

## Town of Freetown Budget Summary

	FY07	ATM FY08 Adjusted	ATM FY09 Requested	ATM FY09 Board of Selectmen Budget	ATM FY09 Finance Committee Recommended	ATM FY09 Approved
Revenue	\$19,015,960	\$20,643,723	\$19,906,514	\$19,906,514	\$19,906,514	\$19,906,514
Less: Appropriations	\$554,342	\$441,245	\$494,228	\$494,228	\$494,228	\$494,228
<b>Total Available - ATM</b>	<b>\$18,461,618</b>	<b>\$20,202,478</b>	<b>\$19,412,286</b>	<b>\$19,412,286</b>	<b>\$19,412,286</b>	<b>\$19,412,286</b>

<b>Budget Requests</b>						
General Government	\$696,242	\$837,117	\$844,569	\$770,379	\$770,379	\$770,379
Public Safety	\$2,441,733	\$2,712,852	\$2,752,607	\$2,572,114	\$2,572,114	\$2,572,114
Education	\$10,784,429	\$11,084,028	\$11,694,967	\$11,234,603	\$11,234,603	\$11,234,603
Public Works	\$668,341	\$742,300	\$759,600	\$657,241	\$657,241	\$659,741
Human Services	\$159,060	\$159,539	\$159,539	\$148,982	\$148,982	\$148,982
Culture	\$104,594	\$108,587	\$109,948	\$67,000	\$67,000	\$67,000
Debt Service	\$670,403	\$669,600	\$673,428	\$673,428	\$673,428	\$673,428
Court Judgements	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Non-Departmental	\$2,633,806	\$2,718,209	\$2,844,383	\$2,850,584	\$2,850,584	\$2,850,584
<b>Total Budget</b>	<b>\$18,358,608</b>	<b>\$19,232,232</b>	<b>\$20,039,041</b>	<b>\$19,174,331</b>	<b>\$19,174,331</b>	<b>\$19,176,831</b>

<b>Total Available Post ATM</b>	<b>\$103,010</b>	<b>\$970,246</b>	<b>-\$626,755</b>	<b>\$237,955</b>	<b>\$237,955</b>	<b>\$235,455</b>
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<b>ATM Article Requests</b>	<b>\$287,470</b>	<b>\$382,561</b>	<b>\$309,155</b>	<b>\$235,455</b>	<b>\$235,455</b>	<b>\$235,455</b>
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<b>SubTotal Annual Town Meeting</b>	<b>\$18,646,078</b>	<b>\$19,614,793</b>	<b>\$20,348,196</b>	<b>\$19,409,786</b>	<b>\$19,409,786</b>	<b>\$19,412,286</b>
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Revenue over Appropriations Available for Stabilization	-\$184,460	\$587,685	-\$935,910	\$2,500	\$2,500	\$0
Less: Stabilization Amount	\$0	\$150,000	\$150,000	\$0	\$0	\$0
<b>Budget Overage/Underage</b>	<b>-\$184,460</b>	<b>\$437,685</b>	<b>-\$1,085,910</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>

