FY 10 RESOURCE PROFILE

| REVENUES | FY 09 MAY 9 2008 | FY 10 FEB 12 2009 | FY 10 MAR 5 2009 | FY 10 MAR 26 2009 | FY 10 APR 3 2009 |
|---|---------------------|----------------------|---------------------|----------------------|---------------------|
| | | | | | |
| TOTAL ASSESSED VALUE (EST.) | 2,019,843,400 | 1,985,104,400 | 1,985,104,400 | 1,985,104,400 | 1,985,104,400 |
| AVERAGE ASSESSED HOME | 292,700 | 292,700 | 292,700 | 292,700 | 292,700 |
| TAX RATE | 13.64 | \$13.98 | \$14.10 #1 | \$14.09 | \$14.11 |
| AVERAGE TAX BILL | 3,992 | 4,093 | 4,127 | 4,125 | 4,129 |
| TAX RATE CHANGE | 0.81 | 0.34 | 0.46 | 0.45 | 0.47 |
| EXCESS LEVY CAPACITY | 15,841 | -17,347 | 2,048 | 289,429 #11 | 725,273 |
| | | | | | |
| UNRESTRICTED REVENUE | | | | | |
| TAX LEVY | 24,701,092 | 25,591,419 | 25,591,419 | 25,591,419 | 25,591,419 |
| SUPPLEMENTAL TAX ASSESSMENT | 40,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| DEBT EXCLUSION (NET) | 2,392,897 | 2,165,870 | 2,396,909 #2 | 2,385,414 #12 | 2,410,765 |
| FREE CASH | 550,000 | 216,851 | 216,851 | 216,851 | 216,851 |
| LIGHT DEPT IN LIEU | 127,500 | 127,500 | 127,500 | 127,500 | 127,500 |
| SBAB REIMBURSEMENT ELEMENTARY | 1,870,996 | 1,870,996 | 1,870,996 | 1,870,996 | 1,870,996 |
| CHERRY SHEET-LOTTERY | 1,924,637 | 1,676,900 | 1,676,900 | 1,676,900 | 1,676,900 |
| STATEWIDE HOTEL/MEALS TAX INCREASE | 0 | 242,291 | 242,291 | 242,291 | 242,291 |
| CHERRY SHEET-GEN | 245,781 | 267,438 | 267,438 | 267,438 | 267,438 |
| GENERAL EST RECEIPTS | 1,809,649 | 1,850,000 | 1,850,000 | 1,850,000 | 1,850,000 |
| EXCISE RECEIPTS | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| WRSD MAINT/SERVICES FEE | 62,000 | 72,000 | 72,000 | 72,000 | 72,000 |
| OVERLAY RESERVE | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| SEWER CONNECTION FUND OFFSET | 75,789 | 75,789 | 75,789 | 75,789 | 75,789 |
| EMS RECEIPTS | , | 625,000 | 625,000 | 625,000 | 600,254 |
| WACHUSETT FUND (PAYMENT) | 129,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| WATER/SEWER GF REPAYMENT | 2,222 | , | 50,000 #3 | 50,000 | 50,000 |
| TOTAL UNRESTRICTED REVENUE | 35,929,341 | 36,867,054 | 37,148,093 | 37,136,598 | 37,137,203 |
| Note #1 Impact of increased High School Debt | , , | , , , | | . , | , , |
| Note #2 Increase in Debt Excluded High School Debt | | | | | |
| Note #3 Water Sewer Repayment to General Fund | | | | | |
| Note #11 \$0.14/1000 below the allowable limits of Prop 2 1/2 | | | | | |
| Note #12 Decrease in High School Debt | | | | | |
| Note #17 Slight decrease in estimated EMS receipts | | | | | |

FY 10 RESOURCE PROFILE

| EXPENDITURES | FY 09 | FY 10 | FY 10 | FY 10 | FY 10 |
|---|--------------|--------------|--------------|---------------|----------------|
| | MAY 9 2008 | FEB 12 2009 | MAR 5 2009 | MAR 26 2009 | APR 3 2009 |
| DISCRETIONARY EXPENDITURES | | | | | |
| COUNTY ASSESSMENTS | 23,076 | 11,887 | 11,887 | 11,887 | 11,887 |
| STATE ASSESSMENTS | 120,503 | 117,685 | 12,082 | 12,082 | 12,082 |
| TRANSPORTATION AUTHORITIES | 120,303 | 117,000 | 105,603 #4 | 105,603 | 105,603 |
| OVERLAY/ABATEMENTS | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| NON-EXEMPT DEBT | 124,709 | 122,769 | 122,769 | 122,769 | 122,769 |
| EXEMPT DEBT (DE) | 3,399,383 | 3,176,977 | 3,176,977 | 3,176,977 | 3,176,977 |
| INFRASTRUCTURE INVESTMENT FUND | 453,129 | 463,835 | 463,835 | 463,835 | 463,835 |
| REQUIRED MINIMUM CONTRIBUTION | 16,331,022 | 16,269,045 | 16,269,045 | 16,269,045 | 16,269,045 |
| VOLUNTARY REGIONAL ASSESSMENT RASA | 2,396,310 | 2,700,000 | 2,575,000 #8 | 1,875,440 #13 | 1,492,415 |
| HIGH SCHOOL DEBT (DE) | 864,510 | 864,510 | 1,095,928 #5 | 1,084,433 #14 | 1,109,784 |
| OIL SPILL CLEAN UP DEBT | 17,839 | 17,839 | 78,139 #6 | 78,139 | 52,805 |
| MONTACHUSETT ASSESSMENT | 527,543 | 550,000 | 644,926 #7 | 644,926 | 644,926 |
| VOCATIONAL TUITION | 10,000 | , 0 | 0 | 0 | Č |
| SCHOOL TRANSPORTATION | 378,911 | 378,911 | 378,911 | 791,090 #15 | 791,090 |
| EMS APPROPRIATION | 167,802 | 877,485 | 877,485 | 877,485 | 825,254 |
| RESERVE/STABILIZATION ACCOUNT | | | | | |
| MUNICIPAL BUDGET | 10,923,763 | 11,158,458 | 11,158,458 | 11,158,458 | 11,158,458 |
| TOTAL DISCRETIONARY EXP | 35,913,500 | 36,884,401 | 37,146,045 | 36,847,169 | 36,411,930 |
| REVENUE/EXPENDITURE DIFFERENCE | 15,841 | -17,347 | 2,048 | 289,429 | 725,273 |
| | 13,041 | -17,347 | 2,040 | 209,429 | 125,215 |
| Note #4 Break out of WRTA & MBTA Assessments | £40,000,500 | \$20,220,20F | \$00.007.000 | \$20,000,447 | Φ40.74F.420 |
| Note #8 Possible reduction in RASA increase | \$19,988,592 | \$20,230,305 | \$20,397,023 | \$20,098,147 | \$19,715,139 |
| Note #5 Actual FY10 High School Debt | | | | | |
| Note #6 Actual FY10 Oil Spill Debt Note #7 Actual Montachusett Assessment | | | | | |
| | | | | | |
| Note #13 Significant decrease in RASA Note #14 Slight decrease in High School Debt | | | | | |
| Note #14 Significant increase in Transportation expense | | | | | |
| Note #15 Significant increase in Transportation expense Note #18 Decrease in RASA | | | | | |
| Note #18 Decrease in RASA Note #19 Continued refinement of HS debt amount | | | | | |
| | | | | | |
| Note #20 Change in Oil Remediation Debt Note #21 Decrease in EMS Expenses | | Page 2 | | | 4/3/2009[Time] |

