

**GENERAL GOVERNMENT**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
Select Board / Town Manager	\$ 171,229.91	187,426.65	190,430.00	190,514.00	190,514.00
Moderator	\$ 100.00	100.00	175.00	100.00	100.00
Law Department	\$ 146,465.37	84,590.64	95,600.00	95,600.00	95,600.00
Department of Administration & Finance	\$				
Accounting	\$ 265,287.96	287,597.55	294,424.00	298,484.00	298,484.00
Independent Audit	\$ 22,000.00	28,000.00	28,500.00	29,000.00	29,000.00
Human Resources	\$ 105,113.49	109,019.15	115,901.00	116,263.00	116,263.00
Assessors	\$ 130,486.88	120,362.83	126,055.00	116,658.00	116,658.00
Treasurer/Collector	\$ 256,184.11	252,701.31	264,207.00	260,028.00	260,028.00
Information Technology Administration	\$ 111,117.08	141,263.71	164,536.00	188,466.00	188,466.00
Town Clerk	\$ 95,421.34	97,474.60	105,001.00	107,186.00	107,186.00
Elections & Registration	\$ 42,893.64	44,438.08	38,900.00	26,300.00	26,300.00
Finance Committee Expense	\$ 220.00	225.00	226.00	250.00	250.00
Reserve Fund (transfers)	\$ 0.00	0.00	93,424.00	93,000.00	93,000.00
<b>TOTAL APPROPRIATION</b>	<b>\$ 1,346,519.78</b>	<b>1,353,199.52</b>	<b>1,517,379.00</b>	<b>1,521,849.00</b>	<b>1,521,849.00</b>

<b>OTHER SERVICE COSTS</b>					
Employee Benefits (estimated)	\$ 216,267.30	264,777.44	270,378.00	275,718.00	275,718.00
Retiree Benefits (estimated)	\$ 9,500.00	17,687.00	18,571.35	19,128.49	19,128.49
Debt Service	\$ 1,000.00	300.00	1,000.00	1,000.00	1,000.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 1,573,287.08</b>	<b>1,635,963.96</b>	<b>1,807,328.35</b>	<b>1,817,695.49</b>	<b>1,817,695.49</b>
Total Full Time Equivalents	18.85	18.98	18.48	17.98	17.98
Non-Budget Expenditures					
Election & Registration	\$ 2,700.00	0.00	4,050.00	0.00	0.00

<b>BUDGETED REVENUES</b>				
	FY07 Actual Revenue	FY08 Actual Revenue	FY09 Estimated Revenue	FY10 Estimated Revenue
Property Taxes (inc Tax Lien receipts)	\$ 32,509,823.69	35,885,271.99	36,931,685.84	37,926,596.00
Motor Vehicle Excise	\$ 2,078,194.23	2,169,725.90	2,165,000.00	2,122,000.00
Penalties / Interest on Taxes	\$ 121,864.94	160,686.93	155,000.00	100,000.00
Interest Income	\$ 658,572.96	547,071.90	407,000.00	300,000.00
Select Board	\$ 209,690.43	220,217.58	220,500.00	225,500.00
Treasurer / Collector	\$ 22,052.86	22,881.19	33,500.00	33,500.00
Town Clerk	\$ 29,716.70	32,361.30	32,950.00	32,950.00
State Receipts	\$ 6,018,874.41	6,510,826.28	6,709,545.00	6,003,285.00
All Other	\$ 214,970.15	27,830.02	0.00	0.00
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 41,863,760.37</b>	<b>45,576,873.09</b>	<b>46,655,180.84</b>	<b>46,743,831.00</b>

General government services provide policy and management direction to town departments, and support function to all operations. Services include management and fiscal oversight, legal counsel, accounts payable, account receivable, collections, property valuation, investment and fund management, recruitment, payroll and benefit administration, information technology and systems management support, voter registration and elections, and vital records management.

In the Department of Finance and Administration, Human Resources is responsible for payroll and employee benefits for more than 800 current employees, benefits for more than 600 retirees, and an annual payroll in excess of \$30 Million. The Assessors office assesses more than 5,400 parcels of land, with a combined valuation of \$2.1 Billion. The Treasurer/Collectors office issues 54,000 bills annually and annually manages \$120 Million in transactions. Projects completed include planning for the 2008 presidential election voter turnout; implementation of "section 18" Medicare for retirees at a cost savings of \$50,000; completion of a comprehensive water and sewer rate study and capital plan with DPW staff; restoration of vital records; updating investment policies; implementing liens for unpaid water and sewer bills; 3-year revaluation mandated by the MA Dept of Revenue; and continuous improvement at all levels of operation.

The FY10 budget includes funds for maintenance and system support of the fiber optic installed in FY09. A part-time position in the Assessors office is eliminated. Elections expenditures decline since there are no state or federal elections in FY10.

