

**Town of Arlington
Massachusetts**

**Report of the
Finance Committee**



**ANNUAL TOWN MEETING
Monday April 28, 2008**

THE FINANCE COMMITTEE

ALLAN TOSTI, *Chairman*

RICHARD C. FANNING, *Vice Chairman*
CHARLES T. FOSKETT, *Vice Chairman*

ALAN JONES, *Vice Chairman*
PETER B. HOWARD, *Secretary*

PRECINCT	TERM ENDS	PRECINCT	TERM ENDS
1 PAUL MCGAFFIGAN	2008	11 DAN DUNN	2010
2 STEPHEN W. DECOURCEY	2010	12 KENNETH J. SIMMONS	2009
3 ALLAN TOSTI	2009	13 JOHN J. DEYST, JR.	2010
4 RYAN J. FERRARA	2008	14 ALAN JONES	2010
5 ABIGAIL DUBOIS	2008	15 RICHARD C. FANNING	2009
6 VACANT		16 ERIN PHELPS	2008
7 JOSEPH CONNORS	2010	17 PAUL BAYER	2009
8 CHARLES T. FOSKETT	2010	18 MARY RONAN	2010
9 MARY MARGARET FRANCLEMONT	2009	19 PAUL E. OLSEN	2009
10 PETER B. HOWARD	2008	20 DEAN CARMAN	2008
		21 JOHN MAHONEY	2009

GLORIA TURKALL
Executive Secretary

The Finance Committee was established by vote of the Town over a century ago on March 7, 1895. Article 33 provided for the selection of a "committee of twenty-one", which would consider all articles in the warrant involving an appropriation of money and "make report thereof in print, with their estimates and recommendations for final action of the town....."

Arlington's Finance Committee, however, was not the first in the state. According to the Massachusetts Finance Committee Handbook, "The Finance Committee's beginning was the action of a group of citizens of Quincy in 1870 who created themselves a committee to restore financial order." In 1910, the legislature required finance committees for every town "whose valuation for the purposes of apportioning the state tax exceeds one million dollars." Chapter 39, Section 16, also provided that any other town may "by by-law provide for the election or the appointment and duties of appropriation, advisory or finance committees, who shall consider any or all municipal questions for the purpose of making reports or recommendations to the town...."

In Arlington, the duties and responsibilities of the Finance Committee are stated in the Town Manager Act, Sections 31-35, and in the Bylaws, Title I, Article 7. Finance Committee members must be registered voters of the town. They are appointed by a three-member committee composed of the Moderator, the chairman of the Finance Committee and the chairman of the Board of Trust Fund Commissioners.

Under Section 4 of Article 7 of Title I of the Bylaws, the Finance Committee "shall consider all articles contained in any warrant except articles on zoning...and those articles which do not require or request an appropriation of money...said committee shall make recommendations, and shall report in print, if possible at or prior to each town meeting, but the omission of said committee so to consider, recommend and/or report shall not affect the validity of any vote or other action at any town meeting. The committee shall also make such general suggestions, criticisms and recommendations, as it may deem expedient. Nothing contained in this section shall preclude the Committee from considering, if it sees fit, articles which do not require or request an appropriation of money."

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GLOSSARY

AVAILABLE FUNDS -- See Unencumbered Funds

CHERRY SHEET -- Cherry-colored form showing state and county charges and reimbursement to the Town as certified by the State Director of Accounts.

ENTERPRISE FUNDS -- Funds that account for all revenues and expenditures for services and allow surpluses to be used to reduce user fees for the services or to pay for capital improvements. Each fund has an independent budget. Losses are made up from the Town's general fund. Presently, Arlington has enterprise funds for Council on Aging Transportation, Recreation, Veterans' Memorial Rink, Water & Sewer and Youth Services.

FISCAL YEAR -- July 1 through June 30.

FREE CASH -- See Unencumbered Funds.

OVERLAY -- Funds set aside to cover abatements and exemptions. The amount is determined by the Board of Assessors.

OVERLAY RESERVE -- Unused accumulated amount of Overlay for previous years that is not required to be held in a specific Overlay account for a given year. Once released by the Board of Assessors, the funds may be used for any municipal purpose.

RESERVE FUND -- A fund established by the Annual Town Meeting. It is under control of the Finance Committee, which may authorize transfers for extraordinary or unforeseen expenditures. The fund may be composed of an appropriation of not more than 5% of the tax levy for the preceding year.

STABILIZATION FUND -- A special account created to provide a reserve for municipal expenditures.

SURPLUS REVENUE -- The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves.

UNENCUMBERED FUNDS -- The amount of surplus revenue, minus uncollected taxes of prior years. Unencumbered funds must be certified by the State Bureau of Accounts before they can be used. Also known as Free Cash or Available Funds.

REPORT OF THE CHAIR

The Town is now entering the fourth year of its five-year financial plan. As you know, this is a key component of the “Lyons” plan that was adopted by all of the major boards of the Town and the citizens with their generous approval of the operating override in June 2005. It would be helpful to review the major components of this plan.

- No additional operating overrides for five years
- A 4% cap on all operating budgets
- Any increase in insurance above 7% would reduce the operating budget increase
- Increase elderly exemptions (which was accomplished at the 2005 Town Meeting)
- Push by all town officials for appropriate increases in local aid
- Maintain reserves of 5% of total expenditures

To date, we are on target to meet all of the promises made to the voters and are in the planning stages for the next five-year plan beginning in fiscal 2011. The Board of Selectmen, led by former chairs Kevin Greeley and Annie LaCourt and current chair Clarissa Rowe, have been holding a series of summit meetings to solicit ideas from both town officials and citizens on the construction of the next five-year plan. The suggestions have included ideas for increased efficiencies, reduced expenditures, increased revenues and modifications of how calculations are made. Some of the suggestions in this warrant have been discussed at these meetings and could be integrated into that plan. It is critical that any changes do not remove the incentive to control costs.

If you have not been able to attend these summit meetings, please do not hesitate to discuss your ideas with members of the Board of Selectmen, School Committee and/or Finance Committee. But please remember that no one department or service can be successful if the entire Town is not successful.

With this plan in mind the Finance Committee began its deliberations in January. We participated in the Budget and Revenue Task Force, met with the Town Manager, who continually updated the five-year revenue and expenditure projections, and met with many other department heads and Town officials. Included in this report on D1 are the most recent projections, which I urge you to review.

The Finance Committee worked over the last three months to develop the fiscal year 2009 budget of this plan, which is included in this Report for your review and approval starting on B1. We have included a comprehensive summary of our calculations and recommendations under C1. We have held the operating budgets to the required limits under the Five Year Plan. We have also included information in E1 and F1 on Town recycling and the issue of Other Post Employment Benefits.

Unfortunately, the economic recovery lasted only three years. However, even as State revenues have stagnated, to their credit, the Governor, House and Senate have approved increased local aid for the State’s cities, towns and school districts for fiscal 2009. The local aid numbers agreed to in a March resolution have a net increase to Arlington of approximately \$400,000, which is \$200,000 below the projection of the five-year plan. Part of the problem is the stagnation in lottery proceeds, which in the past have generated steady increases in local aid payments. In fact, in fiscal

2007 the lottery failed to produce enough revenues to meet the payments promised to cities and towns and are projected to miss their target in fiscal 2008. Again, to their credit, the Governor, House and Senate have absorbed these losses from the State's general funds to prevent shortfalls in local revenues.

One bright spot this year is the assessment from Minuteman Regional Vocational High School, which has decreased by \$123,210 below the fiscal 2008 level. This follows three years of increases substantially over the 4% limit. There are two reasons for the decline. The first is a decline in students from Arlington in comparison with other member Towns. The other is a new superintendent who has stated a commitment to bring the district's costs more in line with other vocational schools. The Finance Committee testified at the Minuteman budget hearing that the Town could no longer afford assessments at this level. We will need to work with the new Minuteman superintendent to bring these assessments to a more reasonable level.

The news on the Governor's "Municipal Partnership Act" is mixed. The legislature took positive action on the sections that forced underperforming pension systems into the State investment pool and allowed cities and towns to enter the State health insurance system ("GIC"). Whether the Arlington retirement system moves its funds into the State investment pool is a decision for the Arlington Retirement Board. The Town Manager and Superintendent are negotiating with the Town's unions on the possibility of joining the GIC. Unfortunately, the House has rejected all of the various revenue raising provisions and has taken no action on provisions to increase local flexibility.

Because of these various factors, our hopes of turning the five-year plan into a six-year plan are in doubt. Please refer to the Five Year revenue and expenditure projection prepared by the Town Manager's Office for the impact of these changes.

In closing, we need to emphasize the importance of controlling appropriations in the fiscal year 2009 budget. We cannot use any more of the Town's reserves without jeopardizing the Town's future financial condition as well as the five-year plan. In July of 2007, when we last issued Town bonds, the Town maintained its high Aa2 and AA ratings from Moody's Investors Service and Standard and Poor's, respectively, which rate the Town's bonds. We accomplished this because we have a long term revenue and expenditure plan, a capital plan with strong support from this body, have increased our fiscal stability funds in accordance with the plan, and continued funding the retiree health insurance fund. However, after this budget we have another fiscal year to go without asking for another override. We need to maintain conservative financial practices if we are to maintain our high credit rating, which lowers interest costs for future bonding and keeps faith with our promise to the voters.

As in past years, we ask for your support to keep the budgets balanced. We have allocated revenues as prudently as possible and continued to fund reserves to stabilize services. Proposed increases must be balanced by reductions elsewhere. As always, we are available to answer any questions you may have.

Respectfully submitted,

Allan Tosti, Chairman

COMMENT: This article recommends the creation of a bylaw requiring the Town to provide services in an area the Town has not provided for at least 25 years. The Department of Public Works does not have the resources, either capital or personnel, to accomplish this increased mission. In fact, the Department rarely has the resources to accomplish the current mission of clearing the streets with each snowstorm. Year after year the Town sets aside additional funds for the clearance of snow over and above the voted budget. In addition, this article sets a precedent for neighborhoods to petition the Board of Selectmen to add more and more sidewalks to the list of “heavily used or school routes”. The Town Manager and Director of Public Works are working to improve the clearing of sidewalks near schools and street corners and to enforce the current bylaws on sidewalk clearance.

ARTICLES 27-40 The Board of Selectmen will report on these articles.

ARTICLE 41 APPROPRIATION/INCREASE IN ACCIDENTAL DEATH BENEFITS

To see if the Town will vote to request and authorize the Board of Selectmen to file Home Rule legislation that would extend a benefit to the widows of deceased disabled Town employees who were qualified veterans of the armed services who died before the Town’s acceptance of Chapter 157 of the Acts of 2005 which provided for a payment of fifteen dollars for each year of credible service up to \$300 per year for those employees retired under Section 7 of Chapter 32 of the General Laws or any other section of said law, determine how the money to fund same will be raised or expended; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

VOTED: That no action be taken under this article

COMMENT: Chapter 157 of the Acts of 2005, which extended these additional benefits, specifically provided that these benefits cannot be retroactive. This restriction was written by both houses of the State Legislature and approved by the Governor. This proposal extends these new benefits posthumously to Arlington retirees that State law specifically prohibits to all other city and town retirees. If this law is to be changed, it should be done state wide and not just one town.

In addition, the Finance Committee believes that the town should not set the precedent of making benefits retroactive. New benefits are appropriately granted to town employees going forward, not posthumously and retroactively. The Finance Committee also believes that additional benefits to town employees should be derived from the collective bargaining process and not unilaterally given without benefit to the Town in return. This added benefit will cost the Town approximately \$100,000 which the Town cannot afford.

ARTICLE 42

ACCEPTANCE OF LEGISLATION/SURVIVOR BENEFITS

To see if the Town will vote to accept the provisions of M.G.L. c. 32, § 9(2) (d) (ii), which provides for an increase in the accidental death benefits payable to surviving eligible children of deceased members; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

VOTED: That the Town accept the provisions of M.G.L. c. 32, § 9(2) (d) (ii), which provides for an increase in the accidental death benefits payable to surviving eligible children of deceased members.

COMMENT: The 2002 Annual Town Meeting voted unanimously to accept Chapter 32 Section 7(2) (a) (iii) and Chapter 32 Section 9(2) (d) granting a cost of living increase for dependant allowances paid to disabled retirees and dependants of employees who have died of a work related injury. This vote was sent off to the State retirement agency and approved for Arlington and other Retirement Boards. Apparently however, the law accepted by Town Meeting in 2002 did not allow for this cost of living increase. Chapter 64 of the Acts of 2006 corrected this oversight by allowing local boards to adopt this additional section with the approval of the Selectmen and the Town Meeting.

If the law is not adopted then the three current dependents and any future dependents will only receive \$312 a year instead of \$648 annually and will not be able to receive any increases when cost of living adjustments are granted.

ARTICLE 43

APPROPRIATION/PENSION ADJUSTMENT FOR FORMER TWENTY-FIVE YEAR/ACCIDENTAL/DISABILITY EMPLOYEE

To see if the Town will vote to appropriate a sum of money to implement the provisions of Chapter 32 of the Massachusetts General Laws Sections 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town and those employees who retired under an Accidental Disability; this adjustment to be paid to those who qualify, and administered in accordance with prior practice and understanding relating to the retirement allowance of said retirees; determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

VOTED: That the sum of \$0 be and hereby is appropriated to implement the provision of Chapter 32 of the General Laws, Sections 90A, 90C, 90D, and 90E (pursuant to which the Town pays up to fifty percent of the maximum of the classification pay plan for the position formerly occupied by the retirees, and in accordance with prior practice and understanding of the Town) relating to the pension adjustment of former employees, said sum to be expended under the direction of the Retirement Board.

COMMENT: This vote, which is required annually, allows the Retirement Board to ensure that retired employees will continue to receive at least 50% of the current salary of the position they held as an active Town employee.

ARTICLE 44 TRANSFER OF AND APPROPRIATION OF FUNDS INTO OPEB

To see if the Town will vote to transfer on July 1, 2008 all monies from the Healthcare Trust Fund, established by Chapter 12 of the Acts of 1998, into the Other Post Employment Benefits (OPEB) Trust Fund, as established by Chapter 161 of the Acts of 2005; and to accept into said Trust fund an appropriation of funds and/or the transfer of additional monies that the Town may deem advisable from other sources, including any monies previously deposited into any of the Town's stabilization funds for this purpose in order to administer and fund its OPEB obligations as described in said Chapter 161 of the Acts of 2005; determine how the monies shall be raised and expended; or take any action related thereto.

(Inserted at the request of the OPEB Committee,
Contributory Retirement Board and Finance Committee)

VOTED: That the Town takes the following actions:

- (a) that there is hereby established an Other Post-Employment Benefits Fund ("OPEB Fund") authorized by Chapter 161 of the Acts of 2005 to be invested under the jurisdiction of the Contributory Retirement Board;
- (b) transfers into said OPEB Fund all monies currently retained in the Other Post Employment Stabilization Fund established by vote under Article 57 of the 2007 Annual Town Meeting;
- (c) appropriates into said OPEB Fund the sum of \$326,105 representing that amount of money that is the difference between the previously established base amount of \$500,000 and the fiscal 2009 appropriation for the non-contributory pension obligation; said sum to be raised by the general tax;
- (d) appropriates into said OPEB Fund the sum of \$372,835 of Medicare Part D reimbursements to be received for fiscal 2009 and;
- (e) appropriates into said OPEB Fund the sum of \$155,000 representing the increased share of retiree HMO contributions as voted by the Board of Selectmen on November 6, 2006; said sum to be raised by the general tax.

