

# Town of Freetown

## FY10 Budget

July 1, 2009 – June 30, 2010



### Board of Selectmen

Jean C. Fox, Chairman  
Lisa A. Pacheco  
Lawrence N. Ashley

### Finance Committee

William Lombardi, Chairman  
Robert H. Alderson  
Jeffrey D. Amaral  
Paul L. Denault  
Bradford E. Paiva  
Kathleen A. Paiva  
David Theriault

## [Table of Contents](#)

- **Section 1 Overview of the Town of Freetown**
  - Freetown at a Glance
  - Government Structure
  - Economic & Demographic Characteristics of Freetown
  
- **Section 2 Budget Calendar, Policy & Procedures**
  - Introduction
  - Budget & Financial Management Policy
  - General Budget Procedures
  - Budget Calendar
  - Organizational Chart
  
- **Section 3 Budget Summary**
  - Budget Summaries
  
- **Section 4 Revenue Projections**
  - Revenue Projections
  
- **Section 5 – Town Operating Departments**
  - General Government
  - Public Safety
  - Public Works
  - Human Services
  - Culture & Recreation
  
- **Section 6 – Educational Budgets**
  - Freetown Elementary School
  - Old Colony Vocational Regional Technical School
  - Freetown/Lakeville Regional School System
  
- **Section 7 - Shared Programs & Costs**
  - Benefits and Insurance
  - Stabilization Fund
  - Cherry Sheet Charges and Offsets
  - Snow/Ice Deficits
  - Abatements/Exemptions
  
- **Section 8 - Enterprise Funds**
  - Water Department
  - Sewer Department
  
- **Section 9 –Capital Investment Budget**
  - Debt Service
  - FY09 Annual Capital Budget
  - Five Year Capital Plan
  
- **Section 10 – Appendices**
  - Appendix One - Budget Terms and Definitions

- Appendix Two - Freetown Census Data
- Appendix Three - DOR Financial Management Review

## **Section 1**

### **Overview of the Town of Freetown**

## **Freetown at a Glance**

<b>SETTLED:</b>	1623 – 325 Years Old in 2008
<b>POPULATION:</b>	8,472 (2000 Census - Appendix Two), Voters: 5,984
<b>AREA:</b>	38.30
<b>MILES OF ROADS</b>	105.81
<b>FY09 BUDGET</b>	Operating Budget Debt Service Other Items Total Budget
<b>TAX RATE:</b>	FY08: \$8.93 Residential; \$14.08 Commercial/Ind./Pers. Property FY07: \$8.31 Residential; \$13.05 Commercial/Ind./Pers. Property FY06: \$9.47 Residential; \$14.81 Commercial/Ind./Pers. Property
<b>GOVERNMENT</b>	Selectmen/Town Administrator with open Town Meeting
<b>PUBLIC LIBRARIES</b>	Hathaway Library – Assonet, White Library – East Freetown
<b>SCHOOLS</b>	Freetown Elementary School, Freetown/Lakeville Regional School District – Intermediate, Middle & High Schools and Old Colony Regional Vocational Technical High School
<b>PUBLIC SAFETY</b>	Full-time Police Department, Full-time Fire Department with three stations also provides ambulance service to hospitals
<b>RECREATION</b>	Hathaway Park with boat ramp; Town Band Stand; KRR & Long Pond Facilities with baseball & softball diamonds; Central Park with baseball & softball diamonds, basket ball court, walking path and play set, COA Facility with horseshoe, shuffleboard and picnic area; Elementary School with playset and swings; Long Pond Boat ramp; Conservation Land; Freetown State Forest.
<b>HOSPITALS WITHING 15 MILES</b>	Fall River – Charlton Memorial Hospital, St. Anne’s Hospital New Bedford – Saint Lukes Hospital Taunton – Morton Hospital
<b>HOUSES OF WORSHIP</b>	Catholic, Congregational, Pentecostal, United Church of Christ, non-denominational.
<b>UTILITIES</b>	Cable – Comcast & Verizon Electricity – NStar Natural Gas – Not available Phone – Verizon Propane Gas – Local service companies Water – Assonet - Fall River; East Freetown – New Bedford

## **Government Structure**

The Town of Freetown, Massachusetts (“The Town”) was incorporated in 1683. It is located in Bristol County, about 35 miles south of Boston. The Town is governed by an Open Town Meeting, an elected Board of Selectmen and a Town Administrator. Local Legislative decisions for the Town are made by an open town meeting.

In 2003 the Town voted in a by-law to create the position of Town Administrator. In 2008, the Town hired its first Town Administrator. The Town Administrator has broad responsibility for day-to-day management of Town affairs as well as preparation of annual operating and capital budgets. For budgeting purposes, the Town is broken down into seven program areas. These areas are: General Government, Public Safety, Education, Public Works, Human Services, Culture, and Other Non-Departmental Expenses.



The Town provides education to K-4 students at the Freetown Elementary School. The Freetown/Lakeville School district provides education to grade 5 & 6 students at the Intermediate School, grade 7 & 8 students at the Middle School and grade 9 – 12 students at the Apponequet High School. Additionally, vocational education is provided to grade 9 – 12 students at the Old Colony Vocational Technical Regional High School on a non-member basis.

The Freetown Water Department provides water services to the Town on an Enterprise basis. The Department receives water from Fall River for the Assonet water system and from New Bedford for the East Freetown water system.

The Freetown Sewer Department provides sewerage services to two customers only in the Assonet section of Town by a sewer agreement with the city of Fall River. The town does not have sewerage agreement with the city of New Bedford and does not have sewerage available to the East Freetown section of Town.

## Economic and Demographic Characteristics

### Property Valuation

Classification of Property	FY06 Assessed Valuation	% of Total Assessed Valuation	FY07 Assessed Valuation	% of Total Assessed Valuation	FY08 Assessed Valuation	% of Total Assessed Valuation
Residential	\$1,017,992,995	86.1%	\$1,199,523,856	85.4%	\$1,156,505,844	85.0%
Commercial	\$54,972,215	4.6%	\$62,702,344	4.5%	\$61,819,656	4.5%
Industrial	\$71,973,100	6.1%	\$100,893,700	7.1%	\$101,650,900	7.5%
Personal	\$37,428,310	3.2%	\$41,638,730	3.0%	\$42,069,560	3.0%
<b>Total</b>	<b>\$1,182,366,620</b>	<b>100%</b>	<b>\$1,404,758,630</b>	<b>100%</b>	<b>\$1,362,045,960</b>	<b>100%</b>

### Largest Taxpayers

Largest Taxpayers, FY08	Type of Business	Total Assessed Valuation FY08	Amount of Tax	Percent of Levy
S & S Freetown, LLC	Distribution Center	\$52,449,200	\$738,484	5.6%
Algonquin Gas Transport	Utility	\$14,449,400	\$203,447	1.6%
ISP Acquisition, Corp.	Chemical Manufacturer	\$10,499,400	\$147,450	1.2%
Campanelli – Freetown	Commercial Land Development	\$8,611,800	\$121,254	1.0%
NSTAR Electric	Utility	\$8,117,600	\$114,295	.09%

### Tax Rates by Class

Year	Residential	Commercial	Industrial	Personal Property
2003	\$14.80	\$22.76	\$22.76	\$22.76
2004	\$10.51	\$16.33	\$16.33	\$16.33
2005	\$9.88	\$15.47	\$15.47	\$15.47
2006	\$9.47	\$14.81	\$14.81	\$14.81
2007	\$8.31	\$13.05	\$13.05	\$13.05
2008	\$8.93	\$14.08	\$14.08	\$14.08

### Average Single Family Tax Bill

Year	# of Parcels	Avg. Value	Tax Rate	Single Family Tax Bill	State Hi/Low Rank	Based on # of Towns
2003	2,719	\$169,046	\$14.80	\$2,502	206	340
2004	2,775	\$257,198	\$10.51	\$2,703	196	340
2005	2,850	\$282,320	\$9.88	\$2,789	209	340
2006	2,868	\$311,665	\$9.47	\$2,951	205	338
2007	2,882	\$366,928	\$8.31	\$3,049	208	339
2008	2,918	\$348,567	\$8.93	\$3,113	201	301

### Population Composition

Population, 2000	#	%
Under 5 years	458	5.4%
5 years to 19 years	1,864	22.0%
20 years to 64 years	5,383	63.5%
65 years and older	767	9.1%
<b>Total</b>	<b>8472</b>	<b>100%</b>

### Educational Attainment

Years of School Completed – Population 25 years and older, 2000	#	%
Less than 9 <sup>th</sup> grade	407	7.2%
9 <sup>th</sup> to 12 <sup>th</sup> Grade – no diploma	596	10.5%
High School Graduate (includes equivalency)	1,976	34.8%
Some college – no degree	911	16.0%
Associates Degree	560	9.9%
Bachelor's Degree	877	15.4%
Graduate or Professional Degree	356	6.3%
<b>Total</b>	<b>5,683</b>	<b>100%</b>

### Family Income

Family Income, 1999	#	%
Less than \$10,000	58	2.4%
\$10,000 to \$24,999	215	8.9%
\$25,000 to \$49,999	439	18.2%
\$50,000 to \$74,999	658	27.3%
\$75,000 to \$99,000	568	23.5%
\$100,000 to \$149,000	390	16.2%
\$150,000 to \$199,000	45	1.8%
\$200,000 or more	40	1.7%
<b>Total</b>	<b>2,413</b>	<b>100%</b>
<b>Median Family Income</b>	<b>\$69,368</b>	
<b>Per Capita Income</b>	<b>\$24,237</b>	

## **Section 2**

# **Budget Policies, Procedures & Calendar**

## **Introduction**

The Fiscal Year 2009 (FY09) budget is the next step in providing enhanced budget information to the citizens of Freetown. The goal is to take nine years of budget improvements that began with a comprehensive five page of document and expand the format in order to provide the reader with a greater of level of information.

This document is based on input received during the annual budget process, known and anticipated questions as well as a review and compilation of the budgets used in other communities in Massachusetts.

It is our goal to follow The Government Finance Officers Association of the United States and Canada (GFOA) standards in which a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

It is our intent to have a budget that will meet the criteria for the GFOA for an Award of Distinguished Presentation.

# Budget and Financial Management Policies

Town of Freetown  
Board of Selectmen  
Budget and Financial Management Policies  
12/10/07  
**Draft**

## **Introduction**

The Town of Freetown has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The budget and financial goals and policies set forth by the Board of Selectmen in this document are intended to establish guidelines for the continued financial strength and stability of the Town of Freetown.

## **Goals**

Goals are broad, fairly timeless statements of the financial position the Town seeks to attain. The financial goals for the Town of Freetown are:

- To provide full value to the residents and business owners of Freetown for each tax dollar by delivering quality services efficiently and on a cost-effective basis.
- To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- To maintain our top level A credit rating
- To guide Town decision makers on management and policy decisions which have significant fiscal importance.
- To set forth operating principles that minimizes the cost of government and financial risk.
- To employ balanced and fair revenue policies that provides adequate funding for desired programs.
- To maintain appropriate financial capacity for present and future needs.
- To promote sound financial management by providing accurate and timely information on the Town's financial condition.
- To ensure the legal use of financial resources through an effective system of internal controls.

To achieve these goals, the Board of Selectmen adopt the following policies.

## Operating Budget Policy

Sound financial practice and the desire to maintain a strong credit rating dictate that our budgets be balanced, constantly monitored, and responsive to changes in service demands. With these concepts in mind, the Town of Freetown has adopted the following budget policy statements:

- On or before January 20th of each year, the Town Administrator will submit to the Board of Selectmen and Finance Committee a proposed budget plan for Town Operating Departments.
- On or before January 20th of each year, the Freetown Local School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Freetown Public Schools.
- On or before January 20th of each year, the Freetown Local School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for Freetown's share of the Old Colony Vocational Technical High School.
- On or before January 20th of each year, the Freetown Local School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for Freetown's share of the Bristol County Agricultural High School.
- On or before January 20<sup>th</sup> of each year, the Freetown/Lakeville Regional School Committee will submit to the Board of Selectmen and Finance Committee a proposed budget plan for the Freetown/Lakeville Regional Schools.
- On or before December 31 of each year, the Town Administrator will prepare a comprehensive budget for the Town of Freetown, covering all major cost centers, all spending plans and all anticipated revenues. This comprehensive budget will be submitted to the Finance Committee and to the Board of Selectmen.
- The annual operating budgets will be appropriated on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures/expenses (appropriations).
  - Operating revenues include property taxes, motor vehicle excises, charges for services, interest earnings, license and permit fees, fines and forfeitures, regularly recurring governmental aid, and transfers in from other funds established for operating purposes.
  - Operating expenditures/expenses include salaries and wages, employee benefits, equipment and improvements, depreciation (proprietary funds only), materials, supplies, and contractual costs. The Town of Freetown traditionally votes to issue all debt exempt for the limits of Proposition of 2 ½, and thus debt service is not considered an operating expenditure.
- Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses
- The Town will avoid relying on Free Cash to fund on-going operating expenses.
- To the extent possible, one-time revenues that are not required by law or agreement to be expended for a particular purpose will only be used for capital purposes, augmenting of Town reserves or emergency expenditures/expense.
- The Town Administrator will annually estimate the costs of the Town's obligations for providing benefits for Town and Freetown Public School employees as part of the preparation of the annual operating budget.
- The operating budget will not be subsidized by the Stabilization Fund.

## Revenue Policy

Revenues determine the capacity of the Town to provide services. To ensure that revenues for the Town are balanced and capable of supporting desired levels of services, the Town of Freetown has adopted the following revenue policy statements:

- The Town Administrator and Board of Assessors are responsible for estimating revenues for the upcoming fiscal year. They will consult with other officials of the town as well as state officials and others with knowledge of state and local finance.
- Revenue forecasts for local receipts and state aid shall be conservative, using generally accepted forecasting techniques and appropriate data. Revenue deficits will be avoided at all costs. To avoid any potential for such a deficit, estimates for local receipts will generally not exceed 100% of the prior year's actual collections.
- The Town Administrator and Board of Assessors will project revenues for the next three years as part of the three year financial forecast.
- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- The Town will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid shall be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- One-time revenues will be used for capital improvements, additions to reserves or as legally restricted to a specific purpose.
- The Town will carefully and routinely monitor all amounts due the Town. An aggressive policy of collection will be followed for all receivables, including property taxes. A target of 98% property tax collection rate by fiscal year end will be achieved.
- Recreational user charges (i.e., Boat Ramp) and fees will be set to recover approximately 100% of total direct costs generated by revolving fund recreation programs.
- Enterprise fund (Water & Sewer Departments) user charges and fees will be set to recover all direct and associated with the activities of these funds as well as the indirect costs for the Enterprise Fund.

## Expenditure/Expense Policy

Expenditure/expenses are a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of

expenditures/expenses and provide for a quick and effective response to adverse financial situations, the Town of Freetown has adopted the following expenditure/expense policy statements:

- Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- The review and approval process for all vouchers shall be followed at all times. Properly completed claims must be prepared and submitted to the accounting department by the department responsible for originating the claim. A “properly completed claim” must include, but is not limited to, the vendor’s name and address, date of claim, explanation, and accounts to be charged, department authorization signature and sufficient documentation. “Sufficient documentation” means that a person unfamiliar with the transaction could understand what was ordered, when, by whom, from what vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment.
- The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/expenses and purchase commitments in any account do not exceed the authorized budget for that account.
- Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law and as otherwise established by the Town Administrator or Town Counsel.
- Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

## **Reserves and Risk Management Policy**

A municipality's fiscal policies should include a plan for maintaining reserves. Operating reserves (or fund balance) are a prudent fiscal management tool and an important credit factor in the analysis of financial flexibility. The Town of Freetown will maintain a level of reserves that protect the Town from emergency conditions that require financial flexibility, contribute to sufficient liquidity to pay all Town expenses without short-term borrowing, and contribute to the high credit rating that the Town currently holds from Standard & Poor’s (AAA).

To provide for adequate levels of reserves to protect the Town’s financial condition over the long-term, the Town of Freetown has adopted the following financial reserves policy statements.

### **A. Risk Management**

- The Town will maintain an effective risk management program that provides adequate coverage, minimizes losses, and reduces costs.
- The Town will annually work with the Town’s insurance carrier to update all listings of Town owned assets and the value of such covered assets.

