$103,375
			Total	$54,350	$53,150	$51,950	$50,950	$50,150	$49,150	$47,950	$270,725	$628,375
25	7/19/2017	**School Heating System Replacement I**	Principal	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$105,000	$210,000
		$229,000	Interest	$5,775	$5,325	$4,875	$4,500	$4,200	$3,825	$3,375	$11,025	$42,900
			Total	$20,775	$20,325	$19,875	$19,500	$19,200	$18,825	$18,375	$116,025	$252,900
26	7/19/2017	**School Heating System Replacement II**	Principal	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$1,365,000	$2,765,000
		$2,967,000	Interest	$75,950	$69,950	$63,950	$58,950	$54,950	$49,950	$43,950	$143,325	$560,975
			Total	$275,950	$269,950	$263,950	$258,950	$254,950	$249,950	$243,950	$1,508,325	$3,325,975
27	9/12/2018	**Water Treatment Plant**	Principal	$488,407	$499,022	$509,867	$520,948	$532,271	$543,839	$555,658	$8,424,019	$12,074,031
		$12,074,031	Interest	$254,341	$243,726	$232,881	$221,800	$210,478	$198,909	$187,090	$1,231,703	$2,780,928
			Total	$742,749	$742,749	$742,748	$742,748	$742,749	$742,749	$742,748	$9,655,729	$14,854,960
Existing Debt Service												
		Total Principal	Principal	$10,090,616	$9,894,643	$9,858,758	$6,904,588	$6,840,093	$6,781,618	$6,458,503	$66,455,829	$64,531,054
		Total Interest	Interest	$4,375,078	$3,980,431	$3,588,760	$3,269,139	$3,028,887	$2,789,674	$2,553,305	$14,529,163	$13,451,093
		Total Payment	Total	$14,465,694	$13,875,074	$13,447,517	$10,173,727	$9,868,980	$9,571,291	$9,011,808	$80,984,992	$77,982,147
Existing Debt Service by Funding Source					$91,500	($271,315)						
		Tax Levy (Within Levy Limit)		$522,750	$431,250	$415,250	$341,750	$335,950	$268,775	$262,325	$1,624,350	$4,202,400
		Tax Levy (Exempted)		$7,077,615	$6,704,572	$6,443,923	$3,369,654	$3,266,738	$3,162,430	$2,735,592	$15,567,114	$48,327,637
		Light		$438,600	$432,600	$426,600	$419,100	$411,600	$402,600	$393,600	$2,781,600	$5,706,300
		CATV		$0	$0	$0	$0	$0	$0	$0	$0	$0
		Sewer		$310,425	$312,985	$286,849	$287,228	$287,616	$288,010	$288,415	$2,503,405	$5,026,707
		Title V		$10,269	$10,269	$10,398	$10,398	$4,728	$4,728	$4,728	$0	$55,518
		Water		$812,299	$810,999	$809,698	$808,398	$742,749	$742,749	$742,748	$9,655,729	$15,125,360
		Total		**$9,171,957**	**$8,702,675**	**$8,392,718**	**$5,236,528**	**$5,049,381**	**$4,869,292**	**$4,427,408**	**$32,132,198**	**$78,443,922**
		Tax Levy (Exempted)		$7,077,615	$6,704,572	$6,443,923	$3,369,654	$3,266,738	$3,162,430	$2,735,592	$15,567,114	$48,327,637
		SBA Funding (Floral)		$0	$0	$0	$0	$0	$0	$0	$0	$0
		SBA Funding (HS)		($2,764,695)	($2,764,695)	($2,764,695)	$0	$0	$0	$0	$0	($8,294,085)
***Tax Rate Impact calculated on FY 2019 values**		Bond Reserve Account		$0	$0	$0	$0	$0	$0	$0	$0	$0
		Oak Middle MSBA		($40,671)	($40,671)	($40,671)	($40,671)	($40,671)	$0	$0	$0	($203,355)
		Sherwood Middle Bond Premium		($52,051)	($47,231)	($42,412)	($37,592)	($33,255)	($29,399)	($25,543)	($71,811)	($339,294)
		CenTech North Bond Premium		($1,358)	($1,287)	($1,215)	($1,135)	($1,049)	($957)	($858)	($2,904)	($10,763)
		BAN BEAL		$113,750								$113,750
		Net Tax Levy Exempted		$4,332,590	$3,850,688	$3,594,930	$3,290,256	$3,191,763	$3,132,074	$2,709,191	$15,492,399	$39,593,890
		Tax Rate Impact*	**$6.094 B**	$0.71	$0.63	$0.59	$0.54	$0.52	$0.51	$0.44		
		Average Res Tax Bill (Outside Levy Limit)*	**$453,350**	$322.27	$286.43	$267.40	$244.74	$237.42	$232.98	$201.52		

