


TOWN OF KINGSTON  
**Memorandum**  
Office of the  
Board of Selectmen and Town Administrator

TO: Honorable Board of Selectmen  
Honorable Finance Committee

FROM: Jill R. Myers, Town Administrator 

DATE: December 9, 2009

SUBJECT: FY2011 Preliminary Operating Budget Submittals and Preliminary Financial Forecast (July 1, 2010 - June 30, 2011)

Enclosed please find the FY11 Departmental Requests for funding and the Preliminary Financial Forecast which includes revenues and local economic forecasts. As you will see, there is an additional submittal ("Form 3") with the FY11 budget materials for each Department related to a budget narrative (mission statements and goals) and the initial process for benchmarking operations including staffing history. The Finance Committee also requested, from each Department, specific expense information for its review and comparisons.

The enclosed documents following this transmittal are as follows:

- FY 11 Financial Forecast;
- FY 11 Budget Master Listing and Summary of the Department requested budgets; and
- Each Department budget with supporting narratives/submittals.

**BUDGET PREPARATION PARAMETERS**

Much preparation and discussion concerning the Town's direction regarding the FY11 budget was previewed with the FY10 budget deliberations. The FY11 solidifies our efforts to put forth an annual budget that is balanced without the use of one time revenues such as Free Cash or Stabilization.

The Town had previously maintained a historical reliance on Free Cash and/or Stabilization Fund monies to fund its operating budget. As a result of that strategy, the Town has delayed funding a capital plan and not maintained adequate/recommended reserves. Additionally, after an initial warning in May 2008, the Town experienced a downgrade by the Moody's Investor Service in conjunction with the Silver Lake Regional School District's bond sale of General Obligation ("GO") bonds. The Town was downgraded from A1 to A2 in August 2009. Part of the reason was the historical use of Stabilization Fund monies to fund the operating budget. While that practice had been discontinued with the FY10 budget adoption, it did not provide enough experience to demonstrate the positive or stabilizing impact of that commitment.

Unfortunately, the current economic climate continues to present a significant challenge. State revenues, from which we receive our local aid, have declined significantly, and the forecast for

FY 2011 is not encouraging. Additionally we are still awaiting a potential Directive on the anticipated "9C" cuts in State aid to cities and Towns to the current fiscal year budget – although we made it past the first significant deadline of October 15, 2009. We are currently forecasting State aid to drop by 10% in FY11. Unfortunately, projected increases in fixed cost such as 10% for health insurance and similarly for the Town's County retirement assessment due to extended actuarial schedules and the unknown impact of the County Sheriff's department exiting the system. Therefore, the vote of the Budget Advisory Board was for a 3% reduction to the FY10 budget as a worst case scenario for a starting point.

In consideration of the above and in accordance with the budget parameters set by the Budget Advisory Board on September 18, 2009 (per Kingston General Bylaws, Chapter Article 2), Departments were requested to prepare and submit FY11 operating budgets as follows:

1. To submit budgets at the FY10 level, funded by Town Meeting, LESS 3% to the Department total budget - personal services and/or departmental expenses.

The same Directive was applied to the Enterprise fund budgets. While these funds are not dependant on tax revenue, it showed the proper fiscal restraint required in light of the current economic climate. Those budgets will be provided under a separate cover.

2. To fund personal services at a 52.2 week year. This does NOT include any department head/wage and personnel/ non-union increases. It DOES include Union contractual or step increases for active agreements. At this time, only the KTEU units (clerical and labor) have a Collective Bargaining Agreement (CBA) through June 30, 2011 and that provides for a 2% increase. No assumptions were made for CBA's expiring on July 1, 2010 (Fire and Police Departments) which may need to be voted as a separate article. Furthermore, most Unions and all wage and personnel employees as well as contractual Department Heads agreed to a wage freeze in FY10 (0% increase) which made this task challenging. To conform to the Budget Advisory Directive, some Departments presented a reduction in hours or staffing to accomplish the overall 3% reduction and such is noted in the detail.
3. To identify separately, all "Request for New/Additional Funding" with substantiated justification. Such requests may include additional personnel if the hiring freeze is lifted and efforts have been made to demonstrate anticipated efficiencies or future cost savings. Additionally, this is the area to note if there is a new State of Federal mandate for programs or services not previously funded. This was included to accompany the Directive recognizing that the starting point is a bare minimum budget submittal. Based on strategic funding for priority/core services or staffing, or with any forecasted increases in revenues or known reductions in operating costs, funds may become available for potential funding.
4. Submit Capital Improvement Requests for FY11 as well as four-year capital projections to Year 2015. Efforts must be made to maintain a current Capital Improvement Plan even if funding is tenuous. The Capital Committee will begin its review in January.

Departments were also informed that the assigned budgetary reduction is not guaranteed. It will be updated when the Governor's budget is released in late January and again when the final non-discretionary (health insurance/ retirement) figures are calculated, and then as we approach the continued Town Meeting date – it could be worse or possibly improved. A joint meeting of the BOS and FinCom has been tentatively scheduled for January 21, 2010 to review the FY11 budget strategy and priorities.

## PROJECTIONS

As you well know, the Revenue Forecast is simply a “snap shot” estimate as to where the Town stands at this moment in time (12/9/09). There are a number of unknown factors, such as the proposed Local Aid numbers that have yet to be filed by the Governor. As the local budget process advances and the Legislature works through its iterations, these numbers will be fine-tuned the closer we get to the Annual Town Meeting - and the anticipated continued date on June 1, 2010. This process proved well for the FY10 budget deliberations.

FY10 was a one of the toughest budgets in recent years for the Town. Our building blocks were based on a number of revenue reductions and mid-year State Aid reductions occurring in FY09. FY10 was balanced without the use of one time revenues and approximately \$1,137,566 less revenue available compared to the prior fiscal year. Current mid-year “9C” cuts may still be a factor.

The preliminary FY11 forecast reflects the following:

- State aid *decrease* in Chapter 70 and Lottery and other Cherry Sheet Aid amounts to approximately 10%. Once the Governor files House 1 we may be in a position to revise these estimates.
- Assistant Assessor James Judge has estimated new Growth at \$ 150,000; same as FY10. As we get further along in the process this number will be updated. The following Economic Forecast highlights the building activity in town. In FY09, the final New Growth figure was approved at \$ 216,438. In FY10, \$125,000 in overlay Surplus was used to balance the budget. We will be looking at that in the upcoming months.
- Debt Structure as submitted by Town Treasurer John LaBrache. We are working to provide a multi-year debt schedule for financial planning purposes and well as investment and reserve policies.
- Local receipts have been estimated at roughly 80% of the FY 2009 actual amounts received. The Local Option for Meals Tax may provide an additional \$200,000 in local revenue. Such will be presented at the 2010 Town Meeting as an article.
- Cherry Sheet Charges and Expenses were increased again in anticipation of what may be actually charged off the State cherry sheet.