**PUBLIC SAFETY**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
Police Department	\$ 2,346,572.66	2,354,609.10	2,438,594.00	2,413,812.00	2,345,556.00
Fire & Emergency Medical Services	\$ 1,676,010.99	1,749,724.36	1,854,011.00	1,870,626.00	1,870,626.00
<b>TOTAL APPROPRIATION</b>	<b>\$ 4,022,583.65</b>	<b>4,104,333.46</b>	<b>4,292,605.00</b>	<b>4,284,438.00</b>	<b>4,216,182.00</b>

**OTHER SERVICE COSTS**

Employee Benefits (estimated)	\$ 912,577.20	953,129.13	985,000.00	1,000,809.26	1,030,000.28
Retiree Benefits (estimated)	\$ 116,630.00	122,980.00	129,129.00	135,000.00	135,000.00
Debt Service	\$ 509,375.00	0.00	0.00	0.00	0.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 5,561,165.85</b>	<b>5,180,442.59</b>	<b>5,406,734.00</b>	<b>5,420,247.26</b>	<b>5,381,182.28</b>
Total Full Time Equivalents	55.79	55.79	54.44	54.44	53.44
Non-Budget Expenditures					
Police	\$ 21,046.55	38,569.83	43,400.00		0.00
Fire / EMS	\$ 7,800.00	11,923.29	1,500.00		0.00

**BUDGETED REVENUES**

	FY07 Actual Revenue	FY08 Actual Revenue	FY09 Estimated Revenue	FY10 Estimated Revenue
Police Department	\$ 89,695.22	94,220.02	86,900.00	91,900.00
Fire Department	\$ 16,756.21	13,613.33	12,000.00	12,000.00
Ambulance	\$ 440,717.43	496,625.68	467,375.00	467,657.00
Other	\$ 353.00	478.00	0.00	
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 547,521.86</b>	<b>604,937.03</b>	<b>566,275.00</b>	<b>571,557.00</b>

Public safety services include police, fire, emergency medical services, emergency planning and response, animal control, and school crossing guards. Federal and state agencies are compelling communities to place increasing emphasis on emergency planning, so more staff time and resources are being directed are emergency planning. These departments have been active in school security planning and exercises, continuing work on the Comprehensive Emergency Management Plan, and on-going public safety programs during the past budget year.

The Police Department responded to 17,835 calls for service, issued 1,467 warnings, 183 civil complaints, took 138 persons into custody and made 91 arrests. They conducted active shooter trainings at the high school. A search for a police chief to replace Robert Danio, who is retiring, is underway at this time. The Fire Department responded to 2,200 call for service, including more than 800 EMS calls. Approximately 500 emergency notification messages were sent to residents through the emergency communication system.

One unfilled patrol position is eliminated, reducing the number of sworn officers from 31 in FY2000 to 25 in FY2010. Police departmental staffing will be further evaluated in the coming year.

**DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
Planning Board	\$ 9,625.00	3,108.03	7,845.00	7,345.00	7,345.00
Zoning Board of Appeals	\$ 3,115.17	5,107.00	4,000.00	5,000.00	5,000.00
Department of Inspection & Zoning Enforcement	\$ 130,950.44	134,244.35	139,546.00	141,257.00	141,257.00
Conservation Commission	\$ 7,068.35	6,970.46	8,947.00	9,334.00	9,334.00
Historic Commission	\$ 200.00	0.00	50.00	50.00	50.00
Historic District Commission	\$ 200.00	35.00	50.00	50.00	50.00
<b>TOTAL APPROPRIATION</b>	<b>\$ 151,158.96</b>	<b>149,464.84</b>	<b>160,438.00</b>	<b>163,036.00</b>	<b>163,036.00</b>

<b>OTHER SERVICE COSTS</b>					
Employee Benefits (estimated)	\$ 34,079.91	38,694.11	39,628.92	40,000.08	40,000.08
Retiree Benefits (estimated)	\$ 1,236.00	1,304.00	1,369.20	1,410.28	1,410.28
Debt Service	\$ 0.00	0.00	0.00	0.00	0.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 186,474.87</b>	<b>189,462.95</b>	<b>201,436.12</b>	<b>204,446.36</b>	<b>204,446.36</b>
Total Full Time Equivalents	1.94	1.94	1.94	1.94	1.94
Non-Budget Expenditures Conservation Comm.	\$ 0.00	0.00	0.00	0.00	0.00

<b>BUDGETED REVENUES</b>				
	FY07 Actual Revenue	FY08 Actual Revenue	FY09 Estimated Revenue	FY10 Estimated Revenue
Conservation Commission & Historic	\$ 125.00	7,270.46	0.00	0.00
Planning Board	\$ 1,250.00	3,108.03	1,500.00	1,500.00
Zoning Board of Appeals	\$ 4,655.00	5,107.00	5,000.00	5,000.00
Building Department	\$ 152,810.00	130,303.43	157,000.00	157,000.00
Weights & Measures	\$ 4,989.00	3,975.92	4,500.00	4,500.00
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 163,829.00</b>	<b>149,764.84</b>	<b>168,000.00</b>	<b>168,000.00</b>

The Department of Planning and Community Development includes the functions of planning, zoning enforcement and appeal, building and code enforcement, historical resources activities, and conservation activities. All land use permit applications are processed through this office, and it is often the first stop for contractors, builders and for developers. The department is comprised of volunteer boards and commissions and has a total staff of 1.94, including the Commissioner of Buildings and two part-time clerical positions. The Town Manager has served as the Director since charter implementation.

**DEPARTMENT OF PUBLIC WORKS**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
Administration & Streets	\$ 1,034,848.96	1,124,764.33	1,183,304.00	1,217,264.00	1,201,764.00
Snow & Ice Removal	\$ 94,094.62	154,708.85	100,000.00	100,000.00	100,000.00
Grounds Maintenance	\$ 304,663.42	380,187.14	474,205.00	530,606.00	490,406.00
Building Maintenance	\$ 836,561.59	1,049,601.50	1,209,794.00	1,227,875.00	1,227,875.00
<b>TOTAL APPROPRIATION</b>	<b>\$ 2,270,168.59</b>	<b>2,709,261.82</b>	<b>2,967,303.00</b>	<b>3,075,745.00</b>	<b>3,020,045.00</b>