<b>Total Annual Town Meeting</b>	<b>\$18,461,618</b>	<b>\$19,764,793</b>	<b>\$20,498,196</b>	<b>\$19,409,786</b>	<b>\$19,409,786</b>	<b>\$19,412,286</b>
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<b>Revenue</b>								
<b>Source</b>	<b>2007</b>	<b>ATM 2008</b>	<b>FY08 Adjustment</b>	<b>FY08 Adjusted</b>	<b>Projected FY09</b>	<b>Difference</b>	<b>% of Budget</b>	
State Aid	\$2,685,574	\$2,991,595	\$0	\$2,991,595	\$3,125,931	4.5%	15.7%	
Local Receipts	\$2,522,500	\$3,000,296	(\$358,745)	\$2,641,551	\$2,500,000	-5.4%	12.6%	
SBA Local Receipt	\$526,273	\$529,523	\$0	\$529,523	\$529,523	0.0%	2.7%	
Library Aid	\$10,378	\$9,300	\$0	\$9,300	\$11,000	18.3%	0.1%	
New Growth	\$350,000	\$125,000	\$0	\$125,000	\$175,000	40.0%	0.9%	
Levy Limit	\$11,915,962	\$12,492,302	\$0	\$13,221,602	\$13,028,398	-1.5%	65.4%	
Overlay Surplus	\$92,000	\$100,000	\$0	\$100,000	\$0	-100.0%	0.0%	
Road Machine Fund	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%	
Stabilization	\$440,000	\$487,740	\$0	\$487,740	\$0	-100.0%	0.0%	
Free Cash	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%	
Debt Exclusion - Regional	\$324,143	\$378,292	\$0	\$389,082	\$389,082	0.0%	2.0%	
Debt Exclusion - Elementary	\$144,130	\$143,330	\$0	\$143,330	\$140,080	-2.3%	0.7%	
Police Photo ID Fund	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%	
Cemetery Land	\$5,000	\$5,000	\$0	\$5,000	\$5,000	0.0%	0.0%	
Previous Town Meeting Article Transfer	\$0	\$0	\$0	\$0	\$2,500	0.0%	0.0%	
Sale of Real Estate	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%	
Prop 2 1/2 Override	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%	
Debt Exclusion - Capital Assets	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%	
<b>Total</b>	<b>\$19,015,960</b>	<b>\$20,262,378</b>	<b>-\$358,745</b>	<b>\$20,643,723</b>	<b>\$19,906,514</b>	<b>-3.6%</b>	<b>100.0%</b>	
<b>Overspent Appropriations/ State Charges:</b>								
State Assess	\$235,046	\$230,458	\$0	\$230,458	\$203,117	-11.9%		
SPREDD	\$1,368	\$1,368	\$0	\$1,368	\$1,368	0.0%		
Overlay	\$200,000	\$175,000	\$0	\$175,000	\$200,000	14.3%		
Snow Removal Deficit	\$77,509	\$33,646	\$0	\$33,646	\$88,970	164.4%		
Retirement	\$0	\$0	\$0	\$0	\$0	0.0%		
Overlay Deficit	\$0	\$773	\$0	\$773	\$773	0.0%		
Unemployment	\$40,419	\$0	\$0	\$0	\$0	0.0%		
Health Insurance	\$0	\$0	\$0	\$0	\$0	0.0%		
Medicare Insurance	\$0	\$0	\$0	\$0	\$0	0.0%		
Assess Deficit	\$0	\$0	\$0	\$0	\$0	0.0%		
Tax Title	\$0	\$0	\$0	\$0	\$0	0.0%		
Tax Foreclosure	\$0	\$0	\$0	\$0	\$0	0.0%		
Interest Loans	\$0	\$0	\$0	\$0	\$0	0.0%		
Workmans Comp	\$0	\$0	\$0	\$0	\$0	0.0%		
Court Judgements	\$0	\$0	\$0	\$0	\$0	0.0%		
<b>Total</b>	<b>\$554,342</b>	<b>\$441,245</b>	<b>\$0</b>	<b>\$441,245</b>	<b>\$494,228</b>	<b>12.0%</b>		
<b>Total Available ATM</b>	<b>\$18,461,618</b>	<b>\$19,821,133</b>	<b>-\$358,745</b>	<b>\$20,202,478</b>	<b>\$19,412,286</b>	<b>-3.9%</b>		

Operating Budgets	FY 08 Adjusted	ATM FY09 Requested	ATM FY09 Board of Selectmen Budget	FY 08 vs FY 09	ATM FY09 Finance Committee Recommended	ATM FY09 Vote	Contingency Vote
<b>General Government</b>							
1. Moderator	\$400	\$400	\$325	-18.8%	\$325	\$325	\$0
2. Selectmen	\$76,063	\$76,063	\$70,000	-8.0%	\$70,000	\$70,000	\$0
2A. Town Administrator	\$100,000	\$100,000	\$85,000	-15.0%	\$85,000	\$85,000	\$0
3. Finance Committee	\$3,500	\$3,500	\$2,000	-42.9%	\$2,000	\$2,000	\$0
4. Accounting	\$100,000	\$100,000	\$98,000	-2.0%	\$98,000	\$98,000	\$0
5. Assessors	\$85,524	\$85,896	\$77,000	-10.0%	\$77,000	\$77,000	\$5,000
6. Treasurer	\$86,500	\$83,174	\$83,000	-4.0%	\$83,000	\$83,000	\$0
7. Tax Collector	\$78,859	\$83,077	\$77,000	-2.4%	\$77,000	\$77,000	\$0
8. Town Counsel - Legal	\$50,000	\$50,000	\$40,000	-20.0%	\$40,000	\$40,000	\$0
9. Tax Title	\$1,900	\$1,900	\$1,900	0.0%	\$1,900	\$1,900	\$0
10. Town Clerk	\$91,753	\$91,753	\$84,000	-8.4%	\$84,000	\$84,000	\$0
11. Elections	\$8,917	\$18,330	\$18,330	105.6%	\$18,330	\$18,330	\$0
12. Board of Registrars	\$2,910	\$3,250	\$3,250	11.7%	\$3,250	\$3,250	\$0
13. Conservation Commission	\$15,000	\$15,000	\$10,000	-33.3%	\$10,000	\$10,000	\$0
14. Soil Conservation Board	\$600	\$600	\$250	-58.3%	\$250	\$250	\$0
15. Planning Board	\$48,147	\$52,120	\$48,147	0.0%	\$48,147	\$48,147	\$0
16. Zoning Board of Appeals	\$10,000	\$2,700	\$2,700	-73.0%	\$2,700	\$2,700	\$0
17. Town Hall	\$61,569	\$61,569	\$61,477	-0.1%	\$61,477	\$61,477	\$0
18. Town Reports	\$1,995	\$1,757	\$2,000	0.3%	\$2,000	\$2,000	\$0
19. Incidentals	\$13,480	\$13,480	\$6,000	-55.5%	\$6,000	\$6,000	\$0
<b>Total General Government</b>	<b>\$837,117</b>	<b>\$844,569</b>	<b>\$770,379</b>	<b>-8.0%</b>	<b>\$770,379</b>	<b>\$770,379</b>	<b>\$5,000</b>