Nondiscretionary (Fixed) or Other Budgets:

- Health Insurance continues to rise and it is anticipated that this account will increase by 8-10% and the Retirement Assessment by 10%. However, Health Insurance may be reduced after possible subsidy by the Plymouth County Health Group.
- Liability Insurance has been level funded. This is premium based. Staff has participated in risk management training sessions across departments which have served to provide a percentage reduction offset to the premiums, but claims experience prevails.

- Although it is anticipated that Chapter 70 (Education state aid) will have a total 10% decrease, for budget planning purposes (due to the timing of this transmittal), I have included a 3% decrease budget submittal for the Elementary Schools and a level funded assessment for the Silver Lake Regional High School and Vocational assessment. No formal submittal has been made yet. Net School Spending figures still need to be released. For the purpose of this memo and per the Supt. Tuffy, it is anticipated that the Kingston School Department budget will be submitted at the 3% reduction Directive, but such requires a vote of the School Committee.

The full impact of Kingston's assessment for the Silver Lake Regional School District is now 54.1% of the total Regional School budget in FY10. The FY11 Regional assessment is presented at level funded to FY10 for this purpose only. It is known that 38 more Kingston students will attend in FY11 for an estimated share of 55.60%, and diminishing enrollment for partnering towns. Transportation reimbursement by the State per MGL is 100%, but actual for FY10 was 29% with an anticipated mid-year reduction to 23% in January 2010. It is forecasted at 20% reimbursement for FY11. Vocational assessment for out of district placement will be known by April 2, so it is also presented as level funded.

- Historically, the School Budgets are a work in progress and the final numbers arrive well into the budget process. Please see Summary table below.
- The enclosed budgets are not reflective of use of FY09 free cash in the amount of \$526,595 as certified in October 2009. Of this amount a certain amount may be required to settle the collective bargaining agreements for the Police and Fire Unions.
- The Unemployment Insurance Account has been increased by \$ 47,100 in FY09 to \$99,600 in FY10, to \$102,000 for FY11 which is reflective of the lay-off of the equivalent of 2.5 full-time employees (FTE). This does not include any potential personnel reductions in the School Department. An average maximum unemployment benefit for an employee is \$ 18,842 for 30 eligible weeks with up to 2 extensions totaling 79 weeks. The Town pays 100% of these costs. If the employee elects health insurance coverage then a potential reduction in the health insurance account may be realized depending on the coverage taken but at a subsidized rate.
- The Budget Advisory Committee has withheld a recommended budget Directive for the Capital Plan at this time. The Capital Committee will review the Department submissions and identify any potential funding sources. Any non-recurring tangible asset or project which 1) is purchased or undertaken at intervals of not less than 5 years; 2) has a useful life of at least 5 years, and; 3) costs over \$10,000 must be reviewed and recommended by the Capital Planning Committee.

Again, the purpose of the Directive was to provide a balanced budget as the starting point based on the estimate of available funds.

### **PRELIMINARY FY11 OPERATIONAL IMPACTS**

Below is a summary of the impacts to specific Departments based on Department submissions within the 3% reduction to FY10 total budget Directive. The Budget Narratives detail the impacts and provide specific line items:

DEPARTMENT	IMPACT (Based on Department Submittals as of 12/9/09)
Selectmen/Manager	Reduction in compensation of elected officials (BOS) <sup>1</sup> by 50% (from \$8,000 to \$4,000 for the entire Board); Reduction in weekly hours of 1 FTE (Wage & Personnel Employee). Reduced expenses – many that cross departments (see narrative).
Finance Committee	Eliminates dues and memberships; reduced office supplies by 50%; and reduced printing expenses (done in-house by BOS office). Level funded Reserve Fund.
Town Accountant	Reduction in hours of 1 FTE (KTEU member), and reduced expenses.
Assessors	Eliminates compensation of elected BOA; reduction in expenses. Revaluation expenses reduced by \$8,750 after completing triennial reval.
Treasurer	Reduction in hours of both (2) FTE by ¾ hour amounting to 1.5 hours per week; 1 FTE is a KTEU member; other is W&P.
Collector	Budget submission <i>exceeded</i> the Directive. Requested an increase in over-time and expenses; tax title account increased by 41% due to expected increased activity as was experienced in FY10.
Town Counsel	Increase in retainer by \$500.00 per month, reduction in Special Counsel services.
Data Processing (Computer services)	Includes fixed costs for financial system licenses and website. Reduction in expenses; equipment replacement program may be extended. No training funds.
Town Clerk/Elections/Registration	Budget submission <i>exceeded</i> the Directive. Reduction in PTE by 5 hours per week for a 1.7% reduction. Realignment of personnel and other expenses to the Elections budget for a 65% <i>increase</i> and added 5 hours PTE to that budget. Additional special election and bonding expenses.
Conservation	3% Reductions requested to be offset by Wetlands Protection Funds. In FY10, Wetlands Funds were transferred to the General Fund as a revenue source.
Planning	Budget submission <i>exceeded</i> the Directive per vote of the Planning Board on 11/9/09. Anticipated increase in advertising costs for public hearings for warrant articles. Town Planner is not funded in this budget; included the Selectmen's budget.
Police	Open Union contracts currently funded at rate schedules for FY07. Loss of 1 FTE (Patrol Officer), overtime/fill in hours, potential coverage issues expenses reduced. Three vacant positions to remain unfilled (2 FTE Officers and 1 FTE Dispatcher) by attrition. Level funded expenses. Cruiser replacement not funded.

<sup>1</sup> Only two departments submitted a reduction in compensation of elected officials in an effort to comply with the Directive. It is anticipated that a more equitable approach to the compensation of elected officials will be considered prior to the final FY11 budget recommendation.

Fire	Loss of 1 FTE (FF/Paramedic) and suspension of Call FF Force after grant expires in November 2010. Union contract expires in FY10.
Inspectional Services/Building	Reduced Asst. ZEO stipend to maintain personnel services and reduced expenses.
School Department	To Be Determined as not officially submitted as of 12/9/09.
Regional School	To Be Determined as not officially submitted as of 12/9/09.
Streets, Trees & Parks	2 FTE positions to remain vacant from FY10, and reduction in expenses. Elimination of seasonal temporary workers.
Solid Waste	Reduction in expenses. The disposal contract with SEMASS is under consideration for extension, and challenged by recycling participation rates that are lower than other communities. Please see Department narrative for details.
Highway Equipment Replacement	With the equipment replacement program not being funded, the Town faces greater expense in the long-term, repairing obsolete equipment that should be replaced.
Recreation	Reduction in hours for personnel services. Programs funded in part by Revolving Fund.
Board of Health	Reduction in OT and meeting coverage by Department staff.
Council on Aging	Reduced Substitute GATRA van drive by 55 hours; no replacement if driver is on sick leave. Eliminated postage and printing expenses.
Veteran's	Increase in veterans served; budget perennially under-funded with transfers required.
Library	Minimum standard for Certification for FY 2010 not met for the second (waiver pending for FY10); Reduction in hours for PTE position. Also a reduction in State aid forecasted.
Unclassified/Nondiscretionary Budgets	Increases to health insurance/retirement explained previously, as well as utilities and fuel.