- As the Town is self-insured for several of the benefits programs it offers, the Town will maintain adequate reserves for its Workers Compensation, Unemployment Compensation, and Health Insurance Programs, as follows:
  - Workers Compensation Fund, at the beginning of each fiscal year, at least 110 % of the average annual claims for the prior three years
  - For the Unemployment Compensation Fund, at the beginning of each fiscal year, at least 110% of the average annual claims for the prior three years

## **B. Stabilization Fund**

- The Town of Freetown shall maintain a Stabilization Fund to provide the reserves that are required to protect the financial condition of the Town.
- The Town will work toward the goal of maintaining in the Stabilization Fund an amount equal to five percent (5%) of the total projected general fund operating revenues for the next previous fiscal year.
- Interest earned on Stabilization Fund balances will be retained in the Stabilization Fund.
- Withdrawals from the Stabilization Fund will only be used for sudden and unexpected events such as a loss of a revenue source after Annual Town Meeting has approved the operating budget for the next fiscal year. Withdrawals from the Stabilization Fund will only be made by a two-thirds vote of Town Meeting, only if the balances exceed the 5% target and will not draw the balance below that point.

## **Capital Budgeting and Planning Policy**

Capital assets include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, construction in progress and all other tangible and intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets owned by the Town of Freetown include roads, bridges, dams and drainage systems.

The Town of Freetown should develop a capital planning and budget bylaw and process that require the following:

- On or before November 15 of each year, the Town Administrator will submit a capital program to the Board of Selectmen and Finance Committee. The proposed program will detail each capital project, the estimated cost, description and funding source.
- The Town will update and readopt annually a five-year capital improvement plan ("CIP"), including the upcoming annual capital improvement budget ("CIB") and a four year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects.
- The first year of the five year CIP will be the basis of formal fiscal year appropriation request during the annual budget process.
- The Capital Improvement Budget and Plan will generally address those capital assets with a value of more than \$10,000 and a useful life of over five (5) years.
- The Town will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.

- The capital improvements plan should be tied to the Town's master facilities study to ensure that the capital items requested meet the future growth needs for the Town.

### **Debt Management Policy**

Debt is an effective way to finance capital improvements or to even out short-term revenue flows. Properly managed debt preserves our credit rating, provides flexibility in current and future operating budgets, and provides us with long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the Board of Selectmen of the Town of Freetown have adopted the following debt management policies.

- Long-term debt will be issued only for objects or purposes authorized by state law under Chapter 44, section 7 and 8.
- Short-term debt may be issued to finance current operating expenditures only in the event of extreme financial emergency.
- Debt maturity will not exceed the lesser of: the useful life (as established by the Town Treasurer), or the period of probable usefulness (as defined in Massachusetts State Local Finance Law), of the object or purpose so financed, whichever is shorter.
- Debt limits established by law and policy will be calculated by the Town's Treasurer at least once each year and whenever otherwise requested or appropriate.
- The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors and others involved in debt issuance and management.
- The Town's annual Town Report, Town Administrator's Budget Request and annual town meeting warrant will give comprehensive summaries of the debt obligations of the Town.
- The Town will attempt to maintain a long-term debt schedule so that at least 50 percent of outstanding principal will be paid within ten years.
- The Town will attempt to vote all significant debt questions (over \$500,000) exempt from the limits of Proposition 2 1/2.

### **Protection of Credit Rating Policy**

Maintenance of the highest level credit rating possible is important to the continued financial health of Freetown as it reduces the costs of issuing debt. Credit rating firms consider management practices to be very important factors. There are several management practices that can inadvertently jeopardize the financial health of a local government. To be proactive in assuring the Town of Freetown does not engage in these practices, the Board of Selectmen of the Town of Freetown has adopted the following credit rating protection policies.

- The Town will not rely on reserves to sustain operating deficits. Use of such reserves will be limited to helping the Town deal with short-term or emerging financial stress, but then the Town will either reduce spending to within the limits of recurring revenues, or seek approval for additional revenues from the voters of the Town.

- The Town will not defer current costs to a future date. This includes costs such as pension costs or benefits costs. From time to time the State offers municipalities the option of deferring payments to their pension system, or other costs, as a short term way of balancing a fiscal year's budget. However, it is the intention of the Town of Freetown not to rely on these options.
- The Town will analyze the full-life costs of multi-year decisions. For example, acquiring or construction of new buildings will be conducted with an assessment of the operating costs of the building. Lease agreements will be conducted with an assessment of future budgets and the ability to make annual payments. Labor agreements will be negotiated with an analysis of the full costs associated with the terms of the agreement.
- The Town will follow the policies as outlined in this policy statement

**Town of Freetown  
FY10 General Budget Procedures**

- **Location**
  - To save handling time and unnecessary printing costs, all blank budget sheets may be found on the Town website at <http://www.town.freetown.ma.us/financials/fy10worksheets/index.html> . You may also link to the budget page from the Home page by clicking on the Budget, Financial Information, Annual Reports link at the bottom of the home page <http://www.freetownma.gov>
  
- **Return**
  - Return completed budget sheets via email to [Selectmen@FreetownMA.gov](mailto:Selectmen@FreetownMA.gov) and [finance@FreetownMA.gov](mailto:finance@FreetownMA.gov) and/or by sending them to the Board of Selectmen. Budget sheets on the web will be updated with your information.
  
- **Return Date**
  - Return by close of business, Friday, January 25<sup>th</sup>, 2009.
  
- **FY010 Funding**
  - Level Funding – no new operational dollars.
  
- **Forms**
  - Using a blank budget form for your budget input. Each department has their budget form listed on the website.
  - Use a blank budget form if you are unable to use the one created for you.
  - Use a Program Improvement Request form for any adds to staff or new programs or initiatives that you would like to do within your department.

**Budget Form**

The following is guidance on the new budget form.

- **Description of Services**
  - This is meant to be a summary description of services that your department provides. I've taken this from the Town website, other towns and what I know about your department. Please adjust or add to this as necessary keeping in mind that it won't be read if it is too long or not clear.
  
- **Authorized/Appropriated Staffing**
  - This is meant to provide a number of the staff that you have in your department. If you would like to break them out by position, including elected officials, that would be helpful.
  
- **Revenue**
  - Revenue that is generated by your department should be listed in this area. Feel free to change the descriptions as necessary.
  
- **Funding Sources**

- List the amount of money that you will need from the various funding sources to fund your operational budget. Unless you receive funds from grants or elsewhere, your source should be taxation.
- **Performance/Workload Indicators**
  - This should be a summary listing of some of the measurable tasks that your department performs on a daily basis. This will help the reader understand the workload within your department. Please feel free to amend or add to this
- **Account Description**
  - Please indicate by line, where you require operational budget dollars. Please do not include capital expense items here. If you would like, feel free to expand on each item to provide more detail as long as the details totals one of the four primary areas.
- **Capital Requests**
  - Please list capital items (those with a cost greater than \$10,000 and a useful life of five or greater years), including building maintenance that you require over the next five years. For those that require funding in the same year, please prioritize using (a), (b), etc., after each item's description.
- **Department Commentary**
  - Please provide commentary to support your budget in this area.
- **Goals & Initiatives**
  - Please provide your goals and initiatives fro FY09 in this area.
- **Note**
  - Please feel free to attach any additional information/document that you feel would provide the reader with additional information.

### **Program Improvement Request Form**

The following is guidance on the new budget form.

- Use this form to request any adds to staff or any new programs or initiatives that you would like to do within your department
- This form is self explanatory.

## **Budget Calendar**

### **Significant Dates in the FY2009 Budget Process**

Town Boards & Committees Summit 1 – Revenue Estimates/ Budget Process Planning	December 11, 2007
Departments receive Budget Sheets for FY 2009 A.T.M.	December 21, 2007
Estimated revenues projected	December 21, 2007
Departmental Budget Requests due to Board of Selectmen	January 25, 2008
Assessors give FY 2009 levy limit and estimated new growth	January 25, 2008
Presentation of Departmental Budget Request to Board of Selectmen and FinCom	January 29, 2008
Presentation of Departmental Budget Request to Board of Selectmen and FinCom	February 5, 2008
Town Boards & Committees Summit II – Revenue Estimates, Gap Identification, Free Cash Options	February 12, 2008
Additional Monetary Warrant Articles Due to Selectmen	February 15, 2008
Selectmen’s Recommended Budget submitted to Finance Committee	February 29, 2008
Finance Committee begins Budget Review for Recommendations	March 3, 2008
Non-Monetary Warrant Articles Due to Selectmen	March 3, 2008
Finance Committee completes Budget Review and finalizes Budget Recommendations	March 28, 2008
Town Boards & Committees Summit III – Budget Review	April 1, 2008
Selectmen/Finance Committee Budget Recommendations Due for Warrant	April 7, 2008
Annual Town Meeting	May 5, 2008
Commencement of 2009 Budget	July 1, 2008

## Organizational Chart

**Section 3**

**Budget Summary**

## Town of Freetown Budget Summary

Summary	ATM FY08 Adjusted	ATM FY09 Adjusted	ATM FY10 Requested	ATM FY10 Board of Selectmen Budget	ATM FY10 Finance Committee Recommended	ATM FY10 Approved
Revenue	\$20,262,378	\$19,983,718	\$19,952,550	\$19,952,550	\$19,953,550	\$19,952,550
Less: Appropriations	\$441,245	\$494,228	\$701,516	\$701,516	\$701,516	\$701,516
<b>Total Available - ATM</b>	<b>\$19,821,133</b>	<b>\$19,489,490</b>	<b>\$19,251,034</b>	<b>\$19,251,034</b>	<b>\$19,252,034</b>	<b>\$19,251,034</b>

<b>Budget Requests</b>						
General Government	\$837,117	\$767,603	\$829,787	\$729,422	\$729,422	\$729,422
Public Safety	\$2,712,852	\$2,595,507	\$2,651,598	\$2,578,464	\$2,578,464	\$2,578,464
Education	\$11,084,028	\$11,193,453	\$11,730,936	\$11,131,072	\$11,131,072	\$11,131,072
Public Works	\$742,300	\$706,004	\$894,031	\$889,513	\$889,513	\$889,513
Human Services	\$159,539	\$173,740	\$155,809	\$146,982	\$146,982	\$146,982
Culture	\$108,587	\$81,000	\$95,445	\$81,000	\$81,000	\$81,000
Debt Service	\$669,600	\$673,428	\$676,309	\$676,309	\$676,309	\$676,309
Court Judgements	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Non-Departmental	\$2,718,209	\$2,832,584	\$2,855,817	\$2,763,817	\$2,763,817	\$2,763,817
<b>Total Budget</b>	<b>\$19,232,232</b>	<b>\$19,223,319</b>	<b>\$20,089,732</b>	<b>\$19,196,579</b>	<b>\$19,196,579</b>	<b>\$19,196,579</b>

<b>Total Available Post ATM</b>	<b>\$588,901</b>	<b>\$266,171</b>	<b>-\$838,698</b>	<b>\$54,455</b>	<b>\$55,455</b>	<b>\$54,455</b>
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<b>ATM Article Requests</b>	<b>\$382,561</b>	<b>\$235,455</b>	<b>\$85,910</b>	<b>\$54,455</b>	<b>\$54,455</b>	<b>\$55,455</b>
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<b>SubTotal Annual Town Meeting</b>	<b>\$19,614,793</b>	<b>\$19,458,774</b>	<b>\$20,175,642</b>	<b>\$19,251,034</b>	<b>\$19,251,034</b>	<b>\$19,252,034</b>
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Revenue over Appropriations Available for Stabilization	\$206,340	\$30,716	-\$924,608	\$0	\$1,000	-\$1,000
Less: Stabilization Amount	\$0		\$0	\$0	\$0	\$0
<b>Budget Overage/Underage</b>	<b>\$206,340</b>	<b>\$30,716</b>	<b>-\$924,608</b>	<b>\$0</b>	<b>\$1,000</b>	<b>-\$1,000</b>

<b>Total Annual Town Meeting</b>	<b>\$19,614,793</b>	<b>\$19,458,774</b>	<b>\$20,175,642</b>	<b>\$19,251,034</b>	<b>\$19,251,034</b>	<b>\$19,252,034</b>
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Operating Budgets	FY 08 Adjusted	ATM FY09 Budget	FY 09 Adjustments	FY 09 Adjusted	ATM FY10 Requested	ATM FY10 Board of Selectmen Budget	FY 09 vs FY 10	ATM FY10 Finance Committee Recommended	ATM FY10 Vote
<b>General Government</b>									
1. Moderator	\$400	\$325	\$0	\$325	\$325	\$325	0.0%	\$325	\$325
2. Selectmen	\$76,063	\$70,000	\$0	\$70,000	\$76,063	\$70,000	0.0%	\$70,000	\$70,000
2A. Town Administrator	\$100,000	\$85,000	(\$1,000)	\$84,000	\$84,000	\$42,000	-50.0%	\$42,000	\$42,000
3. Finance Committee	\$3,500	\$2,000	(\$1,000)	\$1,000	\$2,000	\$1,000	0.0%	\$1,000	\$1,000
4. Accounting	\$100,000	\$98,000	\$0	\$98,000	\$125,850	\$119,350	21.8%	\$119,350	\$119,350
5. Assessors	\$85,524	\$77,000	\$0	\$77,000	\$77,300	\$77,000	0.0%	\$77,000	\$77,000
6. Treasurer	\$86,500	\$83,000	\$0	\$83,000	\$83,000	\$83,000	0.0%	\$83,000	\$83,000
7. Tax Collector	\$78,859	\$77,000	\$0	\$77,000	\$77,000	\$72,000	-6.5%	\$72,000	\$72,000
8. Town Counsel - Legal	\$50,000	\$40,000	\$8,224	\$48,224	\$40,000	\$40,000	-17.1%	\$40,000	\$40,000
9. Tax Title	\$1,900	\$1,900	\$0	\$1,900	\$1,900	\$1,900	0.0%	\$1,900	\$1,900
10. Town Clerk	\$91,753	\$84,000	\$0	\$84,000	\$87,537	\$84,000	0.0%	\$84,000	\$84,000
11. Elections	\$8,917	\$18,330	\$0	\$18,330	\$9,350	\$9,350	-49.0%	\$9,350	\$9,350
12. Board of Registrars	\$2,910	\$3,250	\$0	\$3,250	\$2,825	\$2,825	-13.1%	\$2,825	\$2,825
13. Conservation Commission	\$15,000	\$10,000	(\$2,000)	\$8,000	\$5,000	\$5,000	-37.5%	\$5,000	\$5,000
14. Soil Conservation Board	\$600	\$250	\$0	\$250	\$250	\$250	0.0%	\$250	\$250
15. Planning Board	\$48,147	\$48,147	(\$2,000)	\$46,147	\$53,264	\$42,745	-7.4%	\$42,745	\$42,745
16. Zoning Board of Appeals	\$10,000	\$2,700	\$0	\$2,700	\$2,700	\$2,700	0.0%	\$2,700	\$2,700
17. Town Hall	\$61,569	\$61,477	(\$3,000)	\$58,477	\$76,680	\$58,477	0.0%	\$58,477	\$58,477
18. Town Reports	\$1,995	\$2,000	\$0	\$2,000	\$2,000	\$2,000	0.0%	\$2,000	\$2,000
19. Incidentals	\$13,480	\$6,000	(\$2,000)	\$4,000	\$11,243	\$4,000	0.0%	\$4,000	\$4,000
19B. Technology	\$0	\$0	\$0	\$0	\$11,500	\$11,500	#DIV/0!	\$11,500	\$11,500
<b>Total General Government</b>	<b>\$837,117</b>	<b>\$770,379</b>	<b>(\$2,776)</b>	<b>\$767,603</b>	<b>\$829,787</b>	<b>\$729,422</b>	<b>-5.0%</b>	<b>\$729,422</b>	<b>\$729,422</b>