**OTHER SERVICE COSTS**

Employee Benefits (estimated)	\$ 315,890.46	412,730.79	425,367.33	433,366.16	433,366.16
Retiree Benefits (estimated)	\$ 36,835.00	40,566.00	41,594.30	43,560.00	43,560.00
Debt Service (Numbers included above)	\$ 0.00	0.00	8,587.00	88,400.00	88,400.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 2,622,894.05</b>	<b>3,162,558.61</b>	<b>3,442,851.63</b>	<b>3,641,071.16</b>	<b>3,585,371.16</b>
Total Full Time Equivalents	24.00	30.23	30.05	29.60	29.60
Non-Budget Expenditures Administration & Streets	\$ 8,803.09	3,000.00	5,000.00		5,000.00

**BUDGETED REVENUES**

	FY07 Actual Revenue	FY08 Actual Revenue	FY09 Estimated Revenue	FY10 Estimated Revenue
Other	\$ 9,690.00	20,600.00	10,000.00	10,000.00
<b>TOTAL BUDGETED REVENUE</b>	<b>\$ 9,690.00</b>	<b>20,600.00</b>	<b>10,000.00</b>	<b>10,000.00</b>

The Department of Public Works is responsible for maintenance and repair of town infrastructure, including buildings, roads, drainage, parks, fields, grounds, transfer station and water and sewer systems, including related environmental compliance and safety. This department also administers the town's Environmental Management System.

Under the general fund, department maintains and prepares 65 athletic fields based on sport seasons; mows 111 acres, in season; maintains/repairs 96 miles of streets; maintains/repairs 13 buildings totaling 767,000 s.f. The Department repaired storm drainage on Brookwood, resurfaced Shaker Road, reconstructed Jonquil Road, worked with local sports associations to install irrigation at Turner fields and the upper fields at LHS, replaced sprinkler heads at Russell Field, developed an annual DPW work plan, replaced traffic signals with energy efficient LEDs, oversaw repairs to the exterior of the Community House and Center school, replacement of windows and doors at Glenbrook, roofing repairs at LHS and Greenwood Center, repairs to and code compliance of the LHS pool, changed operational practices for snow and ice removal to improve effectiveness and reduce clean-up, and increased catch basin maintenance to reduce street flooding.

DPW and Parks and Recreation, in conjunction with the school Athletic Director, developed a maintenance manual for fields and grounds, which is under review by the Select Board. The manual calls for additional staff and equipment to meet proposed field maintenance standards. A requested position for a grounds worker was not funded, but should be considered for funding. Recent improvements to athletic fields require that those field receive additional maintenance to keep them in condition for seasonal play.

**COMMUNITY AND CULTURAL SERVICES**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
Parks & Recreation	\$ 482,820.86	525,295.43	531,228.00	580,472.00	555,917.00
Storrs Library	\$ 616,818.77	631,859.21	664,045.00	676,599.00	676,502.00
Adult Center & Council on Aging	\$ 125,303.90	128,061.27	134,694.00	137,354.00	136,579.00
Veterans	\$ 5,225.31	5,285.75	5,738.00	5,738.00	5,738.00
Health	\$ 91,267.06	95,610.51	103,111.00	106,320.00	106,320.00
Cultural Council	\$ 800.00	1,600.00	800.00	800.00	800.00
<b>TOTAL APPROPRIATION</b>	<b>\$ 1,322,235.90</b>	<b>1,387,712.17</b>	<b>1,439,616.00</b>	<b>1,507,283.00</b>	<b>1,481,856.00</b>

**OTHER SERVICE COSTS**

Employee Benefits (estimated)	\$ 285,247.40	301,211.50	316,211.50	325,697.85	325,697.85
Retiree Benefits (estimated)	\$ 35,651.00	33,966.00	35,664.30	36,000.30	36,000.30
Debt Service	\$ 0.00	0.00	0.00	0.00	0.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 1,643,134.30</b>	<b>1,722,889.67</b>	<b>1,791,491.80</b>	<b>1,868,981.15</b>	<b>1,843,554.15</b>
Total Full Time Equivalents	38.00	38.00	38.00	36.53	36.53
Non-Budget Expenditures					
Parks and Recreation	\$ 1,274,982.08	1,271,944.43	1,500,000.00		1,350,000.00
Storrs Library	\$ 43,683.23	13,976.21	15,000.00		15,000.00
Adult Center & COA	\$ 118,138.00	22,840.95	23,000.00		20,000.00
Health	\$ 12,249.86	43,377.97	45,000.00		45,000.00
Cultural Council	\$ 1,082.60	2,583.14	2,500.00		2,000.00

**BUDGETED REVENUES**

	FY07 Actual Revenue	FY08 Actual Revenue	FY09 Estimated Revenue	FY10 Estimated Revenue
Health Permits & Fees	\$ 33,480.35	44,910.61	40,650.00	40,650.00
Recreation Fee Reimbursement	\$ 306,067.14	324,252.86	324,000.00	350,000.00
Facility Rentals	\$ 14,450.02	9,908.92	10,000.00	10,000.00
<b>TOTAL REVENUE</b>	<b>\$ 353,997.51</b>	<b>379,072.39</b>	<b>374,650.00</b>	<b>400,650.00</b>

Community Services includes those services that enhance the quality of community and cultural life, beyond core services. Storrs Library maintains a collection of more than 90,000 items, with a circulation of more than 200,000. Inter-library loans increased from 6,575 in FY05 to 13,500 in FY08. The library supports school summer reading requirements through its collections. State library aid supports technology improvements, and various funds administered by the Board of Trustees support book purchase standards required by the state, and special programs.