The summary above is not all inclusive. All departments meeting the Directive did so with some impact. Please review the actual budget submissions for a more comprehensive description of anticipated impacts.

#### **ECONOMIC FORECAST:**

While much time and diligence will focus on operating budget deliberations, it is important that we continue to monitor activity that affects our tax base and local receipts.

The Building Department records track very closely with the US Census records. The chart below shows building permit activity and values over the past ten years from a high of 98 building permits in 1999 to a bottoming out in 2007 of 16 single family permits. While the ten year average is nearly 53 residential building permits a year clearly by any measure the past three years have shown little activity in comparison. Building permits issued improved in 2008 and for 2009 the Building Department reports that 29 permits have been issued to date this year many of

those building permits have been for Nobadeer Village, a 24 unit 40B development on Wapping Road.

**Kingston Reported Residential Bldg Permits**

Year	Type	Bldgs	Units	Cost (millions)	
2008	SF+	24	28	\$ 4,295,230	(incl. 2 three-units)
2007	SF	16	16	\$ 3,753,700	
2006	SF	24	24	\$ 5,136,600	
2005	SF	60	60	\$ 15,421,155	
2004	SF+	78	79	\$ 16,673,190	(includes 1 two-unit)
2003	SF	76	76	\$ 15,101,609	
2002	SF	47	47	\$ 9,150,590	
2001	SF	43	43	\$ 6,770,856	
2000	SF	56	56	\$ 7,251,467	
1999	SF	98	98	\$ 10,888,995	

Source: US Census

Several subdivision have been permitted but have not yet started construction including Tall Timbers Estates Phase IV (April 2009) Residential Development Encouraging Open Space (RDEOS), a cluster type development, consisting of eighty (80) single family detached homes, eight (8) of which will affordable Conditions included a sidewalk on Elm Street nearly a mile in length from the entrance of Phase I to the entrance of Phase IV. Tree Farm Landing (35 units 4 affordable) another RDEOS development was approved in January 2009. Conditions included road construction to improve sight lines on Partings Ways Road and deeding 52.87± acres of open space that abuts and will help protect the Trackle Pond Well site. The Planning Board recently extended the permit to build Bearses Farm a 19 unit planned residential development that includes payment in lieu of a senior center. That payment would be earmarked for the Town's Senior Center. An addition 14 acres of open space is to be deeded to the Silver Lake Sanctuary.

An eighty unit 40B was approved in the Indian Pond subdivision. Six building permits have been issued for the project. Barrows Brook, another 40B development off of Sunrise Drive and Grove Street, has been through permitting twice due to market conditions and is preparing to break ground with 56 units in spring. The inventory of buildable permitted lots in Kingston at present in over 200. We would appear to be relatively well positioned when the market improves to see new construction activity.

Some projects have lapsed including an 80 unit development on Maple Street that involved the redevelopment of three properties including the Kingston Fire Station and Hergett Oil two Brownfield sites.

In November the Planning Board approved the first site plan for the 1021 Kingston's Place the 40R development. The initial site plan was rather modest by design: 3120 square foot of commercial space and 30 apartments, to allow the developer and the Town to work through the various layers of regulation including zoning design standards and LEEDs (Leadership in Energy

and Environmental Design) requirements. A second phase anticipated to be two hundred apartments is expected to be submitted in early 2010. The 40R development still needs to complete the MEPA (Massachusetts Environmental Policy Act) process and design for the required southbound on ramp. A separate MEPA filing will be required for the development itself pushing the building out another year to eighteen months.

A number of larger projects that have been permitted have yet to begin construction. Silver Lake Commons the former Evanswood, received permits in 2007 to expand their development adding a sixty unit supportive independent living apartments and another sixty independent living patio homes.

The Town's largest tax payer, the Independence Mall was approved for an 111,199 square foot expansion for their Theatreatery, a cinema expansion including a Dave and Buster style food and entertainment area in 2006. When the expansion came in over budget the project was scaled back to a 59, 074 square feet. There has been no announced starting date for the Theatreatery project. While the vacancy rate of commercial property in Kingston was at 7% the Mall was reportedly at 18%. The Mall management has been discussing trying to re open the Filene's Basement space that had previously been taken out of service due to parking constraints with the expansion for Target.

On the industrial sector LKnife is just completing a 27,750 square foot addition to their building primarily for recycling operations.

Development is a time-consuming process, generally requiring 3-5 years from concept to completion of diligent effort to identify a project and site, develop a business plan, establish financing, and pursue permitting and initiate construction. Once construction takes hold, it is another 1-2 years before the benefits are reflected on out local tax rolls. As with any development project, there are dozens of steps that could become hurdles. But clearly there is positive change actively "in the pipeline" and also on the horizon. It's clear that we need to continue on our path of maintaining a sound strategy to encourage further economic development and retain existing businesses.

#### **NEXT STEPS:**

Again, we are essentially beginning the FY11 budget review at the "doomsday" level and would hope to reinstate reductions strategically based on available revenue versus starting with a deficit budget. The benchmark year of FY10 for which the Directive was based happen to be a year with a municipal hiring freeze for any vacancies, most municipal employees foregoing wage increases (i.e. accepting "wage freezes"), as well as a reduction in Education personnel.

What has continued from FY09 that has made future financial planning so challenging is the fact that certain non-discretionary cost line items are increasing at a far greater rate than our revenue streams. These increases, coupled with our desire to maintain a recommended funding level in our Stabilization account, have put the Town in a challenging financial position. The Commonwealth does not seem to have the resources to adequately support Town services in future years. It will apparently be up to us to chart our own destiny with discussion of core services our community desires and needs, transparency of government operations, and continue to seek innovative funding of programs and services.

On behalf of the Budget Advisory Board and Board of Selectmen, I want to acknowledge and express sincere appreciation to Town and School staff and the various Boards and Committees for their time and cooperation in crafting this preliminary budget, and meeting the Board's Directive. Similar to last fiscal year, I believe that consensus will be reached and a sound strategy will be presented at Town Meeting.

*For the purposes of the General By-Laws, submission of this message and accompanying budget satisfies the submission requirements of the Board of Selectmen to the Finance Committee.*

Thank you in advance for your thoughtful consideration and I look forward to working with you through this important process.