<b>Public Safety</b>									
20. Police Dept	\$1,439,100	\$1,392,207	(\$5,000)	\$1,387,207	\$1,403,209	\$1,378,557	-0.6%	\$1,378,557	\$1,378,557
21. Fire Dept	\$820,522	\$777,858	\$20,532	\$798,390	\$809,915	\$802,858	0.6%	\$802,858	\$802,858
22. Communication	\$291,906	\$277,500	\$0	\$277,500	\$292,131	\$267,500	-3.6%	\$267,500	\$267,500
23. Building Inspector	\$97,469	\$93,503	\$0	\$93,503	\$115,697	\$108,903	16.5%	\$108,903	\$108,903
24. Gas Inspector	\$4,145	\$2,500	\$0	\$2,500	\$0	\$0	-100.0%	\$0	\$0
25. Plumbing Inspector	\$7,576	\$5,000	\$0	\$5,000	\$0	\$0	-100.0%	\$0	\$0
26. Sealer Weights & Measures	\$3,411	\$4,000	\$0	\$4,000	\$4,000	\$4,000	0.0%	\$4,000	\$4,000
27. Wire Inspector	\$9,077	\$7,900	\$0	\$7,900	\$0	\$0	-100.0%	\$0	\$0
28. Animal Inspector	\$2,052	\$2,052	\$0	\$2,052	\$2,052	\$2,052	0.0%	\$2,052	\$2,052
29. Emergency Management Ager	\$3,164	\$3,164	\$0	\$3,164	\$3,164	\$3,164	0.0%	\$3,164	\$3,164
30. Dog Officer	\$10,500	\$2,500	\$7,861	\$10,361	\$7,500	\$7,500	-27.6%	\$7,500	\$7,500
31. Tree Warden	\$23,830	\$3,830	\$0	\$3,830	\$13,830	\$3,830	0.0%	\$3,830	\$3,830
32. Harbormaster	\$100	\$100	\$0	\$100	\$100	\$100	0.0%	\$100	\$100
33. Poundkeeper	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
<b>Total Public Safety</b>	<b>\$2,712,852.00</b>	<b>\$2,572,114</b>	<b>\$23,393</b>	<b>\$2,595,507</b>	<b>\$2,651,598</b>	<b>\$2,578,464</b>	<b>-0.7%</b>	<b>\$2,578,464</b>	<b>\$2,578,464</b>

<b>Education</b>									
34A. Elementary School	\$4,059,013	\$3,813,308	\$8,850	\$3,822,158	\$4,040,030	\$3,559,975	-6.9%	\$3,559,975	\$3,559,975
34B. Special Education	\$658,144	\$843,183	\$0	\$843,183	\$791,191	\$741,191	-12.1%	\$741,191	\$717,799
34C. Vocational Education	\$825,619	\$1,017,670	(\$50,000)	\$967,670	\$1,046,250	\$967,670	0.0%	\$967,670	\$967,670
34D. Vocational Transportation	\$123,200	\$131,600	\$0	\$131,600	\$136,800	\$131,600	0.0%	\$131,600	\$131,600
34E. Regional School	\$5,033,503	\$5,033,503	\$0	\$5,033,503	\$5,314,843	\$5,328,814	5.9%	\$5,328,814	\$5,352,206
34EE. Regional Debt Exclusion	\$378,292	\$389,082	\$0	\$389,082	\$395,565	\$395,565	1.7%	\$395,565	\$395,565
34F. School Committees	\$6,257	\$6,257	\$0	\$6,257	\$6,257	\$6,257	0.0%	\$6,257	\$6,257
<b>Total School Department</b>	<b>\$11,084,028</b>	<b>\$11,234,603</b>	<b>(\$41,150)</b>	<b>\$11,193,453</b>	<b>\$11,730,936</b>	<b>\$11,131,072</b>	<b>-0.6%</b>	<b>\$11,131,072</b>	<b>\$11,131,072</b>

<b>Public Works</b>									
35. Highway Dept	\$377,800	\$330,000	\$9,275	\$377,800	\$348,772	\$348,772	-7.7%	\$348,772	\$348,772
36. Street Lights	\$19,500	\$10,000	\$1,463	\$11,463	\$12,000	\$12,000	4.7%	\$12,000	\$12,000

Operating Budgets	FY 08 Adjusted	ATM FY09 Budget	FY 09 Adjustments	FY 09 Adjusted	ATM FY10 Requested	ATM FY10 Board of Selectmen Budget	FY 09 vs FY 10	ATM FY10 Finance Committee Recommended	ATM FY10 Vote
37. Transfer Station	\$131,000	\$129,341	(\$3,000)	\$126,341	\$130,259	\$126,341	0.0%	\$126,341	\$126,341
38. Trash Disposal	\$149,000	\$126,000	\$0	\$126,000	\$338,000	\$338,000	168.3%	\$338,000	\$338,000
39. Cemetery Commission	\$5,000	\$4,400	\$0	\$4,400	\$5,000	\$4,400	0.0%	\$4,400	\$4,400
Snow Removal	\$60,000	\$60,000	\$0	\$60,000	\$60,000	\$60,000	0.0%	\$60,000	\$60,000
<b>Total Public Works</b>	<b>\$742,300</b>	<b>\$659,741</b>	<b>\$7,738</b>	<b>\$706,004</b>	<b>\$894,031</b>	<b>\$889,513</b>	<b>26.0%</b>	<b>\$889,513</b>	<b>\$889,513</b>

Human Services									
40. Board of Health	\$22,424	\$19,682	(\$1,000)	\$18,682	\$19,992	\$18,682	0.0%	\$18,682	\$18,682
41. Council on Aging	\$110,015	\$103,200	(\$1,000)	\$102,200	\$109,717	\$102,200	0.0%	\$102,200	\$102,200
42. Veterans Agent	\$25,000	\$25,000	\$26,758	\$51,758	\$25,000	\$25,000	-51.7%	\$25,000	\$25,000
43. Memo & Vets Day	\$2,100	\$1,100	\$0	\$1,100	\$1,100	\$1,100	0.0%	\$1,100	\$1,100
<b>Total Human Services</b>	<b>\$159,539</b>	<b>\$148,982</b>	<b>\$24,758</b>	<b>\$173,740</b>	<b>\$155,809</b>	<b>\$146,982</b>	<b>-15.4%</b>	<b>\$146,982</b>	<b>\$146,982</b>

Culture									
44. Libraries	\$106,993	\$66,000	\$14,000	\$80,000	\$94,445	\$80,000	0.0%	\$80,000	\$80,000
45. Parks/Recreation Commission	\$500	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
46. Cultural Council	\$500	\$500	\$0	\$500	\$500	\$500	0.0%	\$500	\$500
47. Historical Commission	\$594	\$500	\$0	\$500	\$500	\$500	0.0%	\$500	\$500
48. Cable	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
<b>Total Culture</b>	<b>\$108,587</b>	<b>\$67,000</b>	<b>\$14,000</b>	<b>\$81,000</b>	<b>\$95,445</b>	<b>\$81,000</b>	<b>0.0%</b>	<b>\$81,000</b>	<b>\$81,000</b>

Debt Service									
49. Interest & Maturing Debt	\$669,600	\$673,428	\$0	\$673,428	\$676,309	\$676,309	0.4%	\$676,309	\$676,309
<b>Total Debt Service</b>	<b>\$669,600</b>	<b>\$673,428</b>	<b>\$0</b>	<b>\$673,428</b>	<b>\$676,309</b>	<b>\$676,309</b>	<b>0.4%</b>	<b>\$676,309</b>	<b>\$676,309</b>

Court Judgment									
49A. Court Judgment	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$200,000	0.0%	\$200,000	\$200,000
<b>Total Court Judgment</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</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>

Non-Departmental									
50A. Bristol County Retirement	\$648,901	\$676,583	\$0	\$676,583	\$723,649	\$723,649	7.0%	\$723,649	\$723,649
51. Liability Insurance	\$250,000	\$175,000	\$0	\$175,000	\$166,250	\$166,250	-5.0%	\$166,250	\$166,250
50C. Health Insurance	\$1,739,953	\$1,723,841	\$0	\$1,723,841	\$1,687,918	\$1,687,918	-2.1%	\$1,687,918	\$1,687,918
50F. Fringe Medicare	\$57,000	\$64,000	\$0	\$64,000	\$64,000	\$64,000	0.0%	\$64,000	\$64,000
50D. Fringe Life Ins	\$2,000	\$2,000	\$0	\$2,000	\$2,000	\$2,000	0.0%	\$2,000	\$2,000
50B. Randolph Pension	\$155	\$160	\$0	\$160	\$0	\$0	-100.0%	\$0	\$0
50E. Unemployment	\$5,000	\$189,000	(\$18,000)	\$171,000	\$189,000	\$100,000	-41.5%	\$100,000	\$100,000
50G. Workman's Comp.	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$5,000	0.0%	\$5,000	\$5,000
50H. Union Pension	\$10,200	\$15,000	\$0	\$15,000	\$18,000	\$15,000	0.0%	\$15,000	\$15,000
<b>Total</b>	<b>\$2,718,209</b>	<b>\$2,850,584</b>	<b>(\$18,000)</b>	<b>\$2,832,584</b>	<b>\$2,855,817</b>	<b>\$2,763,817</b>	<b>-2.4%</b>	<b>\$2,763,817</b>	<b>\$2,763,817</b>

<b>Grand Total Requests</b>	<b>\$19,232,232</b>	<b>\$19,176,831</b>	<b>\$7,963</b>	<b>\$19,223,319</b>	<b>\$20,089,732</b>	<b>\$19,196,579</b>	<b>-0.1%</b>	<b>\$19,196,579</b>	<b>\$19,196,579</b>
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Enterprise Funds	FY 08 Adjusted	ATM FY09 Budget	FY 09 Adjustments	FY 09 Adjusted	FY10 Budget				
Water Department				\$0	\$590,660	\$590,660		\$590,660	
Sewer Department		\$0	\$0	\$0	\$0	\$0		\$0	\$0
<b>Total Enterprise Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$590,660</b>	<b>\$590,660</b>		<b>\$590,660</b>	<b>\$0</b>

Annual Town Meeting					
#	Article	FY10 Requested	ATM FY10 Board of Selectmen Budget	ATM FY10 Finance Committee	ATM FY10 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
7	Water Department Enterprise	\$0	\$0	\$0	\$0
<b>Required \$</b>					
8	Pest Control	\$455	\$455	\$455	\$455
9	Assessors - ThreeYear Program Inspection (1/3rd) - FY 10	\$40,000	\$40,000	\$40,000	\$40,000
<b>\$ Request Articles</b>					
10	Women's Shelter	\$2,000	\$2,000	\$2,000	\$2,000
11	Water Treatment Equipment (FES)	\$17,000	\$0	\$0	\$0
12	Library Roof Repairs	\$12,000	\$12,000	\$12,000	\$12,000
<b>Other Financial Articles</b>					
13	Rescind Water Line Borrowing Authorization (Water Street)	\$0	\$0	\$0	\$0
14	Treasurer - Authorization to Borrow	\$0	\$0	\$0	\$0
15	Establish Post Benefits Trust Fund (Treasurer)	\$0	\$0	\$0	\$0
16	Libraries - State Aid to Libraries (Transfer)	\$0	\$0	\$0	\$0
17	Out of District Special Ed Tuition Revolving Account	\$0	\$0	\$0	\$0
18	Recreation - Boat Ramp Revolving Account	\$0	\$0	\$0	\$0
19	Allow Town Report Advertising	\$0	\$0	\$0	\$0
<b>Petition Request</b>					
20	Supplement Libraries	\$14,455	\$0	\$0	\$0
<b>Cemetery Financial Articles</b>					
21	Cemetery Sale Of Lots (Transfer)	\$0	\$0	\$0	\$1,000
22	Cemetery Land Purchase Stabilization (Transfer)	\$0	\$0	\$0	\$0
<b>By-Law Articles</b>					
23	Change Annual Town Meeting to 1st Monday in June	\$0	\$0	\$0	\$0
24	Amend Cat By-Law	\$0	\$0	\$0	\$0
<b>Land Use Articles</b>					
25	Accept Portion of South Main Street	\$0	\$0	\$0	\$0
26	Establish Flood Plain Overlay District By-Law	\$0	\$0	\$0	\$0
27	Establish Priority Development Site - 136 South Main Street	\$0	\$0	\$0	\$0
28	Establish Adult Retirement Community	\$0	\$0	\$0	\$0
29	No Article	\$0	\$0	\$0	\$0
30	Establish Continuing Care Retirement Community	\$0	\$0	\$0	\$0
	Sub Total Non-Omnibus Budget Items	\$85,910	\$54,455	\$54,455	\$55,455
<b>Stabilization</b>					
31	Stabilization	\$0	\$0	\$0	\$0
	Total Non-Omnibus Budget Items	\$85,910	\$54,455	\$54,455	\$55,455

## **Section 4**

# **Revenue Projections**

Revenue									
Source		ATM 2008	ATM 2009	FY09 Adjustment	FY09 Adjusted	ATM FY10 Board of Selectmen Budget	ATM FY10 Finance Committee Recommended	Difference	% of Budget
State Aid		\$2,991,595	\$3,125,931	(\$113,500)	\$3,012,431	\$2,590,369	\$2,590,369	-14.0%	13.0%
Local Receipts		\$3,000,296	\$2,500,000	\$0	\$2,500,000	\$2,413,304	\$2,413,304	-3.5%	12.1%
SBA Local Receipt		\$529,523	\$529,523	\$0	\$529,523	\$529,522	\$529,522	0.0%	2.7%
Library Aid		\$9,300	\$11,000	\$0	\$11,000	\$0	\$0	-100.0%	0.0%
New Growth		\$125,000	\$175,000	\$0	\$175,000	\$125,000	\$125,000	-28.6%	0.6%
Levy Limit		\$12,492,302	\$13,028,398	\$0	\$13,221,602	\$13,628,355	\$13,628,355	3.1%	68.3%
Overlay Surplus		\$100,000	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
Road Machine Fund		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
Stabilization		\$487,740	\$0	\$0	\$0	\$152,000	\$153,000	0.0%	0.8%
Free Cash		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
Debt Exclusion - Regional		\$378,292	\$389,082	\$0	\$389,082	\$395,565	\$395,565	1.7%	2.0%
Debt Exclusion - Elementary		\$143,330	\$140,080	\$0	\$140,080	\$118,435	\$118,435	-15.5%	0.6%
Police Photo ID Fund		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
Cemetery Land		\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	-100.0%	0.0%
Sale of Real Estate		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
Prop 2 1/2 Override		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
Debt Exclusion - Capital Assets		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	0.0%
<b>Total</b>		<b>\$20,262,378</b>	<b>\$19,904,014</b>	<b>(\$113,500)</b>	<b>\$19,983,718</b>	<b>\$19,952,550</b>	<b>\$19,953,550</b>	<b>-0.2%</b>	<b>100.0%</b>

Overspent Appropriations/ State Charges								
State Assess		\$230,458	\$203,117	\$0	\$203,117	\$207,590	\$207,590	2.2%
SPREDD		\$1,368	\$1,368	\$0	\$1,368	\$1,368	\$1,368	0.0%
Overlay		\$175,000	\$200,000	\$0	\$200,000	\$325,000	\$325,000	62.5%
Snow Removal Deficit		\$33,646	\$88,970	\$0	\$88,970	\$167,558	\$167,558	88.3%
Retirement		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Overlay Deficit		\$773	\$773	\$0	\$773	\$0	\$0	-100.0%
Unemployment		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Health Insurance		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Medicare Insurance		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Assess Deficit		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Tax Title		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Tax Foreclosure		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Interest Loans		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Workmans Comp		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Court Judgements		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total</b>		<b>\$441,245</b>	<b>\$494,228</b>	<b>\$0</b>	<b>\$494,228</b>	<b>\$701,516</b>	<b>\$701,516</b>	<b>41.9%</b>
<b>Total Available ATM</b>		<b>\$19,821,133</b>	<b>\$19,409,786</b>	<b>(\$113,500)</b>	<b>\$19,489,490</b>	<b>\$19,251,034</b>	<b>\$19,252,034</b>	<b>-1.2%</b>

## **Section 5**

### **Town Operating Departments**

Program: **General Government**

Subprogram: **Moderator**

**Description of Services:** The Town Moderator is the presiding officer of the Annual Town Meeting, Special Town Meetings and other meetings that he or she is requested to officiate at to ensure that order is maintained. The moderator regulates its proceedings, decides all questions of order, declares the outcome of all votes, and has other power and duties as provided for that office by Massachusetts General Laws and Town By-laws.

The Town Moderator is an elected position with a three year term.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Budget</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	1	1	

<b>Funding Sources</b>	<b>FY 2008 Budget</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Special Town Meeting	2	
Annual Town Meeting	1	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget Request</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$400	\$325	\$325		
Overtime					
<b>Total Compensation</b>	\$400	\$325	\$325		
Purchase of Services	0	0	0		
Supplies	0	0	0		
Other Charges & Expenses	0	0	0		
<b>Total Expenses</b>	\$0	0	0		
<b>Total</b>	\$400	\$325	\$325	0	0

Program: **General Government**

Subprogram: **Board of Selectmen**

**Description of Services:** The Board of Selectmen is the Executive branch of the town government. The Board is the issuing authority for various licenses and permits. The Board is also the main regulatory authority setting and enforcing policies and regulations. Additionally the Board of Selectman serve as the Board of Health, Personnel Board and Police Commissioners as well as serving on other various committees and boards.