COMMENT: This recommendation continues the program to fund the unfunded liability for retiree health insurance. We are utilizing the decrease in the non-contributory pension system to contribute to this fund. We use \$500,000 in the non-contributory pension appropriation as the base and each year the difference between that base figure and the next year's requirements be added to the Retiree Healthcare Trust Fund. We are also recommending that Medicare Part D reimbursements and increased payments by retired employees be allocated to the Fund. In addition, this recommendation creates a new fund as required by law and transfers all current balances from the stabilization fund created in 2007 to the new fund.

ARTICLE 45 **APPROPRIATION/TRANSFER OF RETIREE HEALTHCARE FUNDS**

To see if the Town will vote to accept into the Retiree Healthcare Stabilization Fund an appropriation of funds and/or the transfer of moneys that the Town may deem advisable from other sources in order to fund its Other Post-Employment Benefits (OPEB) obligations, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That no action be taken under this article.

COMMENT: Chapter 161 of the Acts of 2005 requires the transfer of funds as proposed in Article 44 thus making this option moot.

ARTICLE 46 **POST EMPLOYMENT BENEFITS (OPEB) CONSULTANT**

To see if the Town will vote to raise and appropriate a sum of money, to be expended under the direction of the Town Manager, to engage a consultant to evaluate the Town's retiree healthcare program and develop strategies to ensure the long term sustainability of the program and further to develop long term strategies to fully fund this \$100+ million OPEB liability over a 30 year period as recommended by Rule 45 of the Governmental Accounting Standards Board, determine how the money be raised; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town vote to raise and appropriate \$50,000 to be expended under the direction of the Town Manager, to engage a consultant to evaluate the Town's retiree healthcare program and develop strategies to ensure the long term sustainability of the program and further to develop long term strategies to fully fund this \$100+ million OPEB liability over a 30 year period as recommended by Rule 45 of the Governmental Accounting Standards Board. (11-1)

COMMENT: Retired employee benefits are one of the great long-term challenges to the fiscal stability of the Town. It makes a great deal of sense to have someone come in from the outside to review the entire program and make recommendations on how to maintain the long term viability of the benefits and the ability of the Town to afford them.

ARTICLE 47

**HOME RULE LEGISLATION/ARLINGTON PENSION
OBLIGATION BOND**

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for an act authorizing the Town to borrow for the purpose of funding the unfunded pension liability, so-called, of the Town's retirement system; to appropriate a sum of money to provide for such funding; to determine whether such appropriation shall be raised by borrowing; or take any other action relative thereto.

(Inserted at the request of the Town Manager)

VOTED: **That the Board of Selectmen is authorized to petition the General Court for an act to authorize the Town to borrow for the purpose of funding the unfunded pension liability, so-called, of the Town's retirement system. Further voted, that the special legislation cited above, reads as follows: (13-0-1)**

An act authorizing the Town of Arlington to issue pension obligation bonds or notes.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. The town of Arlington may authorize, at one time or from time to time, bonds or notes for the purpose of funding the unfunded pension liability of the retirement system of the town, provided however, for each issuance, the prior and specific approval of the Board of Selectmen, the Treasurer, the Finance Committee and a 2/3 vote of Town Meeting is required. The proceeds of any such issuance (other than amounts to be applied to issuance costs and expenses) shall be transferred by the town to the retirement system, shall be allocated solely to reduce the unfunded pension liability to which the bonds or notes relate, shall be invested in any investments which are permitted under chapter 32 of the General Laws, and shall otherwise be held and expended by the retirement board of the town in accordance with law. The term of any such bonds or notes shall not exceed 30 years from the date of issuance and the amount of any such bonds or notes shall be outside the limit of indebtedness prescribed in section 10 of chapter 44 of the General Laws. Upon the authorization of the issuance of pension obligation bonds by the town meeting, the town shall submit the vote and a plan demonstrating how the town will finance and allocate the debt service associated with the bonds or notes to the executive office for administration and finance, and no bonds or notes authorized to be issued by this act shall be issued until the secretary for administration and finance has approved the plan and the issuance of such bonds or notes. Except as otherwise provided in this act, such bonds or notes shall be subject to the provisions of said chapter 44.

SECTION 2. The aggregate principal amount of the bonds or notes issued during any calendar year under authority of this act shall not be greater than the lesser of (a) 20% of the most recent certified value of the retirement trust fund as of January 1 of that calendar year as determined by a nationally recognized independent consulting firm, which may be the consulting actuary generally retained by the retirement board, or (b) the amount sufficient to extinguish the unfunded pension liability of the retirement system of the town of Arlington as of a particular date as determined in accordance with this section, plus an amount to provide

for issuance costs and other expenses necessary or incidental thereto. The retirement board of the town shall first determine the amount sufficient to extinguish the unfunded pension liability of the retirement system of the town in accordance with the report of a nationally recognized independent consulting firm, which may be the consulting actuary generally retained by the retirement board, and which amount is approved by the public employee retirement administration commission. The report shall also set forth the present value savings to the town reasonably expected to be achieved as a result of the issuance of such bonds or notes and an allocation of the unfunded pension liability of the retirement system of the town among each governmental unit the employees of which are members of the retirement system.

SECTION 3. The maturities of such bonds or notes shall be scheduled such that the annual combined payments of principal and interest for each issue shall be as nearly equal as practicable in the opinion of the treasurer and board of selectmen, in any manner that shall provide for a more rapid amortization of principal, or in accordance with any other manner consistent with the town's approved funding schedule, as the secretary for administration and finance shall approve.

SECTION 4. Every governmental unit the employees of which are members of the retirement system of the town of Arlington shall be responsible in accordance with this section for paying such proportion of the annual debt service expense paid by the town for bonds issued under authority of this act as is equal to the proportion of the total unfunded pension liability of the retirement system allocated to such member under section 2. Notwithstanding any general or special law to the contrary, the public employee retirement administration commission shall increase the annual amount to be certified under section 22 of chapter 32 of the General Laws, as the amount necessary to be paid by each governmental unit in the retirement system other than the town, by each such governmental unit's proportional share of the annual debt service expense as determined herein, and shall decrease the amount to be paid by the town by an equal amount. The town shall have the same legal rights and authority as the retirement board of the town to collect any amount so assessed by the retirement board to any such governmental unit.

SECTION 5. Notwithstanding chapter 70 of the General Laws or any other general or special law to the contrary, the portion of the annual debt service paid by the town of Arlington for bonds or notes issued under this act applicable to school department personnel who are members of the town's retirement system shall be included in the computation of net school spending for the purposes of said chapter 70 or any other law.

SECTION 6. This act shall take effect upon its passage.

COMMENT: The Treasurer submitted this article seeking to authorize the Town to seek special legislation to enable the use of Pension Obligation Bonds ("POBs") and to authorize the Treasurer and Board of Selectmen to issue such Bonds in an amount up to \$57 million at a time they viewed as appropriate. The Finance Committee endorses the special legislation, but believes any appropriation authorization to be premature.

Pension Obligation Bonds are bonds that are issued for the purpose of using the borrowed money to fully (or partially) fund the unfunded liability of the Town's Retirement System Pension Fund. Under current practice the Town allocates money each year to meet its retirement system obligations. Part of the appropriation is allocated to the "normal" or current cost of the pension system, and part is allocated to fund the "unfunded liability" or the future liability for current and future retirees for which funds have not yet been set aside.

As of January 1, 2007, the Accrued Actuarial Liability reported by the Retirement Board's actuary (Stone Consulting, Inc., report dated 7/1/2007) was \$186,068,845, the actuarial value of the fund assets at the same date was \$136,510,388 and the Unfunded Accrued Actuarial Liability was \$49,558,457. The fiscal year 2009 Normal Cost of the fund is \$1,563,086 and the Adjusted Amortized Cost of the unfunded liability is \$5,657,147. These yield a total cost, including the Housing Authority component, reported by the actuary of \$7,220,233.

With the use of POBs, the Town transfers the borrowed funds to the pension system under which they are invested, along side other pension trust funds. In principle they could be managed under the authority of either Arlington's retirement board or the State Retirement system. In either case, it would be hoped that these funds would have a rate of return equal to the long term rate of return of US equities, but there is no guarantee of such a return. It would also be anticipated that the borrowed funds would have a cost of borrowing substantially lower than the investment returns, so the Town would be fully funding the retirement system and saving money. Regardless of the investment success, the Town still has an obligation to fund the unfunded liability of the retirement system on a current basis. It currently achieves this objective with time-averaged payments over multi-year periods; with POBs it would be attempting to do it in one or more large investments.

The Finance Committee has studied this proposal carefully, and concluded that it is fraught with risk, especially in the current world of sophisticated and often non-transparent investment vehicles and highly volatile markets. Much of the proposed benefit of this system depends on investment market timing which is not an area of municipal expertise. The proposal in many ways is similar to buying investments on margin, which most people view with caution and which the government itself highly regulates because of the inherent risk involved. The Finance Committee has concluded that it may be prudent for the Town to accept the enabling legislation, but only with sufficiently strong hurdles and safeguards to insure that the Town could not easily undertake this practice without extensive deliberation and only for a limited amount of funds in any one year.

ARTICLE 48

PERMISSIVE LEGISLATION

To see if the Town will vote to accept permissive legislation relating to any one or more of the following:

- 1. Retirement changes and/or early retirement;
- 2. Education reform and/or application and acceptance of any educational funds appropriated by the legislature;
- 3. Special needs students;
or take any action related thereto.

(Inserted at the request of the School Committee and the Superintendent of Schools)

COMMENT: Because there is no legislation enacted in this area that could be accepted at this time, the Finance Committee voted not to make a recommendation in this report. It will do so during Town Meeting.

ARTICLE 49

POSITIONS RECLASSIFICATION

To see if the Town will vote to make additions, deletions and/or modifications to the Classification and Pay Plan, appropriate a sum of money to fund same if necessary, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Personnel)

VOTED: That the Classification Plan, as established by Title I, Article 6, Section 1, Schedule A of the By-Laws, be and hereby is amended as follows:

- 1. By reclassifying the following positions:
 - A. Chief Technology Officer, M1 to M2
Information and Technology Department FTE 1
 - B. Recreation Supervisor, ATP5 to ATP6
Recreation Department FTE 1

Funding for these positions is contained in the department budgets.

- 2. By reclassifying the following positions:
 - A. Web Content Manager, ATP5 to ATP7
Town Manager FTE .54 \$ 2,757
 - B. Supt. of Building Maintenance, ATP10 to ATP11
Department of Public Works FTE 1 \$ 4,050
 - C. Sr. Loan Officer, ATP3 to ATP4
Weatherization FTE 1 \$6,489*
 - D. Principal Clerk and Secretary, OA3 to OA4
Weatherization FTE 1 \$1,729*
 - E. Technology Librarian, L2 to L3

Library FTE 1 \$6,722

*grant funded position (Arlington Home Rehabilitation Loan Program Account)

And to fund said non-grant reclassifications, \$13,529 as indicated above, is to be appropriated, said sum to be raised by general tax and included in the budgets of the departments affected.

3. By adding the following positions:

- A. Recycling Coordinator, ATP5
Department of Public Works FTE .54
- B. Psychologist, ATP11
Department of Health and Human Services FTE .57

Funding for these positions is contained in the department budgets.

4. By deleting the following positions:

- A. Assistant Recreation Facilities Manager, ATP4
Recreation Department FTE 1
This is not in the FY07, FY08, or FY09 budgets
- B. Recreation Coordinator, ATP8
Recreation Department FTE 1
Budgets shows this change from FY08 to FY09

5. By amending the following position titles:

- A. Amend Town Counsel/Director of Labor Relations by striking “Director of Labor Relations”, M3 FTE 1
- B. Amend Comptroller and Coordinator of Data Processing by striking “and Coordinator of Data Processing”, M2 FTE 1

ARTICLE 50

COLLECTIVE BARGAINING

To see if the Town will vote to fund any fiscal items in the event that any are contained in collective bargaining agreements between the Town and the following named collective bargaining units, and to fund for non-union, M Schedule, and elected officials’ salaries or fringe benefits, determine how the money shall be raised and expended; or take any action related thereto:

- A. Local 680, American Federation of State, County and Municipal Employees;
- B. Service Employees International Union (formerly NAGE);
- C. Robbins Library Professional Association;
- D. Local 1297, International Association of Firefighters;
- E. Arlington Patrolmen’s Association;
- F. Arlington Ranking Police Officers’ Association;

- G. M Schedule and non union employees; and
- H. Full-time elected officials.

(Inserted at the request of the Town Manager)

VOTED: That the Town hereby ratifies the following financial items contained in Memorandums of Understanding between that collective bargaining unit represented and the Town acting by and through the Town Manager:

C. Robbins Library Professional Association: (FY 2008: \$24,000; FY2009: \$38,300)

- 1. A 3 ½ percent general wage increase effective July 1, 2007,
- 2. A ½ percent general wage increase upon implementation of further health insurance modifications,
- 3. Other minor fringe benefits – longevity and,
- 4. A 2½ percent general wage increase effective July 1, 2008

D. Local 1297, International Association of Firefighters (FY 2007: \$105,000; FY 2008: \$251,000; FY2009: \$388,000)

- 1. A 2 ½ percent general wage increase effective July 1, 2006.
- 2. A 3 percent general wage increase effective July 1, 2007,
- 3. A ½ percent general wage increase effective June 30, 2008,
- 4. Convert the current stipend for Emergency Medical Technician to a percent of firefighter’s base pay effective July 1, 2008 and,
- 5. A 2 ½ percent general wage increase effective July 1, 2008

and the Classification and Pay Plan is amended, and for this purpose, the sum of \$806,300 be and hereby is appropriated to be expended under the direction of the Town Manager, of said sum, \$105,000 to be appropriated from Article 39 of the 2006 Annual Town Meeting, \$275,000 to be appropriated from Article 40 of the 2007 Annual Town Meeting, and \$426,300 to be raised by general tax.

ARTICLE 51 FUNDING FUTURE COLLECTIVE BARGAINING

To see if the Town will vote to establish a reserve for funding future collective bargaining agreements, to appropriate a sum of money for same, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of \$592,500 be and hereby is appropriated, to be set aside for funding future collective bargaining agreements, said sum to be raised by the general tax and said sum shall not to be expended without a further vote of the Town Meeting.

COMMENT: At the time of printing this report, contract negotiations had not been completed for all of the unions. If these contracts are negotiated prior to the end of Town Meeting, additional recommendations will be made under Article 50 and 51.

ARTICLE 52 The Board of Selectmen will report on this article.

ARTICLE 53 APPROPRIATION/TOWN BUDGETS

To see if the Town will vote to make appropriations to defray Town obligations, liabilities, outlay and expenses and especially for or relating to all or any of the boards, departments, purposes and matters hereinafter mentioned, and to provide for the disposal of motor vehicles and other personal property belonging to the Town, determine how the money shall be raised and expended; or take any action related thereto:

Finance Committee, Board of Selectmen, Town Manager, Personnel, Comptroller, Town Treasurer and Collector of Taxes, Assessors, Information Technology, Legal and Worker's Compensation, Town Clerk, Registrars, Planning and Community Development, Redevelopment Board, Parking, Zoning Board of Appeals, Public Works, Highway, Snow and Ice Removal, Engineering, Properties, Natural Resources, Cemeteries and Sanitation, Community Safety, School Department, Libraries, Human Services, Insurance, Non-Contributory Pensions, Contributory Pensions, Town Debt and Interest, Reserve Fund, and/or any other Town Departments, Boards, Commissions or Committees, Water and Sewer Enterprise Fund, Recreation Enterprise Fund, Council on Aging Transportation Enterprise Fund, Veterans Memorial Rink Enterprise Fund, and Youth Services Enterprise Fund.