Parks and Recreation administers rental of town facilities, including the Community House, and promotes Longmeadow's system of parks, athletic fields and recreation areas. Programming and operations are largely offset by fees. In 2008, 2,300 households, including 5,000 participant, participated in recreation programs. The Council on Aging served 1,957 over the 4,051 over-sixty residents, including serving more than 14,000 meals.

The Public Health Department's charge is to preserve, protect and promote the public health, safety and well-being of town residents. Some of the Health Director's duties include health emergency planning and preparedness, enforcement of state sanitation codes regarding food service establishments, summer camps, and septic systems, administers the town's flu clinic, enforces the state tobacco laws, and investigates reports of communicable diseases. The COA Nurse position has been transferred to the Health Department; she will continue to work out of the Adult Center and maintain the over-sixty health programs, and will continue community health activities such as inoculation, TB testing, and can now provide emergency health planning and preparedness back-up, as well as other community health functions, in concert with the Health Director.

**SCHOOLS**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
<b>TOTAL SCHOOL DEPT BUDGET (all funds)</b>	<b>\$ 27,132,166.84</b>	<b>29,799,727.45</b>	<b>31,264,564.00</b>	<b>31,239,338.82</b>	<b>31,121,659.82</b>
<b>Non-General Fund Sources</b>	<b>2,670,645.00</b>	<b>2,719,737.00</b>	<b>3,144,253.00</b>	<b>2,669,501.82</b>	<b>2,669,501.82</b>
<b>TOTAL APPROPRIATION (Gen Fund only)</b>	<b>24,461,521.84</b>	<b>27,079,990.45</b>	<b>28,120,311.00</b>	<b>28,569,837.00</b>	<b>28,452,158.00</b>

**OTHER SERVICE COSTS**

Employee Benefits (estimated)	\$ 2,756,507.89	2,975,693.68	3,188,525.00	3,233,790.37	3,233,790.37
Retiree Benefits (estimated)	\$ 738,608.99	760,568.18	785,000.00	800,000.00	800,000.00
Debt Service	\$ 1,600,990.00	1,599,265.00	1,615,628.00	1,457,178.00	1,457,178.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 32,228,273.72</b>	<b>35,135,254.31</b>	<b>36,853,717.00</b>	<b>36,730,307.19</b>	<b>36,612,628.19</b>
Total Full Time Equivalents (excl. Food Service)		420.69	446.01	436.36	435.36
Total Full Time Equivalents (Food Service - fee based)		25.81	24.77	24.77	24.77
Non-Budget Expenditures	\$ 1,975,191.00	1,840,907.14	2,051,649.73		2,100,000.00

**BUDGETED REVENUES**

	FY07 Actual Revenue	FY08 Actual Revenue	FY09 Estimated Revenue	FY10 Estimated Revenue
School (Federal Medicare Reimbursement)	\$ 92,496.04	74,029.00	70,000.00	70,000.00
<b>TOTAL REVENUE</b>	<b>\$ 92,496.04</b>	<b>74,029.00</b>	<b>70,000.00</b>	<b>70,000.00</b>

The Longmeadow School Department provides educational services to 3,150 students in pre-k to grade 12 and continues to ensure that all students excel in learning, succeed in life and enrich our community.

The district maintains outstanding results at both the local and state levels on MCAS performance; however, other outstanding performance measures include the following: Attendance rate: 96.4%; Dropout rate: 0.1%; Retention rate: 0.4%; Graduation rate: 98.9%. The plans of the 260 2008 LHS graduates included 96% attendance at private and public colleges; and 4% other post-secondary education plans, including work or the military. With over 91% of their students participating in the tests, LHS SAT results exceed both state and national averages.

In the last few years, the district has achieved significant cost efficiencies through the use of technological solutions as well as through restructuring and reallocation of resources: see our web site for a complete summary of the FY10 budget and an updated Review of our Strategic Plan: <http://www.longmeadow.k12.ma.us/dist/pdfs/SCBudgetexec%20summary%202-6-09.pdf>

The FY10 budget includes a total of 435.36 FTE employees, a reduction of 10.65 FTE staff as follows: -0.90 FTE instrumental music teachers; - 2.0 FTE grade 4 teachers; - 4.0 FTE academic teacher positions at the middle schools; - 3.0 FTE teaching positions at LHS; and - 1.75 clerical positions at LHS and Pupil Services. The School Committee has approved the restoration of health education at LHS via a 1.0 FTE health teacher. Total reduction amount is \$514,000. The impact of these reductions is substantial, including the elimination of instrumental music in grade 4, increased class sizes, and shared staff between schools, reduction in course offerings and/or electives, and a reduction in support personnel in a group that is presently understaffed.

The total proposed FY10 School Department Budget, including all sources of funding, is \$31,239,338.97, which is an actual decrease of \$83,191.03 from the total FY09 revised School Department budget. However, the general fund appropriation is increased by \$499,000.

## ENTERPRISE FUNDS

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
Solid Waste / Recycling	\$ 1,052,550.36	1,011,927.49	1,043,989.00	1,046,993.00	1,046,993.00
Water	\$ 1,029,179.55	1,653,391.85	1,626,879.00	1,739,198.00	1,739,198.00
Sewer	\$ 895,875.81	1,493,200.06	1,928,256.00	1,843,775.00	1,843,775.00
<b>TOTAL APPROPRIATION</b>	<b>\$ 2,977,605.72</b>	<b>4,158,519.40</b>	<b>4,599,124.00</b>	<b>4,629,966.00</b>	<b>4,629,966.00</b>