*Enclosures*

cc: Town Departments (summary documents)

FY 11-Financial Forecast

	<i>Fiscal Year 2010</i>	<i>Fiscal Year 2011</i>	<i>% Change</i>	<i>\$ Change</i>
<b>Revenues:</b>				
Levy Limit	\$ 21,996,203.00	\$ 22,696,108.00	3.1%	\$ 699,905.00
Allowable Growth	\$ 549,905.00	\$ 567,403.00	3.1%	\$ 17,498.01
New Growth	\$ 150,000.00	\$ 150,000.00	0.0%	\$ -
Override				
Levy Limit Total	\$ 22,696,108.00	\$ 23,413,511.00	3.1%	\$ 717,403.00
Debt Exclusion	\$ 967,723.00	\$ 1,135,742.00	14.8%	\$ 168,019.00
SLRSD Debt Exclusion	\$ 865,784.00	\$ 865,784.00	0.0%	\$ -
Override				
<b>Total Taxation</b>	<b>\$ 24,529,615.00</b>	<b>\$ 25,415,037.00</b>	<b>3.5%</b>	<b>\$ 885,422.00</b>
<b>State Aid</b>				
Chapter 70	\$ 3,812,342.00	\$ 3,644,248.00	-4.6%	\$ (168,094.00)
School Transportation				
School Construction	\$ 1,186,152.00	\$ 1,186,152.00	0.0%	\$ -
Charter Tuition Assessment Reimbursement	\$ 10,944.00	\$ 10,461.00	-4.6%	\$ (483.00)
Charter School Facility Reimbursement				
School Lunch	\$ 6,484.00	\$ 7,288.00	11.0%	\$ 804.00
Lottery	\$ 845,678.00	\$ 808,390.00	-4.6%	\$ (37,288.00)
Highway Fund				
Police Career Incentive	\$ 13,736.00	\$ -		\$ (13,736.00)
Veterans Benefits	\$ 152,960.00	\$ 161,082.00	5.0%	\$ 8,122.00
Exemptions, Vets, Blind & Surviving Spouse	\$ 59,589.00	\$ 56,962.00	-4.6%	\$ (2,627.00)
Exemptions, Elderly				
State Owned Land	\$ 25,308.00	\$ 24,192.00	-4.6%	\$ (1,116.00)
Public Libraries	\$ 12,506.00	\$ 9,577.00	-30.6%	\$ (2,929.00)
<b>Total State Aid</b>	<b>\$ 6,125,699.00</b>	<b>\$ 5,908,352.00</b>	<b>-3.7%</b>	<b>\$ (217,347.00)</b>
<b>Local Receipts</b>				
Motor Vehicle Excise	\$ 1,376,300.00	\$ 1,225,726.00	-12.3%	\$ (150,574.00)
Other Excise	\$ 2,600.00	\$ 2,650.00	1.9%	\$ 50.00
Penalties and Interest	\$ 89,000.00	\$ 85,499.00	-4.1%	\$ (3,501.00)
PILOT	\$ 7,600.00	\$ 7,563.00	-0.5%	\$ (37.00)
Other Charges for services	\$ 499,000.00	\$ 479,476.00	-4.1%	\$ (19,524.00)
Other Department Revenue	\$ 591,000.00	\$ 555,917.00	-6.3%	\$ (35,083.00)
Licenses and Permits	\$ 340,000.00	\$ 312,862.00	-8.7%	\$ (27,138.00)
Fines and Forfeits	\$ 51,000.00	\$ 49,081.00	-3.9%	\$ (1,919.00)
Investment Income	\$ 121,400.00	\$ 121,378.00	0.0%	\$ (22.00)
Misc.	\$ 90,400.00	\$ 85,430.00	-5.8%	\$ (4,970.00)
Misc.-Non-Recurring				\$ -
Sticker Fee increase				\$ -
<b>Total Local Receipts</b>	<b>\$ 3,168,300.00</b>	<b>\$ 2,925,582.00</b>	<b>-8.3%</b>	<b>\$ (242,718.00)</b>
Free Cash				\$ -
Overlay Surplus	\$ 125,000.00			\$ (125,000.00)
Stabilization Fund				\$ -
<i>Municipal Waterways Improvement Fund</i>	\$ 43,300.00	\$ 34,324.00	-26.2%	\$ (8,976.00)
Other Available Funds- Wetland Protection Fund	\$ 8,264.00	\$ 12,761.00	35.2%	\$ 4,497.00
Sewer WPAT				
EB Sampson Fund				
Chapter 90-\$ 104,000.00				
<b>Total Outside Revenues</b>	<b>\$ 54,830.00</b>	<b>\$ 54,901.00</b>	<b>0.1%</b>	<b>\$ 71.00</b>
Septic Loan Receipts	\$ 54,830.00	\$ 54,901.00	0.1%	\$ 71.00
Overlay Reserve				
Snow Reimbursement				
Allocated Costs	\$ 329,112.00	\$ 335,694.00	2.0%	\$ 6,582.00
Water	\$ 165,401.00	\$ 168,709.00	2.0%	\$ 3,308.00
Sewer	\$ 163,711.00	\$ 166,985.00	2.0%	\$ 3,274.00
<b>Total Other Sources</b>	<b>\$ 560,506.00</b>	<b>\$ 437,680.00</b>	<b>-28.1%</b>	<b>\$ (122,826.00)</b>
<b>TOTAL ESTIMATED RECEIPTS</b>	<b>\$ 34,384,120.00</b>	<b>\$ 34,686,651.00</b>	<b>0.9%</b>	<b>\$ 302,531.00</b>

FY 11-Financial Forecast

	<i>Fiscal Year 2010</i>	<i>Fiscal Year 2011</i>	<i>% Change</i>	<i>\$ Change</i>
<b>Charges and Expenses:</b>				
<i>Estimates to be Raised</i>				
County Assessment	\$ 32,763.00	\$ 32,963.61	0.6%	\$ 200.61
Mosquito Control Project	\$ 35,582.00	\$ 35,799.87	0.6%	\$ 217.87
Air Pollution Districts	\$ 3,649.00	\$ 3,671.34	0.6%	\$ 22.34
Old Colony Planning Council	\$ 3,818.00	\$ 3,841.38	0.6%	\$ 23.38
RMV Non-Renewal Surcharge	\$ 16,600.00	\$ 16,701.64	0.6%	\$ 101.64
MBTA	\$ 24,394.00	\$ 24,543.37	0.6%	\$ 149.37
Regional Transit	\$ 54,181.00	\$ 54,512.75	0.6%	\$ 331.75
Special Education	\$ 4,438.00	\$ 4,465.17	0.6%	\$ 27.17
Charter School Sending Tuition	\$ 28,884.00	\$ 29,060.86	0.6%	\$ 176.86
<b>NET CHARGES AND ASSESSMENTS</b>	<b>\$ 204,309.00</b>	<b>\$ 205,560.00</b>	<b>0.6%</b>	<b>\$ 1,251.00</b>
Overlay Reserve	\$ 250,000.00	\$ 250,000.00	0.0%	\$ -
Snow and Ice Deficit	\$ 144,246.00			\$ (144,246.00)
Cherry Sheet Offsets				\$ -
Public Libraries	\$ 12,506.00	\$ 9,577.00	-30.6%	\$ (2,929.00)
School Lunch	\$ 6,484.00	\$ 7,288.00	11.0%	\$ 804.00
Court Judgments				\$ -
DUA-Unemployment Insurance				\$ -
Overlay Reserve Deficit				\$ -
Sewer Construction Town Share	\$ 235,608.00	\$ 221,223.00	-6.5%	\$ (14,385.00)
<b>TOTAL CHARGES AND ASSESSMENTS</b>	<b>\$ 853,153.00</b>	<b>\$ 693,648.00</b>	<b>-23.0%</b>	<b>\$ (159,505.00)</b>
<b>Total Receipts</b>	<b>\$ 34,384,120.00</b>	<b>\$ 34,686,651.00</b>	<b>0.9%</b>	<b>\$ 302,531.00</b>
<b>Less Charges and Assessments</b>	<b>\$ 853,153.00</b>	<b>\$ 693,648.00</b>	<b>-23.0%</b>	<b>\$ (159,505.00)</b>
<b>Net Available</b>	<b>\$ 33,530,967.00</b>	<b>\$ 33,993,003.00</b>	<b>1.4%</b>	<b>\$ 462,036.00</b>
<b>Total Budgets Submitted</b>	<b>\$ 33,343,715.00</b>	<b>\$ 33,243,771.00</b>	<b>-0.3%</b>	<b>\$ (99,944.00)</b>
<b>Total Available for Budgets</b>	<b>\$ 187,252.00</b>	<b>\$ 749,232.00</b>	<b>75.0%</b>	<b>\$ 561,980.00</b>
<b>Town Meeting Articles **(see breakdown below)**</b>	<b>\$ -</b>	<b>\$ 118,717.00</b>	<b>100.0%</b>	<b>\$ 118,717.00</b>
<b>Net</b>		<b>\$ 630,515.00</b>	<b>100.0%</b>	<b>\$ 630,515.00</b>
<b>Town Meeting Articles****</b>				
<b>Elected Officials-Article</b>	\$ -	\$ 6,992.00	100.0%	\$ 6,992.00
<b>Wage &amp; Personnel-Article</b>	\$ -	\$ 32,125.00	100.0%	\$ 32,125.00
<b>Capital Plan-Article</b>	\$ -	\$ -		\$ -
<b>Equipment-Article</b>	\$ -	\$ -		\$ -
<b>Contracts(IAFF &amp; IBPO)</b>		\$ 79,600.00	100.0%	\$ 79,600.00
<b>Total</b>	<b>\$ -</b>	<b>\$ 118,717.00</b>	<b>100.0%</b>	<b>\$ 118,717.00</b>