(Inserted by the Board of Selectmen at the request of the Town Manager and the Finance Committee)

See B1 below.

ARTICLE 54 CAPITAL BUDGET

To see if the Town will vote to appropriate a sum of money to defray the expense of purchasing, leasing, or bonding of capital equipment, infrastructure, buildings or other projects of the Town or to acquire real property for municipal purposes; to appropriate a sum of money to fund previously incurred or future Town debt, to acquire land for said projects where necessary by purchase, eminent domain taking or otherwise, determine how the money shall be raised including the possibility of borrowing any or all of the same, or the transfer of funds from any previous appropriation, determine how such money shall be expended, or take any action related thereto.

(Inserted by the Board of Selectmen, and at the request of the Town Manager and the Capital Planning Committee)

VOTED: (1) That the sum of \$8,217,608 be and hereby is appropriated for various capital projects and equipment as shown below, and expended under the direction of the Town Manager, said sum to be raised by general tax:

Item	Amount	Project	DEPARTMENT
1.	\$ 5,000	Photocopier lease	BOARD OF ASSESSORS
2.	\$ 6,000	Photocopier lease	BOARD OF SELECTMEN
3.	\$ 14,000	Replace nozzles, hoses, tools	COMMUNITY SAFETY - FIRE SERVICES
4.	\$ 15,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES
5.	\$ 3,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
6.	\$ 4,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES
7.	\$ 130,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
8.	\$ 13,800	Parking Ticket Trak Machines	COMMUNITY SAFETY - POLICE SERVICES
9.	\$ 2,000	Photocopier	INFORMATION TECHNOLOGY
10.	\$ 10,000	Security System Consultant	INFORMATION TECHNOLOGY
11.	\$ 2,200	Photocopier	LIBRARY
12.	\$ 6,000	Slate Repairs	LIBRARY
13.	\$ 4,000	Photocopier/Equipment	PLANNING
14.	\$ 18,000	Mall Lights	PUBLIC WORKS ADMINISTRATION
15.	\$ 2,500	Photocopier	PUBLIC WORKS ADMINISTRATION
16.	\$ 3,000	Traffic Light Update Program	PUBLIC WORKS ADMINISTRATION
17.	\$ 25,000	Roadw ay consultant services	PUBLIC WORKS ENGINEERING DIVISION
18.	\$ 350,000	Roadw ay Reconstruction	PUBLIC WORKS HIGHWAY DIVISION
19.	\$ 100,000	Sidew alks and Curbstones	PUBLIC WORKS HIGHWAY DIVISION
20.	\$ 10,000	Snow Plow -(1 per yr.)	PUBLIC WORKS HIGHWAY DIVISION
21.	\$ 15,000	Vehicle lift	PUBLIC WORKS HIGHWAY DIVISION
22.	\$ 6,000	Small Equipment	PUBLIC WORKS NATURAL RESOURCES DIVISION
23.	\$ 5,500	Tow n Hall building heating distribution	PUBLIC WORKS PROPERTIES DIVISION
24.	\$ 10,000	Feasibility Study	RECREATION
25.	\$ 84,000	Photocopier Lease Program	SCHOOLS
26.	\$ 5,000	Photocopier	TOWN MANAGER
27.	\$ 6,000	Photocopier	TREASURER
28.	<u>\$ 856,000</u>	<u>Acquisitions Sub-total</u>	
29.	\$ 8,016,948	Prior Debt Service	
30.	\$ 96,662	New Debt Service	
31.	\$ (271,000)	Less MWRA Loan Payments	
32.	\$ (389,630)	Less W/S Debt Appropriation	
33.	\$ (91,372)	Less Capital Carry Forward	
	\$ 8,217,608		Grand Total

(2) That the various capital projects and equipment purchases shown below shall be undertaken and financed by grants or other funds as shown below, such grants to be expended under the direction of the Town Manager.

Item	Amount	Project	Department
1.	\$ 10,000	Stones/ Tombs - Clean,restore,repair	PUBLIC WORKS CEMETERY DIVISION
2.	\$ 30,000	Replacement of Fences	PUBLIC WORKS CEMETERY DIVISION
3.	\$ 300,000	Downing Square Improvements	PUBLIC WORKS ENGINEERING DIVISION
4.	\$ 500,000	Chapter 90 Roadway	PUBLIC WORKS HIGHWAY DIVISION
5.	\$ 950,000	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
6.	\$ 5,000	Small equipment	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$ 1,300,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$ 50,000	Hydrant replacement program	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$ 15,000	Trash pump 6"	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$ 100,000	Lift Station upgrade	PUBLIC WORKS WATER/SEWER DIVISION
11.	\$ 80,000	Central Roof/Gutter Downspout/chimney	REDEVELOPMENT BOARD
12.	\$ 176,300	Town Hall Library Garden Wall Repairs	REDEVELOPMENT BOARD
	\$ 3,516,300		Grand Total

And that the sum of \$40,000 transferred from the Cemetery Funds be appropriated to reduce expenses under this section.

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(3) That the sum of \$3,875,734 be and hereby is appropriated for extraordinary repairs to public facilities, acquisition of land and the purchase and installation of equipment and for costs incidental and related thereto as follows:

Item	Amount	Project	Department	Statutory Citation, Chapter 44 Section(), or any enabling Authority
1.	\$ 15,000	Building Repairs	COMMUNITY SAFETY - FIRE SERVICES	7(3A)
2.	\$ 370,000	Fire Station Plan - Central Station	COMMUNITY SAFETY - FIRE SERVICES	7(21)
3.	\$ 45,000	Protective Gear Replacement	COMMUNITY SAFETY - FIRE SERVICES	7(9)
4.	\$ 925,000	Quint- replace ladder 2 & engine 3	COMMUNITY SAFETY - FIRE SERVICES	7(9)
5.	\$ 30,000	Cost of Financing	FINANCING	7(3A)
6.	\$ 30,000	Refurbish office	HEALTH & HUMAN SERVICES	7(3A)
7.	\$ 140,000	Educational IT Program	INFORMATION TECHNOLOGY	7(28&29)
8.	\$ 21,400	Library MLN Equipment	INFORMATION TECHNOLOGY	7(28&29)
9.	\$ 40,000	School Dept-Admin Micro Program	INFORMATION TECHNOLOGY	7(28&29)
10.	\$ 30,000	Software Upgrades & Standardization	INFORMATION TECHNOLOGY	7(28&29)
11.	\$ 60,000	Town-Microcomputer Program	INFORMATION TECHNOLOGY	7(28&29)
12.	\$ 9,250	Library -PC Vend Printing/Photocopier Project	INFORMATION TECHNOLOGY	7(28&29)
13.	\$ 63,722	Carpet replacement	LIBRARY	7(3A)
14.	\$ 25,000	HVAC Replacement	LIBRARY	7(3A)
15.	\$ 20,000	Energy Management System	LIBRARY	7(3B)
16.	\$ 10,362	Basement Steps Repair	LIBRARY	7(3A)
17.	\$ 80,000	33,000 gvw dump truck	PUBLIC WORKS HIGHWAY DIVISION	7(9)
18.	\$ 120,000	4WD Truck w /Sander	PUBLIC WORKS HIGHWAY DIVISION	7(9)
19.	\$ 14,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	7(9)
20.	\$ 250,000	Brattle Street Culvert	PUBLIC WORKS HIGHWAY DIVISION	7(1)
21.	\$ 49,000	1Ton Dump Truck	PUBLIC WORKS NAT. RESOURCES DIVISION	7(9)
22.	\$ 40,000	Fox Library - New Boiler	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
23.	\$ 5,000	Fox Library - New Windows	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
24.	\$ 30,000	Robbins House - Paint/ Ext Carpentry	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
25.	\$ 105,000	D Building Exhaust System	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
26.	\$ 55,000	Town Hall - Annex membrane & slate roof	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
27.	\$ 230,000	"D" Building roof	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
28.	\$ 365,000	Summer Street Playground	RECREATION	7(25)
29.	\$ 95,000	Thorndike Field parking expansion	RECREATION	7(25)
30.	\$ 233,000	Gibbs Gutter/Roof/Dow nspout/Fascia repairs	REDEVELOPMENT BOARD	7(3A)
31.	\$ 150,000	Stratton/High School Infrastructure Improvemen	SCHOOLS	7(3A)
32.	\$ 30,000	HV system - High School	SCHOOLS	7(3A)
33.	\$ 120,000	Thompson Infrastructure	SCHOOLS	7(3A)
34.	\$ 70,000	AHS domestic Hot Water Boiler	SCHOOLS	7(3A)
	\$ 3,875,734		Grand Total	

And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$3,875,734 under and pursuant to the statutes cited above (requires a 2/3 vote), and any other enabling authority, and to issue bonds or notes of the Town therefor, said sum to be expended under the direction of the Town Manager.

(4) That the Town Manager is authorized and directed to apply for and accept any further federal, state or other grants that may be available for any one or more of the foregoing projects and equipment.

- (5) Notwithstanding the foregoing, in the event that monies are not expended for the purposes delineated above then the Comptroller is authorized and directed not to transfer these excess funds to available funds, but said funds shall remain and be accounted for in the warrant article pending further vote of the Town Meeting, except as otherwise provided by law.
- (6) That any amounts appropriated under Section (3) above for a particular purpose under a specified section of Chapter 44 and not needed for such purpose may be expended by the Town Manager, with the approval of the Capital Planning Committee, for any other purpose listed in Section (3) above under the same section of Chapter 44.
- (7) And that
1. The sum of \$49,739 be transferred from the School Renovation Project Special Fund as voted by Town Meeting on May 28, 1998 and authorized by Chapter 133 of the Acts of 1998, to the capital budget for the purpose of planning, designing, and implementing the repair, renovation and/or rebuilding of all or portions of the Stratton and Thompson Schools,
 2. The following unspent and unencumbered sums be transferred from the designated accounts to the capital budget for the purpose of planning, designing, and implementing the repair, renovation and/or rebuilding of all or portions of the Stratton and Thompson Schools,

Item	Budget Category and Account			AVAILABLE BUDGET	SUB TOTAL
1	6000 CAPITAL OUTLAY				
2	6003226	5871	DALLIN RENO	\$566,238	
3	<i>Subtotal</i>				\$566,238
4	6050 FY2000 CAPITAL BORROWING				
5	6053210	5871	DALLIN & PEIRCE	\$185,278	
6	<i>Subtotal</i>				\$185,278
7	6110 FY06 CAPITAL BORROWING				
8	6113023	5871	AHS BLUE GYM	\$66,902	
9	6113281	5871	AHS LIGHT	\$15,269	
10	<i>Subtotal</i>				\$82,171
	GRAND TOTAL			\$833,687	\$833,687

and that the above transferred sums be expended under the direction of the Town Manager.

ARTICLE 55

APPROPRIATION/THOMPSON ELEMENTARY SCHOOL

To see if the Town will vote to appropriate a sum of money for architectural design services as well as the cost of construction, remodeling, reconstruction or furnishing of the Thompson Elementary School, determine how the monies shall be raised and expended, including the possibility of borrowing all or some of same, or take any action related to.

(Inserted at request of the Permanent Town Building Committee)

VOTED: That no action be taken under this article.

COMMENT: The Massachusetts School Building Authority has made it very clear that they will not assist in the construction or reconstruction of the Thompson School. What they will be interested in is the repair and upgrading of major systems of the school such as windows, roofs, heating etc. The School Infrastructure Task Force is in the process of preparing a long term plan for both the Thompson and Stratton schools which will be reported on at this Town Meeting. It is also anticipated that the Authority will be conducting a major building study of the Thompson this spring. In addition, funds are being provided in the Capital Plan for continued work on both schools.

ARTICLE 56

ESTABLISH COMMITTEE/OUTDOOR SWIMMING POOL

To see if the Town will vote to form a committee to study the feasibility of building a recreational Center to include an outdoor swimming pool and other recreational uses, determine a charge to the committee as to its responsibility and duties, determine the membership thereof, to appropriate a sum of money to defray the expenses of said committee, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request Carol Band and 10 registered voters)

VOTED: That the town form a committee to study the feasibility of building a recreational center to include an outdoor swimming pool and other recreational uses. The committee shall include 7 members including a member appointed by the Chair of the Board of Selectmen, a member appointed by the Town Manager, a member appointed by the Chair of the Finance Committee, a member appointed by the Chair of the Capital Budget Committee, a member appointed by the Chair of the Parks and Recreation Committee and 2 members appointed by the Town Moderator. The Recreation Center Committee shall investigate the feasibility of a recreation center including an outdoor swimming pool and report its findings to the 2009 Annual Town Meeting.

COMMENT: The Finance Committee expects that any such recreation center will be entirely financially self-supporting.

ARTICLE 57

APPROPRIATION/FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF SEWERS AND SEWERAGE FACILITIES

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of sewers and sewerage facilities for inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto, and to determine how the appropriation shall be raised or expended, including the possibility of borrowing all or some of same; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Public Works)

VOTED: That the sum of \$330,000 to be used with a grant of \$270,000, be and hereby is appropriated for the purpose of financing the construction or reconstruction of sewers and sewerage facilities, inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$330,000 under and pursuant to Chapter 44, Section 7, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefore; and that the Board of Selectmen and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may be come available therefore from the Massachusetts Water Resources Authority or otherwise.

COMMENT: This authorization allows the Town to receive an interest free loan and grant from the MWRA.

ARTICLE 58

APPROPRIATION/FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF WATER MAINS AND WATER FACILITIES

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto, and to determine how the appropriation shall be raised and expended including the possibility of borrowing all or some of same; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Public Works)

VOTED: That the sum of \$1,300,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$1,300,000 under and pursuant to Chapter 44, Section 8, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefore; and that the Board of Selectmen and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may become available therefore from the Massachusetts Water Resources Authority or otherwise.

COMMENT: This authorization allows the Town to receive an interest free loan from the MWRA.

ARTICLE 59

RESCIND AUTHORITY TO BORROW

To see if the Town will vote to rescind the authority to borrow for certain abandoned capital projects; or take any action related thereto.

(Inserted at the request of the Capital Planning Committee)

VOTED: That the Town will rescind the authority to borrow, from prior years' authorizations, including amounts cited below, the amounts remaining with regard to the following numbered Annual and/or Special Town Meeting Warrant Article:

Warrant Article No. 105	1997	\$ 17,081	Construction of Water Mains & Facilities
Warrant Article No. 42	1999	\$ 120	Capital Projects and Debt
Warrant Article No. 67	2000	\$ 370,425	Construction Sewer Facilities
Warrant Article No. 68	2000	\$ 972,362	Construction Sewer Facilities
Warrant Article No. 68	2002	\$1,300,000	Construction Sewer Facilities
Warrant Article No. 56	2003	\$ 900	Capital Projects and Debt
Warrant Article No. 47	2005	\$ 627	Capital Budget
Warrant Article No. 50	2005	\$ 62,000	Construction Water Mains & Facilities
Warrant Article No. 12	2007	\$ 660	Capital Projects and Debt
Total borrowing rescinded:		\$2,724,175	

COMMENT: The Town Treasurer and the Capital Budget Committee have determined that these previously voted authorizations are no longer needed.

ARTICLE 60

APPROPRIATION/MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL

To see if the Town will vote to appropriate a sum of money for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, of the Minuteman Regional Vocational Technical High School, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of Minuteman Regional Vocational School District Committee)

VOTED: That the sum of \$3,153,412 be and hereby is appropriated for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, of the Minuteman Regional Vocational Technical High School District Budget; said sum to be raised by general tax and expended under the direction of the Minuteman Regional Vocational Technical High School Committee.