### OTHER SERVICE COSTS

<b>Solid Waste / Recycling</b>					
Employee Benefits (estimated numbers included above)	\$ 21,569.46	28,181.86	29,590.95	30,478.68	30,478.68
Retiree Benefits (estimated)	\$ 0.00	5,270.00	5,533.50	5,699.51	5,699.51
Debt Service (Numbers included above)	\$ 0.00	0.00	0.00	0.00	0.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 1,074,119.82</b>	<b>1,045,379.35</b>	<b>1,079,113.45</b>	<b>1,083,171.19</b>	<b>1,083,171.19</b>
Total Full Time Equivalents	1.00	0.70	0.70	0.70	0.70
<b>Water</b>					
Employee Benefits (estimated numbers included above)	\$ 78,618.42	102,719.92	107,855.92	126,685.00	126,685.00
Retiree Benefits (estimated)	\$ 0.00	0.00	0.00	0.00	0.00
Debt Service (Numbers included above)	\$ 0.00	130,942.70	123,056.00	102,931.00	102,931.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 1,029,179.55</b>	<b>1,653,391.85</b>	<b>1,626,879.00</b>	<b>1,739,198.00</b>	<b>1,739,198.00</b>
Total Full Time Equivalents	6.30	6.90	6.49	6.24	6.24
<b>Sewer</b>					
Employee Benefits (estimated numbers included above)	\$ 49,931.17	65,238.21	68,500.12	83,500.00	83,500.00
Retiree Benefits (estimated)	\$ 0.00	2,839.00	2,980.95	3,070.38	3,070.38
Debt Service (Numbers included above)	\$ 9,752.34	260,483.54	299,519.00	352,620.00	352,600.00
<b>TOTAL COST OF SERVICE</b>	<b>\$ 895,875.81</b>	<b>1,496,039.06</b>	<b>1,931,236.95</b>	<b>1,846,845.38</b>	<b>1,846,845.38</b>
Total Full Time Equivalents	5.30	4.90	6.49	6.24	6.24

### BUDGETED REVENUES

	FY07 Actual Revenue	FY08 Actual Revenue	FY09 Estimated Revenue	FY10 Estimated Revenue
Leaf Bags	\$ 9,910.00	12,200.59	12,500.00	12,200.00
Refuse Bags	\$ 63,998.51	78,533.44	70,000.00	78,531.00
Recycling Permits	\$ 94,135.00	86,830.00	85,000.00	98,055.00
Other Recycling	\$ 109,600.06	169,591.07	160,500.00	96,612.00
<b>Total Solid Waste &amp; Recycling Revenue</b>	<b>277,643.57</b>	<b>347,155.10</b>	<b>328,000.00</b>	<b>285,398.00</b>
<b>Water</b>				
User Fees	\$ 1,143,603.12	1,608,568.99	1,626,879.00	1,739,198.00
Admin Fee	\$ 0.00	84,970.12	88,690.88	89,574.33
Interest	\$ 5,284.72	9,495.37	30,000.00	10,000.00
Other Misc	\$ 5,250.00	800.00	2,000.00	2,000.00
<b>Total Water Revenue</b>	<b>1,154,137.84</b>	<b>1,703,834.48</b>	<b>1,747,569.88</b>	<b>1,840,772.33</b>
<b>Sewer</b>				
User Fees	\$ 1,701,774.00	1,575,181.83	1,920,756.00	1,843,775.00
Admin Fee	\$ 0.00	84,970.12	88,690.88	89,574.33
Interest	\$ 2,412.67	5,695.48	30,000.00	10,000.00
Other Misc	\$ 2,000.00	4,900.00	2,500.00	2,500.00
<b>Total Sewer Revenue</b>	<b>1,706,186.67</b>	<b>1,670,747.43</b>	<b>2,041,946.88</b>	<b>1,945,849.33</b>

## ENTERPRISE FUNDS

<b>TOTAL BUDGETED REVENUE</b>	<b>\$</b>	<b>3,137,968.08</b>	<b>3,721,737.01</b>	<b>4,117,516.76</b>	<b>4,072,019.66</b>
-------------------------------	-----------	---------------------	---------------------	---------------------	---------------------

Water enterprise funds support maintenance and operation of 99 miles of water lines, a water pumping station, water storage tower and purchase of water from the Springfield Waste and Sewer Commission (SWSC). A comprehensive rate study and capital plan was completed by staff and is under consideration by the Select Board/Water and Sewer Commission. Improved line flushing resulted in no positive bacteria samples in 2008. Leak detection and tank telemetry has reduced unaccounted-for water. Wenonah Road water main replacement was completed and interior painting of the water tank will be underway in the spring of 2009.

Sewer enterprise funds support maintenance and operation of 80 miles of sewer lines, 2 sewer pumping stations and treatment services purchased from SWSC. Wheelmeadow sewer interceptor project was completed in 2008, engineering of replacement lines for Maple Road, and purchase of a sewer jet for improved sewer line maintenance.

**DEBT SERVICE / EMPLOYEE BENEFITS / LIABILITY INSURANCE**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
Debt Service	\$ 2,111,365.00	1,603,086.86	1,625,215.00	1,546,578.00	1,546,578.00
Liability Insurance	298,835.89	317,652.70	272,000.00	300,000.00	300,000.00
Employee Benefits	\$ 5,369,982.79	5,788,263.88	6,238,500.00	6,409,850.00	6,409,850.00
<b>TOTAL DEBT / EMP BEN/ LIAB INS APPROPRIATION</b>	<b>\$ 7,780,183.68</b>	<b>7,709,003.44</b>	<b>8,135,715.00</b>	<b>8,256,428.00</b>	<b>8,256,428.00</b>

The Town has \$15.25 Million in outstanding bonds: \$10.43 for school projects; \$4.04 for Wheelmeadow Sewer; \$14,000 for other Sewer and \$760,000 for water line replacement on York, Wenonah and Greenacre.

