



**II. Amounts to be raised**

Ila. Appropriations (col. (b) through col. (e) from Page 4)		\$ <u>18,722,540.27</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	_____	
2. Debt and interest charges not included on page 4	_____	
3. Final court judgments	_____	
4. Total overlay deficits of prior years	_____	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	<u>373,087.00</u>	
6. Revenue deficits	_____	
7. Offset receipts deficits Ch. 44, Sec. 53E	_____	
8. Authorized deferral of teachers' pay	<u>89,927.51</u>	
9. Snow and ice deficit Ch. 44 Sec. 31D	<u>187,390.92</u>	
10. Other (specify on separate letter)	<u>25,758.76</u>	
TOTAL Ilb (Total lines 1 through 10)		<u>676,164.19</u>
Ilc. State and county cherry sheet charge (C.S. 1-EC)		<u>488,788.00</u>
Ild. Allowance for abatements and exemptions (overlay)		<u>125,618.61</u>
Ile. Total amount to be raised (Total Ila through Ild)		\$ <u><u>20,013,111.07</u></u>

**III. Estimated receipts and other revenue sources**

IIIa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$ <u>8,047,794.00</u>	
2. Massachusetts School Building Authority Payments	<u>365,455.00</u>	
TOTAL IIIa		<u>8,413,249.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (Page 3, col. (b), Line 23)	<u>1,961,798.00</u>	
2. Offset receipts (See Schedule A-1)	<u>0.00</u>	
3. Enterprise funds (See Schedule A-2)	<u>1,330,470.00</u>	
4. Community preservation funds (See Schedule A-4)	<u>0.00</u>	
TOTAL IIIb		<u>3,292,268.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (Page 4, col. (c))	<u>164,047.13</u>	
2. Other available funds (Page 4, col. (d) )	<u>702,593.44</u>	
TOTAL IIIc		<u>866,640.57</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1. a. Free cash...appropriated on or before June 30, 2008	_____	
b. Free cash...appropriated on or after July 1, 2008	<u>115,320.13</u>	
2. Municipal light source	_____	
3. Teachers' pay deferral	<u>56,576.26</u>	
4. Other source : <u>Cap Stab &amp; Overlay</u>	<u>42,085.12</u>	
TOTAL IIId		<u>213,981.51</u>
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		\$ <u><u>12,786,139.08</u></u>

**IV. Summary of total amount to be raised and total receipts from all sources**

a. Total amount to be raised (from Ile)		\$ <u>20,013,111.07</u>
b. Total estimated receipts and other revenue sources (from IIIe)	\$ <u>12,786,139.08</u>	
c. Total real and personal property tax levy (from Ic)	\$ <u>7,226,971.99</u>	
d. Total receipts from all sources (total IVb plus IVc)		\$ <u><u>20,013,111.07</u></u>

LOCAL RECEIPTS NOT ALLOCATED \*

	(a) Actual Receipts Fiscal 2008	(b) Estimated Receipts Fiscal 2009
→ 1. Motor vehicle excise	\$ 678,825.71	\$ 660,750.00
→ 2. Other excise	0.00	327.00
→ 3. Penalties and interest on taxes and excises	104,565.89	104,500.00
→ 4. Payments in lieu of taxes	3,285.82	3,285.00
5. Charges for Services - water		
6. Charges for Services - sewer	1,990.42	136.00
7. Charges for Services - hospital		
8. Charges for Services - trash disposal	139,098.55	139,000.00
9. Other charges for services	420,837.43	420,750.00
10. Fees	68,633.46	68,500.00
11. Rentals	90,946.57	90,750.00
12. Departmental revenue - Schools		
13. Departmental revenue - Libraries	236.42	250.00
14. Departmental revenue - Cemeteries	26,160.00	26,000.00
15. Departmental revenue - Recreation		
16. Other departmental revenue	54,226.92	55,000.00
17. Licenses and permits	94,744.88	94,750.00
18. Special assessments	3,809.28	3,800.00
→ 19. Fines and forfeits	23,634.00	23,500.00
→ 20. Investment income	53,583.82	53,500.00
→ 21. Miscellaneous recurring (please specify)	149,029.97	152,340.00
22. Miscellaneous non-recurring (please specify)	187,176.38	64,660.00
23. TOTALS	\$ 2,100,785.52	\$ 1,961,798.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the fiscal 2009 tax rate recapitulation form by the City/Town/District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

\_\_\_\_\_  
Date Accountant/Auditor Tel. No.