<b>Public Safety</b>							
20. Police Dept	\$1,439,100	\$1,442,230	\$1,392,207	-3.3%	\$1,392,207	\$1,392,207	\$50,023
21. Fire Dept	\$820,522	\$867,531	\$777,858	-5.2%	\$777,858	\$777,858	\$89,673
22. Communication	\$291,906	\$302,636	\$277,500	-4.9%	\$277,500	\$277,500	\$25,136
23. Building Inspector	\$97,469	\$97,469	\$93,503	-4.1%	\$93,503	\$93,503	\$0
24. Gas Inspector	\$4,145	\$4,145	\$2,500	-39.7%	\$2,500	\$2,500	\$0
25. Plumbing Inspector	\$7,576	\$6,750	\$5,000	-34.0%	\$5,000	\$5,000	\$0
26. Sealer Weights & Measures	\$3,411	\$4,000	\$4,000	17.3%	\$4,000	\$4,000	\$0
27. Wire Inspector	\$9,077	\$8,200	\$7,900	-13.0%	\$7,900	\$7,900	\$0
28. Animal Inspector	\$2,052	\$2,052	\$2,052	0.0%	\$2,052	\$2,052	\$0
29. Emergency Management Ager	\$3,164	\$3,164	\$3,164	0.0%	\$3,164	\$3,164	\$0
30. Dog Officer	\$10,500	\$10,500	\$2,500	-76.2%	\$2,500	\$2,500	\$0
31. Tree Warden	\$23,830	\$3,830	\$3,830	-83.9%	\$3,830	\$3,830	\$0
32. Harbormaster	\$100	\$100	\$100	0.0%	\$100	\$100	\$0
33. Poundkeeper	\$0	\$0	\$0	0.0%	\$0	\$0	\$0
<b>Total Public Safety</b>	<b>\$2,712,852</b>	<b>\$2,752,607</b>	<b>\$2,572,114</b>	<b>-5.2%</b>	<b>\$2,572,114</b>	<b>\$2,572,114</b>	<b>\$164,832</b>