Of 649 eligible employees, 410 are enrolled in town health insurance; 295 school employees and 115 municipal. 28 cafeteria workers account for \$240,000 of these benefits. Health insurance cost increases have moderated somewhat during the past few years.

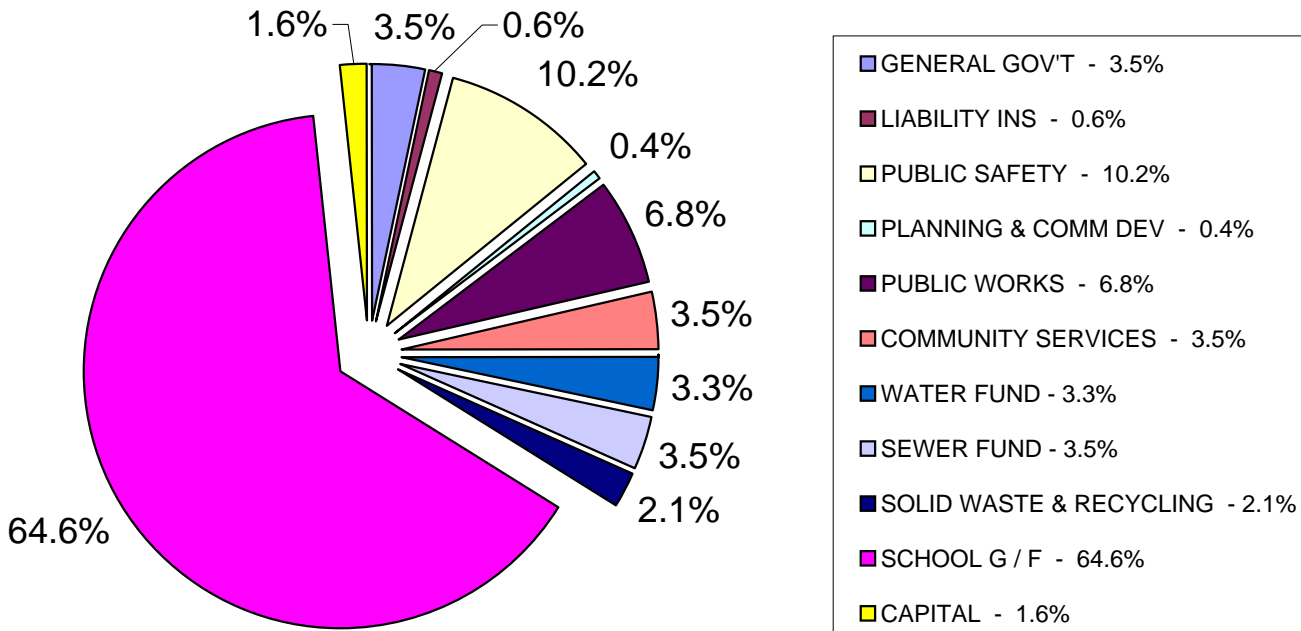
**GRAND TOTALS**

	FY07 Actual Expended	FY08 Actual Expended	FY09 Appropriations as Modified	FY10 Budget Request	FY10 Budget Recommended
TOTAL GENERAL GOV'T APPROPRIATION	\$ 1,346,519.78	1,353,199.52	1,517,379.00	1,521,849.00	1,521,849.00
TOTAL PUBLIC SAFETY APPROPRIATION	\$ 4,022,583.65	4,104,333.46	4,292,605.00	4,284,438.00	4,216,182.00
APPROPRIATION	\$ 151,158.96	149,464.84	160,438.00	163,036.00	163,036.00
TOTAL PUBLIC WORKS APPROPRIATION	\$ 2,270,168.59	2,709,261.82	2,967,303.00	3,075,745.00	3,020,045.00
APPROPRIATION	\$ 1,322,235.90	1,387,712.17	1,439,616.00	1,507,283.00	1,481,856.00
TOTAL SCHOOL G / F APPROPRIATION	\$ 24,461,521.84	27,079,990.45	28,120,311.00	28,569,837.00	28,452,158.00
BENEFITS / LIABILITY INS.	\$ 7,780,183.68	7,709,003.44	8,135,715.00	8,256,428.00	8,256,428.00
<b>TOTAL GENERAL FUND</b>	<b>41,354,372.40</b>	<b>44,492,965.70</b>	<b>46,633,367.00</b>	<b>47,378,616.00</b>	<b>47,111,554.00</b>
TOTAL ENTERPRISE FUND	2,977,605.72	4,158,519.40	4,599,124.00	4,629,966.00	4,629,966.00
<b>GRAND TOTAL: APPROPRIATIONS</b>	<b>\$ 44,331,978.12</b>	<b>48,651,485.10</b>	<b>51,232,491.00</b>	<b>52,008,582.00</b>	<b>51,741,520.00</b>