- \* Do not include receipts in columns (a) or (b) that were voted by the City/Town/District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation must be submitted to support increases / decreases of estimated receipts to actual receipts.
- Written documentation must be submitted to support increases/decreases of FY2008 estimated receipts to FY2009 estimated receipts to be used in calculating the municipal revenue growth factor.



THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE  
PRO FORMA RECAPITULATION

of

**ORANGE**

City/Town/District

FISCAL 2009

**I. Tax Levy Calculation**

Ia. Total amount to be raised (from page 2 IIe)	\$	<u>0.00</u>
Ib. Total estimated receipts and other revenue sources (from page 2 IIIe)		<u>1,330,470.00</u>
Ic. Tax levy (Ia minus Ib)	\$	<u><u>(1,330,470.00)</u></u>

**II. Estimated Levy Limit Calculation**

IIa. FY2009 base	\$	<u>6,925,171</u>	
IIb. FY2008 adjusted new growth		<u>6,212</u>	
Subtotal of lines IIa plus IIb			<u>6,931,383</u>
IIc. 2.5% of subtotal			<u>173,285</u>
IId. Override or underride			<u>0</u>
IIe. Debt, capital and/or expenditure exclusion			<u>8,206</u>
IIf. FY2009 levy limit plus exclusion(s)			<u>7,112,874</u>
If Ic above is less than or equal to IIf, stop			
If Ic above is greater than IIf, continue.			
IIg. Estimated FY2009 growth			<u>                    </u>
IIh. FY2009 levy limit plus exclusion(s) and estimated growth.	\$		<u><u>7,112,874</u></u>
Ic above cannot be greater than IIh.			

Board of Assessors of **ORANGE** \_\_\_\_\_  
City or Town Date Tel. No.

**Do Not Write Below This Line --- For Department of Revenue Use Only**

Reviewed By: \_\_\_\_\_  
Date: \_\_\_\_\_  
Approved: \_\_\_\_\_  
Director of Accounts Date

**II. Amounts to be raised**

Ila. Appropriations (col. (b) through col. (e) from Page 4)		\$ <u>0.00</u>
Ilb. Other amounts to be raised		
1. Amounts certified for tax title purposes	_____	
2. Debt and interest charges not included on page 4	_____	
3. Final court judgments	_____	
4. Total overlay deficits of prior years	_____	
5. Total cherry sheet offsets (see cherry sheet 1-ER)	_____	
6. Revenue deficits	_____	
7. Offset receipts deficits Ch. 44, Sec. 53E	_____	
8. Authorized deferral of teachers' pay	_____	
9. Snow and ice deficit Ch. 44 Sec. 31D	_____	
10. Other (specify on separate letter)	_____	
TOTAL Ilb (Total lines 1 through 10)		<u>0.00</u>
Ilc. State and county cherry sheet charge (C.S. 1-EC)		_____
Ild. Allowance for abatements and exemptions (overlay)		_____
Ile. Total amount to be raised (Total Ila through Ild)		\$ <u><u>0.00</u></u>