There are three Selectmen and each is an elected position with a three year term.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Budget</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time – Administrative Assistant	1	1	
Part Time – Three Selectmen	3	3	

<b>Revenue</b>	<b>FY 2008 Budget</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Budget</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2007</b>
Licenses		
Permits		
Other Fees		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget Request</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$73,952	\$69,150	69300		
<b>Total Compensation</b>	\$73,952	\$69,150	\$69300		
Purchase of Services	\$119	\$250			
Supplies	\$548	\$500	300		
Other Charges & Expenses	\$1,175	\$2,100	400		
<b>Total Expenses</b>	<b>\$1,842</b>	<b>\$2,850</b>	<b>\$700</b>		
<b>Total</b>	<b>\$75,576</b>	<b>\$72,000</b>	<b>\$70,000</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Requested</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
<b>Total Capital Expenditures</b>						

**Department Commentary**

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**FY10 Goals and Initiatives:**

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**Department Commentary**

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**FY10 Goals and Initiatives:**

-

**Description of Services:** The Finance Committee's duty is to review all annual town budgets submitted by town officers, departments, and boards and to submit in writing to them any of the Committee's recommended changes prior to the preparation of the budgets to be acted upon. The Finance Committee also considers requests for allocations from the Reserve Fund.

The Finance Committee is a seven member committee with each member serving a three year term.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Budget</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0
Other sources	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Overtime					
<b>Total Compensation</b>					
Purchase of Services					
Supplies	\$147	\$2,000	\$1,000		
Other Charges & Expenses	\$169				
<b>Total Expenses</b>	<b>\$316</b>				
<b>Total</b>	<b>\$316</b>	<b>\$2,000</b>	<b>\$1,000</b>	<b>0</b>	<b>0</b>

**Description of Services:** The Town Accountant's Office maintains all the financial records for the Town. Payroll for all town and school employees and accounts payable for all departments are processed through this office. In processing these transactions, the Town Accountant by statute, examines and approves all financial transactions verifying compliance with local and state law, establishes procedures and implements sound business practices and maintains a general ledger. The office monitors all budgets and provides a monthly budget statement to all departments and boards. It also is responsible for maintenance of the financial software used by the Town, and the filing of all reports to the Department of Revenue and various governmental agencies.

The Town Accountant and staff are appointed by the Board of Selectmen.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	1	1	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$100,000	\$100,000	
Enterprise Funds	\$0	\$0	
Grants	\$0	\$0	
<b>Total</b>	\$100,000	\$100,000	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Invoices Paid		
Payroll Checks Processed		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$90,019	\$81,150	\$86,450		
Overtime	0				
<b>Total Compensation</b>	<b>\$90,019</b>	<b>\$81,150</b>	<b>\$85,450</b>		
Purchase of Services	\$8,699	\$9,500	\$29,850		
Supplies	3,058	6,350	3,000		
Other Charges & Expenses	992	1000	1050		
<b>Total Expenses</b>	<b>\$12,749</b>	<b>\$16,850</b>	<b>\$33,900</b>		
<b>Total</b>	<b>\$102,768</b>	<b>\$98,000</b>	<b>\$119,350</b>		

Program: **General Government**

Subprogram: **Board of Assessors**

**Description of Service:** The Assessors Office is responsible for assessing property taxes, the major revenue source for the town. To accomplish this all real and personal property is valued as of January 1st of each year. The valuations are used to fairly allocate the taxes necessary to fund the Town's annual budget. Additionally, the Board is responsible for assessing and administering excise taxes.

The Board of Assessors is made up of three members, each elected to a three year term.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	1	1	
Part Time	4	4	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees field cards/map copies/abutters lists		\$4,800	
Licenses & Permits			
Other sources			
<b>Total</b>		\$4,800	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$85,524	\$85,524	
Enterprise Funds			
Grants			
<b>Total</b>	\$85,524	\$85,524	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Real & Personal Property values maintained	\$1,404,758,630	
Property re-inspections completed	95% 10 yr cyclical	
Permits, valued, measured and listed (New Growth)	\$25,895,960	
Excise committed and maintained	\$ 1,306,255	
All Exemptions/Deferrals Processed	\$ 173,014	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$67,898	\$63,174	\$64,460		
Overtime	\$0	\$0			
<b>Total Compensation</b>	<b>\$67,898</b>	<b>\$63,174</b>	<b>\$64,460</b>		
Purchase of Services	\$9,996	\$11,076	\$9,540		
Supplies	\$1250	\$0	1,000		
Other Charges & Expenses	\$1,394	\$1,500	2,000		
<b>Total Expenses</b>	<b>\$11,390</b>	<b>\$13,826</b>	<b>\$12,540</b>		
<b>Total</b>	<b>\$79,288</b>	<b>\$77,000</b>	<b>\$77,000</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures</b>						

**Department Commentary**


Program: **General Government**

Subprogram: **Treasurer**

**Description of Services:** The Treasurer's office is responsible for the receipt, investment and disbursement of all town funds. Additionally the Treasurer and staff manages all town bank accounts, conducts both short term and long term borrowing for the Town and invests all available funds to produce investment income. The Treasurer is a Trustee of Town Trusts, and invests and reports on all Trust Fund Activities. The Treasurer establishes and maintains Tax Title accounts on all significantly delinquent real estate tax accounts.

The Town Treasurer is an elected position with a three year term.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	1	1	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Average elapse time to tax title		
Tax titles outstanding	\$247,897	
Foreclosure	\$270,415	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$55,895	\$54,334	\$56,350		
Overtime	0	0			
<b>Total Compensation</b>	<b>\$55,895</b>	<b>\$54,334</b>	<b>\$56,350</b>		
Purchase of Services	\$18,631	\$26,441	\$25,400		
Supplies	\$1,893	\$1,725	1,000		
Other Charges & Expenses	\$160	\$500	250		
<b>Total Expenses</b>	<b>\$20,684</b>	<b>\$28,666</b>	<b>\$26,650</b>		
<b>Total</b>	<b>\$76,579</b>	<b>\$83,000</b>	<b>\$83,000</b>		

<b>Department Commentary</b>

Program: **General Government**

Subprogram: **Collector of Taxes**

**Description of Services:** The Tax Collector's office issues over 20,000 bills each fiscal year, including real estate and personal property taxes (quarterly), and motor vehicle excise tax (annually). The office pursues timely collection of all bills and maintains a collection rate of nearly 98% of all property tax bills.

The Collector of Taxes is an elected position with a three year term.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	1	1	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Delinquent tax balance over \$10K	0 parcels	
Remaining bills turned over to Deputy for collection		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$60,755	\$60,546	\$59,200		
Overtime	0	0	0		
<b>Total Compensation</b>	<b>\$60,755</b>	<b>\$60,546</b>	<b>\$59,200</b>		
Purchase of Services	\$15,777	\$14,964	\$11,000		
Supplies	\$862	\$469	\$800		
Other Charges & Expenses	\$1,071	\$1,021	\$1,000		
<b>Total Expenses</b>	<b>\$17,710</b>	<b>\$16,454</b>	<b>\$12,800</b>		
<b>Total</b>	<b>\$78,465</b>	<b>\$77,000</b>	<b>\$72,000</b>		

<b>Department Commentary</b>	

**Description of Services:** The Town Counsel performs an intermediary function by providing legal opinions upon request from Town Departments. These requests involve issues such as conflicts of interest, interpretation and understanding of various rules, regulations, procedures, and state law and statutes in connection with town programs and projects. The Town Counsel also provides legal review and drafting services for town acts, articles and bylaws, contracts and lease agreements, as well as the preparation of documents and filing, and representing the Town in all court actions.

The Town Counsel is appointed by the Board of Selectmen.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time – Law Firm of Kopelman and Paige	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Other Items		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	0	0			
Overtime	0	0			
<b>Total Compensation</b>	<b>0</b>	<b>0</b>			
Purchase of Services	\$48,244	\$40,000	\$40,000		
Supplies	0	0	0		
Other Charges and Expenses	0	0	0		
<b>Total Expenses</b>	<b>\$48,244</b>	<b>\$40,000</b>	<b>\$40,000</b>		
<b>Total</b>	<b>\$48,244</b>	<b>\$40,000</b>	<b>\$40,000</b>		

Program: **General Government**

Subprogram: **Information Technology**

**Description of Services:** The Information Technology performs an intermediary function by providing technical support, software user fees, and computer equipment as necessary upon request from Town Departments.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time – RVO Associates & Vadar	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Other Items		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	0	0			
Overtime	0	0			
<b>Total Compensation</b>	<b>0</b>	<b>0</b>			
Purchase of Services	\$48,244	\$40,000	\$11,500		
Supplies	0	0	0		
Other Charges and Expenses	0	0	0		
<b>Total Expenses</b>	<b>\$48,244</b>	<b>\$40,000</b>	<b>\$11,500</b>		
<b>Total</b>	<b>\$48,244</b>	<b>\$40,000</b>	<b>\$11,500</b>		

Program: **General Government**

Subprogram: **Tax Title**

**Description of Services:** Tax Title funding is used to take properties where real estate taxes have not been paid.

Tax Title is under the direction of the Treasurer.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	0	0	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Tax Title Properties		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	0				
Overtime	0				
<b>Total Compensation</b>	<b>0</b>				
Purchase of Services	\$400	\$1,900	\$1,900		
Supplies	0	0	0		
Other Charges & Expenses	0	0	0		
<b>Total Expenses</b>	<b>\$400</b>	<b>\$1,900</b>	<b>\$1,900</b>		
<b>Total</b>	<b>\$400</b>	<b>\$1,900</b>	<b>\$1,900</b>		

Program: **General Government**

Subprogram: **Town Clerk**

**Description of Services:** State law provides that the Town Clerk is the official keeper of the Town Seal and the Town's Oath Book. The Town Clerk oversees and ensures all statutory and by-law required functions are correctly and efficiently performed. The Town Clerk serves as chief election official; oversees polling places, election officers, and the general conduct of all elections; and serves on the local Board of Registrars. The Town Clerk's Office conducts the annual town census, prepares the street list of residents and furnishes the jury list to the Office of the Jury Commissioner.

The Town Clerk is an elected position. The current Town Clerk, Jacqueline A. Brown, was elected with permanent tenure at the annual town election held on March 6, 2006.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	2	2	
Part Time	0	0	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Certified Vital Records and Burial Permits Issued	399	
Business Certificates Issued/Renewed	45	
Passports Processed	581	
Generated and Mailed Yearly Census	3,500	
Census Returned and processed	%	
Number of processed new registered voters	392	
Official Voter Population		
Official Population		
Registered Dogs	1,585	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$83,953	\$80,963	\$80,716		
Overtime	0	0			
<b>Total Compensation</b>	<b>\$83,953</b>	<b>\$80,963</b>	<b>\$80,716</b>		
Purchase of Services	\$4,269	\$2,075	\$2,309		
Supplies	\$1,533	\$262	275		
Other Charges & Expenses	\$1,377	\$700	700		
<b>Total Expenses</b>	<b>\$7,179</b>	<b>\$3,037</b>	<b>\$3,284</b>		
<b>Total</b>	<b>\$91,131</b>	<b>\$84,000</b>	<b>\$84,000</b>		

Program: **General Government**

Subprogram: **Elections**

**Description of Services:** The funding of this program is to conduct elections for the Town.

The Town Clerk acts as the Town's chief election official.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time – Election Workers – Wardens	3	3	
Part Time – Election Workers – Clerks	3	3	
Part Time – Election Workers – Election Worker/Inspector	25	25	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Projected</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$3,724	\$7,345	\$1,900		
Overtime	0	0			
<b>Total Compensation</b>	<b>\$3,724</b>	<b>\$7,345</b>	<b>\$1,900</b>		
Purchase of Services	\$4,779	\$10,985	\$7,450		
Supplies	0	0			
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$4,779</b>	<b>\$10,985</b>	<b>\$7450</b>		
<b>Total</b>	<b>\$8,503</b>	<b>\$18,330</b>	<b>\$9,350</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
Voting Machines			\$25,000			
<b>Total Capital Expenditures</b>			<b>\$25,000</b>			

<b>Department Commentary</b>

Program: **General Government**

Subprogram: **Board of Registrars**

**Description of Services:** The Board of Registrars are responsible for registering voters, hearing complaints of illegal or incorrect registration , preparing, updating and posting voter lists, preparing and publishing listings of residents, certifying signatures on nomination papers and petitions, hearing objections to local nomination papers and petitions, processing absentee ballot applications, authorizing and issuing certificates to omitted voters on election day and conducting election recounts.

Election Workers and Inspectors work to ensure that all elections held within Town are run smoothly.

The Town Clerk acts as the Town's chief election official.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time – Board of Registrars	3	3	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$1,015	\$990	\$581		
Overtime	0	0			
<b>Total Compensation</b>	<b>\$1,015</b>	<b>\$990</b>	<b>\$581</b>		
Purchase of Services	\$1,899	\$2,260	\$2,244		
Supplies	0	0			
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$1,899</b>	<b>\$2,260</b>	<b>\$2,224</b>		
<b>Total</b>	<b>\$2,914</b>	<b>\$3,250</b>	<b>\$2,825</b>		

Program: **General Government**

Subprogram: **Conservation Commission**

**Description of Services:** The Commission is responsible for implementing and enforcing the Massachusetts Wetlands Protection Act and the Town's Wetlands Administration Bylaw. The Conservation Commission manages the Town's xx conservation lands for public enjoyment.

The Conservation Commission is a seven member board that is appointed by the Board of Selectmen. Each member is appointed for a three year term.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	\$3,500		
Licenses & Permits	\$0		
Other sources	\$0		
<b>Total</b>	<b>\$3,500</b>		

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Permit applications (NOI, RDA, COC, ANOAD, ORAD)	±25	
Wetland Violations Actions	3	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$7,750	\$8,500	\$3,299		
Overtime	0	0			
<b>Total Compensation</b>	<b>\$7,750</b>	<b>\$8,500</b>	<b>\$3,299</b>		
Purchase of Services	\$3,167	\$900	\$1000		
Supplies	\$221	\$200	400		
Other Charges & Expenses	\$793	\$400	301		
<b>Total Expenses</b>	<b>\$4,181</b>	<b>\$1,500</b>	<b>\$1,701</b>		
<b>Total</b>	<b>\$11,931</b>	<b>\$10,000</b>	<b>\$5,000</b>		

Program: **General Government**

Subprogram: **Soil Conservation Board**

**Description of Services:** The Soil Conservation Board (SCB) was established to control and preserve the removal of soil, gravel, rock, and allied products thereto.

The Soil Conservation Board is made up of the Board of Selectmen, and one member each from the Planning Board, and Conservation Commission.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	±\$100,000	±\$100,000	
Licenses & Permits	\$0	\$0	
Other sources	\$0	\$0	
<b>Total</b>	<b>±\$100,000</b>	<b>±\$100,000</b>	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$600	\$600	
Enterprise Funds	-	-	
Grants	-	-	
<b>Total</b>	<b>\$600</b>	<b>\$600</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Soil Removal Permits		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$592	\$150	\$250		
Overtime	0	0			
<b>Total Compensation</b>	<b>\$592</b>	<b>\$250</b>	<b>\$250</b>		
Purchase of Services	\$8	\$100	\$		
Supplies	0	0			
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$8</b>	<b>\$100</b>	<b>\$</b>		
<b>Total</b>	<b>\$600</b>	<b>\$250</b>	<b>\$250</b>		

Program: **General Government**

Subprogram: **Planning Board**

**Description of Services:** The Planning Board is an elected body created for the purpose of protecting the safety, convenience, and welfare of the inhabitants of Freetown by regulating the laying out and construction of ways in subdivisions and ensuring sanitary conditions in subdivisions and in proper cases parks and open areas.