FY11 Budget Requests  
Totals by Department

	Category	FY 10 Voted Budget	FY 11 Dept Request	FinCom Recomm
	<b>General Government</b>			
Moderator		\$ 100.00	\$ 97.00	
Selectmen		\$ 370,912.00	\$ 359,785.00	
Finance Committee		\$ 5,947.00	\$ 5,547.00	
Reserve Fund		\$ 100,000.00	\$ 100,000.00	
Capital Planning Committee		\$ 375.00	\$ 362.00	
Town Accountant		\$ 121,225.00	\$ 117,589.00	
Assessors		\$ 177,382.00	\$ 172,033.00	
Revaluation		\$ 23,750.00	\$ 15,000.00	
Treasurer		\$ 144,121.00	\$ 139,798.00	
Collector		\$ 136,241.00	\$ 140,562.00	
Legal		\$ 110,000.00	\$ 104,500.00	
Wage and Personnel Board		\$ 4,241.00	\$ 4,241.00	
Data Processing		\$ 57,163.00	\$ 55,448.00	
Tax Title Foreclosure		\$ 7,500.00	\$ 7,500.00	
Town Clerk		\$ 130,779.00	\$ 128,587.00	
Election and Registration		\$ 27,808.00	\$ 45,978.00	
Conservation Commission		\$ 82,803.00	\$ 84,815.00	
Planning Board		\$ 40,122.00	\$ 38,918.00	
Zoning Board of Appeals		\$ 9,488.00	\$ 9,203.00	
Open Space Committee		\$ -	\$ -	
Economic Development		\$ -	\$ -	
Green Energy Committee		\$ 900.00	\$ 810.00	
Permanent Building Committee		\$ 1,080.00	\$ 1,048.00	
Care of Municipal Property		\$ 178,626.00	\$ 173,266.00	
Rent Control Board		\$ 1,644.00	\$ 1,513.00	
	<b>Public Safety</b>			
Police Department		\$ 2,505,812.00	\$ 2,430,637.00	
Fire Department		\$ 1,871,448.00	\$ 1,815,779.00	
Inspection Services		\$ 122,238.00	\$ 118,571.00	
Sealer of Weights and Measures		\$ 8,059.00	\$ 7,817.00	
KEMA		\$ 900.00	\$ 873.00	
Animal Control		\$ 48,750.00	\$ 47,293.00	
Harborfront		\$ 43,300.00	\$ 34,049.00	
	<b>Education</b>			
Silver Lake High School		\$ 7,399,219.00	\$ 7,399,219.00	
Kingston Elementary		\$ 10,187,529.00	\$ 9,881,903.00	
Vocational Education		\$ 70,500.00	\$ 70,500.00	
	<b>Public Works &amp; Facilities</b>			
General Highways		\$ 883,145.00	\$ 859,934.00	
Snow and Ice		\$ 125,000.00	\$ 125,000.00	
Street and Lighting		\$ 39,000.00	\$ 41,400.00	
Solid Waste Disposal		\$ 440,066.00	\$ 426,864.00	
Recycling Committee		\$ -	\$ -	
	<b>Human Services</b>			
Board of Health		\$ 125,904.00	\$ 122,130.00	
Council on Aging		\$ 168,770.00	\$ 163,705.00	
Veterans Benefits		\$ 210,014.00	\$ 203,714.00	
	<b>Culture &amp; Recreation</b>			
Library		\$ 523,289.00	\$ 507,590.00	
Recreation Commission		\$ 249,002.00	\$ 236,007.00	
Historical Commission		\$ 300.00	\$ 291.00	
Cooperative Extension		\$ 250.00	\$ 270.00	
	<b>Debt Service</b>			
Retirement of Debt		\$ 2,810,292.00	\$ 2,921,991.00	
	<b>Employee Benefits</b>			
Employee Benefits		\$ 3,592,493.00	\$ 3,925,634.00	
	<b>Insurance</b>			
Liability/Property Insurance		\$ 196,000.00	\$ 196,000.00	
<b>Total Town Budgets</b>		\$ 33,353,487.00	\$ 33,243,771.00	\$ -
<b>Water Enterprise</b>		\$ 1,322,809.00	\$ 1,365,698.00	
<b>Wastewater Enterprise</b>		\$ 3,392,170.00	\$ 3,368,483.00	
<b>TOTALS</b>		\$ 38,068,466.00	\$ 37,977,952.00	\$ -