**III. Estimated receipts and other revenue sources**

Illa. Estimated receipts - State		
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$ _____	
2. Massachusetts School Building Authority Payments	_____	
TOTAL IIIa		<u>0.00</u>
IIIb. Estimated receipts - Local		
1. Local receipts not allocated (Page 3, col. (b), Line 23)	_____	0.00
2. Offset receipts (See Schedule A-1)	_____	0.00
3. Enterprise funds (See Schedule A-2)	_____	1,330,470.00
4. Community preservation funds (See Schedule A-4)	_____	0.00
TOTAL IIIb		<u>1,330,470.00</u>
IIIc. Revenue sources appropriated for particular purposes		
1. Free cash (Page 4, col. (c))	_____	0.00
2. Other available funds (Page 4, col. (d) )	_____	0.00
TOTAL IIIc		<u>0.00</u>
IIId. Other revenue sources appropriated specifically to reduce the tax rate		
1a. Free cash...appropriated on or before June 30, 2008	_____	
b. Free cash...appropriated on or after July 1, 2008	_____	
2. Municipal light source	_____	
3. Teachers' pay deferral	_____	
4. Other source :(Specify) _____	_____	
TOTAL IIId		<u>0.00</u>
IIIe. Total estimated receipts and other revenue sources (Total IIIa through IIId)		\$ <u><u>1,330,470.00</u></u>

**IV. Summary of total amount to be raised and total receipts from all sources**

a. Total amount to be raised (from Ile)		\$ <u>0.00</u>
b. Total estimated receipts and other revenue sources (from IIIe)	\$ <u>1,330,470.00</u>	
c. Total real and personal property tax levy (from Ic)	\$ <u>(1,330,470.00)</u>	
d. Total receipts from all sources (total IVb plus IVc)		\$ <u><u>0.00</u></u>

**LOCAL RECEIPTS NOT ALLOCATED \***

	(a) Actual Receipts Fiscal 2008	(b) Estimated Receipts Fiscal 2009
→ 1. Motor vehicle excise	\$ _____	\$ _____
→ 2. Other excise	_____	_____
→ 3. Penalties and interest on taxes and excises	_____	_____
→ 4. Payments in lieu of taxes	_____	_____
5. Charges for Services - water	_____	_____
6. Charges for Services - sewer	_____	_____
7. Charges for Services - hospital	_____	_____
8. Charges for Services - trash disposal	_____	_____
9. Other charges for services	_____	_____
10. Fees	_____	_____
11. Rentals	_____	_____
12. Departmental revenue - Schools	_____	_____
13. Departmental revenue - Libraries	_____	_____
14. Departmental revenue - Cemeteries	_____	_____
15. Departmental revenue - Recreation	_____	_____
16. Other departmental revenue	_____	_____
17. Licenses and permits	_____	_____
18. Special assessments	_____	_____
→ 19. Fines and forfeits	_____	_____
→ 20. Investment income	_____	_____
→ 21. Miscellaneous recurring (please specify)	_____	_____
22. Miscellaneous non-recurring (please specify)	_____	_____
23. TOTALS	\$ <u>0.00</u>	\$ <u>0.00</u>

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the fiscal 2009 pro forma recapitulation form by the City/Town/District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

\_\_\_\_\_ Date \_\_\_\_\_ Accountant/Auditor \_\_\_\_\_ Tel. No.

- \* Do not include receipts in columns (a) or (b) that were voted by the City/Town/District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation must be submitted to support increases / decreases of estimated receipts to actual receipts.
- Written documentation must be submitted to support increases/decreases of FY2008 estimated receipts to FY2009 estimated receipts to be used in calculating the municipal revenue growth factor.