The Planning Board is an elected board made up of five members with each member having a five year term as well as an alternate member.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	1	1	
Part Time - Elected	5	5	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees – Engineering Review	\$14,501.64		
Licenses & Permits	\$7,680.05		
Other sources	-		
<b>Total</b>	<b>\$22,181.69</b>		

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$48,147	\$52,120	
Enterprise Funds	-	-	
Grants	-	-	
<b>Total</b>	<b>\$48,147</b>	<b>\$52,120</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Subdivision Applications Filed		
Subdivision Lots Approved		
Site Plan Applications Reviewed		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$40,160	\$43,980	\$41,845		
Overtime	0	0			
<b>Total Compensation</b>	<b>\$40,160</b>	<b>\$43,980</b>	<b>\$41,845</b>		
Purchase of Services	\$6,849	\$2,667	\$600		
Supplies	\$684	\$1,500	\$300		
Other Charges & Expenses	\$				
<b>Total Expenses</b>	<b>\$7,533</b>	<b>\$4,167</b>	<b>\$900</b>		
<b>Total</b>	<b>\$47,693</b>	<b>\$48,147</b>	<b>\$42,745</b>		

**Description of Services:** The Board acting as one of Freetown’s special permit granting authorities, hears applications for comprehensive permits under G.L. c.40B and considers applications for relief from the Town’s Zoning Bylaw.

The ZBA is comprised of three members appointed by the Board of Selectmen. An associate member is also appointed to serve in place of the regular members as needed.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	1	1	
Part Time	4	5	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees – Advertising	\$2,199		
Licenses & Permits	\$1,350		
Other sources	-		
<b>Total</b>	<b>\$3,549</b>		

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$10,000	\$10,000	
Enterprise Funds	-	-	
Grants	-	-	
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>
Total Cases Filed		
Comprehensive Permit applications filed		
Pre-existing, non-conforming lots or structures		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$4,600	\$0			
Overtime	\$0	\$0			
<b>Total Compensation</b>	<b>\$4,600</b>	<b>\$0</b>			
Purchase of Services	\$2,104	\$1,450	\$500		
Supplies	\$550	\$1250	2,200		
Other Charges & Expenses	\$70	0			
<b>Total Expenses</b>	<b>\$1,972</b>	<b>\$2,700</b>	<b>\$2,700</b>		
<b>Total</b>	<b>\$7,324</b>	<b>\$2,700</b>	<b>\$2,700</b>		

Program: **General Government**

Subprogram: **Town Hall**

**Description of Services:** The Town Hall account is used to pay for custodial services and other incidentals.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	0	0	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$31,736	\$32,083	\$19,500		
Overtime	0				
<b>Total Compensation</b>	<b>\$31,736</b>	<b>\$32,083</b>	<b>\$19,500</b>		
Purchase of Services	\$30,693	\$26,790	\$33,377		
Supplies	\$3,326	2,604	5000		
Other Charges & Expenses			600		
<b>Total Expenses</b>	<b>\$34,019</b>	<b>\$29,394</b>	<b>\$38,977</b>		
<b>Total</b>	<b>\$65,755</b>	<b>\$61,477</b>	<b>\$58,477</b>		

**Description of Services:** The Town Reports budget is used to fund the annual report of the Town.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	0	0	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	0	0			
Overtime	0	0			
<b>Total Compensation</b>	<b>0</b>	<b>0</b>			
Purchase of Services	\$1,995	\$2,000	\$2000		
Supplies	0	0			
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$1,995</b>	<b>\$2,000</b>	<b>\$2,000</b>		
<b>Total</b>	<b>\$1,995</b>	<b>\$2,000</b>	<b>\$2,000</b>		

<b>Department Commentary</b>	

Program: **General Government**

Subprogram: **Incidentals**

**Description of Services:** The Incidentals budget is used to fund incidentals such as Internet service, IT Consultant, software, postage and other items.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	0	0			
Overtime	0	0			
<b>Total Compensation</b>	<b>0</b>	<b>0</b>			
Purchase of Services	\$7,686	\$4,500	\$4,000		
Supplies	\$1,268	\$500			
Other Charges & Expenses	0	\$1000			
<b>Total Expenses</b>	<b>\$8,954</b>	<b>\$6,000</b>	<b>\$4,000</b>		
<b>Total</b>	<b>\$8,954</b>	<b>\$6,000</b>	<b>\$4,000</b>		

Program: **Public Safety**

Subprogram: **Police Department**

**Description:** The Freetown Police Department provides public safety services that enhance the quality of life in Freetown. A staff of police officers, detectives, and support staff effectively intervene in emergencies, promote traffic safety, suppress crime, reduce fear and deliver important services to the community through a variety of prevention, problem solving and law enforcement programs.

The Police department is a non civil-service agency comprised of 18 full-time police officers and a number of part-time reserve officers, auxiliary officers and constables.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
<b>Full Time</b>			
Police Chief	1	1	
Police Lieutenant	1	1	
Police Detective Sergeant	1	1	
Police Sergeant	5	4	
Police Officers	10	10	
<b>Total Full Time</b>	<b>18</b>	<b>17</b>	
Part Time – Reserve Police Officers	10	10	
Part Time - Auxiliary Police Officers	2	2	
Part Time - Constables	2	2	
<b>Total Department</b>	<b>14</b>	<b>14</b>	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	-		
Licenses & Permits	6,300		
Fines	Unknown		
State Education Reimbursement	50%		
Grants	48,535		
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>
Call Number Volume	8,451	10,058	
Total Offenses	1,319	1,548	
Total Felonies	318	507	
Arrests	431	408	
Accidents (Reports Only)	184	215	
Traffic Warnings Issued	170	274	
Traffic Tickets Issued	823	1,321	

Account Description	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	Dollar Increase	Percent Increase
Salaries & Wages	\$1,129,662	\$1,144,637	\$1,129,695		
Overtime	\$56,140	\$79,500	71,000		
<b>Total Compensation</b>	<b>\$1,185,802</b>	<b>\$1,224,137</b>	<b>\$1,200,695</b>		
Purchase of Services	\$112,414	\$80,661	\$76,177		
Supplies	\$64,290	\$26,227	37,627		
Other Charges & Exp.	\$3,080	\$1,900	11,665		
Capital Outlay	\$60,991	\$59,282	52,393		
<b>Total Expenses</b>	<b>\$240,775</b>	<b>\$168,070</b>	<b>\$177,862</b>		
<b>Total</b>	<b>\$1,426,577</b>	<b>\$1,392,207</b>	<b>\$1,378,557</b>		

Capital Requests	FY 2009 Budget	FY 2010 Budget	FY 2011 Requested	FY 2012 Requested	FY 2013 Requested	FY 2014 Requested
<b>Total Capital Expenditures</b>						

**Department Commentary**

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**FY10 Goals and Initiatives:**

**Goals**

- Enforce Laws
- Prevent crime
- Preserve the peace
- Protect civil rights & liberties
- Provide quality services

**Objectives**

- Provide minimum manpower for officer safety & public safety
- Provide cost effective training
- Strive for a safe community with low crime rate and keep Freetown a safe place to live.
- Maintain State Certification
- Strive for State Accreditation

Program: **Public Safety**

Subprogram: **Fire Department**

**Description:** The Freetown Fire Department protects the lives and property of the community from emergencies involving fire, medical, hazardous materials, and environmental causes. This is accomplished through public education, code management and by responding to emergency events.

The Fire Department is a non civil-service agency comprised of 9 full-time Fire Fighters and 27 Call Fire Fighters.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
<b>Full Time</b>			
Fire Chief	1	1	
Fire Deputy Chief	1	1	
Fire Captain	1	1	
Firefighter/Paramedic	5	5	
Firefighter/EMT	1	1	
<b>Total Full Time</b>	<b>9</b>	<b>9</b>	
<b>Part Time – Call Firefighters</b>			
Call Fire Captain	1	1	
Call Firefighter/Paramedic	5	5	
Call Firefighter/EMT - I	2	2	
Call Firefighter/EMT	12	12	
Call Firefighter	7	7	
<b>Total Part Time – Call Firefighters</b>	<b>27</b>	<b>27</b>	
<b>Part Time</b>			
Senior Clerk	1	1	
<b>Total Part Time</b>	<b>1</b>	<b>1</b>	
<b>Total Department</b>	<b>37</b>	<b>37</b>	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees (ambulance)	140,138	290,000	
Licenses & Permits	3,982	12,000	
Fines			
State Education Reimbursement			
Grants	8,756	3,300	
Other sources			
<b>Total</b>	<b>152,876</b>	<b>305,300</b>	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	820,522	840,470	
Enterprise Funds			
Grants	8,756	3,300	
<b>Total</b>	<b>829,278</b>	<b>843,770</b>	

**Performance/Workload Indicators**

Indicator	FY 2007	FY 2008
Calls for Assistance	737	
Structure Fires	37	
Calls for Ambulance	769	
Permits Issued	915	

Account Description	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	Dollar Increase	Percent Increase
Salaries & Wages	\$651,757	\$651,760	\$652,626		
Overtime	\$45,131	\$46,338	43,000		
<b>Total Compensation</b>	<b>\$696,888</b>	<b>\$698,098</b>	<b>\$695,626</b>		
Purchase of Services	\$36,528	\$31,300	\$32,000		
Supplies	\$44,392	\$37,115	38,050		
Other Charges and Expenses	\$2,670	\$2,800	3,400		
Capital Outlay (ambulance lease & equipment)	\$35,181	<b>\$33,782</b>	33,782		
<b>Total Expenses</b>	<b>\$118,771</b>	<b>\$104,997</b>	<b>\$107,232</b>		
<b>Total</b>	<b>\$815,659</b>	<b>\$803,095</b>	<b>\$802,858</b>		

Capital Requests	FY 2009 Budget	FY 2010 Requested	FY 2011 Requested	FY 2012 Requested	FY 2013 Requested	FY 2014 Requested
Pumper Tanker		<b>\$287,500</b>				
Chief's Vehicle						
Pumper						
<b>Total Capital Expenditures</b>		<b>\$287,500</b>				

<b>Department Commentary</b>	

**FY10 Goals and Initiatives:**

- To maintain our current level of service to the citizens of Freetown during these uncertain economic times
- Successfully train our seven new Call firefighters through the Massachusetts Fire Training Academy
- Continue to try and replace our outdated fire apparatus
- Continue to work towards completing our new radio system upgrade
- To complete NIMS training for non public safety personnel

Program: **Public Safety**

Subprogram: **Communications**

**Description of Services:** Provides 911 services and communications to Police, Fire and Highways Departments.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	5	5	
Part Time	4	4	
<b>Total Department</b>	<b>9</b>	<b>9</b>	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	0	0	
Licenses & Permits	0	0	
Other sources	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	291,906	294,406	
Enterprise Funds	0	0	
Grants	5,000	5,000	
<b>Total</b>	<b>296,906</b>	<b>299,406</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2009</b>
911 Calls	2,633	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	192,117	157,818	\$194,528		
Over time	8,888	40,079	1,125		
<b>Total Compensation</b>	<b>201,005</b>	<b>197,897</b>	<b>\$195,653</b>		
Purchase of Services	13,407	14,225	\$7,225		
Supplies	72315	73,152	64,447		
Other Charges & Exp.	2179	75	175		
<b>Total Expenses</b>	<b>87,901</b>	<b>87,452</b>	<b>\$71,847</b>		
<b>Total</b>	<b>\$288,906</b>	<b>285,349</b>	<b>\$267,500</b>		

<b>Department Commentary</b>	
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**FY10 Goals and Initiatives:**

1. Continue to work towards training all part time signal operators to the APCO Emergency Medical Dispatcher Certification level
2. Complete the process of moving all radio equipment from the elements in the attic to a room with heat and air conditioning

**Description of Services:** The Building Department staff enforces State building and mechanical codes, as well as local zoning by-laws and Architectural Access Board Regulations. Many of the functions of the Department are mandated by the Commonwealth of Massachusetts, including enforcement and implementation of the State building code and the State architectural access code. Additional local codes and standards must also be enforced. Staff issue permits, inspect construction sites, conduct periodic safety inspections of restaurants, schools, religious institutions, and other places of assembly, and levy fines or prosecute when necessary to obtain code compliance. This office processes numerous permits a year, with three to seven inspections per permit.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	2	2	
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

	<b>FY 2007</b>	<b>FY 2008</b>
New Residential Permits "New Homes"	19	
New Residential Permits (value)	29,906	
Non-Residential Permits "New Commercial"	9	
Non-Residential Permits (value)	3,281	
Swimming Pools Permits	16	
Swimming Pools (value)	710	
Additions/Renovations Permits	375	
Additions/Renovations (values)	38,439	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$96,723	92,100	\$108,003		
Over time	\$0				
<b>Total Compensation</b>	<b>\$96,723</b>	<b>92,100</b>	<b>\$108,003</b>		
Purchase of Services	\$15	350	\$315		
Supplies	309	680	315		
Other Charges & Expenses	255	373	270		
<b>Total Expenses</b>	<b>\$579</b>	<b>\$1,403</b>	<b>\$900</b>		
<b>Total</b>	<b>\$97,302</b>	<b>\$93,503</b>	<b>\$108,903</b>		

**Department Commentary**

Increase combines the electrical, plumbing and gas budgets. Prior years have been reported individually. Combining these budgets will help better manage these accounts.

Program: **Public Safety**

Subprogram: **Gas Inspector**

**Description of Services:** The Gas Inspector enforces State gas and local by-laws. Many of the functions of the Department are mandated by the Commonwealth of Massachusetts, including enforcement and implementation of the State gas codes. Additional local codes and standards must also be enforced. Staff issue permits, inspect construction sites, and levy fines or prosecute when necessary to obtain code compliance. This office processes numerous permits a year, with three to seven inspections per permit.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time AS NEEDED	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits		5,000	
Other sources		5,000	
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Inspections	134	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$3,518	\$2,500			
Over time	0				
<b>Total Compensation</b>	<b>\$3,518</b>	<b>\$2,500</b>			
Purchase of Services	0	0			
Supplies	0	0			
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>0</b>	<b>0</b>			
<b>Total</b>	<b>\$3,518</b>	<b>\$2,500</b>	<b>0</b>	<b>-\$2,500</b>	<b>-100%</b>

**Department Commentary**

Budget consolidated with Building Department budget.

Program: **Public Safety**

Subprogram: **Plumbing Inspector**

**Description of Services:** The Plumbing Inspector enforces State plumbing and local by-laws. Many of the functions of the Department are mandated by the Commonwealth of Massachusetts, including enforcement and implementation of the State plumbing codes. Additional local codes and standards must also be enforced. Staff issue permits, inspect construction sites, and levy fines or prosecute when necessary to obtain code compliance. This office processes numerous permits a year, with three to seven inspections per permit.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time AS NEEDED	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees		0	
Licenses & Permits		6,000	
Other sources		0	
<b>Total</b>		6,000	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Inspections	156	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$4,635	\$5,000			
Over time	0				
<b>Total Compensation</b>	\$4,635	\$5,000			
Purchase of Services	0				
Supplies	0				
Other Charges & Expenses	0				
<b>Total Expenses</b>	<b>0</b>				
<b>Total</b>	\$4,635	\$5,000	<b>0</b>	<b>-\$5,000</b>	<b>-100%</b>

**Department Commentary**

Budget consolidated with Building Department budget.

Program: **Public Safety**

Subprogram: **Sealer of Weights & Measures**

**Description of Services:** The Sealer of Weights and Measures enforces the laws, rules, and regulations relating to weights and measures and the use of weighing and measuring devices in commercial transactions. Towns over 5,000 in population are required by law to have a Sealer, which must be trained and certified for this purpose. The type of devices tested, including small and large capacity scales, weights, motor fuel dispensers and vehicle tank meters used in the sale of liquid fuels.

As of 1/7/08, this service has been contracted out to the State of Massachusetts Division of Standards - Weights and Measures

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees		\$0	
Licenses & Permits		\$4,000	
Other sources		\$0	
<b>Total</b>		<b>\$4,000</b>	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$3,411	\$4,000	
Enterprise Funds	0	0	
Grants	0	0	
<b>Total</b>	<b>\$3,411</b>	<b>\$4,000</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Permits		
Inspections		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$1,710	0			
Over time	0	0			
<b>Total Compensation</b>	<b>\$1,710</b>	<b>0</b>			
Purchase of Services	\$1,701	\$4,000	\$4,000		
Supplies	0	0			
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$1,701</b>	<b>\$4,000</b>	<b>\$4,000</b>		
<b>Total</b>	<b>\$3,411</b>	<b>\$4,000</b>	<b>\$4,000</b>		

**Department Commentary**

The Town has contracted with the State to conduct all inspections of weights and scales within the Town. This is projected to save the Town significant money in the way of equipment, equipment certification, training and personnel costs.