FREE CASH ESTIMATE

FISCAL YEAR END	BALANCE AS OF 7/1	AMOUNT APPROPRIATED	FOLLOWING YEAR BALANCE	GAIN/(LOSS)
2019	$5,054,166			
2018	$7,649,490	$4,495,324	$3,154,166	($4,495,324)
2017	$6,822,465	$4,521,837	$7,649,490	$827,025
2016	$6,098,965	$2,766,639	$6,822,465	$723,500
2015	$5,092,731	$3,254,209	$6,098,965	$1,006,234
2014	$5,580,257	$3,500,000	$5,092,731	($487,526)
2013	$5,062,332	$3,250,003	$5,580,257	$517,925
2012	$5,591,137	$4,157,713	$5,062,332	($528,805)
2011	$6,002,067	$3,567,495	$5,591,137	($410,930)
2010	$5,845,970	$3,896,791	$6,002,067	$156,097
2009	$4,778,074	$1,931,069	$5,845,970	$1,067,896
2008	$4,597,946	$1,810,000	$4,778,074	$180,128
2007	$4,850,038	$3,500,000	$4,597,946	($252,092)
2006	$4,185,519	$2,500,000	$4,850,038	$664,519
2005	$1,930,113	$1,750,000	$4,185,519	$2,255,406

The July 1, 2019 projected balances for Free Cash and the General Stabilization Account are $5,054,166 and $1,751,178 respectively. The combined balance of $6,805,344 meets the objective set by the Board of Selectmen that seeks to maintain a Free Cash and Stabilization balance of no less than 4.0% of the total operating budget that is to be adopted at the May 2019 Annual Town Meeting. Stabilization balance is currently $1,001,178 and an article is proposed to increase that amount by $750,000 in May 2019. Balance assumes no adjustment for water turn back or excess water receipts via Schedule A.

SOLID WASTE ENTERPRISE

Expense	Expended FY 2012	Expended FY 2013	Expended FY 2014	Expended FY 2015	Expended FY 2016	Expended FY 2017	Expended FY 2018	Budget FY 2019	FY 19 Expended 1/4/2019	Estimate FY 2020
Collection	$1,148,202	$1,166,268	$1,189,593	$1,130,156	$1,146,950	$1,164,154	$1,181,617	$1,199,341	$601,945	$1,481,219
Disposal - Refuse	$472,943	$466,771	$478,224	$449,847	$407,944	$419,345	$438,683	$455,400	$232,814	$465,000
Disposal - Recycling	$0	$0	$0	$0	$0	$0	$0	$0	$0	$112,000
PAYT Bags	$136,420	$141,682	$164,415	$115,950	$165,406	$146,290	$174,443	$175,750	$170,100	$180,000
Hauler Fuel Surcharge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,500
Stickers	$393	$250	$582	$397	$1,168	$396	$396	$1,000	$0	$1,000
Recycling Bins	$0	$0	$1,744	$3,487	$1,825	$3,488	$0	$1,750	$0	$1,750
Other	$297	$198	$236	$596	$160	$150	$150	$500	$0	$500
Recycling Materials	$3,914	$0	$0	$375	$0	$395	$790	$500	$0	$500
Code Red	$2,680	$0	$2,573	$5,359	$5,359	$5,359	$5,333	$5,500	$5,333	$5,500
Yard Waste Processing*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total	**$1,764,849**	**$1,775,169**	**$1,837,367**	**$1,706,167**	**$1,728,812**	**$1,739,577**	**$1,801,411**	**$1,839,741**	**$1,010,191**	**$2,254,969**