REVENUE BUDGET				October 16, 2008
FISCAL YEAR 2009				
PROPERTY TAXES				
(1) Fiscal Year 2008 base	\$6,925,171.00			
(2) Plus 2.5%	\$173,129.28			
(3) Plus New Growth	\$117,691.00			
(4) Plus Override				
(5) Plus Debt Exclusion	-\$5,792.87	(see note #1)		
(6) Plus Capital Expenditure Exclusion				
Total Property Tax Revenue		\$7,210,198.41		
OTHER RECURRING REVENUE				
(1) State Aid - Cherry Sheet	\$8,047,794.00			
(2) Local Receipts	\$1,979,798.00			
(3) School Construction	\$365,455.00			
(4) Offset Receipts	\$0.00			
(5) Enterprise Receipts	\$173,250.00			
Total Other Recurring revenue		\$10,566,297.00		
OTHER AVAILABLE FUNDS				
(1) Free Cash	\$115,320.13			
(2) Capital Stabilization Fund	\$16,000.00			
(3) Overlay Surplus	\$26,085.12			
(4) Other Sale of Lots	\$30,684.00			
Total Other Available Funds		\$188,089.25		
TOTAL REVENUE			#####	
CHARGES AGAINST REVENUES				
(1) State & County Charges	\$488,788.00			
(2) Overlay	\$125,000.00			
(3) Offset-Cherry Sheet	\$373,087.00			
(4) Amounts Certified for Tax Title				
(5) Debt, Interest and Lease Payment	\$82,060.70			
(6) Final Court Judgements				
(7) Overlay Deficits				
(8) Art. ATM 06/16/08	\$4,500.00			
(9) Snow & Ice Deficits	\$187,390.92			
(10) Sewer Enterprise Fund Deficits	\$25,758.76			
(11) Group Health Ins. Trust Fund Deficit	\$0.00			
(12) Deferral of Teachers Pay	\$33,351.25			
TOTAL CHARGES AGAINST RECEIPTS			\$1,319,936.63	
RECONCILIATION				
TOTAL REVENUES			#####	
TOTAL CHARGES AGAINST REVENUES			\$1,319,936.63	
TOTAL AVAILABLE FOR LOCAL APPROPRIATIONS			#####	
BUDGET FY 09			#####	
		Total	\$1,845.03	Balance
Note 1:	Debt Exclusion	School Debt	\$151,811.80	
		School Bldg. Ass.	-\$365,455.00	
			-\$213,643.20	
		Fire Truck Debt		
		Mahar	\$207,850.33	
		Total	-\$5,792.87	