ARTICLE 61

APPROPRIATION/TOWN CELEBRATIONS, ETC.

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of the Town Manager for the following celebrations and memorials, determine how the money shall be raised and expended; or take any action related thereto:

- Veterans’ Day Parade;
- Memorial Day Observation and the Patriots’ Day Celebration;
- Display of American Flags on Massachusetts Avenue;
- Placing of American Flags on the Graves of Veterans.

(Inserted at the request of the Town Manager)

VOTED: The sum of \$10,667 be and hereby is appropriated for the following celebrations and memorials in the amounts indicated:

- A. Veterans’ Day Parade, Memorial Day Observation and the Patriots’ Day Celebration. - \$5,667**
- B. 2007 Town Day Celebration - \$0**
- C. Display of American Flags on Massachusetts Avenue - \$0**
- D. Placing of American Flags on the Graves of Veterans - \$5,000**

Said sum to be raised by general tax and expended under the direction of the Town Manager.

ARTICLE 62

APPROPRIATION/COMMITTEES AND COMMISSIONS

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of various committees, commissions, and boards of the Town, determine how the money shall be raised; provided that any funds appropriated hereunder shall remain under the jurisdiction of said entities until expended at their direction, unless otherwise appropriated by the Town Meeting; the entities included hereunder, without limitation, are: Arlington Historical Commission, Arlington Recycling Committee, Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District Commission, Mt. Gilboa/Crescent Hill Historic District Commission, Jason/Gray Historic District Commission, Pleasant Street Historic District Commission, Russell Historic District Commission, Conservation Commission, Capital Planning Committee, Commission on Disability, Personnel Board, Public Memorial Committee, Human Rights Commission, and any other Town committee or commission; or take any action related thereto.

(Inserted at the request of the Town Moderator and the Finance Committee)

VOTED: That the sum of \$13,560 be and hereby is appropriated to be expended by the following commissions, committees, and boards in the amounts indicated:

- A. Arlington Historical Commission – \$2,160**
- B. Historic District Commissions – \$5,100**
(Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District Commission, Jason/Gray Historic District Commission, Russell Historic District Commission,

Pleasant Street Historic District Commission and Mount Gilboa/Crescent Hill Historic District Commission)

C. Capital Planning Committee – \$0

D. Commission on Disability – \$0

E. Recycling Committee – \$1,800

F. Human Rights Commission – \$4,500

Said sums to be raised by general tax and expended under the direction of the various commissions, committees and boards.

ARTICLE 63 APPROPRIATION/TRANSPORTATION ADVISORY COMMITTEE

To see if the Town will vote to carry over any unexpended balance of monies previously appropriated for the use of the Transportation Advisory Committee for Fiscal 2008-2009 or take any action related thereto.

(Inserted at the request of the Transportation Advisory Committee)

VOTED: That no action be taken under this article.

COMMENT: The Comptroller has determined that funds previously appropriated for the Transportation Advisory Committee can be carried forward without additional Town Meeting action.

ARTICLE 64 APPROPRIATION/MISCELLANEOUS

To see if the Town will vote the following:

Legal Defense – To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13, Section 5 of Title I of the Town Bylaws; Out-Of-State Travel – To appropriate a sum of money for expenses incurred outside the Commonwealth and as described in the General Laws, Chapter 40, Section 5, Paragraph 34, said appropriation to be expended under the direction of the Board of Selectmen and the Town Manager; Indemnification of Medical Costs. To appropriate a sum of money in accordance with the provisions of Chapter 41, Section 100B of the General Laws, to indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: The sum of \$12,729 be and hereby is appropriated for the following purposes:

- A. Legal Defense - To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13 of Title I of the Town By-Laws - \$0**
- B. Out-Of-State Travel - To appropriate a sum of money for expenses incurred outside the Commonwealth and as described in the General Laws, Chapter 40, Section 5, Paragraph 34, said appropriation to be expended under the direction of the Board of Selectmen and the Town Manager - \$3,000**
- C. Indemnification of Medical Costs – \$9,729**

ARTICLE 68

APPROPRIATION/TIP FEE STABILIZATION FUND

To see if the Town will vote to make an appropriation/transfer from the Tip Fee Stabilization Fund established by Chapter 8 of the Acts of 1998 for any purpose allowed by such act; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$680,000 be and hereby is appropriated and transferred from the Arlington Tip Fee Stabilization Fund established under Chapter 8 of the Acts of 1998 to the Sanitation Budget 16d Rubbish Disposal Recycling, said sum to be expended under the direction of the Town Manager.

ARTICLE 69

APPROPRIATION/TIP FUND MONIES

To see if the Town will vote to revise the Town’s budgeting procedures so that “Tip Fund” monies will be hereafter recognized on an annual basis as revenues so to better reflect the actual expenditures within the town for the purposes of solid waste, recycling, yard waste and related services; or take any action related thereto.

(Inserted at the request of Gordon Jamieson and 10 registered voters)

VOTED: That no action be taken under this article.

COMMENT: The apparent purpose of this article was to provide incentive to encourage additional recycling. After the hearing on this article, the Finance Committee decided that the current system actually provided a great deal of incentive for recycling, since all of the savings from additional recycling would directly benefit the Public Works budget. The article did not provide any additional benefit.

ARTICLE 70

TRANSFER OF FUNDS/CEMETERY

To see if the Town will vote to transfer a sum of money to the Cemetery Commissioners for the improvement of Town cemeteries, said sum shall be taken from the Mt. Pleasant Cemetery “Sale of Lots and Graves Fund”; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the Town transfer \$40,000 to the capital budget said sum shall be taken from the Mt. Pleasant Cemetery “Sale of Lots and Graves Fund” and \$150,000 to the Cemetery Commissioners for the care of Town cemeteries, said sum shall be taken from the “Perpetual Care Fund.”

ARTICLE 71

APPROPRIATION/OVERLAY RESERVE

To see if the Town will vote to appropriate a sum of money from previous years overlay reserve surplus accounts, determine to what purpose this appropriation shall be made; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$500,000 be and hereby is appropriated, to be transferred from Overlay Reserve Surplus Accounts of previous fiscal years, said sum to be utilized in the determination of the tax rate.

ARTICLE 72

APPROPRIATION/STABILIZATION FUND

To see if the Town will make an appropriation to be added to the Fiscal Stability Stabilization Fund created under Article 65 of the 2005 Annual Town Meeting in accordance with the provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$440,220 be appropriated to the Fiscal Stability Stabilization Fund, said sum to be raised by general tax and expended under the direction of future town meetings.

COMMENT: These funds will be added to the Fiscal Stability Stabilization Fund created in response to the 2005 Override. Its funds will be used in future fiscal years to fund the Town budgets in order to foreclose the need for additional overrides in the years fiscal 2006 through and including fiscal 2010.

ARTICLE 73

USE OF FREE CASH

To see if the Town will vote to authorize the taking of a sum of money voted for appropriations heretofore made at the Town Meeting under the Warrant and not voted to be borrowed from available funds in the Treasury, and authorize the Assessors to use free cash in the Treasury to that amount in the determination of the tax rate for the Fiscal Year beginning July 1, 2007; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$1,818,787 be taken from available funds in the treasury, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.

ARTICLE 74

APPROPRIATION/MEDICARE PART D REIMBURSEMENTS

To see if the Town will vote to apply Medicare Part D reimbursement payments as may be received by the Town during calendar year 2008 as an offset against the cost of Employee Healthcare Insurance for the fiscal year 2009.

Further, despite the application of these amounts as an offset against Employee Healthcare Insurance costs for FY09 that this action does not preclude the Town from appropriating an equal amount of funds into the Town’s OPEB (Other Post-Employment Benefit) account; or take any action related thereto.

(Inserted at the request of Gordon Jamieson and 10 registered voters)

VOTED: That no action be taken under this article. (9-2)

COMMENT: The proposal is designed to allow for more spending by the Town. While the Town certainly has many needs, the Finance Committee believes that the Town also has substantial unfunded liabilities that need to be funded. Our OPEB liability exceeds \$100 million and can no longer be ignored. In addition we constantly face a budget, which is structurally out of balance requiring periodic tax overrides. If we are to keep the trust of the voters, we cannot keep increasing Town spending and therefore their taxes, just because we can.

ARTICLE 75 CONTRIBUTORY RETIREMENT BOARD REPORT

To see if the Town will vote to require the Arlington Contributory Retirement Board to report in writing on an annual basis beginning no later than during the 2009 Annual Town Meeting, said report to include at minimum:

General Information

- Board membership and eligibility
- Board administrator and process for selection and periodic review thereof
- Investment consultant(s) and process for selection and periodic review thereof
- Annual CRB cost structure - Investments, consultants, administrator, board costs
- Discussion of relationship with Arlington Housing Authority

Report on the Arlington Contributory Retirement Fund Performance

- Year-end balance
- Return on investment on annual and average annual basis
- In depth comparison of Arlington system versus State retirement (PRIT/PRIM) system
- Detailed analysis of advantages and/or disadvantages of Arlington v. State system (in dollar amounts)
- Each of the above to be reported both retrospective (1yr, 5yr, 10yr & since inception) and prospective fashion

In particular the report should provide information on the relative 'cost of control' of an independent retirement system versus full incorporation into the State Contributory Retirement System (PRIT/PRIM); or take any action related thereto.

(Inserted at the request of Vision 2020 Fiscal Resources Task Group)

VOTED: That the Town requests the Arlington Contributory Retirement Board to report on the retirement fund performance in writing on an annual basis beginning no later than the 2009 Annual Town Meeting, said report to include at minimum:

- Year-end balance**
- Return on investment on annual and average annual basis**
- In depth comparison of Arlington system versus State retirement (PRIT/PRIM) system**
- Detailed analysis of advantages and/or disadvantages of Arlington v. State system (in dollar amounts)**
- Each of the above to be reported both retrospective (1yr, 5yr, 10yr & since inception) and prospective fashion**

Appendix B Budgets

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2009, to be raised by general tax except as otherwise specifically voted, and expended; and that the disposal of motor vehicles and other personal property be authorized, all under the direction of the respective department heads as shown below.

Individual Sub-Budgets to be appropriated separately.

FY 2009 salaries reflect the salary increases for two years (FY07 & FY08) which were voted in separate warrant articles.

1	FINANCE COMMITTEE	2006	2007	2008	2009	\$ change	% change
	Personnel Services	8,308	8,308	8,308	8,308	0	0.00%
	Expenses	2,135	2,135	2,470	2,470	0	0.00%
	TOTAL	10,443	10,443	10,778	10,778	0	0.00%
		32.39%	0.00%	3.21%	0.00%		
	Detail of Personnel Services:						
	Executive Secretary	5,258	5,258	5,258	5,258	0	0.00%
	Cost of living increase	0	0	0	0		
	TOTAL COLLECTIVE BARGAINING	5,258	5,258	5,258	5,258	0	0.00%
	Fincom members	3,050	3,050	3,050	3,050	0	0.00%
	TOTAL PERSONNEL SERVICES	8,308	8,308	8,308	8,308	0	0.00%

2	BOARD OF SELECTMEN	2006	2007	2008	2009	\$ change	% change
	Personnel Services	179,328	210,384	206,396	240,925	34,529	16.73%
	Expenses	107,250	151,115	135,827	156,133	20,306	14.95%
	Out of State Travel	3,000	3,000	1,500	1,500	0	0.00%
	TOTAL	289,578	364,499	343,723	398,558	54,835	15.95%
		-18.28%	25.87%	-5.70%	15.95%		
	a. Administration and Licensing						
	Personnel Services	159,908	163,884	171,412	193,045	21,633	12.62%
	Expenses	23,700	26,315	23,700	23,200	(500)	-2.11%
	Out of State Travel	3,000	3,000	1,500	1,500	0	0.00%
	TOTAL	186,608	193,199	196,612	217,745	21,133	10.75%
	Detail of Personnel Services:						
	Board Administrator	67,449	67,449	67,449	71,210	3,761	5.58%
	Administrator Assistant	4,000	4,000	43,720	55,486	11,766	26.91%
	Clerks	70,436	74,412	41,545	48,001	6,456	15.54%
	Longevity	2,523	2,523	3,198	2,848	(350)	-10.94%
	TOTAL COLLECTIVE BARGAINING	144,408	148,384	155,912	177,545	21,633	13.88%
	Chairman	3,500	3,500	3,500	3,500	0	0.00%
	Members (4)	12,000	12,000	12,000	12,000	0	0.00%
	TOTAL PERSONNEL SERVICES	159,908	163,884	171,412	193,045	21,633	12.62%
	b. Elections and Town Meeting *						
	Personnel Services	19,420	46,500	34,984	47,880	12,896	36.86%
	Expenses	27,550	68,800	56,127	76,933	20,806	37.07%
	TOTAL	46,970	115,300	91,111	124,813	33,702	36.99%
	c. Annual Report - Expenses						
		6,000	6,000	6,000	6,000	0	0.00%
	d. Accounting and Auditing						
		50,000	50,000	50,000	50,000	0	0.00%
	* 2 elections in FY2008, 3 elections in FY2009						

Appendix B Budgets

3 TOWN MANAGER	2006	2007	2008	2009	\$ change	% change
Personnel Services	415,182	429,113	439,615	464,138	24,523	5.58%
Expenses	15,500	32,750	36,300	41,300	5,000	13.77%
SUB TOTAL	430,682	461,863	475,915	505,438	29,523	6.20%
Water/Sewer Enterprise Fund	(40,301)	(41,913)	(43,590)	(45,334)	(1,744)	4.00%
TOTAL	390,381	419,950	432,325	460,104	27,779	6.43%
	20.86%	7.57%	2.95%	6.43%		
<u>Detail of Personnel Services:</u>						
Town Manager	140,000	145,656	154,526	154,526	0	0.00%
Deputy Town Manager	100,815	100,814	102,314	107,934	5,620	5.49%
Purchasing Officer	65,229	67,675	70,212	76,906	6,694	9.53%
Exec Sec'y/Admin Ass't	45,280	50,053	50,053	52,843	2,790	5.57%
Management Analyst	17,664	17,664	17,664	10,100	(7,564)	-42.82%
Web Content Manager *	27,672	28,527	28,527	40,118	11,591	40.63%
BASE SALARY + STEPS	396,660	410,389	423,296	442,427	19,131	4.52%
Longevity & salary reserve	18,522	18,724	16,319	21,711	5,392	33.04%
TOTAL PERSONNEL SERVICES	415,182	429,113	439,615	464,138	24,523	5.58%
<i>* includes communications stipend</i>						

4 PERSONNEL	2006	2007	2008	2009	\$ change	% change
Personnel Services	156,878	159,690	201,312	211,552	10,240	5.09%
Expenses	18,650	18,650	23,650	26,750	3,100	13.11%
SUB TOTAL	175,528	178,340	224,962	238,302	13,340	5.93%
Water/Sewer Enterprise Fund	(5,545)	(5,767)	(5,998)	(6,238)	(240)	4.00%
Health insurance offset	0	0	(39,736)	(41,951)	(2,215)	5.57%
TOTAL	175,528	178,340	179,228	190,113	10,885	6.07%
	12.43%	1.60%	0.50%	6.07%		
<u>Detail of Personnel Services:</u>						
Director of Personnel	75,006	77,818	79,318	82,156	2,838	3.58%
Personnel Technician (2)(2)(3)(3)	79,472	79,472	119,208	125,853	6,645	5.57%
BASE SALARY + STEPS	154,478	157,290	198,526	208,009	9,483	4.78%
Longevity	2,400	2,400	2,786	3,543	757	27.17%
TOTAL PERSONNEL SERVICES	156,878	159,690	201,312	211,552	10,240	5.09%