Operating Budgets	FY 08 Adjusted	ATM FY09 Requested	ATM FY09 Board of Selectmen Budget	FY 08 vs FY 09	ATM FY09 Finance Committee Recommended	ATM FY09 Vote	Contingency Vote
<b>Education</b>							
34A. Elementary School	\$4,059,013	\$4,268,450	\$3,813,308	-6.1%	\$3,813,308	\$3,813,308	\$455,142
34B. Special Education	\$658,144	\$843,183	\$843,183	28.1%	\$843,183	\$843,183	\$0
34C. Vocational Education	\$825,619	\$1,022,892	\$1,017,670	23.3%	\$1,017,670	\$1,017,670	\$0
34D. Vocational Transportation	\$123,200	\$131,600	\$131,600	6.8%	\$131,600	\$131,600	\$0
34E. Regional School	\$5,033,503	\$5,033,503	\$5,033,503	0.0%	\$5,033,503	\$5,033,503	\$0
34EE. Regional Debt Exclusion	\$378,292	\$389,082	\$389,082	2.9%	\$389,082	\$389,082	\$0
34F. School Committees	\$6,257	\$6,257	\$6,257	0.0%	\$6,257	\$6,257	\$0
<b>Total School Department</b>	<b>\$11,084,028</b>	<b>\$11,694,967</b>	<b>\$11,234,603</b>	<b>1.4%</b>	<b>\$11,234,603</b>	<b>\$11,234,603</b>	<b>\$455,142</b>
<b>Public Works</b>							
35. Highway Dept	\$377,800	\$396,125	\$330,000	-12.7%	\$330,000	\$330,000	\$66,125
36. Street Lights	\$19,500	\$20,475	\$10,000	-48.7%	\$10,000	\$10,000	\$0
37. Transfer Station	\$131,000	\$151,000	\$129,341	-1.3%	\$129,341	\$129,341	\$0
38. Trash Disposal	\$149,000	\$126,000	\$126,000	-15.4%	\$126,000	\$126,000	\$0
39. Cemetery Commission	\$5,000	\$6,000	\$1,900	-62.0%	\$1,900	\$4,400	\$0
Water Commission	\$0	\$0	\$0	0.0%	\$0	\$0	\$0
Snow Removal	\$60,000	\$60,000	\$60,000	0.0%	\$60,000	\$60,000	\$0
<b>Total Public Works</b>	<b>\$742,300</b>	<b>\$759,600</b>	<b>\$657,241</b>	<b>-11.5%</b>	<b>\$657,241</b>	<b>\$659,741</b>	<b>\$66,125</b>
<b>Human Services</b>							
40. Board of Health	\$22,424	\$22,424	\$19,682	-12.2%	\$19,682	\$19,682	\$0
41. Council on Aging	\$110,015	\$110,015	\$103,200	-6.2%	\$103,200	\$103,200	\$6,815
42. Veterans Agent	\$25,000	\$25,000	\$25,000	0.0%	\$25,000	\$25,000	\$0
43. Memo & Vets Day	\$2,100	\$2,100	\$1,100	-47.6%	\$1,100	\$1,100	\$0
<b>Total Human Services</b>	<b>\$159,539</b>	<b>\$159,539</b>	<b>\$148,982</b>	<b>-6.6%</b>	<b>\$148,982</b>	<b>\$148,982</b>	<b>\$6,815</b>
<b>Culture</b>							
44. Libraries	\$106,993	\$108,354	\$66,000	-38.3%	\$66,000	\$66,000	\$42,354
45. Parks/Recreation Commission	\$500	\$500	\$0	-100.0%	\$0	\$0	\$0
46. Cultural Council	\$500	\$500	\$500	0.0%	\$500	\$500	\$0
47. Historical Commission	\$594	\$594	\$500	-15.8%	\$500	\$500	\$0
48. Cable	\$0	\$0	\$0	0.0%	\$0	\$0	\$0
<b>Total Culture</b>	<b>\$108,587</b>	<b>\$109,948</b>	<b>\$67,000</b>	<b>-38.3%</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$42,354</b>
<b>Debt Service</b>							
49. Interest & Maturing Debt	\$669,600	\$673,428	\$673,428	0.6%	\$673,428	\$673,428	\$0
<b>Total Debt Service</b>	<b>\$669,600</b>	<b>\$673,428</b>	<b>\$673,428</b>	<b>0.6%</b>	<b>\$673,428</b>	<b>\$673,428</b>	<b>\$0</b>
<b>Court Judgment</b>							
49A. Court Judgment	\$200,000	\$200,000	\$200,000	0.0%	\$200,000	\$200,000	\$0
<b>Total Court Judgment</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.0%</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>