Program: **Public Safety**

Subprogram: **Wiring Inspector**

**Description of Services:** The Wiring Inspector enforces State electrical codes and local by-laws. Many of the functions of the Department are mandated by the Commonwealth of Massachusetts, including enforcement and implementation of the State electrical codes. Additional local codes and standards must also be enforced. Staff issue permits, inspect construction sites, and levy fines or prosecute when necessary to obtain code compliance. This office processes numerous permits a year, with three to seven inspections per permit.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time AS NEEDED	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits		11,000	
Other sources			
<b>Total</b>		<b>11,000</b>	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Inspections	318	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$5,100	\$7,900			
Over time	\$0	\$0			
<b>Total Compensation</b>	<b>\$5,100</b>	<b>\$7,900</b>			
Purchase of Services	\$0	\$0			
Supplies	\$627	\$0			
Other Charges & Expenses	\$0	\$0			
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total</b>	<b>\$5,727</b>	<b>\$7,900</b>	<b>0</b>	<b>-\$7,900</b>	<b>-100%</b>

**Department Commentary**

Budget consolidated with Building Department budget.

Program: **Public Safety**

Subprogram: **Animal Inspector**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	2	2	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Permits		
Inspections		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$2,052	\$2,052	\$2,052		
Over time	\$0	\$0	\$0		
<b>Total Compensation</b>	<b>\$2,052</b>	<b>\$2,052</b>	<b>\$2,052</b>		
Purchase of Services	\$0	\$0	\$0		
Supplies	\$0	\$0	\$0		
Other Charges & Expenses	\$0	\$0	\$0		
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total</b>	<b>\$2,052</b>	<b>\$2,052</b>	<b>\$2,052</b>		

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	1	1	1

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	0	0	0
Licenses & Permits	0	0	0
Other sources	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	3,164	3,164	
Enterprise Funds			
Grants			
<b>Total</b>	<b>3,164</b>	<b>3,164</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Calls for Assistance	12	
Inspections	5	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	1,239	2,600	\$2,600		
Over time	0	0	0		
<b>Total Compensation</b>	<b>1,239</b>	<b>2,600</b>	<b>\$2,600</b>		
Purchase of Services		164	164		
Supplies	833	300	300		
Other Charges & Expenses		100	100		
<b>Total Expenses</b>	<b>833</b>	<b>564</b>	<b>564</b>		
<b>Total</b>	<b>2,702</b>	<b>\$3,164</b>	<b>\$3,164</b>		

<b>Department Commentary</b>	
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**FY10 Goals and Initiatives:**

- Renew our Comprehensive Emergency Management Plan
- Continue to assist our other public safety departments as needed
- Recruit citizens to play a role in our Agency

Program: **Public Safety**

Subprogram: **Dog Officer**

**Description of Services:** The Dog Officer responds to complaints from residents and when appropriate brings complaints to the Board of Selectmen for a hearing on possible measures to control dogs who are nuisances or dangerous.

Freetown has signed a contract with Lakeville to have stray and surrendered dogs housed at the Lakeville Animal Shelter.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time – David Frates & Assistants	1	3	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Calls for Service		
Dogs Picked up		
Dogs Euthanized		
Dogs Adopted		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2009 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$3,453	\$2,500	\$7,500		
Over time	\$0	\$0	\$0		
<b>Total Compensation</b>	<b>\$3,453</b>	<b>\$2,500</b>	<b>\$7,500</b>		
Purchase of Services	\$6,122	\$0	\$0		
Supplies	\$16	\$0	\$0		
Other Charges & Expenses	\$0	\$0	\$0		
<b>Total Expenses</b>	<b>\$6,138</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total</b>	<b>\$9,591</b>	<b>\$2,500</b>	<b>\$7,500</b>		

<b>Department Commentary</b>	
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Program: **Public Safety**

Subprogram: **Tree Warden**

**Description of Services:** The Tree Warden responsibilities include maintenance and removal of trees in the public way, with attention to plantings, trimming, storm damage repairs and tree removals.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Tree Removals		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$1,600	\$3,830	\$3,830		
Over time	0	0	0		
<b>Total Compensation</b>	<b>\$1,600</b>	<b>\$3,830</b>	<b>\$3,830</b>		
Purchase of Services	\$42,618	\$10,000	\$		
Supplies	\$	\$	\$		
Other Charges & Expenses	\$0	\$	\$		
<b>Total Expenses</b>	<b>\$42,618</b>	<b>\$10,000</b>	<b>\$</b>		
<b>Total</b>	<b>\$44,218</b>	<b>\$13,830</b>	<b>\$3,830</b>		

<b>Department Commentary</b>	

Program: **Public Safety**

Subprogram: **Harbor Master**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$100	\$100		
Over time	\$0	\$0	\$0		
<b>Total Compensation</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>		
Purchase of Services	\$0	\$0	\$0		
Supplies	\$0	\$0	\$0		
Other Charges & Expenses	\$0	\$0	\$0		
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>		

**Department Commentary**


Program: **Public Safety**

Subprogram: **Pound Keeper**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Purchase of Services					
Supplies					
Other Charges & Expenses					
<b>Total Expenses</b>					
<b>Total</b>	<b>\$0</b>	<b>\$0</b>			

**Department Commentary**

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**Program:** Public Works

**Subprogram:** Highway Department

**Description of Services:** The Highway Department is responsible for maintenance, construction, and snow removal of Town ways, including streets, curbing, walkways, drain systems, guardrails and signs. Priority snow removal is given to all school parking lots and driveways. Additional duties include roadside and sidewalk mowing, brush clearance, litter control, seasonal support to other town departments where necessary. The department maintains approximately 105 miles of roads and xx miles of walkways. This division annually evaluates street and walkway conditions as part of the pavement management plan.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Highway Surveyor	1	1	
Working Foreman	0	0	
Heavy Equipment Operators	2	2	
Mechanics	1	1	
Assistant Mechanics	0	0	
Truck Drivers	2	2	
Laborers	0	0	
<b>Total Full Time</b>	<b>6</b>	<b>6</b>	
Senior Clerk – P/T	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$322,000	\$331,125	
Enterprise Funds	\$0	\$0	
Grants	\$0	\$0	
<b>Total</b>	<b>\$322,000</b>	<b>\$331,125</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2009</b>	<b>FY 2009</b>
Miles of Road Maintained	98.56 per MMA	
Drainage Structures Maintained	1,069	
Pieces of Equipment Maintained	53	

**Highway Department**

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$262,234	\$265,229	\$271,185		
Over time	-	-			
<b>Total Compensation</b>	<b>\$262,234</b>	<b>\$265,229</b>	<b>\$271,185</b>		
Purchase of Services	\$0	\$0			
Supplies	\$51,713	\$25,000	\$29,467		
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$51,713</b>	<b>\$25,000</b>	<b>\$29,467</b>		
<b>Total</b>	<b>\$314,147</b>	<b>\$290,229</b>	<b>\$300,652</b>		

### Highway Administration

Account Description	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	Dollar Increase	Percent Increase
Personal Services	\$0	\$0			
Over time	-	-			
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>			
Purchase of Services	\$740	\$520	\$100		
Supplies	\$183	\$175	300		
Other Charges & Expenses	\$40	\$40	40		
<b>Total Expenses</b>	<b>\$963</b>	<b>\$735</b>	<b>\$440</b>		
<b>Total</b>	<b>\$963</b>	<b>\$735</b>	<b>\$440</b>		

### Town Barn

Account Description	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	Dollar Increase	Percent Increase
Personal Services	\$0	\$0			
Over time	-	-			
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>			
Purchase of Services	\$4,755	\$5,780	\$5,780		
Supplies	\$146	\$			
Other Charges & Expenses	\$0	\$0			
<b>Total Expenses</b>	<b>\$4,901</b>	<b>\$5,780</b>	<b>\$5,780</b>		
<b>Total</b>	<b>\$4,901</b>	<b>\$5,780</b>	<b>\$5,780</b>		

### Road Machinery

Account Description	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	Dollar Increase	Percent Increase
Personal Services	\$0	\$0			
Over time	-	-			
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>			
Purchase of Services	\$3,252	\$2,300	\$4,900		
Supplies	\$52,430	\$31,436	\$37,000		
Other Charges & Expenses	\$0	\$0			
<b>Total Expenses</b>	<b>\$55,682</b>	<b>\$33,736</b>	<b>\$41,900</b>		
<b>Total</b>	<b>\$55,682</b>	<b>\$33,736</b>	<b>\$41,900</b>		

### Summary – Highway Department

Account Description	FY 2008 Actual	FY 2009 Budget	FY 2010 Budget	Dollar Increase	Percent Increase
Personal Services	\$262,234	\$265,229	\$271,185		
Over time	-	-			
<b>Total Compensation</b>	<b>\$262,234</b>	<b>\$265,229</b>	<b>\$271,185</b>		
Purchase of Services	\$8746	\$8,600	\$10,780		
Supplies	\$89,034	\$59,171	\$66,767		
Other Charges & Expenses	\$0	\$0	40		
<b>Total Expenses</b>	<b>\$97,780</b>	<b>\$67,771</b>	<b>\$77,587</b>		
<b>Total</b>	<b>\$261,795</b>	<b>\$333,000</b>	<b>\$348,772</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
Street Sweeper						
¾ Ton Pick up Truck with Plow						
Front End Loader						
Generator						
1 ton – 4x4 dump truck with plow						
Tractor with Bomford mower (for roadsides)						
Dump truck with sander & plow						
Septic System for Town Barn						
Lawnmower						
Wood-chipper						
2 ½ ton asphalt roller						
Catch basin cleaning truck with plow						
1 ton – 4x4 dump truck with plow and sander						
<b>Total Capital Expenditures</b>						

**Department Commentary**


Program: **Public Works**

Subprogram: **Street Lights**

**Description of Services:** This account is for the payment of street bills on the Town's Public ways.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Street Lights		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$0			
Over time	\$0	\$0			
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>			
Purchase of Services	\$16,397	\$10,000	\$12,000		
Supplies	0	0			
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$16,397</b>	<b>\$10,000</b>	<b>\$12,000</b>		
<b>Total</b>	<b>\$16,397</b>	<b>\$10,000</b>	<b>\$12,000</b>		

Program: **Public Works**

Subprogram: **Transfer Station**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Transfer Station Attendant - Full Time	1	1	
Transfer Station Attendant - Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees		53,785.80	
Licenses & Permits			
Other sources			
<b>Total</b>		53,785.80	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$50,134	\$45,881	\$49,195		
Over time	0				
<b>Total Compensation</b>	\$50,134	\$45,881	<b>\$49,195</b>		
Purchase of Services	\$79,061	\$82,310	\$74,322		
Supplies	\$551	\$1,150	2,824		
Other Charges & Exp.	\$0				
<b>Total Expenses</b>	<b>\$79,612</b>	<b>\$83,460</b>	<b>\$77,146</b>		
<b>Total</b>	<b>\$130,746</b>	<b>\$129,341</b>	<b>\$126,341</b>		

Program: **Public Works**

Subprogram: **Trash Disposal**

**Description of Services:** This account is used to fund the residential trash pick up in the Town.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Residential Customers Serviced		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Hauling Contract	\$149,000	193,000	\$200,720		
Transportation	0		32,535		
Tipping Fees	0		104,745		
<b>Total Expenses</b>	<b>\$149,000</b>		<b>\$338,000</b>		
<b>Total</b>	<b>\$149,000</b>	<b>\$319,000*</b>	<b>\$338,000</b>	<b>\$19,000</b>	<b>75%</b>

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
<b>Total Capital Expenditures</b>						

**Department Commentary**

Combined budget eliminates the need for a separate warrant article for Trash Hauling  
 \*Combined FY08 budget (\$126,000) with FY08 warrant (\$196,000).

Program: **Public Works**

Subprogram: **Cemetery Commission**

**Description of Services:** The Cemetery Commission provides compassionate, courteous and professional service to bereaved families and strives to maintain a tranquil, well-maintained environment with perpetual care and beautiful historic cemetery grounds.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	3	3	3

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Sale of Lots	\$250	\$750	
Perpetual Care (non-expendable)	\$550	\$1,650	
Donations (unrestricted)	\$0	\$10	
Donations (restricted)	\$0	\$10	
<b>Total</b>	<b>\$800</b>	<b>\$2,420</b>	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$5,000	\$6,000	
Enterprise Funds	\$0	\$0	
Grants	\$0	\$0	
<b>Total</b>	<b>\$5,000</b>	<b>\$6,000</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Interments – Assonet Burial Ground	15	0
Interments – East Freetown	0	0
Interments – Richmond, Tisdale, Mother’s Brook, Meeting House	0	0
<b>Total Interments</b> (Note: Town does perform interments)	<b>15</b>	<b>0</b>
Cemetery Maintenance	24.58 acres	6 properties

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$0			
Over time	\$0	\$0			
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>			
Purchase of Services	\$4,400	\$1,000	4,400		
Supplies	\$0	\$0			
Other Charges & Expenses	\$0	\$0			
<b>Total Expenses</b>	<b>\$4,400</b>	<b>\$1,000</b>	<b>4,400</b>		
<b>Total</b>	<b>\$4,400</b>	<b>\$1,000</b>	<b>4,400</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Requested</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
<b>Total Capital Expenditures</b>						

<b>Department Commentary</b>	
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Program: **Public Works**

Subprogram: **Snow Removal**

**Description of Services:** Sanding, ice treatment and removal of snow from Town Roadways.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	6	6	
Part Time	1	1	
Contractors	26	±26	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>Calendar 2007</b>	<b>Calendar 2008</b>
Call outs	25	
Plowing, Road Treatments		
Sand & Ice Treatment		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0				
Snow & Ice Over time	\$15,233	\$5,000	5,000		
<b>Total Compensation</b>	<b>\$15,233</b>	<b>\$5,000</b>	<b>\$5,000</b>		
Snow & Ice Contractors (Purchase of Services)	\$53,089	\$20,000	\$20,000		
Snow & Ice Supplies	\$80,648	\$35,000	\$35,000		
Other Charges & Expenses	0	0			
<b>Total Expenses</b>	<b>\$133,737</b>	<b>\$55,000</b>	<b>\$55,000</b>		
<b>Total</b>	<b>\$148,970</b>	<b>\$60,000</b>	<b>\$60,000</b>		

**Description of Services:** The Board of Health is responsible for addressing the health needs of the community. Traditional duties include site evaluation for subsurface sewage disposal, permitting/licensing and inspections for food service establishments, summer camps, public swimming pools, stables, massage therapists, septic installers and haulers, septic system and private well installations, and supplying community nursing and mental healthcare services, as well as involvement in environmental health issues such as housing code violations, mosquito control, hazardous waste, animal/rabies control, public ground water supplies and emergency preparedness.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time	1	1	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits		31,905	
Other sources			
<b>Total</b>		31,905	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Restaurant Inspections	35	
Title V Permits (Septic Systems)	91	
Title V Inspections (Septic Systems)	182	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$17,690	15,478	15,827		
Over time	0				
<b>Total Compensation</b>	<b>\$17,690</b>	<b>15,478</b>	<b>15,827</b>		
Purchase of Services	\$2,362	2,233	2,595		
Supplies	\$1,202	1,771	160		
Other Charges & Expenses	\$0	200	100		
<b>Total Expenses</b>	<b>\$53,565</b>	<b>\$4,204</b>	<b>\$2,855</b>		
<b>Total</b>	<b>\$21,254</b>	<b>19,682</b>	<b>\$18,682</b>		

Program: **Human Services**

Subprogram: **Council on Aging**

**Description of Services:** The Council on Aging supports programs at the Freetown Multipurpose Senior Center, provides van services for elders, serves as an information resource for seniors and their families, coordinates numerous volunteer services to elders in the community, and plays an advocacy role for seniors at the local, state, and federal level.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	2	2	
Part Time – Van Drivers	2	2	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$110,015	\$110,015	
Enterprise Funds	-	-	
Grants	\$7,066	\$7,066	
<b>Total</b>	<b>\$117,081</b>	<b>\$117,081</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Program Attendance		
Van Transportation		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$98,037	\$93,250	96,600		
Over time	0	0	0		
<b>Total Compensation</b>	<b>\$98,037</b>	<b>\$93,250</b>	<b>\$96,600</b>		
Purchase of Services	\$9,215	\$7,900	3,750		
Supplies	\$1,894	\$1,300	1,350		
Other Charges & Expenses	\$556	\$750	500		
<b>Total Expenses</b>	<b>\$11,665</b>	<b>\$9,950</b>	<b>\$5,600</b>		
<b>Total</b>	<b>\$109,702</b>	<b>\$103,200</b>	<b>\$102,200</b>		

<b>Department Commentary</b>	
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**FY 10 Goals & Initiatives**

Program: **Human Services**

Subprogram: **Veteran's Agent**

**Description of Services:** The Agent assists veterans in receiving State and Federal services as well as serves as the Veterans' Graves Agent.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time	1	1	1

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Veterans Assisted		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$3,100	\$3,100	\$3,100		
Over time	0	0	0		
<b>Total Compensation</b>	<b>\$3,100</b>	<b>\$3,100</b>	<b>\$3,100</b>		
Purchase of Services	\$0	\$0	0		
Supplies	\$0	\$0	0		
Other Charges & Expenses	\$21,850	\$21,850	\$21,900		
<b>Total Expenses</b>	<b>\$21,850</b>	<b>\$21,850</b>	<b>\$21,900</b>		
<b>Total</b>	<b>\$24,950</b>	<b>\$25,000</b>	<b>\$25,000</b>		

Program: **Human Services**

Subprogram: **Memorial & Veteran's Day**

**Description of Services:** The Memorial & Veteran's Day fund is used to mark Veteran's graves with Flags on those days.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Veteran's Graves Marked		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$0	\$0		
Over time	\$0	\$0	\$0		
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
Purchase of Services	\$0	\$0	\$0		
Supplies	\$1,295	\$1,100	\$1,100		
Other Charges & Expenses	\$0	\$0	\$0		
<b>Total Expenses</b>	<b>\$1,295</b>	<b>\$1,100</b>	<b>\$1,100</b>		
<b>Total</b>	<b>\$1,295</b>	<b>\$1,100</b>	<b>\$1,100</b>		

Program: **Culture**

Subprogram: **Libraries**

**Description of Services:** The Freetown Libraries, made up of the Hathaway Library in Assonet and the White Library in East Freetown, carries out a number of roles for the Town's residents. This includes its most prominent role as Popular Materials Center. From leisure reading to pursuing hobbies and cultural interests, use of library resources and activities is increasing for all ages. Acquiring sufficient print and non-print material to satisfy recreational and other leisure time interests is an on-going challenge.