## Town of Kingston: FY11 Financial Summary

Department	Description	Voted	Voted	Voted	3% Reduction	DH Req	FY11 vs FY10	DH Req FY11 vs FY10
		FY08 Budget	FY09 Budget	FY10 Budget	FY 11 FinCom Rec			
<b>GENERAL GOVERNMENT</b>								
Moderator	Personal Services	\$ 100	\$ 100	\$ 100	\$ 97		-3.0%	\$ (3)
	Expenses	\$ -	\$ -	\$ -	\$ -		-	\$ -
	Subtotal	\$ 100	\$ 100	\$ 100	\$ 97		-3.0%	\$ (3)
Selectmen	Personal Services	\$ 297,218	\$ 314,628	\$ 308,628	\$ 302,054		-2.1%	\$ (6,574)
	Expenses	\$ 55,271	\$ 65,359	\$ 62,284	\$ 57,731		-7.3%	\$ (4,553)
	Subtotal	\$ 352,489	\$ 379,987	\$ 370,912	\$ 359,785		-3.0%	\$ (11,127)
Finance Comm.	Personal Services	\$ 4,902	\$ 5,047	\$ 5,047	\$ 5,047		0.0%	\$ -
	Expenses	\$ 744	\$ 2,000	\$ 900	\$ 500		-44.4%	\$ (400)
	Subtotal	\$ 5,646	\$ 7,047	\$ 5,947	\$ 5,547		-6.7%	\$ (400)
Reserve Fund	Expenses	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000		0.0%	\$ -
Capital Planning Committee	Personal Services	\$ 235	\$ 400	\$ 375	\$ 362		-3.5%	\$ (13)
	Expenses	\$ -	\$ -	\$ -	\$ -		-	\$ -
	Subtotal	\$ 235	\$ 400	\$ 375	\$ 362		-3.5%	\$ (13)
Town Accountant	Personal Services	\$ 115,898	\$ 118,740	\$ 119,146	\$ 116,009		-2.6%	\$ (3,137)
	Expenses	\$ 2,205	\$ 2,448	\$ 2,079	\$ 1,580		-24.0%	\$ (499)
	Subtotal	\$ 118,103	\$ 121,188	\$ 121,225	\$ 117,589		-3.0%	\$ (3,636)
Assessors	Personal Services	\$ 158,059	\$ 158,280	\$ 159,082	\$ 157,483		-1.0%	\$ (1,599)
	Expenses	\$ 20,731	\$ 21,000	\$ 18,300	\$ 14,550		-20.5%	\$ (3,750)
	Subtotal	\$ 178,790	\$ 179,280	\$ 177,382	\$ 172,033		-3.0%	\$ (5,349)
Revaluation	Expenses	\$ 5,000	\$ 25,000	\$ 23,750	\$ 15,000		-36.8%	\$ (8,750)
Treasurer	Personal Services	\$ 128,122	\$ 118,485	\$ 109,791	\$ 108,303		-1.4%	\$ (1,488)
	Expenses	\$ 10,186	\$ 30,850	\$ 34,330	\$ 31,495		-8.3%	\$ (2,835)
	Subtotal	\$ 138,308	\$ 149,335	\$ 144,121	\$ 139,798		-3.0%	\$ (4,323)
Collector	Personal Services	\$ 123,460	\$ 128,028	\$ 98,224	\$ 101,287		3.1%	\$ 3,063
	Expenses	\$ 35,219	\$ 42,775	\$ 34,475	\$ 39,275		13.9%	\$ 4,800
	Subtotal	\$ 158,679	\$ 170,803	\$ 132,699	\$ 140,562		5.9%	\$ 7,863
Legal	Expenses	\$ 172,374	\$ 120,000	\$ 110,000	\$ 104,500		-5.0%	\$ (5,500)
Wage and Personnel Board	Personal Services	\$ 4,117	\$ 4,241	\$ 4,241	\$ 4,241		0.0%	\$ -
	Expenses	\$ 52	\$ 200	\$ -	\$ -		-	\$ -
	Subtotal	\$ 4,169	\$ 4,441	\$ 4,241	\$ 4,241		0.0%	\$ -
Data Processing	Expenses	\$ 78,760	\$ 81,125	\$ 57,163	\$ 55,448		-3.0%	\$ (1,715)
Tax Title Foreclosure	Expenses	\$ 3,875	\$ 7,500	\$ 7,500	\$ 7,500		0.0%	\$ -

## Town of Kingston: FY11 Financial Summary

Department	Description	Voted FY08		Voted FY09		Voted FY10		Directive		FY11 vs FY10		DH Req FY11 vs FY10
		Budget		Budget		Budget		FY 11	3% Reduction	FinCom Rec		
<i>(See worksheets for actuals)</i>												
Town Clerk	Personal Services	\$ 126,097	\$	\$ 125,109	\$	\$ 125,529	\$	\$ 123,337				\$ (2,192)
	Expenses	\$ 6,572	\$	\$ 6,350	\$	\$ 5,250	\$	\$ 5,250				\$ 0.0%
	Subtotal	\$ 132,669	\$	\$ 131,459	\$	\$ 130,779	\$	\$ 128,587				\$ (2,192)
Election and Registration	Personal Services	\$ 15,325	\$	\$ 25,828	\$	\$ 13,187	\$	\$ 25,994				\$ 12,807
	Expenses	\$ 17,182	\$	\$ 21,412	\$	\$ 14,621	\$	\$ 19,984				\$ 5,363
	Subtotal	\$ 32,507	\$	\$ 47,240	\$	\$ 27,808	\$	\$ 45,978				\$ 18,170
Conservation Comm.	Personal Services	\$ 75,492	\$	\$ 78,653	\$	\$ 78,934	\$	\$ 81,401				\$ 2,467
	Expenses	\$ 4,065	\$	\$ 4,110	\$	\$ 3,414	\$	\$ 3,414				\$ -
	Subtotal	\$ 79,557	\$	\$ 82,763	\$	\$ 82,348	\$	\$ 84,815				\$ 2,467
Planning Board	Personal Services	\$ 36,027	\$	\$ 36,418	\$	\$ 36,730	\$	\$ 35,628				\$ (1,102)
	Expenses	\$ 6,905	\$	\$ 6,961	\$	\$ 3,392	\$	\$ 3,290				\$ (102)
	Subtotal	\$ 42,932	\$	\$ 43,379	\$	\$ 40,122	\$	\$ 38,918				\$ (1,204)
Zoning Board of Appeals	Personal Services	\$ 7,010	\$	\$ 9,203	\$	\$ 9,203	\$	\$ 8,926				\$ (277)
	Expenses	\$ 570	\$	\$ 350	\$	\$ 285	\$	\$ 277				\$ (8)
	Subtotal	\$ 7,580	\$	\$ 9,553	\$	\$ 9,488	\$	\$ 9,203				\$ (285)
Open Space Comm.	Personal Services	\$ -	\$	\$ -	\$	\$ -	\$	\$ -				\$ -
	Expenses	\$ 5,246	\$	\$ 2,398	\$	\$ -	\$	\$ -				\$ -
	Subtotal	\$ 5,246	\$	\$ 2,398	\$	\$ 0	\$	\$ 0				\$ -
Green Committee	Expenses	\$ 238	\$	\$ 1,100	\$	\$ 900	\$	\$ 810				\$ (90)
Permanent Building Committee	Personal Services	\$ 792	\$	\$ 1,080	\$	\$ 1,080	\$	\$ 1,048				\$ (32)
	Expenses	\$ -	\$	\$ 50	\$	\$ -	\$	\$ -				\$ -
	Subtotal	\$ 792	\$	\$ 1,130	\$	\$ 1,080	\$	\$ 1,048				\$ (32)
Care of Municipal Property	Personal Services	\$ 50,129	\$	\$ 53,095	\$	\$ 53,626	\$	\$ 55,426				\$ 1,800
	Expenses	\$ 273,121	\$	\$ 134,767	\$	\$ 125,000	\$	\$ 117,840				\$ (7,160)
	Subtotal	\$ 323,250	\$	\$ 187,862	\$	\$ 178,626	\$	\$ 173,266				\$ (5,360)
Rent Control Board	Personal Services	\$ -	\$	\$ 1,500	\$	\$ 1,425	\$	\$ 1,382				\$ (43)
	Expenses	\$ -	\$	\$ 150	\$	\$ 135	\$	\$ 131				\$ (4)
	Subtotal	\$ -	\$	\$ 1,650	\$	\$ 1,560	\$	\$ 1,513				\$ (47)
<b>TOTAL, GENERAL GOVERNMENT</b>		<b>\$ 1,916,299</b>		<b>\$ 1,854,740</b>		<b>\$ 1,728,126</b>		<b>\$ 1,706,600</b>				<b>\$ (21,526)</b>
As Percent of Summary Budget Total		6.0%		5.5%		5.2%		5.1%				