BUDGETS	July 1,2007-June 30, 2008		July 1,2008-June 30, 2009	
	FY08		FY09	
<b>GENERAL GOVERNMENT:</b>				
Moderator's Salary 114	100.00		100.00	0.00
Selectmen's Salary 122	3,000.00		3,000.00	0.00
Selectmen's Expense 122	4,090.00		3,809.00	-281.00
Town Administrator Salary 129	67,040.13	MOU	70,560.00	3,519.87
Town Administrator Wages 129	34,982.23		36,024.00	1,041.77
Town Administrator Expense 129	21,780.00		14,741.00	-\$7,039.00
Finance Committee Expense 131	300.00		291.00	-\$9.00
Reserve Fund 132	32,421.01		21,000.00	-\$11,421.01
Town Accountant's Salary 135	43,374.20	MOU	45,681.00	2,306.80
Town Accountant's Wages 135	9,580.40	Contract Increase	10,596.00	1,015.60
Town Accountant Expense 135	3,575.00		4,605.00	1,030.00
Audit of Town Accounts 136	21,000.00		23,000.00	2,000.00
Board of Assessor's 141	3,000.00		3,000.00	0.00
Assistant Assessor's Wages 141	27,727.60	Contract Increase	30,003.00	2,275.40
Assessors Expense 141	16,789.00		7,914.00	-8,875.00
Treasurer's Salary 145	42,725.08		44,997.00	2,271.92
Treasurer's Wages 145	16,334.40	Contract Increase	21,102.00	4,767.60
Treasurer Expense 145	20,322.00		19,024.00	-1,298.00
Collector's Salary 146	40,176.93		42,314.00	2,137.07
Collector's Wages 146	13,599.00	Contract Increase	16,638.00	3,039.00
Collector's Expense 146	25,138.00		17,811.00	-7,327.00
Town Counsel 151	20,000.00		14,550.00	-5,450.00
Human Resource Board 152	250.00		242.00	-8.00
General Office Wages 159	9,951.00	Contract Increase	12,261.00	2,310.00
General Office Expense 159	38,776.00		39,770.00	994.00
Town Clerk's Salary 161	40,176.93		42,314.00	2,137.07
Town Clerk's Wages 161	2,250.00		3,999.00	1,749.00
Town Clerk's Expense 161	4,165.00		3,958.00	-207.00
Election & Registration 163	10,750.00		12,654.00	1,904.00
Conservation Com. Expense 171	620.00		601.00	-19.00
Planning Board Expense 175	2,865.00		2,780.00	-85.00
Zoning Board of Appeals 176	235.00		228.00	-7.00
Town Hall Maintenance 192	36,890.00		46,560.00	9,670.00
Town Reports 195	1,600.00		1,550.00	-50.00
Armory Maintenance 197	44,643.00		52,357.00	7,714.00
<b>Total General Government</b>	660,226.91		670,034.00	9,807.09
<b>PUBLIC SAFETY:</b>				
Police Chief Salary 210	81,723.00	Ratio Bill	84,175.00	2,452.00
Police Wages 210	740,479.00	Contract Increase	763,961.00	23,482.00
Police Dept Expense 212	76,937.00		83,003.00	6,066.00
Fire Chief Salary 220	68,215.10	Ratio Bill	75,240.00	7,024.90
Fire Wages 220	532,105.47	Contract Increase	534,267.00	2,161.53
Fire Dept Expense 221	153,848.00		154,002.00	154.00
Building Inspector's Salary 241	56,192.00	MOU	60,660.00	4,468.00
Building Inspector's Wages 241	7,018.00	Contract Increase	12,993.00	5,975.00
Building Inspectors Expense 241	9,030.00		3,150.00	-5,880.00
Electrical Inspector's Salary 245	23,712.00		24,424.00	712.00
Electrical Inspector's Alt. Wages 245	600.00		300.00	-300.00
Electrical Inspector's Travel Wages 2	1,433.00		1,720.00	287.00
Animal Inspector's Salary 249	650.00		650.00	0.00
Animal Inspector' Expense 249	50.00		25.00	-25.00
Dog Control Wages 292	5,125.00		0.00	-5,125.00
Dog Control Expense 292	3,000.00		0.00	-3,000.00
Tree Dept Wages 295	1,025.00		1,080.00	55.00
Tree Dept 295	10,000.00		4,820.00	-5,180.00