**FY10 Operating Budget - Sources & Uses**

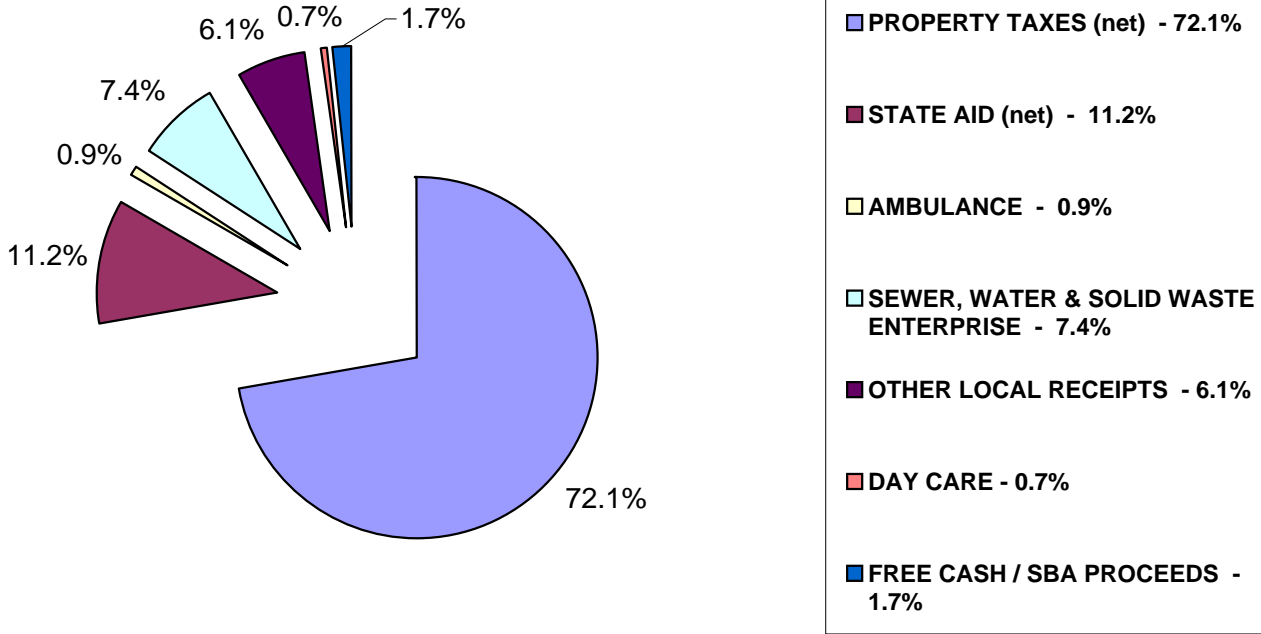
<u>Estimated Uses</u>	<u>Estimated Sources</u>				
	<u>Raise &amp; Appropriate</u>	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste/ Recycling</u>	
FY10 Operating Budget	51,741,520 =	47,873,149	1,739,198	1,843,775	285,398
FY 10 Capital Budget	831,311 =	831,311			
Total	52,572,831 =	48,704,460	1,739,198	1,843,775	285,398

## FY2010 Estimated Cost of Service (Inclusive of Debt & Employee Benefits)



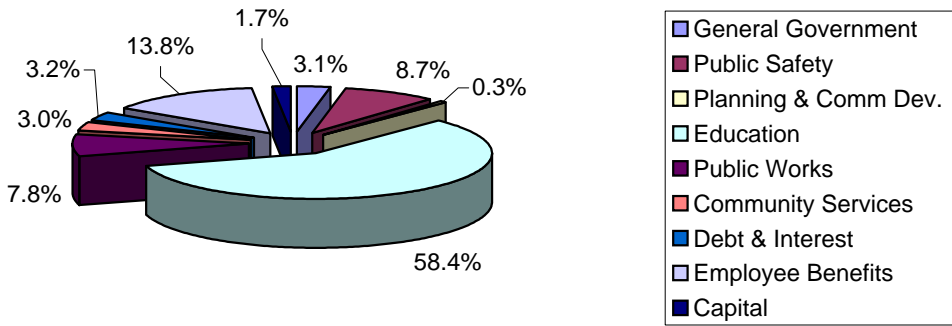
GENERAL GOV'T - 3.5%	1,817,695.49	3.5%
LIABILITY INS - 0.6%	300,000.00	0.6%
PUBLIC SAFETY - 10.2%	5,381,182.28	10.2%
PLANNING & COMM DEV - 0.4%	204,446.36	0.4%
PUBLIC WORKS - 6.8%	3,585,371.16	6.8%
COMMUNITY SERVICES - 3.5%	1,843,554.15	3.5%
WATER FUND - 3.3%	1,739,198.00	3.3%
SEWER FUND - 3.5%	1,843,775.00	3.5%
SOLID WASTE & RECYCLING - 2.1%	1,083,171.19	2.1%
SCHOOL G / F - 64.6%	33,943,126.37	64.6%
CAPITAL - 1.6%	831,311.00	1.6%
<b>TOTALS</b>	<b>52,572,831.00</b>	<b>100.0%</b>