Operating Budgets	FY 08 Adjusted	ATM FY09 Requested	ATM FY09 Board of Selectmen Budget	FY 08 vs FY 09	ATM FY09 Finance Committee Recommended	ATM FY09 Vote	Contingency Vote
<b>Non-Departmental</b>							
50A. Bristol County Retirement	\$648,901	\$676,583	\$676,583	4.3%	\$676,583	\$676,583	
51. Liability Insurance	\$250,000	\$250,000	\$175,000	-30.0%	\$175,000	\$175,000	
50C. Health Insurance	\$1,739,953	\$1,826,640	\$1,723,841	-0.9%	\$1,723,841	\$1,723,841	
50F. Fringe Medicare	\$57,000	\$64,000	\$64,000	12.3%	\$64,000	\$64,000	
50D. Fringe Life Ins	\$2,000	\$2,000	\$2,000	0.0%	\$2,000	\$2,000	
50B. Randolph Pension	\$155	\$160	\$160	3.2%	\$160	\$160	
50E. Unemployment	\$5,000	\$5,000	\$189,000	3680.0%	\$189,000	\$189,000	
50G. Workman's Comp.	\$5,000	\$5,000	\$5,000	0.0%	\$5,000	\$5,000	
50H. Union Pension	\$10,200	\$15,000	\$15,000	47.1%	\$15,000	\$15,000	
<b>Total</b>	<b>\$2,718,209</b>	<b>\$2,844,383</b>	<b>\$2,850,584</b>	<b>4.9%</b>	<b>\$2,850,584</b>	<b>\$2,850,584</b>	<b>\$0</b>
<b>Grand Total Requests</b>	<b>\$19,176,432</b>	<b>\$20,039,041</b>	<b>\$19,174,331</b>	<b>0.0%</b>	<b>\$19,174,331</b>	<b>\$19,176,831</b>	<b>\$740,268</b>

Enterprise Funds						
Water Department	\$0	\$469,889	\$469,889	-		\$0
Sewer Department	\$0	\$0	\$0	-		\$0
<b>Total Enterprise Funds</b>	<b>\$0</b>	<b>\$469,889</b>	<b>\$469,889</b>		<b>-</b>	<b>\$0</b>

**Annual Town Meeting**

	#	Article	FY09 Requested	ATM FY09 Board of Selectmen Budget	ATM FY09 Finance Committee Recommended	ATM FY09 Vote
<b>Budget</b>	1	General Omnibus Budget(spreadsheet)	\$0	\$0	\$0	\$0
	2	Elected Officials (In budget)	\$0	\$0	\$0	\$0
	3	FES (In budget)	\$0	\$0	\$0	\$0
	4	School - Vocational Education (In budget)	\$0	\$0	\$0	\$0
	5	School - Special Needs Tuition (In budget)	\$0	\$0	\$0	\$0
	6	Schools - Regional Schools (In budget)	\$0	\$0	\$0	\$0
<b>Required \$</b>	7	Past Year's Bills (Police, Dog Officer)	\$0	\$0	\$0	\$0
	8	Dutch Elm	\$700	\$0	\$0	\$0
	9	Pest Control	\$455	\$455	\$455	\$455
	10	Town Building Repair & Maintenance	\$20,000	\$0	\$0	\$0
	11	Highway - Road Machinery Account	\$0	\$0	\$0	\$0
	12	Trash Collection	\$193,000	\$193,000	\$193,000	\$193,000
	13	Accountant - Municipal Audit (GASB 34) - 2008	\$32,000	\$0	\$0	\$0
	14	Assessors - ThreeYear Program Inspection (1/3rd) - FY 10	\$40,000	\$40,000	\$40,000	\$40,000
	15	Tree Warden - Removal of dead trees	\$20,000	\$0	\$0	\$0
	<b>\$ Request Articles</b>	16	Women's Shelter	\$2,000	\$2,000	\$2,000
17		325th Anniversary Celebration	\$1,000	\$0	\$0	\$0
18		Libraries - State Aid to Libraries (Transfer)	\$0	\$0	\$0	\$0
<b>Required Articles</b>	19	Cemetery (Transfer)	\$0	\$0	\$0	\$0
	20	Recreation - Boat Ramp Revolving Account	\$0	\$0	\$0	\$0
	21	Public Safety Revolving Account - Insurance Payments	\$0	\$0	\$0	\$0
<b>Non-Money Articles</b>	22	Treasurer - Authorization to Borrow	\$0	\$0	\$0	\$0
	23	Acceptance of Jane White Court	\$0	\$0	\$0	\$0
<b>Petition Request</b>	24	Accept 32B, Section 18 Healthcare	\$0	\$0	\$0	\$0
	25	Accept 43D, Streamline Permitting	\$0	\$0	\$0	\$0
<b>Reserve</b>	26	Create a Tax Increment Financing Board (TIFB) by Petition	\$0	\$0	\$0	\$0
	27	Reserve Fund Transfer	\$0	\$0		\$0
<b>Stabilization</b>		Sub Total Non-Omnibus Budget Items	<b>\$309,155</b>	<b>\$235,455</b>	<b>\$235,455</b>	<b>\$235,455</b>
	28	Stabilization	\$150,000	\$0	\$0	\$0
		Total Non-Omnibus Budget Items	<b>\$459,155</b>	<b>\$235,455</b>	<b>\$235,455</b>	<b>\$235,455</b>