5 INFORMATION TECHNOLOGY	2006	2007	2008	2009	\$ change	% change
Personnel Services	<i>New department organization</i>			418,514		
Expenses				163,930		
SUB TOTAL				582,444		
Water/Sewer Enterprise Fund				(56,631)		
TOTAL				525,813		
<u>Detail of Personnel Services:</u>						
Chief Technology Officer				100,000		
Mgr of Software Development	83,527	83,425	84,960	90,131	5,171	6.09%
Production Coordinator	77,818	77,818	77,818	82,156	4,338	5.57%
Senior Programmer	57,392	57,392	57,392	60,886	3,494	6.09%
Programmer	50,053	50,053	50,053	53,100	3,047	6.09%
Data Processing Admin Ass't *	21,358	21,358	21,358	22,549	1,191	5.58%
BASE SALARY + STEPS	290,148	290,046	291,581	408,822		
Overtime				1,000		
Longevity & salary reserve				8,692		
TOTAL PERSONNEL SERVICES				418,514		
Note: this is a new department, previously in the Comptroller's and School budget						
<i>* 1/2 in this department, 1/2 in the Comptroller's</i>						

Appendix B Budgets

6	COMPTROLLER	2006	2007	2008	2009	\$ change	% change
	Personnel Services				319,236		
	Expenses				109,584		
	SUB TOTAL				428,820		
	Water/Sewer Enterprise Fund				(44,377)		
	TOTAL				384,443		
	<u>Detail of Personnel Services:</u>						
	Comptroller	101,021	101,021	102,521	108,237	5,716	5.58%
	Data Processing Admin Ass't *	21,358	21,358	21,358	22,549	1,191	5.58%
	Assistant Comptroller	51,392	53,318	55,318	60,886	5,568	10.07%
	Junior Accountant	39,841	39,841	39,841	42,223	2,382	5.98%
	Principal Account Clerk	36,387	36,387	36,387	38,416	2,029	5.58%
	Telephone Operator (2 PT)	48,637	48,637	37,436	40,043	2,607	6.96%
	BASE SALARY + STEPS	298,636	300,562	292,861	312,354		
	Overtime	1,000	1,000	1,000	0		
	Longevity & salary reserve	11,258	13,954	13,552	6,882		
	TOTAL PERSONNEL SERVICES	310,894	315,516	307,413	319,236		
	<i>Note: the Comptroller's budget previously included staff now in the Information Technology Department</i>						
	<i>* 1/2 in this department, 1/2 in Information Technology</i>						

7	TREASURER-COLLECTOR	2006	2007	2008	2009	\$ change	% change
	Personnel Services	543,881	499,095	499,899	528,592	28,693	5.74%
	Expenses	104,531	107,667	119,417	118,336	(1,081)	-0.91%
	Out-of-State Travel	5,000	1,864	2,500	2,500	0	0.00%
	SUB TOTAL	653,412	608,626	621,816	649,428	27,612	4.44%
	Water/Sewer Enterprise Fund	(63,772)	(66,323)	(68,976)	(71,735)	(2,759)	4.00%
	TOTAL	589,640	542,303	552,840	577,693	24,853	4.50%
		2.16%	-8.03%	1.94%	4.50%		
	<u>Detail of Personnel Services:</u>						
	Treasurer	82,366	82,366	82,366	86,958	4,592	5.58%
	Ass't Treasurer/Collector	63,492	63,492	63,492	67,357	3,865	6.09%
	Analyst				48,000		
	Clerical (10)(9)(9)(7)	355,766	316,647	316,646	289,252	(27,394)	-8.65%
	BASE SALARY + STEPS	501,624	462,505	462,504	491,567	29,063	6.28%
	Overtime	15,000	15,000	15,000	15,000	0	0.00%
	Deputy Tax Collection Program	15,000	15,000	15,000	15,000	0	0.00%
	Longevity	12,257	6,590	7,395	7,025	(370)	-5.00%
	TOTAL PERSONNEL SERVICES	543,881	499,095	499,899	528,592	28,693	5.74%

8	POSTAGE	2006	2007	2008	2009	\$ change	% change
	Personnel Services	26,409	23,848	24,270	25,696	1,426	5.88%
	Expenses	138,936	139,548	142,724	150,899	8,175	5.73%
	SUB TOTAL	165,345	163,396	166,994	176,595	9,601	5.75%
	Water/Sewer Enterprise Fund	(15,302)	(15,914)	(16,551)	(17,213)	(662)	4.00%
	TOTAL	150,043	147,482	150,443	159,382	8,939	5.94%
		1.85%	-1.71%	2.01%	5.94%		
	<u>Detail of Personnel Services:</u>						
	Output Media Handler	25,052	22,848	23,270	25,696	2,426	10.43%
	BASE SALARY + STEPS	25,052	22,848	23,270	25,696	2,426	10.43%
	Overtime	1,000	1,000	1,000	0	(1,000)	-100.00%
	Longevity	357	0	0	0	0	
	TOTAL PERSONNEL SERVICES	26,409	23,848	24,270	25,696	1,426	5.88%

Appendix B Budgets

9	BOARD OF ASSESSORS	2006	2007	2008	2009	\$ change	% change
	Personnel Services	262,644	258,769	259,421	273,870	14,449	5.57%
	Expenses	25,800	25,800	26,800	27,400	600	2.24%
	TOTAL	288,444	284,569	286,221	301,270	15,049	5.26%
		1.99%	-1.34%	0.58%	5.26%		
	Detail of Personnel Services:						
	Director of Assessments	93,545	93,545	93,545	98,759	5,214	5.57%
	Office Manager	53,996	53,996	53,996	57,006	3,010	5.57%
	Data Collector	44,445	45,279	45,279	47,803	2,524	5.57%
	Sr. Clerk Typist (1 FT + 2 PT) (1+1) (1+1) (1+1)	49,107	43,107	43,259	46,752	3,493	8.07%
	Board Members (3)	15,600	15,600	15,600	15,600	0	0.00%
	BASE SALARY + STEPS	256,693	251,527	251,679	265,920	14,241	5.66%
	Overtime	2,500	2,500	2,500	2,500	0	0.00%
	Longevity	3,451	4,742	5,242	5,450	208	3.97%
	TOTAL PERSONNEL SERVICES	262,644	258,769	259,421	273,870	14,449	5.57%

10	LEGAL	2006	2007	2008	2009	\$ change	% change
	Personnel Services	343,148	340,128	342,399	369,716	27,317	7.98%
	Expenses - Legal	75,000	106,698	106,696	106,696	0	0.00%
	SUB TOTAL	418,148	446,826	449,095	476,412	27,317	6.08%
	Water/Sewer Enterprise Fund	(14,549)	(15,131)	(15,736)	(16,365)	(629)	4.00%
	TOTAL	403,599	431,695	433,359	460,047	26,688	6.16%
		22.00%	6.96%	0.39%	6.16%		
	Detail of Personnel Services:						
	Town Counsel	113,062	114,013	114,013	120,369	6,356	5.57%
	Benefits Atty./Workers' Compensation Agent	100,240	100,240	101,740	120,369	18,629	18.31%
	Administrative Assistant/Claims Coordinator	53,996	53,996	53,996	57,006	3,010	5.57%
	Legal Secretaries (1 FT, 1 PT)	64,285	60,013	60,662	64,754	4,092	6.75%
	BASE SALARY + STEPS	331,583	328,262	330,411	362,498	32,087	9.71%
	Longevity	11,565	11,866	11,988	7,218	(4,770)	-39.79%
	TOTAL PERSONNEL SERVICES	343,148	340,128	342,399	369,716	27,317	7.98%

11	TOWN CLERK	2006	2007	2008	2009	\$ change	% change
	Personnel Services	186,528	193,214	195,257	207,477	12,220	6.26%
	Expenses	25,200	27,700	26,700	26,700	0	0.00%
	TOTAL	211,728	220,914	221,957	234,177	12,220	5.51%
		2.01%	4.34%	0.47%	5.51%		
	Detail of Personnel Services:						
	Town Clerk	72,054	72,054	72,054	76,071	4,017	5.57%
	Ass't Town Clerk	43,906	43,906	43,906	46,579	2,673	6.09%
	Other Clerks (2FT&1PT)	63,869	69,253	71,498	76,787	5,289	7.40%
	BASE SALARY + STEPS	179,829	185,213	187,458	199,437	11,979	6.39%
	Overtime	2,500	3,500	3,000	3,000	0	0.00%
	Longevity	4,199	4,501	4,799	5,040	241	5.02%
	TOTAL PERSONNEL SERVICES	186,528	193,214	195,257	207,477	12,220	6.26%

Appendix B Budgets

12	BOARD OF REGISTRARS	2006	2007	2008	2009	\$ change	% change
	Personnel Services	43,187	43,187	45,887	50,416	4,529	9.87%
	Expenses	15,100	15,900	15,900	15,500	(400)	-2.52%
	TOTAL	58,287	59,087	61,787	65,916	4,129	6.68%
		4.19%	1.37%	4.57%	6.68%		
	Detail of Personnel Services:						
	Registrar	1,500	1,500	1,500	1,500	0	0.00%
	Registrars of Voters (PT)	1,500	1,500	1,500	1,500	0	0.00%
	Moderator	500	500	500	500	0	0.00%
	Assistant Registrar of Voters	36,387	36,387	36,387	38,416	2,029	5.58%
	Ass't Registrars (PT)	0	0	2,500	5,000	2,500	100.00%
	BASE SALARY + STEPS	39,887	39,887	42,387	46,916	4,529	10.68%
	Overtime	3,000	3,000	3,000	3,000	0	0.00%
	Longevity	300	300	500	500	0	0.00%
	TOTAL PERSONNEL SERVICES	43,187	43,187	45,887	50,416	4,529	9.87%

13	PARKING	2006	2007	2008	2009	\$ change	% change
	Personnel Services	71,222	71,221	71,221	75,308	4,087	5.74%
	Expenses	15,875	19,545	19,545	23,935	4,390	22.46%
	TOTAL	87,097	90,766	90,766	99,243	8,477	9.34%
		12.21%	4.21%	0.00%	9.34%		
	Detail of Personnel Services:						
	Parking Clerk	17,166	17,165	17,165	18,122	957	5.58%
	Data Input Operator/Clerk	52,556	52,556	52,556	55,486	2,930	5.58%
	BASE SALARY + STEPS	69,722	69,721	69,721	73,608	3,887	5.58%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity	500	500	500	700	200	40.00%
	TOTAL PERSONNEL SERVICES	71,222	71,221	71,221	75,308	4,087	5.74%

14	PLANNING & COMMUNITY DEV'T	2006	2007	2008	2009	\$ change	% change
	Personnel Services	233,997	228,376	234,512	254,780	20,268	8.64%
	Expenses	4,870	4,870	4,870	6,570	1,700	34.91%
	SUB TOTAL	238,867	233,246	239,382	261,350	21,968	9.18%
	Central School Allocation	(21,858)	(19,842)	(20,586)	(22,548)	(1,962)	9.53%
	Comm Dev Block Grant	(6,838)	(7,010)	(7,014)	(7,536)	(522)	7.44%
	Con. Comm. Fees & Fines Account	(3,000)	(3,000)	(3,000)	(3,000)	0	0.00%
	TOTAL	207,171	203,394	208,782	228,266	19,484	9.33%
		5.28%	-1.82%	2.65%	9.33%		
	Detail of Personnel Services:						
	Director	94,845	96,345	96,345	103,515	7,170	7.44%
	Ass't Director	70,212	65,229	68,945	75,517	6,572	9.53%
	Conservation Commission Administrator	22,479	23,324	24,197	26,510	2,313	9.56%
	Administrative Aide	42,716	39,684	41,171	45,097	3,926	9.54%
	BASE SALARY + STEPS	230,252	224,582	230,658	250,639	19,981	8.66%
	Longevity	3,745	3,794	3,854	4,141	287	7.45%
	TOTAL PERSONNEL SERVICES	233,997	228,376	234,512	254,780	20,268	8.64%

Appendix B Budgets

15	REDEVELOPMENT BOARD	2006	2007	2008	2009	\$ change	% change
	Personnel Services	51,102	51,102	51,278	53,846	2,568	5.01%
	Purchase of Services	379,850					
	Redevelopment Board Expenses		9,750	9,750	9,750	0	
	Gibbs Expenses		226,900	256,900	256,900	0	0.00%
	Parmenter Expenses *		66,800	90,800	15,000	(75,800)	-83.48%
	Crosby Expenses *		70,300	105,000	15,000	(90,000)	-85.71%
	Dallin Library Expenses		6,100	0	5,000	5,000	
	SUB TOTAL	430,952	430,952	513,728	355,496	(158,232)	-30.80%
	Central School Allocation	(23,101)	(23,201)	(23,201)	(24,273)	(1,072)	4.62%
	TOTAL	407,851	407,751	490,527	331,223	(159,304)	-32.48%
		3.34%	-0.02%	20.30%	-32.48%		
	<u>Detail of Personnel Services:</u>						
	Building Craftsman	45,802	45,802	45,978	48,546	2,568	5.59%
	BASE SALARY + STEPS	45,802	45,802	45,978	48,546	2,568	5.59%
	Overtime	5,000	5,000	5,000	5,000	0	0.00%
	Longevity	300	300	300	300	0	0.00%
	TOTAL PERSONNEL SERVICES	51,102	51,102	51,278	53,846	2,568	5.01%
	<i>* Starting in FY 2009, tenants pay energy costs directly</i>						

16	ZONING BOARD OF APPEALS	2006	2007	2008	2009	\$ change	% change
	Personnel Services	18,819	17,865	18,193	19,208	1,015	5.58%
	Expenses	4,103	4,103	4,103	4,103	0	0.00%
	TOTAL	22,922	21,968	22,296	23,311	1,015	4.55%
		5.09%	-4.16%	1.49%	4.55%		
	<u>Detail of Personnel Services:</u>						
	Members	1,600	0	0	0	0	0.00%
	Principal Clerk (PT)	17,219	17,865	18,193	19,208	1,015	5.58%
	BASE SALARY + STEPS	18,819	17,865	18,193	19,208	1,015	5.58%
	Longevity	0	0	0	0	0	0.00%
	TOTAL PERSONNEL SERVICES	18,819	17,865	18,193	19,208	1,015	5.58%