As a Formal Education and an Independent Learning Center, the libraries support the personal learning and formal educational pursuits of residents. From strengthening job skills, researching consumer, health and financial information, to completing school assignments, the information and education needs of residents are expanding and becoming more sophisticated and diverse.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time	4	4	

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	\$303	\$303	
Licenses & Permits	\$0	\$0	
Other sources	\$0	\$0	
<b>Total</b>	<b>\$303</b>	<b>\$303</b>	

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$106,993		
Enterprise Funds	\$0		
Grants	\$9,300		
<b>Total</b>	<b>\$116,293</b>		

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Circulation	29,288	
Children's Programs	86	
Children's Programs Attendance	1,370	
Library Visitors	16,513	
Library Visitors – Internet Use	1,812	
Resource Sharing	17,591	
Reference/Advisory Questions	1,416	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$80,046	\$63,885	\$65,733		
Over time	\$0	0	\$0		
<b>Total Compensation</b>	<b>\$80,046</b>	<b>\$63,885</b>	<b>\$65,733</b>		
Purchase of Services	\$16,361	\$11,845	\$9,630		
Supplies	\$17,273	\$2,270	\$4,637		
Other Charges & Exp.	\$0		\$0		
<b>Total Expenses</b>	<b>\$34,970</b>	<b>\$14,115</b>	<b>\$14,267</b>		
<b>Total</b>	<b>\$115,016</b>	<b>\$78,000</b>	<b>\$80,000</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
Computers						
<b>Total Capital Expenditures</b>						

**Department Commentary**


**FY10 Goals and Initiatives:**

Program: **Culture**

Subprogram: **Parks & Recreation**

**Description of Services:** The Parks Committee is charged with overseeing the Town Parks.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$0	\$0		
Over time	\$0	\$0	\$0		
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
Purchase of Services	\$500	\$0	\$500		
Supplies	\$0	\$0	\$0		
Other Charges & Expenses	\$0	\$0	\$0		
<b>Total Expenses</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>		
<b>Total</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>		

Program: **Culture**

Subprogram: **Cultural Council**

**Description of Services:** The Cultural Council reviews applications from individuals, schools, and organizations for arts, humanities, and interpretive science projects that provide a local public benefit. The Council also accepts and reviews applications from schools and youth groups for a ticket subsidy program, called the PASS Program. Please note that grants from LCCs are reimbursement-based. (The applicant expends their own money, and if approved for a grant, then submits paperwork for reimbursement.)

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Grants - #		
Grants - \$		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$500	\$500	\$500		
Over time	0	0	0		
<b>Total Compensation</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>		
Purchase of Services	\$0	\$0	\$0		
Supplies	0	0	0		
Other Charges & Expenses	0	0	0		
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>		

Program: **Culture**

Subprogram: **Historical Commission**

**Description of Services:** The Historical Commission plan and carry out a variety of activities to help the community preserve historic properties.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$594	\$594	
Enterprise Funds	\$0	\$0	
Grants	\$0	\$0	
<b>Total</b>	<b>\$594</b>	<b>\$594</b>	

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2008 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$0	\$0		
Over time	\$0	\$0	\$0		
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
Purchase of Services	\$594	\$500	\$500		
Supplies	0	0	0		
Other Charges & Expenses	0	0	0		
<b>Total Expenses</b>	<b>\$594</b>	<b>\$500</b>	<b>\$500</b>		
<b>Total</b>	<b>\$594</b>	<b>\$500</b>	<b>\$500</b>		

Program: **Culture**

Subprogram: **Cable Commission**

**Description of Services:** The Cable Commission monitors and negotiates for Town cable coverage.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>
Cable Customers		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$0	\$0		
Over time	\$0	\$0	\$0		
<b>Total Compensation</b>	\$0	\$0	\$0		
Purchase of Services	\$0	\$0	\$0		
Supplies	\$0	\$0	\$0		
Other Charges & Expenses	\$0	\$0	\$0		
<b>Total Expenses</b>	\$0	\$0	\$0		
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

## **Section 5**

### **Educational Budgets**

Program: **School Department**

Subprogram: **Elementary School**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	76	76	
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>
Kindergarten Students	102		
Grade 1 Students	100		
Grade 2 Students	108		
Grade 3 Students	93		
Grade 4 Students	112		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$3,045,958	\$2,784,975	2,728,707		
Over time	0	0			
<b>Total Compensation</b>	<b>\$3,045,958</b>	<b>\$2,784,975</b>	<b>2,728,707</b>		
Purchase of Services					
Supplies	\$223,351	\$73,812	67,345		
Other Charges & Exp	\$922,722	\$954,521	763,923		
<b>Total Expenses</b>	<b>\$1,156,073</b>	<b>\$1,028,333</b>	<b>831,268</b>		
<b>Total</b>	<b>\$4,192,031</b>	<b>\$3,813,308</b>	<b>\$3,559,975</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
<b>Total Capital Expenditures</b>						

Program: **School Department**

Subprogram: **Special Education**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>
<b>Total All Grades</b>	20		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Purchase of Services	\$625,348	\$843,183	\$717,799		
Supplies					
Other Charges & Exp					
<b>Total Expenses</b>					
<b>Total</b>	\$625,348	\$843,183	<b>\$717,799</b>		

Program: **School Department**

Subprogram: **Vocational Education**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	N/A	N/A	N/A
Part Time	N/A	N/A	N/A

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>
Grade 9 Students	21		
Grade 10 Students	15		
Grade 11 Students	13		
Grade 12 Students	20		
<b>Total All Grades</b>	<b>69</b>		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Purchase of Services	\$830,709	\$1,017,670	\$967,670		
Supplies					
Other Charges and Expenses					
<b>Total Expenses</b>	<b>\$830,709</b>	<b>\$1,017,670</b>	<b>\$967,670</b>		
<b>Total</b>	<b>\$830,709</b>	<b>\$1,017,670</b>	<b>\$967,670</b>		

Program: **School Department**

Subprogram: **Vocational Transportation**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>
Students Bussed	69		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	0	0			
Over time	0	0			
<b>Total Compensation</b>	<b>0</b>	<b>0</b>			
Purchase of Services	\$123,200	\$131,600	\$131,600		
Supplies	0				
Other Charges and Expenses	0				
<b>Total Expenses</b>	<b>\$123,200</b>	<b>\$131,600</b>	<b>\$131,600</b>		
<b>Total</b>	<b>\$123,200</b>	<b>\$131,600</b>	<b>\$131,600</b>		

Program: **School Department**

Subprogram: **Regional Education**

**Description of Services:** The Freetown -Lakeville Regional School (FLRS) is a grade 5-12 regional school district established pursuant to Chapter 71 of Massachusetts General Laws and operates in accordance with the Freetown-Lakeville Regional Agreement.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2009 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>
Intermediate School			
<b>Grade 5 Students</b>	<b>131</b>		
Middle School			
Grade 6 Students	111		
Grade 7 Students	109		
Grade 8 Students	117		
<b>Total Middle School Students</b>	<b>337</b>		
High School			
Grade 9 Students	108		
Grade 10 Students	86		
Grade 11 Students	102		
Grade 12 Students	96		
<b>Total High School Students</b>	<b>392</b>		
<b>Total Regional School Students</b>	<b>860</b>		

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Purchase of Services					
Supplies					
Other Charges & Exp.					
<b>Total Expenses</b>					
<b>Total</b>	<b>\$5,033,503</b>	<b>\$5,033,503</b>	<b>\$5,352,206</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
<b>Total Capital Expenditures</b>						

**Department Commentary**


Program: School Department

Subprogram: Regional Debt Exclusion

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Purchase of Services					
Supplies					
Other Charges & Exp					
<b>Total Expenses</b>					
<b>Total</b>	<b>\$378,292</b>	<b>\$389,082</b>	<b>\$395,565</b>		

Program: **School Department**

Subprogram: **School Committees**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Freetown Elementary School Committee			
Regional School Committee			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$6,257	\$6,257	\$6,257		
Over time	0	0	0		
<b>Total Compensation</b>	<b>\$6,257</b>	<b>\$6,257</b>	<b>\$6,257</b>		
Purchase of Services	0	0	0		
Supplies	0	0	0		
Other Charges & Expenses	0	0	0		
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>		
<b>Total</b>	<b>\$6,257</b>	<b>\$6,257</b>	<b>\$6,257</b>		

## **Section 6**

### **Shared Expenses**

Program: Court Judgments

Subprogram: Court Judgments

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2007</b>	<b>FY 2008</b>

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Purchase of Services					
Supplies					
Other Charges & Exp.					
<b>Total Expenses</b>					
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>		

Program: **Debt Service**

Subprogram: **Debt Service**

**Description of Services:**

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services					
Over time					
<b>Total Compensation</b>					
Purchase of Services					
Supplies					
Other Charges & Expenses	\$669,603	\$673,428	\$676,309		
<b>Total Expenses</b>	<b>\$669,603</b>	<b>\$673,428</b>	<b>\$676,309</b>		
<b>Total</b>	<b>\$669,603</b>	<b>\$673,428</b>	<b>\$676,309</b>		

**Department Commentary**

**Breakdown** - Principal. - \$395,000, Interest - \$281,309

Program: **Shared Expenses**

Subprogram: **Benefits & Insurance**

**Description of Services:** Employee benefits represents the cost of providing health and life insurance for Town and Freetown Public School employees as well as for Worker's Compensation, unemployment, Medicare Tax, and the Town's assessment from the Bristol County Retirement Board.

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>
Health Insurance – HMO # of employees	124	
Health Insurance – PPO # of employees	21	
Health Insurance – Medicare # of employees	36	

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Bristol County Retirement	\$648,901	\$676,583	\$723,649		
Liability Insurance	\$184,000	175,000	\$166,250		
Health Insurance	\$1,743,810	\$1,723,841	\$1,687,918		
Fringe Medicare	\$71,030	\$64,000	\$64,000		
Fringe Life Ins	\$1,579	\$2,000	\$2,000		
Randolph Pension	\$0	\$160	\$0		
Unemployment	\$1,444	\$189,000	\$100,000		
Workman's Comp.	\$5,000	\$5,000	5,000		
Union Pension	\$9,624	\$15,000	\$15,000		
<b>Total</b>	<b>\$2,665,388</b>	<b>\$2,850,584</b>	<b>\$2,763,817</b>		

<b>Department Commentary</b>	

## **Section 7**

### **Enterprise Funds**

Program: **Enterprise**

Subprogram: **Sewer Commission**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time	0	0	0
Part Time	0	0	0

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees	\$0	\$0	\$0
Licenses & Permits	\$0	\$0	\$0
Other sources	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy	\$0	\$0	\$0
Enterprise Funds	\$0	\$0	\$0
Grants	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>
Sewer Lines - Assonet	Xx miles	Xx miles	Xx miles
Sewer Line Connections - Assonet	2	2	2
Sewer Lines – East Freetown	0 miles	0 miles	0 miles
Sewer Line Connections – East Freetown	0	0	0

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services	\$0	\$0	48,580		
Over time	\$0	\$0			
<b>Total Compensation</b>	<b>\$0</b>	<b>\$0</b>	<b>48,580</b>		
Purchase of Services	\$0	\$0	322,370		
Supplies	\$0	\$0	151,780		
Other Charges & Expenses	\$0	\$0	70,690		
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$593,420</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
<b>Total Capital Expenditures</b>						

Program: **Public Works**

Subprogram: **Water Commission**

**Description of Services:**

<b>Authorized/Appropriated Staffing</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Full Time			
Part Time			

<b>Revenue</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Fees			
Licenses & Permits			
Other sources			
<b>Total</b>			

<b>Funding Sources</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>
Tax Levy			
Enterprise Funds			
Grants			
<b>Total</b>			

**Performance/Workload Indicators**

<b>Indicator</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>Projected FY 2010</b>
Water Lines - Assonet	Xx miles		
Water Line Connections - Assonet			
Water Lines – East Freetown	Xx miles		
Water Line Connections – East Freetown			

<b>Account Description</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
Personal Services		48,782			
Over time					
<b>Total Compensation</b>		<b>48,782</b>			
Purchase of Services		143,489			
Supplies					
Other Charges and Expenses		267,434			
<b>Total Expenses</b>		<b>410,923</b>			
<b>Total</b>		<b>459,705</b>	<b>\$559,633</b>		

<b>Capital Requests</b>	<b>FY 2009 Budget</b>	<b>FY 2010 Budget</b>	<b>FY 2011 Requested</b>	<b>FY 2012 Requested</b>	<b>FY 2013 Requested</b>	<b>FY 2014 Requested</b>
<b>Total Capital Expenditures</b>						

<b>Department Commentary</b>	
Revenues - \$559,633	

## **Section 8**

### **Capital Expenditures**

## Capital Expenditures Requests

Department	Capital Requests	FY 2008 Budget	FY 2009 Requested	FY 2010 Requested	FY 2011 Requested	FY 2012 Requested	FY 2013 Requested
Town Clerk	Voting Machines	\$0	\$26,000	\$0	\$0	\$0	\$0
Police Department	Police Cruisers	\$0		\$0	\$0	\$0	\$0
Fire Department	Pumper Tanker	\$0	\$250,000	\$0	\$0	\$0	\$0
Fire Department	Chief's Vehicle	\$0	\$0	\$36,000	\$0	\$0	\$0
Fire Department	Pumper	\$0	\$0	\$0	\$300,000	\$0	\$0
Highway Department	Street Sweeper	\$0	\$145,000	\$0	\$0	\$0	\$0
Highway Department	¾ Ton Pick up Truck with Plow	\$0	\$35,000	\$0	\$0	\$0	\$50,000
Highway Department	Front End Loader	\$0	\$140,000	\$0	\$0	\$0	\$0
Highway Department	Generator	\$0	\$25,000	\$0	\$0	\$0	\$0
Highway Department	1 ton – 4x4 dump truck with plow	\$0	\$0	\$50,000	\$0	\$0	\$0
Highway Department	Tractor w/ Bomford mower (for roadsides)	\$0	\$0	\$50,000	\$0	\$0	\$0
Highway Department	Dump truck with sander & plow	\$0	\$0	\$130,000	\$0	\$140,000	\$0
Highway Department	Septic System for Town Barn	\$0	\$0	\$25,000	\$0	\$0	\$0
Highway Department	Lawnmower	\$0	\$0	\$0	\$20,000	\$0	\$0
Highway Department	Wood-chipper	\$0	\$0	\$0	\$30,000	\$0	\$0
Highway Department	2 ½ ton asphalt roller	\$0	\$0	\$0	\$20,000	\$0	\$0
Highway Department	Catch basin cleaning truck with plow	\$0	\$0	\$0	\$140,000	\$0	\$0
Highway Department	1 ton – 4x4 dump truck w/ plow & sander	\$0	\$0	\$0	\$0	\$0	\$65,000
<b>Total Capital Expenditures</b>		<b>\$0</b>	<b>\$621,000</b>	<b>\$291,000</b>	<b>\$510,000</b>	<b>\$140,000</b>	<b>\$115,000</b>

## **Section 9**

### **Appendices**

## APPENDIX ONE: BUDGET TERMS AND DEFINITIONS

**Abatements and Exemptions (previously called Overlay)** - An amount set by the Assessors to create a fund to cover abatements of (and exemptions from) real and personal tax assessments for the current year, and raised on the tax levy. An abatement is a reduction provided by the Assessors in the assessed tax because of bonafide specific conditions or situations not considered when the tax was levied. An exemption is provided for a variety of purposes, which include, but are not limited to: buildings/property used for religious, government, charity, or pollution control. In addition, exemptions may also be provided to the elderly, handicapped, and veterans under certain conditions.