## FY2010 Estimated Funding Sources Operating & Capital Budgets



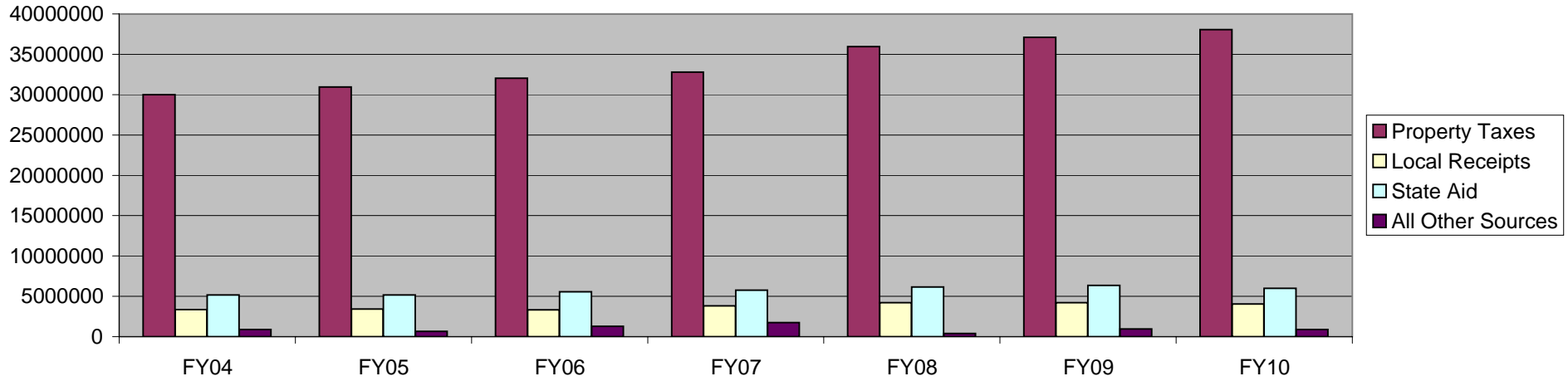
PROPERTY TAXES (net) - 72.1%	37,923,096.00	72.1%
STATE AID (net) - 11.2%	5,869,974.00	11.2%
AMBULANCE - 0.9%	467,657.00	0.9%
SEWER, WATER & SOLID WASTE ENTERPRISE - 7.4%	3,868,371.00	7.4%
OTHER LOCAL RECEIPTS - 6.1%	3,220,000.00	6.1%
DAY CARE - 0.7%	350,000.00	0.7%
FREE CASH / SBA PROCEEDS - 1.7%	873,733.00	1.7%
<b>TOTALS</b>	<b>52,572,831.00</b>	<b>100.0%</b>

### FY10 General Fund Uses



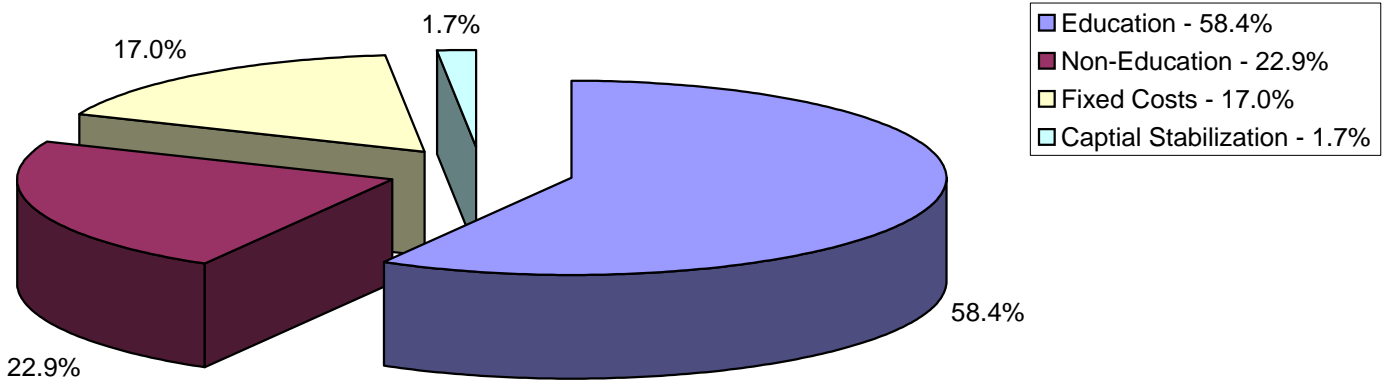
<b>General Government</b>	<b>1,521,849</b>	<b>3.1%</b>
<b>Public Safety</b>	<b>4,216,182</b>	<b>8.7%</b>
<b>Planning &amp; Comm Dev.</b>	<b>163,036</b>	<b>0.3%</b>
<b>Education</b>	<b>28,452,158</b>	<b>58.4%</b>
<b>Public Works</b>	<b>3,781,640</b>	<b>7.8%</b>
<b>Community Services</b>	<b>1,481,856</b>	<b>3.0%</b>
<b>Debt &amp; Interest</b>	<b>1,546,578</b>	<b>3.2%</b>
<b>Employee Benefits</b>	<b>6,709,850</b>	<b>13.8%</b>
<b>Capital</b>	<b>831,311</b>	<b>1.7%</b>
<b>Totals</b>	<b>48,704,460</b>	<b>100.0%</b>

### FY04-FY10 SOURCES



<u>Funding Source</u>	<u>FY04</u>		<u>FY05</u>		<u>FY06</u>		<u>FY07</u>		<u>FY08</u>		<u>FY09</u>		<u>FY10</u>	
<b>General Fund Only</b>														
Property Taxes	30,000,699	74.59%	30,949,654	73.32%	32,044,418	72.68%	32,776,692	70.14%	35,956,387	74.00%	37,103,554	75.78%	38,048,096	77.71%
Local Receipts	3,364,288	8.36%	3,439,032	8.15%	3,310,000	7.51%	3,805,000	8.14%	4,224,330	8.69%	4,206,375	8.59%	4,037,657	8.25%
State Aid	5,163,480	12.84%	5,174,623	12.26%	5,565,441	12.62%	5,774,112	12.36%	6,142,920	12.64%	6,340,454	12.95%	6,003,285	12.26%
All Other Sources	878,528	2.18%	656,100	1.55%	1,292,255	2.93%	1,731,007	3.70%	408,325	0.84%	938,320	1.92%	873,733	1.78%
	39,406,995	97.98%	40,219,409	95.28%	42,212,114	95.75%	44,086,811	94.34%	46,731,962	96.18%	48,588,703	99.24%	48,962,771	100.00%

### FY10 General Fund Uses



Education - 58.4%	28,452,158	58.4%
Non-Education - 22.9%	11,164,563	22.9%
Fixed Costs - 17.0%	8,256,428	17.0%
Capital Stabilization - 1.7%	831,311	1.7%
	48,704,460	100.0%