Appendix B Budgets

17	PUBLIC WORKS	2006	2007	2008	2009	\$ change	% change
	All Public Works						
	Personnel Services	3,363,617	3,384,364	3,477,138	3,438,572	(38,566)	-1.11%
	Expenses	4,035,189	4,199,374	4,270,109	4,465,717	195,608	4.58%
	SUB TOTAL	7,398,806	7,583,738	7,747,247	7,904,289	157,042	2.03%
	Water/Sewer Enterprise Fund	(902,000)	(927,216)	(941,265)	(978,915)	(37,650)	4.00%
	Other offsets and transfers	(150,000)	(160,000)	(150,000)	(150,000)	0	0.00%
	TOTAL	6,346,806	6,496,522	6,655,982	6,775,374	119,392	1.79%
		-0.27%	2.36%	2.45%	1.79%		
	<i>For fiscal year 2009, the Director of Public Works is hereby authorized to transfer funds within this budget.</i>						
	a. Administration						
	Personnel Services	407,070	409,861	411,725	419,458	7,733	1.88%
	Expenses	13,200	13,700	13,700	17,400	3,700	27.01%
	SUB TOTAL	420,270	423,561	425,425	436,858	11,433	2.69%
	Water/Sewer Enterprise Fund	(192,500)	(196,716)	(204,585)	(212,768)	(8,183)	4.00%
	TOTAL	227,770	226,845	220,840	224,090	3,250	1.47%
		-1.05%	-0.41%	-2.65%	1.47%		
	Detail of Personnel Services:						
	Director of Public Works	107,118	108,618	108,618	108,000	(618)	-0.57%
	Assistant Director of Public Works	72,846	72,845	72,845	76,906	4,061	5.57%
	Office Manager	52,556	52,556	52,556	55,755	3,199	6.09%
	Administrative Asst.	40,757	40,756	40,756	43,025	2,269	5.57%
	Sr. Building Custodian	38,896	38,875	39,025	41,196	2,171	5.56%
	Head bookkeeper	36,387	36,387	36,387	38,416	2,029	5.58%
	Principal clerk / typist	33,805	35,072	36,387	40,145	3,758	10.33%
	BASE SALARY + STEPS	382,365	385,109	386,574	403,443	16,869	4.36%
	Longevity	3,851	4,152	4,551	4,615	64	1.41%
	Overtime & Out of Grade Pay	20,854	20,600	20,600	11,400	(9,200)	-44.66%
	TOTAL PERSONNEL SERVICES	407,070	409,861	411,725	419,458	7,733	1.88%
	b. Engineering						
	Personnel Services	224,085	230,746	258,165	269,256	11,091	4.30%
	Expenses	20,700	20,700	20,600	18,700	(1,900)	-9.22%
	SUB TOTAL	244,785	251,446	278,765	287,956	9,191	3.30%
	Water/Sewer Enterprise Fund	(148,500)	(154,500)	(160,680)	(167,107)	(6,427)	4.00%
	Warrant Article Charges	0	0	0	0		
	TOTAL	96,285	96,946	118,085	120,849	2,764	2.34%
		-16.28%	0.69%	21.80%	2.34%		
	Detail of Personnel Services:						
	Town Engineer	67,450	67,449	84,960	86,454	1,494	1.76%
	Junior Civil Engineer (2)(2)(2)(2)	104,099	105,943	107,856	115,964	8,108	7.52%
	Eng. Div. Mgr. / Sr. Civil Engineer	40,790	45,907	57,949	59,238	1,289	2.22%
	BASE SALARY + STEPS	212,339	219,299	250,765	261,656	10,891	4.34%
	Longevity	5,746	5,447	1,400	1,600	200	14.29%
	Overtime	6,000	6,000	6,000	6,000	0	0.00%
	TOTAL PERSONNEL SERVICES	224,085	230,746	258,165	269,256	11,091	4.30%

ADMINISTRATION

ENGINEERING

Appendix B Budgets

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c. Cemeteries							
Personnel Services		445,168	426,611	445,612	277,104	(168,508)	-37.81%
Expenses		41,650	50,800	53,344	143,560	90,216	169.12%
	SUB TOTAL	486,818	477,411	498,956	420,664	(78,292)	-15.69%
Xfer from Lots & Graves Fund (Art.70)		(150,000)	(160,000)	(150,000)	(150,000)	0	0.00%
		336,818	317,411	348,956	270,664	(78,292)	-22.44%
		4.69%	-5.76%	9.94%	-22.44%		
Detail of Personnel Services:							
Supervisor		64,401	45,907	49,901	63,017	13,116	26.28%
Working Foreman		44,491	44,491	44,662		(44,662)	-100.00%
Motor Equip. Operator (4.5)(4.5)(4.5)(3.5)		172,522	180,572	157,582	150,158	(7,424)	-4.71%
Senior Clerk Typist		31,918	31,919	36,387	38,416	2,029	5.58%
Laborers(3)(3)(3)(0)		102,774	96,677	131,447	0	(131,447)	-100.00%
	BASE SALARY + STEPS	416,106	399,566	419,979	251,591	(168,388)	-40.09%
Longevity		6,517	4,500	3,088	1,713	(1,375)	-44.53%
Overtime & Out of Grade Pay		22,545	22,545	22,545	23,800	1,255	5.57%
	TOTAL PERSONNEL SERVICES	445,168	426,611	445,612	277,104	(168,508)	-37.81%

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d. Properties/Natural Resources							
Personnel Services		847,403	873,842	892,224	834,391	(57,833)	-6.48%
Expenses		312,500	337,200	340,700	324,857	(15,843)	-4.65%
Field maintenance		40,000	40,000	40,000	40,000	0	0.00%
	TOTAL	1,199,903	1,251,042	1,272,924	1,199,248	(73,676)	-5.79%
		5.40%	4.26%	1.75%	-5.79%		
Detail of Personnel Services:							
Operations Manager		49,176	68,632	68,632			
Forestry Supervisor		42,443	54,921	54,921	58,264	3,343	6.09%
Working Foreman, Tree Climber		44,493	44,491	44,662	47,147	2,485	5.56%
Parks Maint. Supervisor		54,921	54,921	54,921	58,264	3,343	6.09%
Working Foreman		42,536	42,557	42,720	47,147	4,427	10.36%
Motor Equip. Operator (4)(5)(6)(7)		146,107	185,245	217,632	269,811	52,179	23.98%
Park Maint. Craftsman (6)(4)(4)(4)		235,161	148,574	156,121	164,784	8,663	5.55%
Tree Climber (2)		75,525	76,211	78,700	85,524	6,824	8.67%
Ground Maint Workers (3)(4)(3)(1)		102,774	137,028	103,104	36,289	(66,815)	-64.80%
	BASE SALARY + STEPS	793,136	812,580	821,412	767,230	(54,182)	-6.60%
Longevity		8,146	13,762	13,312	9,661	(3,651)	-27.43%
Overtime & Out of Grade Pay		46,121	47,500	57,500	57,500	0	0.00%
	TOTAL PERSONNEL SERVICES	847,403	873,842	892,224	834,391	(57,833)	-6.48%

Appendix B Budgets

S A N I T A T I O N & H I G H W A Y S	e. Sanitation/Highway Division							
	Personnel Services - Labor	1,145,170	1,147,079	1,170,201	1,304,552	134,351	11.48%	
	Sanitation expenses (detail below)	2,815,325	2,911,400	2,921,810	2,959,800	37,990	1.30%	
	Other expenses	341,740	366,500	411,455	483,400	71,945	17.49%	
	Removal of Ice & Snow	355,574	365,574	375,000	385,000	10,000	2.67%	
	SUB TOTAL	4,657,809	4,790,553	4,878,466	5,132,752	254,286	5.21%	
	Water/Sewer Enterprise Fund	(440,000)	(451,000)	(451,000)	(469,040)	(18,040)	4.00%	
	TOTAL	4,217,809	4,339,553	4,427,466	4,663,712	236,246	5.34%	
		-1.54%	2.89%	2.03%	5.34%			
	Sanitation expenses							
Curbside collection	1,995,325	2,097,400	2,119,935	2,185,000	65,065	3.07%		
Rubbish Disposal (tip fee)	1,080,000	1,360,000	1,337,875	1,322,800	(15,075)	-1.13%		
Hazardous Waste (collection & disposal)	40,000	40,000	50,000	45,000	(5,000)	-10.00%		
Solid Fill Disposal	100,000	94,000	94,000	87,000	(7,000)	-7.45%		
SUB TOTAL (collection & disposal)	3,215,325	3,591,400	3,601,810	3,639,800	37,990	1.05%		
Xfer from Tip Fee Stab. Fund (Art. 68)	(400,000)	(680,000)	(680,000)	(680,000)	0	0.00%		
Recycling Grant	0	0	0	0				
TOTAL SANITATION EXPENSES	2,815,325	2,911,400	2,921,810	2,959,800	37,990	1.30%		
Detail of Personnel Services:								
Operations Manager				82,280				
Sup. of Highway/Water/Sewer	76,076	67,449	59,306	63,017	3,711	6.26%		
Supervisor of Highway	60,566	59,401	59,401	60,886	1,485	2.50%		
Public Works Foreman	54,921	54,921	54,921	57,982	3,061	5.57%		
Foreman (2)	91,604	91,604	91,956	93,647	1,691	1.84%		
Working Foreman, Mason	42,557	42,556	42,720	45,101	2,381	5.57%		
Mason	32,261	35,859	35,997	41,092	5,095	14.15%		
Motor Equip Oper. (11)(12)(12)(12)	414,156	453,169	462,491	483,308	20,817	4.50%		
Sign Painter	40,352	40,352	40,507	42,762	2,255	5.57%		
Carpenter	41,143	40,352	40,507	42,762	2,255	5.57%		
Dispatcher	39,639	38,875	39,025	41,196	2,171	5.56%		
Laborer (3)(2)(2)(2)	106,268	68,514	68,736	72,578	3,842	5.59%		
Temporary/Seasonal Laborers	67,500	75,000	75,000	75,000	0	0.00%		
BASE SALARY + STEPS	1,067,043	1,068,052	1,070,567	1,201,611	131,044	12.24%		
Longevity	11,676	12,576	13,184	19,141	5,957	45.18%		
Overtime	60,000	60,000	80,000	80,000	0	0.00%		
Out of Grade Pay	6,451	6,451	6,450	3,800	(2,650)	-41.09%		
TOTAL PERSONNEL SERVICES	1,145,170	1,147,079	1,170,201	1,304,552	134,351	11.48%		
f. Motor Equipment Repair								
Personnel Services	294,721	296,225	299,211	333,811	34,600	11.56%		
Expenses	94,500	93,500	93,500	93,000	(500)	-0.53%		
SUB TOTAL	389,221	389,725	392,711	426,811	34,100	8.68%		
Water/Sewer Enterprise Fund	(121,000)	(125,000)	(125,000)	(130,000)	(5,000)	4.00%		
TOTAL	268,221	264,725	267,711	296,811	29,100	10.87%		
	-2.27%	-1.30%	1.13%	10.87%				
Detail of Personnel Services:								
Supervisor of Motor Equip. Repair	54,921	54,921	54,921	58,264	3,343	6.09%		
Working Foreman Motor Equip. Repair	45,811	45,802	45,978	48,546	2,568	5.59%		
Motor Equip Repairman (4)	173,953	173,805	176,915	186,771	9,856	5.57%		
BASE SALARY + STEPS	274,685	274,528	277,814	293,581	15,767	5.68%		
Longevity	3,896	4,697	4,397	4,230	(167)	-3.80%		
Overtime & Out of Grade Pay	16,140	17,000	17,000	36,000	19,000	111.76%		
TOTAL PERSONNEL SERVICES	294,721	296,225	299,211	333,811	34,600	11.56%		
g. Street Lighting								
	2006	2007	2008	2009	\$ change	% change		
TOTAL	250,000	441,175	409,000	418,893	9,893	2.42%		
	0.00%	76.47%	-7.29%	2.42%				

Appendix B Budgets

18	COMMUNITY SAFETY	2006	2007	2008	2009	\$ change	% change
	All Community Safety						
	Personnel Services	10,372,126	10,435,712	10,506,658	10,790,254	283,596	2.70%
	Expenses	756,150	775,775	814,025	850,480	36,455	4.48%
	SUB TOTAL	11,128,276	11,211,487	11,320,683	11,640,734	320,051	2.83%
	Water/Sewer Enterprise Fund	(49,412)	(51,388)	(53,444)	(55,582)	(2,138)	4.00%
	School reimbursement			(31,956)	(30,788)		
	TOTAL	11,078,864	11,160,099	11,235,283	11,554,364	319,081	2.84%
		3.65%	0.73%	0.67%	2.84%		
	a. Administration						
	Personnel Services	337,747	339,459	343,148	373,299	30,151	8.79%
	Expenses	0	0	0	0		
	TOTAL	337,747	339,459	343,148	373,299	30,151	8.79%
		5.26%	0.51%	1.09%	8.79%	0	708.54%
	Detail of Personnel Services:						
	Police Chief	115,563	120,294	120,341	127,049	6,708	5.57%
	Fire Chief	96,431	91,416	91,416	105,000	13,584	14.86%
	Clerks (3)(3)(3)(3)	117,701	119,908	123,723	132,587	8,864	7.16%
	Paid Holidays	0	0	0	0		
	BASE SALARY + STEPS	329,695	331,618	335,480	364,636	29,156	8.69%
	Overtime	500	500	500	500	0	0.00%
	Longevity	7,552	7,341	7,168	8,163	995	13.88%
	TOTAL	337,747	339,459	343,148	373,299	30,151	8.79%
		5.26%	5.79%	1.60%	8.79%		
	b. Police Services						
	Personnel Services	4,714,859	4,773,512	4,825,098	4,996,621	171,523	3.55%
	Expenses	433,475	474,475	496,475	521,980	25,505	5.14%
	TOTAL	5,148,334	5,247,987	5,321,573	5,518,601	197,028	3.70%
	School Reimbursement (1/2 school resource officer)			(31,956)	(30,788)	1,168	-3.66%
	TOTAL	5,148,334	5,247,987	5,289,617	5,487,813	198,196	3.75%
		3.70%	1.94%	0.79%	3.75%		
	Detail of Personnel Services:**						
	Captains (3)(3)(3)(3)	282,425	278,775	278,775	295,740	16,965	6.09%
	Lieutenants (8)(8)(8)(8)	675,025	682,147	682,147	712,786	30,639	4.49%
	Sergeants (9)(9)(9)(9)	633,472	641,557	626,774	616,581	(10,193)	-1.63%
	Patrolmen (42)(42)(43)(44)	2,426,455	2,436,468	2,496,959	2,583,999	87,040	3.49%
	Parking Control Officers (3)(4)(4)(4)	45,357	65,560	68,531	77,333	8,802	12.84%
	Senior Clerk	21,181	22,772	22,803	24,074	1,271	5.57%
	Detention Attendant/Clerk	32,582	36,602	36,650	40,145	3,495	9.54%
	Animal Control Officer	36,576	38,394	39,315	43,064	3,749	9.54%
	BASE SALARY + STEPS	4,153,073	4,202,275	4,251,954	4,393,723	141,769	3.33%
	Longevity and Weekend Differential	106,786	116,237	118,144	109,877	(8,267)	-7.00%
	Overtime	250,000	250,000	250,000	288,021	38,021	15.21%
	Paid Holidays	165,000	165,000	165,000	165,000	0	0.00%
	School Credits	5,000	5,000	5,000	5,000	0	0.00%
	Court Time	35,000	35,000	35,000	35,000	0	0.00%
	TOTAL PERSONNEL SERVICES	4,714,859	4,773,512	4,825,098	4,996,621	171,523	3.55%