Revenue	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY2016	Actual FY 2017	Actual FY 2018	Budget FY 2019	Budget FY 2020
Receipts - PAYT Bags	$843,300	$847,050	$842,250	$831,600	$851,100	$830,250	$893,700	$840,000	$880,000
Receipts - Stickers	$31,380	$32,100	$31,900	$34,300	$39,300	$45,800	$43,400	$35,000	$39,000
Receipts - Other**	$2,853	$2,641	$4,297	$3,781	$3,824	$3,333	$3,352	$3,500	$3,500
Total	**$877,533**	**$881,791**	**$878,447**	**$869,681**	**$894,224**	**$879,383**	**$940,452**	**$878,500**	**$922,500**
Retained Earnings	$50,000	$60,000	$60,000	$30,000	$40,000	$45,000	$45,000	$45,000	$46,000
							Tax Levy Impact		**$1,286,469 (Estimated)**

*** Some amount of reimbursement may be received from the ALB Program.**
**** FY 2011 includes $7,667 ALB**

SEWER SURPLUS ACCOUNT

Item	FY 19 (To 12/31)	FY 18 Actual	FY 17 Actual	FY 16 Actual	FY 15 Actual	FY 14 Actual	FY 13 Actual
Sewer Rates	$3,558,899	$6,877,542	$6,991,078	$6,839,511	$6,791,683	$6,713,153	$6,695,779
Miscellaneous & E1 Pump	$25,742	$77,720	$42,564	$44,573	$39,634	$44,198	$42,307
Special Assessments		$84,140	$1,532,707	$103,116	$85,249	$79,521	$135,255
Adv. Payments on Betterments	$1,949	$22,870	$15,847	$36,668	$23,759	$15,835	$27,763
Adv. Payments on Interest	$70	$789	$391	$1,755	$724	$541	$888
Un-apportioned Betterments	$33,000	$0	$0	$0	$0	$31,751	$97,951
Un-apportioned Interest	$56	$0	$0	$0	$0	$450	$44
Sewer Liens	$30,562	$446,236	$432,243	$457,462	$423,961	$416,606	$361,091
Sewer Betterments	$1,457	$61,908	$65,772	$72,024	$76,615	$76,093	$64,405
Sewer Betterments Committed Interest	$188	$23,946	$26,776	$32,452	$36,878	$29,660	$29,955
Total	**$3,651,925**	**$7,595,149**	**$9,107,377**	**$7,587,561**	**$7,478,504**	**$7,407,808**	**$7,455,437**
Unreserved Fund Balance on June 30	$19,854,680	$20,173,230	$17,650,741	$16,511,157	$13,818,671	$13,202,694	$11,133,237
Reserved by Town Meeting	$13,883,979	$8,056,223	$7,140,352	$6,846,603	$5,922,726	$7,031,863	$5,974,283
Fund Balance on July 1	$5,970,701	$12,117,007	$10,510,389	$9,664,554	$7,895,945	$6,170,831	$5,158,954
Revenue for Fiscal Year	$3,651,925	$7,595,149	$9,107,377	$7,587,561	$7,478,504	$7,407,808	$7,455,437
Budget Turn back/Closeouts/Other	$0	$0	$572,220	$398,626	$1,136,708	$240,032	$588,303
	$9,622,625	$19,712,156	$20,189,986	$17,650,741	$16,511,157	$13,818,671	$13,202,694

Dec. 31, 2018 Balance **$9,622,625**

Revenue to 6/30

Sewer Rates	$3,343,811.10
Miscellaneous & E1 Pump	$29,210.20
Special Assessments	$45,000.00
Adv. Payments on Betterments	$23,178.78
Adv. Payments on Interest	$908.33
Un-apportioned Betterments	$0.00
Un-apportioned Interest	$0.00
Sewer Liens	$414,751.81
Sewer Betterments	$65,110.28
Sewer Betterments Committed Interest	$27,536.17
Turn back/Closeouts/Other	$0.00
Projected June 30, 2018 Balance	**$13,572,132**

Appropriations

Operating Budget	$5,588,709
Debt Service	$310,425
Transfer to OPEB Trust	$19,610
Inflow & Infiltration Work	$400,000
Sewer Pump Station Evaluation	$300,000
Radio Telemetry Upgrade	$300,000
Beal Elementary Lateral - Construction	$120,000
Sewer Pump Station Improvements	$500,000
Indirect Costs	$439,952
Less Transfer From I&I Account	($400,000)
Total	**$7,578,696**
Projected Sewer Surplus Balance on 7/1/2019	**$5,993,436**