**Abatement Surplus** - Accumulation of the surplus amounts of Abatements and Exemptions set aside by the Assessors each year to cover abatements of (and exemptions from) real estate and personal property tax assessments. The accumulated amount for previous years no longer committed for abatements may be used by vote of the Town Meeting.

**Accrual Basis for Accounting** - A method of accounting that recognizes revenue when earned, rather than when collected, and recognizes expenses when incurred, rather than when paid.

**Appropriation** - An authorization granted by the Town Meeting to make expenditures and to incur obligations for specific purposes. Appropriations for any expenditure specify dollar amounts, funding sources, and a period of time within which the funds must be spent. Any funds not expended within the specified time (usually one fiscal year) revert to the Unreserved Fund Balance.

**Article** - An article or item on the Warrant of the Annual Town Meeting. There are seven standard budget related articles that appear in the Warrant every year as follows:

1. Operating Budget (for the upcoming fiscal year),
2. Budget Adjustment (for adjustments to the current fiscal year's budget that was appropriated at the previous year's Town Meeting)
3. Prior Year Unpaid Bills
4. Enterprise Fund Budgets (one for each enterprise fund)
5. Capital Budget (an omnibus article for capital items funded within the levy)
6. Capital Projects (for any capital item funded through a request for an override of Proposition 2 ½ limits. This can be an omnibus article for multiple projects or a separate article for a significant project).
7. Stabilization Fund (for adding to the Town's Stabilization Reserve Account)

**Assessed Valuation** - The valuation of real estate or other property determined by the Town Assessors for tax levying purposes. The Commonwealth certifies the values and methodology in determining those values every three years.

**Assets** - Property, plant and equipment owned by the Town.

**Audit** - A comprehensive examination as to the manner in which the government's resources were actually utilized concluding in a written report of its findings. An accounting audit is intended to ascertain whether financial statements fairly present the financial position and results of operations of the Town. The Town is required to conduct an audit annually.

**Available Funds (Free Cash)** - Free cash is the available, undesignated fund balance of the general fund and is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriated, or both. A free cash balance is certified as of July 1 each year by the Department of Revenue and once certified, any or all of the certified amount may be used to defray Town expenses by a vote of the Town Meeting (see Available Fund).

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period with proposed means of financing. Freetown's budget is a financial plan that is established for a single fiscal year that begins on July 1 and ends on June 30.

**Capital Budget** - A plan of major, nonrecurring expenditures involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more.

**Capital Improvement Plan** - A financial planning and management tool which identifies new public facility and equipment requirements, or improvements; places these requirements in order of priority; and schedules them for funding and implementation.

**Cherry Sheet** - An annual statement received from the Department of Revenue detailing estimated receipts for the next fiscal year from the various state aid accounts as well as estimated state and county government charges payable to the state. The name "Cherry Sheet" derives from the color of the paper used.

**Cost Center** - The three major governmental entities funded by the operating budget – the Town of Freetown Operating Departments, the Freetown Public Schools, and the Freetown/Lakeville Regional School District – which together account for over 92% of the annual operating budget.

**Debt Exemption** - An override to Proposition 2 ½ for the purpose of raising funds for debt service costs.

**Debt Service** - Payment of interest and principal on an obligation resulting from the issuance of bonds.

**Enterprise Fund** - A separate fund, set up to provide a specific Town service, whereby all direct and indirect/overhead costs of providing the service are funded in total from user charges. An appropriation for an enterprise fund is funded in total from enterprise fund revenue unless otherwise noted. Enterprise fund revenue used to fund services provided by other Town departments will be shown in the warrant after the appropriation total for the department. An enterprise fund is required to fully disclose all costs and all revenue sources needed to provide a service.

**Expenditure** - Decrease in net financial resources for the purpose of acquiring or providing goods and services.

**Expenses** - The cost of delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations. Expenses consist of the following objects of expenditure: Utilities, Supplies and Materials, Contractual Services, and Equipment.

**Fiscal Year** - A 12-month period over which an organization conducts business and budgets its spending. Freetown's fiscal year runs from July 1 through June 30th. The fiscal year is commonly referred to by the date (year) in which it ends.

**Fund Balance** - The specifically identified funds allocated to meet budget requirements/ expenses.

**Funding Source** - The excess of assets over liabilities also known as surplus funds. A negative fund balance is a deficit.

**Free Cash** - Free cash is the available, undesignated fund balance of the general fund and is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriated, or both. A free cash balance is certified as of July 1 each year by the Department of Revenue and once certified, any or all of the certified amount may be used to defray Town expenses by a vote of the Town Meeting (see Available Fund).

**Funding Sources for Expenditures** - Authorizations for the Town to expend monies are made in the form of a motion at Town Meeting. The wording of the motions will specify the funding source; that is, the place from where money is going to come or will be raised. When a motion reads, "to appropriate a sum of money" without a source being identified, that amount will be included in the tax calculation, whereby the total of all sums to be appropriated will be reduced by an estimate of local and state revenue. The balance needed will be provided by property taxes. When items in the warrant are offset or raised from available funds, those items will also appear as offsets in the determination of the tax rate.

**General Fund** - Revenues derived from the tax levy, state aid, local receipts and available funds are considered General Fund revenues. The General Fund is distinguished from Enterprise Funds and Special Revenue Funds.

**Levy Limit** - The maximum amount a community can levy in any given year.

**Local Receipts** - This is the third largest source of revenue for the Town after property taxes and Cherry Sheet receipts. While it is comprised of a number of different items, the largest source is the auto excise tax.

**Modified Accrual Basis for Accounting** - A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made.

**New Growth** - Proposition 2 ½ allows a community to increase its levy limit annually by an amount based upon the valuation of certain new construction and other growth in the tax base that is not the result of property revaluation. New growth becomes part of the levy limit and thus increases at the rate of 2.5% each year as the levy limit increases.

**Operating Budget** - The portion of the budget that pertains to daily operations, or providing basic services throughout the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

**Operating Expenditure** - An ongoing or recurring cost of performing a function or providing a service. Operating expenditures include personal services, supplies and materials, utilities, contractual services, minor equipment, and debt service.

**Overlay** - The amount raised in the tax levy for funding abatements granted by the Board of Assessors due to overvaluation or uncollectible tax bills.

**Override** - An override is passed by a majority vote at Town Meeting and at the ballot. There are three types of overrides:

- An Operating Override, which permanently increases the levy limit;
- a Debt Exclusion, which increases the levy limit only for the life of the debt;
- and a Capital Project Override, which increases the levy only for the year in which the project is undertaken.

**Performance/Workload Indicators** - Specific quantitative and qualitative measures of work performed as an objective of the department. Freetown departments typically use of the following types of indicators: workload measures, efficiency measures and outcome measures.

**Proposition 2½** - A Massachusetts General Law enacted in 1980 to limit property taxes.

**Reserve Fund** - An amount appropriated by the Annual Town Meeting for emergency or unforeseen purposes. The Finance Committee, by state law, is the sole custodian of the Reserve Fund and approves transfers from the Fund into the operating budgets throughout the year if:

1. the need for funds is of an emergency and/or unforeseen nature, and
2. if, in the judgment of the Finance Committee, the Town Meeting would approve such an expenditure if such a meeting was held.

The Reserve Fund is, therefore, a mechanism for avoiding the necessity of frequent Special Town Meetings.

**Retained Earnings** - The equity account reflecting the accumulated earnings of the enterprise funds.

**Revenue** - Budgetary resources. The various revenues the Town receives are listed in the Revenue Summary in the Budget Overview section.

**Revolving Fund** - Funds that may be used without appropriation and that are established for special uses. Recreation fees, for example, may be paid into a revolving fund. Revolving funds are established by state law or Town bylaw.

**Stabilization Fund** - Similar to a "savings account", this account has been used to fund large capital projects such as fire trucks and school roofs. A recent amendment to state law allows the Stabilization Fund to be used for the operating budget, as well as capital purchases; however, the Finance Committee would generally be reluctant to recommend doing so. Placing money into this fund requires a majority vote of Town Meeting while withdrawing from the Stabilization Fund requires a 2/3 vote of Town Meeting.

**Tax Levy** - The property tax levy is the revenue a community can raise through real and personal property taxes. In Massachusetts, municipal revenues to support local spending for schools, public safety, general government and other public services are raised through the property tax levy, state aid, local receipts and other sources. The property tax levy is the largest source of revenue for most cities and towns.

**Tax Levy Limit** - The maximum amount that can be raised within Proposition 2 ½.

**Tax Rate** - The amount of tax levied for each \$1,000 of assessed valuation.

**Unclassified Operating Expenses** – This account in the general government section of the budget is comprised primarily of operating expenses such as postage, telephone and property liability insurance, that support townwide operations and are not assigned to any one department or cost center.

**User Fees** - Fees paid for direct receipt of a public service by the user or beneficiary of the service.

## APPENDIX TWO: FREETOWN CENSUS DATA

**Table DP-1. Profile of General Demographic Characteristics: 2000**

Geographic Area: Freetown town, Bristol County, Massachusetts

[For information on confidentiality protection, nonsampling error, and definitions, see text]

Subject	Number	Percent	Subject	Number	Percent
Total population.....	8,472	100.0	<b>HISPANIC OR LATINO AND RACE</b>		
<b>SEX AND AGE</b>			Total population.....	8,472	100.0
Male.....	4,259	50.3	Hispanic or Latino (of any race).....	62	0.7
Female.....	4,213	49.7	Mexican.....	11	0.1
Under 5 years.....	458	5.4	Puerto Rican.....	25	0.3
5 to 9 years.....	543	6.4	Cuban.....	8	0.1
10 to 14 years.....	665	7.8	Other Hispanic or Latino.....	18	0.2
15 to 19 years.....	656	7.7	Not Hispanic or Latino.....	8,410	99.3
20 to 24 years.....	404	4.8	White alone.....	8,107	95.7
25 to 34 years.....	1,055	12.5	<b>RELATIONSHIP</b>		
35 to 44 years.....	1,504	17.8	Total population.....	8,472	100.0
45 to 54 years.....	1,584	18.7	In households.....	8,350	98.6
55 to 59 years.....	516	6.1	Householder.....	2,932	34.6
60 to 64 years.....	320	3.8	Spouse.....	2,060	24.3
65 to 74 years.....	444	5.2	Child.....	2,698	31.8
75 to 84 years.....	252	3.0	Own child under 18 years.....	1,884	22.2
85 years and over.....	71	0.8	Other relatives.....	357	4.2
Median age (years).....	38.0	(X)	Under 18 years.....	121	1.4
18 years and over.....	6,387	75.4	Nonrelatives.....	303	3.6
Male.....	3,150	37.2	Unmarried partner.....	148	1.7
Female.....	3,237	38.2	In group quarters.....	122	1.4
21 years and over.....	6,058	71.5	Institutionalized population.....	40	0.5
62 years and over.....	932	11.0	Noninstitutionalized population.....	82	1.0
65 years and over.....	767	9.1	<b>HOUSEHOLD BY TYPE</b>		
Male.....	330	3.9	Total households.....	2,932	100.0
Female.....	437	5.2	Family households (families).....	2,391	81.5
<b>RACE</b>			With own children under 18 years.....	1,081	36.9
One race.....	8,371	98.8	Married-couple family.....	2,060	70.3
White.....	8,146	96.2	With own children under 18 years.....	918	31.3
Black or African American.....	61	0.7	Female householder, no husband present.....	235	8.0
American Indian and Alaska Native.....	16	0.2	With own children under 18 years.....	113	3.9
Asian.....	55	0.6	Nonfamily households.....	541	18.5
Asian Indian.....	14	0.2	Householder living alone.....	413	14.1
Chinese.....	18	0.2	Householder 65 years and over.....	153	5.2
Filipino.....	10	0.1	Households with individuals under 18 years.....	1,179	40.2
Japanese.....	-	-	Households with individuals 65 years and over.....	552	18.8
Korean.....	9	0.1	Average household size.....	2.85	(X)
Vietnamese.....	-	-	Average family size.....	3.14	(X)
Other Asian <sup>1</sup> .....	4	-	<b>HOUSING OCCUPANCY</b>		
Native Hawaiian and Other Pacific Islander.....	1	-	Total housing units.....	3,029	100.0
Native Hawaiian.....	-	-	Occupied housing units.....	2,932	96.8
Guamanian or Chamorro.....	-	-	Vacant housing units.....	97	3.2
Samoan.....	-	-	For seasonal, recreational, or occasional use.....	38	1.3
Other Pacific Islander <sup>2</sup> .....	1	-	Homeowner vacancy rate (percent).....	0.5	(X)
Some other race.....	92	1.1	Rental vacancy rate (percent).....	2.1	(X)
Two or more races.....	101	1.2	<b>HOUSING TENURE</b>		
<i>Race alone or in combination with one or more other races:</i> <sup>3</sup>			Occupied housing units.....	2,932	100.0
White.....	8,231	97.2	Owner-occupied housing units.....	2,611	89.1
Black or African American.....	94	1.1	Renter-occupied housing units.....	321	10.9
American Indian and Alaska Native.....	43	0.5	Average household size of owner-occupied units.....	2.91	(X)
Asian.....	60	0.7	Average household size of renter-occupied units.....	2.36	(X)
Native Hawaiian and Other Pacific Islander.....	8	0.1			
Some other race.....	146	1.7			

- Represents zero or rounds to zero. (X) Not applicable.

<sup>1</sup> Other Asian alone, or two or more Asian categories.

<sup>2</sup> Other Pacific Islander alone, or two or more Native Hawaiian and Other Pacific Islander categories.

<sup>3</sup> In combination with one or more of the other races listed. The six numbers may add to more than the total population and the six percentages may add to more than 100 percent because individuals may report more than one race.

Source: U.S. Census Bureau, Census 2000.

## APPENDIX THREE: DEPARTMENT OF REVENUE FINANCIAL MANAGEMENT REVIEW SUMMARY

In 2007, the Board of Selectmen requested the DOR, Division of Local Services conduct a review of the Town's Financial Management. The following is a summary of their recommendations. The full document may be found on the Town's website at [www.freetownma.gov](http://www.freetownma.gov)

Rec #	Recommendation
<b>Overall Financial Management</b>	
1	Adopt a Budget Process By-Law
2	Define Town Administrator Goals & Objectives
3	Move to Bi-Weekly Selectmen Meetings
4	Hold Financial Management Team Meetings
5	Adopt Financial Policies
6	Form a Capital Improvement Planning Committee
7	Appoint Treasurer and Collector
8	Manage Health Insurance Costs
9	Formalize Compensatory Time Policy
10	Establish Town Hall Hours of Operation
11	Develop Procedure Manuals
12	Appoint Audit Committee
13	Secure Department Mailboxes
14	Mark Outstanding Parking Violations
15	Convert to Biweekly Payroll
16	Draft and Distribute Procurement Procedures
17	Streamline Selectmen Packages
<b>Information Technology</b>	
18	Build a Technology Plan
<b>Water Department</b>	
19	Conduct Water Use Audit
20	Report Financial Activities in Enterprise Fund
21	Separate Commitment from Collections
<b>Accountant</b>	
22	Set Priorities for Accounting Office
23	Consolidate Utility Invoices
<b>Assessors</b>	
24	Consider Altering Approach to TIFs
25	Evaluate Consultant Services and Office Capability
<b>Tax Collector</b>	
26	Reconcile Receivables on a Monthly Basis
27	Expand Bill Payment Options for Residents
28	Deposit to Treasurer Account
<b>Treasurer</b>	
29	Create a Timesheet Cover Page
30	Reduce Abandoned Property Account Balance
31	Segregate Personnel Files
32	Assign Assistant Treasurer