ADMIN

POLICE SERVICES

Appendix B Budgets

F I R E S E R V I C E S	c. Fire Service						
	Personnel Services	4,722,775	4,711,286	4,723,555	4,759,691	36,136	0.77%
	Expenses	248,400	267,400	298,450	305,100	6,650	2.23%
	SUB TOTAL	4,971,175	4,978,686	5,022,005	5,064,791	42,786	0.85%
	Water/Sewer Enterprise Fund	(49,412)	(51,388)	(53,444)	(55,582)	(2,138)	4.00%
	TOTAL	4,921,763	4,927,298	4,968,561	5,009,209	40,648	0.82%
		3.69%	0.11%	0.84%	0.82%		
	Detail of Personnel Services: **						
	Deputy Chief/Shift Commander (5)(5)(4)(5)	371,765	374,765	297,412	373,296	75,884	25.51%
	Captain (7)(7)(7)(6)	454,533	389,820	454,540	389,820	(64,720)	-14.24%
Lieutenant (15)(15)(15)(15)	845,115	845,115	845,115	845,115	0	0.00%	
Firefighter (49)(49)(50)(50)	2,383,262	2,423,564	2,423,564	2,418,639	(4,925)	-0.20%	
BASE SALARY + STEPS	4,054,675	4,033,264	4,020,631	4,026,870	6,239	0.16%	
Longevity	109,184	107,106	104,178	112,175	7,997	7.68%	
Weekend Differential	45,630	45,630	44,460	44,460	0	0.00%	
Overtime	246,000	246,000	275,000	296,900	21,900	7.96%	
Holidays	120,000	132,000	132,000	132,000	0	0.00%	
School Credits	116,686	116,686	116,686	116,686	0	0.00%	
EMT Pay	21,100	21,100	21,100	21,100	0	0.00%	
Captains Working as Chief Officers	9,500	9,500	9,500	9,500	0	0.00%	
TOTAL PERSONNEL SERVICES	4,722,775	4,711,286	4,723,555	4,759,691	36,136	0.77%	
S U P P O R T S R V I C E S	d. Support Services						
	Personnel Services	596,745	611,455	614,857	660,643	45,786	7.45%
	Expenses	74,275	33,900	19,100	23,400	4,300	22.51%
	TOTAL	671,020	645,355	633,957	684,043	50,086	7.90%
		2.30%	-3.82%	-1.77%	7.90%		
	Detail of Personnel Services:						
	Master Mechanic	57,391	57,392	56,355	60,886	4,531	8.04%
	Motor Equipment Repairman	44,893	44,491	41,301	45,330	4,029	9.76%
	Lead Dispatcher	45,912	45,802	48,825	53,740	4,915	10.07%
	Communications Dispatcher (9)	346,855	351,875	356,697	387,826	31,129	8.73%
BASE SALARY + STEPS	495,051	499,560	503,178	547,782	44,604	8.86%	
Holiday Pay	23,915	23,915	23,915	23,915	0	0.00%	
Differential	1,750	1,750	1,750	1,750	0	0.00%	
Overtime & Out-of-Grade Pay	67,060	77,060	77,060	77,060	0	0.00%	
Longevity	8,969	9,170	8,954	10,136	1,182	13.20%	
TOTAL PERSONNEL SERVICES	596,745	611,455	614,857	660,643	45,786	7.45%	

Note: dispatchers were reclassified in FY 2008

19	INSPECTIONS						
	2006	2007	2008	2009	\$ change	% change	
Personnel Services	318,213	312,190	315,742	367,892	52,150	16.52%	
Expenses *	11,500	12,600	12,600	18,300	5,700	45.24%	
SUB TOTAL	329,713	324,790	328,342	386,192	57,850	17.62%	
Symmes urban renewl fund offset *				(35,000)			
TOTAL	329,713	324,790	328,342	351,192	22,850	6.96%	
	3.52%	-1.49%	1.09%	6.96%			
Detail of Personnel Services:							
Director of Inspectional Services	86,222	87,722	87,722	92,613	4,891	5.58%	
Wire Inspector	67,450	67,449	67,449	71,555	4,106	6.09%	
Local Building Inspector	57,391	57,392	57,392	60,886	3,494	6.09%	
Plumbing & Gas Inspector	59,401	51,267	53,190	58,544	5,354	10.07%	
Zoning Assistant	33,486	34,688	35,988	39,420	3,432	9.54%	
BASE SALARY + STEPS	303,950	298,518	301,741	323,018	21,277	7.05%	
Longevity	6,263	5,672	6,001	7,874	1,873	31.21%	
Overtime *	8,000	8,000	8,000	37,000	29,000	362.50%	
TOTAL PERSONNEL SERVICES	318,213	312,190	315,742	367,892	52,150	16.52%	
* Overtime and expense budgets increased due to Symmes construction, offset from urban renewal funds							

Appendix B Budgets

20	EDUCATION	2006	2007	2008	2009	\$ change	% change
	a. Instructional Service Programs	16,009,220	17,020,018	17,372,540	17,891,053	518,513	2.98%
	b. Special Education & Pupil Services	3,774,289	4,562,257	5,028,302	5,340,283	311,981	6.20%
	c. Instructional Support Programs	2,668,536	1,027,735	1,085,067	1,115,449	30,382	2.80%
	d. Management Services	4,031,269	3,619,074	3,658,884	3,721,000	62,116	1.70%
	e. Operation/Maintenance Programs	4,312,696	5,447,673	5,460,865	5,497,585	36,720	0.67%
	f. Student Out of Dist Tuition & Trans	3,484,891	3,685,986	4,169,945	4,313,501	143,556	3.44%
	TOTAL	34,280,901	35,362,743	36,775,603	37,878,871	1,103,268	3.00%
		6.01%	3.16%	4.00%	3.00%		

21	LIBRARIES	2006	2007	2008	2009	\$ change	% change
	Personnel Services	1,290,262	1,299,863	1,322,740	1,381,828	59,088	4.47%
	Expenses	444,000	466,300	488,350	517,160	28,810	5.90%
	TOTAL	1,734,262	1,766,163	1,811,090	1,898,988	87,898	4.85%
		11.88%	1.84%	2.54%	4.85%		
	<u>Detail of Personnel Services:</u>						
	Library Director	86,223	87,722	87,722	92,613	4,891	5.58%
	Ass't Director	65,193	65,193	66,497	66,497	0	0.00%
	Head of Adult Services	57,693	57,693	58,847	58,847	0	0.00%
	Head of Children's Services	57,693	57,693	58,847	58,847	0	0.00%
	Head of Technical Services	51,512	51,511	52,542	52,542	0	0.00%
	Head of Circulation	44,820	46,500	48,244	52,843	4,599	9.53%
	Branch Librarian/Technical Librarian (2)	103,024	103,022	97,070	105,084	8,014	8.26%
	Adult Service Librarians (3)(3)(2)(2)	139,851	92,392	95,098	95,098	0	0.00%
	Children's Librarian	46,617	46,617	47,549	47,549	0	0.00%
	Adult Service Librarians (PT)(3)(4)(4)(4)	77,854	105,400	108,038	105,234	(2,804)	-2.60%
	Senior Library Ass'ts (8)(9)(9)(9)	280,149	322,125	327,900	350,881	22,981	7.01%
	Senior Library Ass'ts (PT)(3)(2)(2)(2)	50,856	33,988	35,262	38,627	3,365	9.54%
	Library Ass'ts (PT)(6)	73,301	72,331	74,184	81,263	7,079	9.54%
	Principal Clerk/Bookkeeper	38,299	39,737	39,736	41,951	2,215	5.57%
	Senior Clerk Typist (PT)	14,290	14,827	15,383	16,849	1,466	9.53%
	Custodians (2 PT)	28,517	29,340	29,423	31,974	2,551	8.67%
	Pages (PT)	47,041	47,041	54,009	55,744	1,735	3.21%
	BASE SALARY + STEPS	1,262,933	1,273,132	1,296,351	1,352,443	56,092	4.33%
	Overtime	10,800	10,800	10,800	10,800	0	0.00%
	Night Time Differential	1,081	1,082	1,080	1,080	0	0.00%
	Longevity	15,448	14,849	14,509	17,505	2,996	20.65%
	TOTAL PERSONNEL SERVICES	1,290,262	1,299,863	1,322,740	1,381,828	59,088	4.47%

Appendix B Budgets

22	HEALTH AND HUMAN SERVICES	2006	2007	2008	2009	\$ change	% change
	All Health and Human Services						
	Personnel Services	416,469	418,911	414,532	446,925	32,393	7.81%
	Expenses	138,442	167,853	197,953	209,707	11,754	5.94%
	TOTAL	554,911	586,764	612,485	656,632	44,147	7.21%
		4.70%	5.74%	4.38%	7.21%		
	a. Health and Human Services						
	Personnel Services	241,082	237,022	233,687	254,622	20,935	8.96%
	Expenses	20,045	19,604	19,704	21,754	2,050	10.40%
	TOTAL	261,127	256,626	253,391	276,376	22,985	9.07%
		4.53%	-1.72%	-1.26%	9.07%		
A D M I N	Detail of Personnel Services:						
	Director of Health and Human Services	58,213	75,006	77,818	83,957	6,139	7.89%
	Health Compliance Officer	54,921	54,921	51,391	56,291	4,900	9.53%
	Principal Clerk & Secretary	31,406	32,582	33,804	38,694	4,890	14.47%
	Public Health Nurse	19,679	19,679	19,674	20,770	1,096	5.57%
	Health Comp Officer / Sealer (PT)	36,204	25,111	26,052	28,536	2,484	9.53%
	Health Comp Officer (PT)	36,204	25,111	24,198	25,552	1,354	5.60%
	BASE SALARY + STEPS	236,627	232,410	232,937	253,800	20,863	8.96%
	Longevity	4,455	4,612	750	822	72	9.60%
	TOTAL PERSONNEL SERVICES	241,082	237,022	233,687	254,622	20,935	8.96%
	<i>Note: Human Services Administration was merged with the Board of Health in July 2006.</i>						
	b. Veterans' Services						
V E T E R A N S	Personnel Services	50,053	50,053	50,053	53,631	3,578	7.15%
	Expenses	113,235	143,258	173,258	183,303	10,045	5.80%
	TOTAL	163,288	193,311	223,311	236,934	13,623	6.10%
		0.92%	18.39%	15.52%	6.10%		
	Detail of Personnel Services:						
	Director of Veterans' Services	50,053	50,053	50,053	53,100	3,047	6.09%
	BASE SALARY + STEPS	50,053	50,053	50,053	53,100	3,047	6.09%
	Longevity	0	0	0	531	531	
	TOTAL PERSONNEL SERVICES	50,053	50,053	50,053	53,631	3,578	7.15%
	<i>Note: veteran's expenses increased \$30,000 due to increased number of vets from Iraq conflict</i>						
	c. Council on Aging						
C O A	Personnel Services	125,334	131,836	130,792	138,672	7,880	6.02%
	Expenses	5,162	4,991	4,991	4,650	(341)	-6.83%
	TOTAL	130,496	136,827	135,783	143,322	7,539	5.55%
		10.24%	4.85%	-0.76%	5.55%		
	Detail of Personnel Services:						
	Executive Secretary	67,450	67,449	67,449	71,555	4,106	6.09%
	Social Worker (PT)*	23,718	28,792	30,479	31,779	1,300	4.27%
	Senior Clerk-Stenographer	24,952	24,950	24,950	26,342	1,392	5.58%
	Nurse *	8,240	8,609	5,922	6,922	1,000	16.89%
	BASE SALARY + STEPS	124,360	129,800	128,800	136,598	7,798	6.05%
	Longevity	974	2,036	1,992	2,074	82	4.12%
	TOTAL PERSONNEL SERVICES	125,334	131,836	130,792	138,672	7,880	6.02%
	<i>* Represents the Town portion only. These positions are partially funded by State grants.</i>						

23	RETIREMENT	2006	2007	2008	2009	\$ change	% change
	Contributory Pensions	6,534,227	6,773,552	7,022,886	7,303,801	280,915	4.00%
	Water/Sewer Offset	(477,586)	(496,689)	(505,947)	(526,185)	(20,238)	4.00%
	Non-Contributory Pensions	288,428	219,590	189,777	173,895	(15,882)	-8.37%
	TOTAL	6,345,069	6,496,453	6,706,716	6,951,511	244,795	3.65%
		6.89%	2.39%	3.24%	3.65%		

Appendix B Budgets

24	INSURANCE	2006	2007	2008	2009	\$ change	% change
	Personnel Services	0	0	0	0	0	
	Total insurance costs	13,208,496	14,826,000	15,706,425	17,508,009	1,801,584	11.47%
	SUB TOTAL	13,208,496	14,826,000	15,706,425	17,508,009	1,801,584	11.47%
	Water/Sewer Enterprise Fund	(399,990)	(400,000)	(532,000)	(545,354)	(13,354)	2.51%
	Other offsets	(181,138)	(169,058)	(164,540)	(192,415)	(27,875)	16.94%
	TOTAL	12,627,368	14,256,942	15,009,885	16,770,240	1,760,355	11.73%
		17.04%	12.91%	5.28%	11.73%	0	122.07%
	Group Health	11,840,000	13,385,000	14,100,000	15,849,484	1,749,484	12.41%
	Group Life	70,000	70,000	70,000	72,100	2,100	3.00%
	Medicare	500,000	550,000	625,000	675,000	50,000	8.00%
	Flexible Benefit Plan	800	1,000	800	800	0	0.00%
	Workers' Compensation	367,696	390,000	490,000	490,000	0	0.00%
	TOTAL GROUP HEALTH	12,778,496	14,396,000	15,285,800	17,087,384	1,801,584	11.79%
	Liability insurance	55,000	55,000	50,000	50,000	0	0.00%
	Indemnity insurance	275,000	275,000	270,625	270,625	0	0.00%
	Unemployment insurance	100,000	100,000	100,000	100,000	0	0.00%
	TOTAL INSURANCE	13,208,496	14,826,000	15,706,425	17,508,009	1,801,584	11.47%
	Insurance cost allocations						
	Municipal Building Trust Fund	(82,500)	(41,250)	(20,625)	(20,625)	0	0.00%
	Recreation Enterprise Fund	(31,274)	(41,289)	(50,677)	(46,361)	4,316	-8.52%
	Veteran's Memorial Rink Enterprise Fund	(33,953)	(53,108)	(44,500)	(48,407)	(3,907)	8.78%
	Youth Services Enterprise Fund	(33,411)	(33,411)	(48,738)	(62,022)	(13,284)	27.26%
	Contributory retirement	0	0	0	(15,000)	(15,000)	
	SUB TOTAL	(181,138)	(169,058)	(164,540)	(192,415)	(27,875)	16.94%

25	RESERVE FUND	2006	2007	2008	2009	\$ change	% change
	TOTAL	350,000	350,000	400,000	450,000	50,000	12.50%
		16.67%	0.00%	14.29%	12.50%		