<b>Total Public Safety</b>	1,771,142.57		1,804,470.00	33,327.43
		Requested by		
		School		
<b>EDUCATION:</b>				
Orange Elementary School 310	5,475,532.00	5,908,042.00	5,481,510.00	5,978.00
R.C.Mahar Reg. School 391	3,278,813.00	3,339,011.00	3,242,016.00	-36,797.00
Franklin Cty Tech 394	429,598.00	431,768.00	431,768.00	2,170.00
<b>Total Education</b>	9,183,943.00	9,678,821.00	9,155,294.00	-28,649.00
<b>Public Works &amp; Facilities</b>				
Highway/Sewer/Parks Supt.Salary 4	57,596.80	MOU	60,660.00	3,063.20
Highway Wages 421	184,548.70	Contract Increase	173,475.00	-11,073.70
Highway Adm.Construction & Maint.	178,541.50		183,317.00	4,775.50
Snow & Ice 423	125,032.00		125,032.00	0.00
Street Lights 424	35,901.00		34,824.00	-1,077.00
Fr.Solid Waste 430	13,720.00		14,469.00	749.00
Fr.Solid Haz. Waste Day 430	3,000.00		3,000.00	0.00
Sanitation Salary 433	40,803.20	MOU	42,973.00	2,169.80
Sanitation Wages 433	69,926.00	Contract Increase	81,046.00	11,120.00
Sanitation Expense 433	154,549.00		134,620.00	-19,929.00
Airport Manager's Salary 485	40,803.00	MOU	42,973.00	2,170.00
Airport Wages 487	18,064.00	Contract Increase	21,003.00	2,939.00
Airport Expense 482	19,365.00		28,477.00	9,112.00
Airport Aviation Gas Sales & Exp.	45,000.00		55,000.00	10,000.00
Cemetery Commissioners Salaries 4	600.00		600.00	0.00
Cemetery Salary 491	36,507.19	MOU	38,449.00	1,941.81
Cemetery Wages 491	56,551.00	Contract Increase	74,008.00	17,457.00
Cemetery Dept. Expense 491	0.00		17,225.00	17,225.00
Care of Cemeteries	0.00		8,000.00	8,000.00
<b>Total Public Works &amp; Facilities</b>	1,080,508.39		1,139,151.00	58,642.61
<b>HUMAN SERVICES:</b>				
Board of Health Commissioners Sala	600.00		600.00	0.00
Board of Health Wages 511	46,766.98	Contract Increase	50,197.00	3,430.02
Board of Health Expense	0.00	Revolving Acct.	0.00	
Council of Aging Wages 541	12,948.00	Contract Increase	20,737.00	7,789.00
Council of Aging Expense 541	1,558.00		914.00	-644.00
Veterans' Services Adm. 543	7,812.00		8,379.00	567.00
Veterans Benefits 544	18,000.00		20,000.00	2,000.00
<b>Total Human Services</b>	87,684.98		100,827.00	13,142.02
<b>CULTURE AND RECREATION</b>				
Library Director Salary 610	50,541.73	MOU	53,195.00	2,653.27
Library Wages 610	114,504.00	Contract Increase	132,744.00	18,240.00
Library Expense 610	84,956.27		70,027.00	-14,929.27
Parks Wages 650	13,404.80	Contract Increase	13,060.00	-344.80
Parks Expense 650	8,577.50		10,230.00	1,652.50
Historical Comm. 691	500.00		485.00	-15.00
<b>Total Cultural and Recreation</b>	272,484.30		279,741.00	7,256.70
<b>Debt Service: 710,751,&amp; 752</b>				
Airpark Industrial Park Debt ('11)	11,700.00		11,700.00	0.00
New School Dept ('09,10)	278,160.00		143,160.00	-135,000.00

Fire Engine ('08)	25,000.00		0.00	-25,000.00
Landfill Cap & Close ('18)	60,000.00		60,000.00	0.00
Sewer Facilities Study ('19)	ARTICLE		ARTICLE	0.00
Comm Septic Mgmt. Program ('19)	ARTICLE		ARTICLE	0.00
Brookside Sewer Project ('08)	ARTICLE		ARTICLE	0.00
Sewer Replacement Line	ARTICLE		ARTICLE	0.00
Lake Ave. Betterments	ARTICLE		ARTICLE	0.00
Highway Garage	52,000.00		52,000.00	0.00
Highway and Landfill Trucks	36,000.00		36,000.00	0.00
Long-Term Interest, New School	20,931.40		8,652.00	-12,279.40
Long Term Interest, All Others	47,286.00		39,558.00	-7,728.00
Mahar Project	133,478.96		221,849.00	88,370.04
Short Term & Other Interest	5,000.00		26,677.00	21,677.00
<b>Total Debt Service</b>	669,556.36		599,596.00	-69,960.36
<b>INSURANCE AND MISCELLANEOUS:</b>				
Frank Council of Govt Assessment 8	35,891.77		39,198.00	3,306.23
Franklin Cty. Retirement Assessmen	658,662.00		687,182.00	28,520.00
Workers Compensation 912	54,753.16		48,804.00	-5,949.16
Unemployment Compensation 913	25,000.00		25,000.00	0.00
Group Health & Life Insurance 914	1,495,257.00		1,837,486.00	342,229.00
Medicare Insurance Tax Costs 916	95,716.92		100,503.00	4,786.08
Police & Fire Accident 944	0.00		54,608.00	54,608.00
General Town Insurance 945	175,473.07		100,909.00	-46,645.00
<b>Total Ins. &amp; Misc.</b>	2,540,753.92		2,893,690.00	352,936.08
<b>GRAND TOTALS:</b>	16,266,300.43		16,642,803.00	376,502.57