**Town of Kingston: FY11 Financial Summary**

Department	Description	Voted FY08		Voted FY09		Voted FY10		Directive		FY11 vs FY10		DH Req FY11 vs FY10	
		Budget	(See worksheets for actuals)	Budget		Budget		FY 11	DH Req	FinCom Rec	FY11 vs FY10	FY11 vs FY10	
<b>PUBLIC SAFETY</b>													
Police	Personal Services	\$ 2,403,532		\$ 2,470,758		\$ 2,265,517		\$ 2,190,342					\$ (75,175)
	Expenses	\$ 180,863		\$ 244,520		\$ 240,295		\$ 240,295					\$ 0.0%
	Subtotal	\$ 2,584,395		\$ 2,715,278		\$ 2,505,812		\$ 2,430,637					\$ (75,175)
Fire Department	Personal Services	\$ 1,588,341		\$ 1,613,644		\$ 1,602,598		\$ 1,546,929					\$ (55,669)
	Expenses	\$ 231,171		\$ 280,728		\$ 268,850		\$ 268,850					\$ 0.0%
	Subtotal	\$ 1,819,512		\$ 1,894,372		\$ 1,871,448		\$ 1,815,779					\$ (55,669)
Inspection Services	Personal Services	\$ 128,294		\$ 129,095		\$ 118,788		\$ 116,171					\$ (2,617)
	Expenses	\$ 4,109		\$ 5,300		\$ 3,450		\$ 2,400					\$ (1,050)
	Subtotal	\$ 132,403		\$ 134,395		\$ 122,238		\$ 118,571					\$ (3,667)
Sealer of Weights and Measures	Personal Services	\$ 6,523		\$ 7,059		\$ 7,059		\$ 7,059					\$ 0.0%
	Expenses	\$ 971		\$ 1,200		\$ 1,000		\$ 758					\$ (242)
	Subtotal	\$ 7,494		\$ 8,259		\$ 8,059		\$ 7,817					\$ (242)
K.E.M.A.	Expenses	\$ 978		\$ 978		\$ 900		\$ 873					\$ (27)
Animal Control	Personal Services	\$ 40,932		\$ 42,308		\$ 39,490		\$ 38,258					\$ (1,232)
	Expenses	\$ 8,550		\$ 9,260		\$ 9,260		\$ 9,035					\$ (225)
	Subtotal	\$ 49,482		\$ 51,568		\$ 48,750		\$ 47,293					\$ (1,457)
Harbormaster	Personal Services	\$ 31,553		\$ 33,614		\$ 33,614		\$ 24,363					\$ (9,251)
	Expenses	\$ 10,767		\$ 11,965		\$ 9,686		\$ 9,686					\$ -
	Subtotal	\$ 42,320		\$ 45,579		\$ 43,300		\$ 34,049					\$ (9,251)
<b>TOTAL, PUBLIC SAFETY</b>		<b>\$ 4,636,584</b>		<b>\$ 4,850,429</b>		<b>\$ 4,600,507</b>		<b>\$ 4,455,019</b>					<b>\$ (145,488)</b>
As Percent of Summary Budget Total		14.5%		14.3%		13.8%		13.4%					
<b>EDUCATION (No FY11 submissions received as of 12/9/09; the following are estimates)</b>													
Silver Lake Regional	Schools	\$ 6,780,593		\$ 7,392,876		\$ 7,399,219		\$ 7,399,219					\$ 0.0%
KIS / KES	Schools	\$ 9,321,865		\$ 10,645,245		\$ 10,187,529		\$ 9,881,903					\$ (305,626)
Vocational Educ.	Schools	\$ 106,614		\$ 45,000		\$ 70,500		\$ 70,500					\$ -
<b>TOTAL, EDUCATION</b>		<b>\$ 16,209,073</b>		<b>\$ 18,083,121</b>		<b>\$ 17,657,248</b>		<b>\$ 17,351,622</b>					<b>\$ (305,626)</b>
As Percent of Summary Budget Total		50.8%		53.2%		53.0%		52.2%					