FY 10 RESOURCE PROFILE

| levy capacity toward establishment of a Reserve Account | | | | | |
|---|------------|-------------|------------|-------------|------------|
| | | | | | |
| | FY 09 | FY 10 | FY 10 | FY 10 | FY 10 |
| | MAY 9 2008 | FEB 12 2009 | MAR 5 2009 | MAR 26 2009 | APR 3 2009 |
| RESTRICTED REVENUE | | | | | |
| LUDD ADV OFFICE | | | 27.27. | 27.274 | |
| LIBRARY OFFSETS | 30,270 | 25,971 | 25,971 | 25,971 | 25,971 |
| RECREATION REVOLVING | 380,183 | 404,930 | 404,930 | 404,930 | 404,930 |
| AFTER SCHOOL REVOLVING | 252,589 | 271,325 | 271,325 | 271,325 | 271,325 |
| CABLE REVOLVING ACCOUNT | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 |
| SOLID WASTE REVOLVING ACCOUNT | 979,103 | 1,018,000 | 1,018,000 | 1,018,000 | 1,018,000 |
| INSPECTIONAL SERVICES REVOLVING | 217,000 | 286,000 | 286,000 | 286,000 | 286,000 |
| WATER SEWER REVENUE | 4,636,136 | 4,912,808 | 4,912,808 | 4,912,808 | 4,912,808 |
| WATER SEWER DEPRECIATION FUND | | | 247,000 | 247,000 | 247,000 |
| ASSET EXCHANGE FUND | 96,559 | 0 | 0 | 0 | (|
| DPW DEPRECIATION FUND | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| FIRE VEHICLE STABILIZATION FUND | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| EMS ENTERPRISE FUND | 0 | 0 | 0 | 0 | (|
| TOTAL RESTRICTED REVENUE | 7,056,840 | 7,234,034 | 7,481,034 | 7,481,034 | 7,481,034 |
| Note #9 MBTE Settlement to start fund | | | | | |
| RESTRICTED EXPENDITURES | | | | | |
| LIBRARY OFFSETS | 27,364 | 25,971 | 25,971 | 25,971 | 25,971 |
| RECREATION REVOLVING | 525,369 | 463,994 | 463,994 | 463,994 | 463,994 |
| AFTER SCHOOL REVOLVING | 244,536 | 273,792 | 273,792 | 273,792 | 273,792 |
| CABLE REVOLVING ACCOUNT | 211,720 | 194,621 | 194,621 | 194,621 | 194,62 |
| SOLID WASTE REVOLVING ACCOUNT | 977,855 | 1,011,934 | 1,011,934 | 1,011,934 | 1,011,93 |
| INSPECTIONAL SERVICES REVOLVING | 215,420 | 195,817 | 195,817 | 195,817 | 195,81 |
| WATER SEWER EXPENSES | 4,642,292 | 4,912,808 | 4,912,808 | 4,912,808 | 4,912,80 |
| WATER SEWER DEPRECIATION FUND | ,= , ,= | ,- ,- ,- | 180,000 | 25,000 #16 | 25,00 |
| ASSET EXCHANGE FUND | 0 | 0 | 0 | 0 | |
| DPW DEPRECIATION FUND | 215,000 | 360,192 | 360,192 | 360,192 | 360,19 |
| FIRE VEHICLE STABILIZATION FUND | 450,000 | 0 | 0 | 0 | |
| EMS ENTERPRISE FUND | 0 | 0 | 0 | 0 | |
| TOTAL RESTRICTED EXPENDITURES | 7,509,556 | 7,439,129 | 7,619,129 | 7,464,129 | 7,464,12 |
| Note #10 W/S DEP Expenses | | | | | · · · |
| Note #16 SRF Engineering projects to 3/31 STM | | | | | |

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