Town of Kingston: FY11 Financial Summary

Department	Description	Voted	Voted	Voted	Directive		DH Req			
		FY08 Budget	FY09 Budget	FY10 Budget	3% Reduction FY 11	FY 11 vs FY10	FY11 vs FY10	FY11 vs FY10		
		(See worksheets for actuals)								
<b>PUBLIC WORKS AND FACILITIES</b>										
Street, Trees & Parks	Personal Services	\$ 643,602	\$ 657,382	\$ 612,113	\$ 581,902					
	Expenses	\$ 223,776	\$ 296,244	\$ 271,032	\$ 278,032					\$ (30,211)
	Subtotal	\$ 867,378	\$ 953,626	\$ 883,145	\$ 859,934					\$ (23,211)
Snow and Ice	Personal Services	\$ 60,819	\$ 25,000	\$ 50,000	\$ 50,000					\$ -
	Expenses	\$ 260,992	\$ 73,299	\$ 75,000	\$ 75,000					\$ -
	Subtotal	\$ 321,811	\$ 98,299	\$ 125,000	\$ 125,000					\$ -
Street and Lighting	Expenses	\$ 38,000	\$ 35,000	\$ 39,000	\$ 41,400					\$ 2,400
	Subtotal	\$ 95,849	\$ 120,609	\$ 117,066	\$ 109,831					\$ (7,235)
Solid Waste Disposal	Personal Services	\$ 296,784	\$ 303,410	\$ 323,000	\$ 317,033					\$ (5,967)
	Expenses	\$ 392,633	\$ 424,019	\$ 440,066	\$ 426,864					\$ (13,202)
	Subtotal	\$ 1,200	\$ -	\$ -	\$ -					\$ -
Recycling Comm.	Expenses	\$ -	\$ -	\$ -	\$ -					\$ -
<b>TOTAL, PUBLIC WORKS &amp; FACILITIES</b>		\$ 1,621,022	\$ 1,510,944	\$ 1,487,211	\$ 1,453,198					\$ (34,013)
As Percent of Summary Budget Total		5.1%	4.4%	4.5%	4.4%					
<b>HUMAN SERVICES</b>										
Board of Health	Personal Services	\$ 108,716	\$ 110,780	\$ 111,890	\$ 110,930					\$ (960)
	Expenses	\$ 12,704	\$ 14,014	\$ 14,014	\$ 11,200					\$ (2,814)
	Subtotal	\$ 121,420	\$ 124,794	\$ 125,904	\$ 122,130					\$ (3,774)
Council On Aging	Personal Services	\$ 148,789	\$ 145,493	\$ 146,345	\$ 146,380					\$ 35
	Expenses	\$ 18,318	\$ 35,275	\$ 22,425	\$ 17,325					\$ (5,100)
	Subtotal	\$ 167,107	\$ 180,768	\$ 168,770	\$ 163,705					\$ (5,065)
Veterans Benefits	Personal Services	\$ 21,802	\$ 31,051	\$ 21,944	\$ 21,944					\$ -
	Expenses	\$ 112,760	\$ 101,370	\$ 188,070	\$ 181,770					\$ (6,300)
	Subtotal	\$ 134,562	\$ 132,421	\$ 210,014	\$ 203,714					\$ (6,300)
<b>TOTAL, HUMAN SERVICES</b>		\$ 423,089	\$ 437,983	\$ 504,688	\$ 489,549					\$ (15,139)
As Percent of Summary Budget Total		1.3%	1.3%	1.5%	1.5%					

**Town of Kingston: FY11 Financial Summary**

Department	Description	Voted	Voted	Voted	Directive		FY11 vs FY10	DH Req FY11 vs FY10
		FY08 Budget	FY09 Budget	FY10 Budget	3% Reduction FY 11	FinCom Rec FY 11		
		(See worksheets for actuals)						
<b>CULTURE AND RECREATION</b>								
Library	Personal Services	\$ 409,403	\$ 409,118	\$ 409,775	\$ 414,086		1.0%	\$ 4,291
	Expenses	\$ 156,484	\$ 152,766	\$ 113,514	\$ 93,524		-17.6%	\$ (19,990)
	Subtotal	\$ 565,887	\$ 561,884	\$ 523,289	\$ 507,590		-3.0%	\$ (15,699)
Recreation Comm.	Personal Services	\$ 148,978	\$ 163,011	\$ 156,184	\$ 148,880		-4.7%	\$ (7,304)
	Expenses	\$ 86,677	\$ 89,444	\$ 87,127	\$ 87,127		0.0%	\$ -
	Subtotal	\$ 235,655	\$ 252,455	\$ 243,311	\$ 236,007		-3.0%	\$ (7,304)
Historical Comm.	Expenses	\$ 317	\$ 340	\$ 300	\$ 291		-3.0%	\$ (9)
Cooperative Extension	Expenses	\$ 270	\$ 270	\$ 250	\$ 270		8.0%	\$ 20
<b>TOTAL, CULTURE AND RECREATION</b>		<b>\$ 802,129</b>	<b>\$ 814,949</b>	<b>\$ 767,150</b>	<b>\$ 744,158</b>		<b>-3.0%</b>	<b>\$ (22,992)</b>
	As Percent of Summary Budget Total	2.5%	2.4%	2.3%	2.2%			
<b>DEBT SERVICE</b>								
Retirement of Debt	Expenses	\$ 3,013,353	\$ 2,856,761	\$ 2,810,292	\$ 2,921,991		4.0%	\$ 111,699
<b>TOTAL, DEBT SERVICE</b>		<b>\$ 3,013,353</b>	<b>\$ 2,856,761</b>	<b>\$ 2,810,292</b>	<b>\$ 2,921,991</b>		<b>4.0%</b>	<b>\$ 111,699</b>
	As Percent of Summary Budget Total	9.4%	8.4%	8.4%	8.8%			
<b>EMPLOYEE BENEFITS</b>								
Employee Benefits	Personal Services	\$ -	\$ -	\$ -	\$ -			\$ -
	Expenses	\$ 3,072,096	\$ 3,378,326	\$ 3,592,493	\$ 3,925,634		9.3%	\$ 333,141
<b>TOTAL, EMPLOYEE BENEFITS</b>		<b>\$ 3,072,096</b>	<b>\$ 3,378,326</b>	<b>\$ 3,592,493</b>	<b>\$ 3,925,634</b>		<b>9.3%</b>	<b>\$ 333,141</b>
	As Percent of Summary Budget Total	9.6%	9.9%	10.8%	11.8%			
<b>INSURANCE</b>								
Liability / Property Insurance	Expenses	\$ 200,571	\$ 196,000	\$ 196,000	\$ 196,000		0.0%	\$ -
<b>TOTAL, INSURANCE</b>		<b>\$ 200,571</b>	<b>\$ 196,000</b>	<b>\$ 196,000</b>	<b>\$ 196,000</b>		<b>0.0%</b>	<b>\$ -</b>
	As Percent of Summary Budget Total	0.6%	0.6%	0.6%	0.6%			

**Town of Kingston: FY11 Financial Summary**

Department	Voted FY08		Voted FY09		Voted FY10		Directive 3% Reduction FY 11		FY 11 vs FY10		DH Req FY11 vs FY10	
	Budget	(See worksheets for actuals)	Budget	Budget	Budget	DH Req	FinCom Rec	FY11 vs FY10	FY11 vs FY10			
<b>TOTAL SUMMARY BUDGET</b>	<b>\$ 31,894,216</b>	<b>\$ 33,983,253</b>	<b>\$ 33,343,715</b>	<b>\$ 33,243,771</b>								
<b>TOTAL BUDGET - RECAP</b>												
Total Personal Services	\$ 6,980,116	\$ 7,137,757	\$ 6,816,731	\$ 6,635,080								\$ (181,651)
Total Employee Benefits	\$ 3,072,096	\$ 3,378,326	\$ 3,592,493	\$ 3,925,634								\$ 333,141
Wages, Salaries & Benefits, excl Schools	\$ 10,052,212	\$ 10,516,083	\$ 10,409,224	\$ 10,560,714								\$ 151,490
Total Expenses	\$ 2,619,578	\$ 2,527,288	\$ 2,466,951	\$ 2,409,444								\$ (57,507)
Schools	\$ 16,209,073	\$ 18,083,121	\$ 17,657,248	\$ 17,351,622								\$ (305,626)
Debt Service	\$ 3,013,353	\$ 2,856,761	\$ 2,810,292	\$ 2,921,991								\$ 111,699
	\$ 31,894,216	\$ 33,983,253	\$ 33,343,715	\$ 33,243,771								\$ (99,944)