Appendix B Budgets

A	WATER AND SEWER	2006	2007	2008	2009	\$ change	% change
	EXPENSES						
	Personnel Services	2,089,241	2,106,995	2,165,901	2,193,390	27,489	1.27%
	Expenses	10,629,915	11,379,464	11,673,156	11,910,909	237,753	2.04%
	Capital Outlay & Debt Service	1,924,385	4,209,618	3,418,898	1,178,276	(2,240,622)	-65.54%
	TOTAL EXPENSES	14,643,541	17,696,077	17,257,955	15,282,575	(1,975,380)	-11.45%
		6%	21%	-2%	-11%		
	REVENUES						
	User Charges	7,293,937	7,659,056	9,386,218	9,575,068	188,850	2.01%
	Shift of Debt to Tax Rate	5,650,291	6,156,286	5,593,112	5,593,112	0	0.00%
	Use of Reserves	0	47,735	453,625	0	(453,625)	-100.00%
	MWRA Loan	1,000,000	1,000,000	1,000,000	0	(1,000,000)	-100.00%
	Interest Income/Miscellaneous	49,836	15,000	15,000	99,497	84,497	563.31%
	Real Estate Tax Liens	70,000	70,000	70,000	65,000	(5,000)	-7.14%
	Total Water Recon Sewer & Sewer Facilities	750,300	748,000	740,000	0	(740,000)	-100.00%
	Proceeds from sale of bonds	0	2,000,000	0	0	0	
	TOTAL REVENUES	14,814,364	17,696,077	17,257,955	15,332,677	(1,925,278)	-11.16%
		4%	19%	-2%	-11%		
	FUND INCREASE (DECREASE)	170,823	0	0	50,102		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Administration	42,716	42,716	42,716	45,797	3,081	7.21%
	Clerical	37,286	38,684	38,684	41,340	2,656	6.87%
	Labor	1,522,153	1,519,406	1,558,445	1,570,569	12,124	0.78%
	Retirement	477,586	496,689	516,556	526,184	9,628	1.86%
	Unemployment Compensation	2,500	2,500	2,500	2,500	0	0.00%
	Workers' compensation	7,000	7,000	7,000	7,000	0	0.00%
	TOTAL PERSONNEL SERVICES	2,089,241	2,106,995	2,165,901	2,193,390	27,489	1.27%
	<u>Water Operating Expenses Detail</u>						
	Maintenance of Water Distribution System	274,800	222,800	310,800	296,400	(14,400)	-4.63%
	Maintenance of Plant	75,400	85,000	87,000	62,500	(24,500)	-28.16%
	M.W.R.A. Assessment	3,449,670	3,840,039	3,633,779	3,846,352	212,573	5.85%
	Great Meadows	4,000	4,000	4,000	4,000	0	0.00%
	TOTAL WATER EXPENSES	3,803,870	4,151,839	4,035,579	4,209,252	173,673	4.30%
	<u>Sewer Operating Expenses Detail</u>						
	Maintenance of Sanitary Sewer System	93,100	102,500	137,000	221,000	84,000	61.31%
	Maintenance of Storm Sewer System	26,000	26,000	32,500	27,500	(5,000)	-15.38%
	M.W.R.A.Assessment	5,958,159	6,244,292	6,539,655	6,481,828	(57,827)	-0.88%
	TOTAL SEWER EXPENSES	6,077,259	6,372,792	6,709,155	6,730,328	21,173	0.32%
	<u>Indirect Expenses</u>						
	Indirect Charges	678,786	784,833	928,422	971,329	42,907	4.62%
	Rates Uncollectable	70,000	70,000	0	0	0	
	TOTAL INDIRECT EXPENSES	748,786	854,833	928,422	971,329	42,907	4.62%

Appendix B Budgets

B RECREATION	2006	2007	2008	2009	\$ change	% change
EXPENSES						
Personnel Services	319,299	341,165	315,754	297,509	(18,245)	-5.78%
Operating Expenses	269,804	229,503	284,883	328,507	43,624	15.31%
Capital Outlay	15,000	15,000	15,000	29,000	14,000	93.33%
TOTAL EXPENSES	604,103	585,668	615,637	655,016	39,379	6.40%
	39%	-3%	5%	6%		
REVENUES						
User Fees and Charges	588,000	576,000	595,000	651,060	56,060	9.42%
Miscellaneous - Cherry Sheet	21,000	21,000	21,000	18,000	(3,000)	-14.29%
TOTAL REVENUES	609,000	597,000	616,000	669,060	53,060	8.61%
	43%	-2%	3%	9%		
FUND INCREASE (DECREASE)	4,897	11,332	363	14,044	13,681	
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Director of Recreation (.5)	33,725	33,725	42,500	45,770	3,270	7.69%
Recreation Supervisor	54,632	52,556	52,556	45,543	(7,013)	-13.34%
Recreation Supervisor	53,056	52,556				
Principal Clerk-Stenographer (.5)(.5)(.5)(1.5)	17,663	18,325	19,012	53,770	34,758	182.82%
Recreation Coordinator	44,147	45,803	59,401		(59,401)	-100.00%
Ass't Facility Supervisor		11,625				
Building Craftsman (.25)		8,660	8,985	10,968	1,983	22.07%
SUB-TOTAL	203,223	223,250	182,454	156,051	(26,403)	-14.47%
Temporary playground staff	114,000	114,000	132,300	140,808	8,508	6.43%
Retirement	0	0	0	0		
Overtime	500	2,000	1,000	500	(500)	-50.00%
Longevity	1,576	1,915	0	150	150	
TOTAL PERSONNEL SERVICES	319,299	341,165	315,754	297,509	(18,245)	-5.78%
<u>Operating Expenses Detail</u>						
Office Supplies	15,000	2,500	2,500	3,000	500	20.00%
Summer Equipment	6,350	5,000	0	0	0	
Utilities	16,000	15,000	30,000	33,000	3,000	10.00%
Vehicle maintenance	1,250	1,000	1,000	2,000	1,000	100.00%
Travel Allowance	7,180	8,215	1,706	1,596	(110)	-6.45%
Health Insurance	31,274	41,288	50,677	46,361	(4,316)	-8.52%
Recreation Programs	192,750	156,500	199,000	242,550	43,550	21.88%
Reservoir beach renovations						
TOTAL OPERATING EXPENSES	269,804	229,503	284,883	328,507	43,624	15.31%

Appendix B Budgets

C	VETERANS' MEMORIAL RINK	2006	2007	2008	2009	\$ change	% change
	EXPENSES						
	Personnel Services	232,998	203,249	191,022	205,801	14,779	7.74%
	Operating Expenses	199,336	244,091	275,383	284,590	9,207	3.34%
	Capital Outlay	20,000	12,000	0	31,000	31,000	
	TOTAL EXPENSES	452,334	459,340	466,405	521,391	54,986	11.79%
		4%	2%	2%	12%		
	REVENUES						
	Public Skating	30,000	45,000	45,792	47,000	1,208	2.64%
	Rentals	348,450	321,400	326,846	333,000	6,154	1.88%
	Concession Stand	30,000	40,000	35,000	43,000	8,000	22.86%
	Miscellaneous	50,225	53,200	61,174	100,073	38,899	63.59%
	TOTAL REVENUES	458,675	459,600	468,812	523,073	54,261	11.57%
		9%	0%	2%	12%		
	FUND INCREASE (DECREASE)	6,341	260	2,407	1,682		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Personnel Services:						
	Administration	153,998	176,911	141,022	154,501	13,479	9.56%
	Clerical, Skateguards (temp)	67,000	20,000	46,000	47,150	1,150	2.50%
	Retirement & Overtime	12,000	6,000	4,000	4,000	0	0.00%
	Longevity	0	338	0	150	150	
	TOTAL PERSONNEL SERVICES	232,998	203,249	191,022	205,801	14,779	7.74%
	<u>Operating Expenses Detail</u>						
	Office Supplies	2,000	2,500	2,500	2,000	(500)	-20.00%
	Other Supplies	9,000	6,000	6,000	6,500	500	8.33%
	Utilities (Electricity & Gas)	80,000	108,600	140,000	140,000	0	0.00%
	Repairs	7,200	6,000	6,000		(6,000)	-100.00%
	Security	3,000	6,000	6,000	6,500	500	8.33%
	Marketing			1,500	750	(750)	-50.00%
	Refrigeration	14,000	14,000	16,000	13,000	(3,000)	-18.75%
	Automobile - Fuel & Maintenance	2,000	4,000	4,000	4,000	0	0.00%
	First Aid	300	0	0	0	0	
	Liability Insurance	13,383	13,383	13,383	13,383	0	0.00%
	Health Insurance	33,953	53,108	44,500	48,407	3,907	8.78%
	Concession Stand	20,000	20,000	25,000	30,000	5,000	20.00%
	Otherwise Unclassified	14,500	10,500	10,500	20,050	9,550	90.95%
	TOTAL OPERATING EXPENSES	199,336	244,091	275,383	284,590	9,207	3.34%

Appendix B Budgets

D	COUNCIL ON AGING	2006	2007	2008	2009	\$ change	% change
	TRANSPORTATION						
	EXPENSES						
	Personnel Services	65,480	71,339	70,677	75,193	4,516	6.39%
	Operating Expenses	45,100	44,500	32,100	34,350	2,250	7.01%
	Capital Outlay	0	0	0	0		
	TOTAL EXPENSES	110,580	115,839	102,777	109,543	6,766	6.58%
		4%	5%	-11%	7%		
	REVENUES						
	Transfer from CoA Reserve Fund	8,000	42,889	29,365	3,010	(26,355)	-89.75%
	Dial-A-Ride-Taxi fees	14,000	11,000	12,000	11,000	(1,000)	-8.33%
	CDBG	67,850	47,850	67,983	67,983	0	0.00%
	Vans	21,104	14,500	5,900	27,600	21,700	367.80%
	TOTAL REVENUES	110,954	116,239	115,248	109,593	(5,655)	-4.91%
		11%	5%	-1%	-5%		
	FUND INCREASE (DECREASE)	374	400	12,471	50	(12,421)	

Appendix B Budgets

E	YOUTH SERVICES DIVISION	2006	2007	2008	2009	\$ change	% change
	EXPENSES						
	Personnel Services	246,405	256,684	480,587	416,453	(64,134)	-13.34%
	Expenses	44,836	44,836	57,488	69,972	12,484	21.72%
	TOTAL EXPENSES	291,241	301,520	538,075	486,425	(51,650)	-9.60%
		4%	4%	78%	-10%		
	REVENUES						
	Client Fees	10,000	10,000	10,000	20,000	10,000	100.00%
	Medicaid	30,000	30,000	30,000	12,832	(17,168)	-57.23%
	Intergovernmental *	65,000	65,000	285,000	160,000	(125,000)	-43.86%
	TOTAL REVENUES	105,000	105,000	325,000	192,832	(132,168)	-40.67%
		0%	0%	210%	-41%		
	FUND INCREASE (DECREASE)	(186,241)	(196,520)	(213,075)	(293,593)	(80,518)	37.79%
	<i>(Deficit to be funded through General Fund)</i>						
	<u>Personnel Services Detail</u>						
	Director, Youth Services			49,184	51,926		
	Principal Clerk & Stenographer			38,025	40,145		
	Group coordinator (PT)	37,712	37,712	57,392	60,592	3,200	5.58%
	Princ. Clinical Social worker (PT)(2 PT)	75,412	75,424	37,715	39,818	2,103	5.58%
	Psychiatrist (PT)	41,600	45,500	45,500	45,000	(500)	-1.10%
	Princ. Clinical Social worker (PT)	22,911	24,596	24,597	25,968	1,371	5.57%
	Princ. Clinical Social worker (PT)				12,118		
	Psychologist (PT)	31,753	32,240	32,053	37,801	5,748	17.93%
	Social Worker (PT)	33,914	37,712	37,715	39,818	2,103	5.58%
	Longevity	3,103	3,500	3,800	5,057	1,257	33.08%
	TOTAL YOUTH SERVICES	246,405	256,684	325,980	358,243	32,263	9.90%
	SCHOOL COUNSELING						
	Director, Youth Services (PT)			12,296	9,486		
	Group coordinator (PT)			3,280			
	Princ. Clinical Social worker (PT)			11,478			
	Social Worker (PT)			13,118	8,856	(4,262)	-32.49%
	Princ. Clinical Social worker (PT)			11,478	8,856	(2,622)	-22.84%
	Princ. Clinical Social worker (PT)			22,957	17,712	(5,245)	-22.85%
	Social Worker/Psychologist (4 PT)(4 PT)(4 PT)(1 PT)			80,000	13,300	(66,700)	-83.38%
	TOTAL SCHOOL COUNSELING			154,607	58,210	(96,397)	-62.35%
	TOTAL PERSONNEL SERVICES			480,587	416,453	(64,134)	-13.34%
	<u>Operating Expenses Detail</u>						
	Billing	4,000	4,000	4,000	4,000	0	0.00%
	Management Consulting	1,000	1,000	1,000	1,000	0	0.00%
	Office Supplies	1,000	1,000	1,000	1,000	0	0.00%
	Car Allowance	4,775	4,775	2,000	1,000	(1,000)	-50.00%
	Health Insurance & Retirement	33,411	33,411	48,738	62,022	13,284	27.26%
	Unclassified	650	650	750	950	200	26.67%
	TOTAL OPERATING EXPENSES	44,836	44,836	57,488	69,972	12,484	21.72%

**APPENDIX C
SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS
FISCAL YEAR 2009**

REVENUES

PROPERTY TAX DETAIL

FY 2008 levy limit	71,842,588
+2.5%	1,796,065
New growth	450,000
Debt exclusions	2,868,121
less MSBA payments	(1,656,952)
MWRA debt	5,593,112
TOTAL PROPERTY TAX	80,892,934

SCHOOL REIMBURSEMENT DETAIL exempt debt

Bishop	331,607
Brackett	363,449
Hardy	480,888
Pierce	521,056
Refinancing savings	(40,048)
TOTAL MSBA PAYMENTS	1,656,952

LOCAL RECEIPTS DETAIL

Motor Vehicle Excise tax	4,100,000
Penalties & Interest	150,000
In Lieu of Tax	7,600
Fees	565,000
Other excise	130,000
Dept Revenue: Schools	165,000
Dept Revenue: Library	60,000
Dept Revenue: Cemetery	350,000
Dept Revenue: Other	644,000
Licenses & Permits	949,400
Symmes permits	400,000
Special Assessments	3,000
Fines & Forfeits	50,000
Interest	900,000
Rental Income	714,000
Medicare Part D	372,835
TOTAL LOCAL RECEIPTS	9,560,835

LOCAL AID ("CHERRY SHEET") DETAIL

RECEIPTS

Education	
Chapter 70	6,229,294
School Construction	2,532,522
Charter Tuition Assessment Reimbursc	26,393
Offset Receipts	
School Lunch Assistance	19,750
School Choice Receiving Tuition	0
Total Education	8,807,959
General Government	
Lottery	4,950,398
Casino fees	
Additional Assistance	4,491,775
Police Career Incentive	320,199
Veterans' Benefits	177,113
Exemptions: Vets, Blind & Surviving S;	111,588
Exemptions: Elderly	77,308
Offset Receipts	
Public Libraries	58,270
Total General Government	10,186,651
Total Estimated Receipts	18,994,610

ASSESSMENTS

State Assessments and Charges	
Retired Employee's Health Insurance	3,932
Air Pollution Districts	12,544
Metropolitan Area Planning Council	12,039
RMV Non-Renewal Surcharge	54,500
Total State Assessments & Charges	83,015
Transportation Authorities	
MBTA	2,483,453
Boston Metro. Transit District	870
Total MBTA Assessment	2,484,323
Annual Charges Against Receipts	
Special Education	2,036
Total Annual Charges	2,036
Tuition Assessments	
School Choice Sending Tuition	0
Charter School Sending Tuition	72,700
Total Tuition Assessments	72,700
Total Estimated Charges	2,642,074
NET LOCAL AID	16,352,536

APPROPRIATIONS

BUDGETS (Article 44)

Town Manager	
3 Town Manager	460,104
4 Personnel	190,113
5 Information Technology	525,813
10 Legal	460,047
14 Planning & Comm. Dev't,	228,266
15 Redevelopment Board	328,223
17a DPW - Admin.	224,090
17b DPW - Engineering	120,849
17c DPW - Cemeteries	270,664
17d DPW - Prop. / Nat. Resources	1,199,248
17e DPW - Highways / Sanitation	4,663,712
17f DPW - Motor Equip. Repair	296,811
17g DPW - Street lighting	418,893
18a Pub Safety - Admin	373,299
18b Pub Safety - Police	5,487,813
18c Pub Safety - Fire	5,009,209
18d Pub Safety - Support	684,043
19 Inspections	351,192
21 Libraries	1,898,988
22 Health & Human Services	656,632
Total Town Manager	23,848,009
Board of Selectmen	
2 Selectmen (n/i elections)	273,745
6 Comptroller	384,443
13 Parking	99,243
16 Zoning Board	23,311
Total Selectmen	780,742
Town Clerk	
11 Town Clerk	234,177
12 Board of Registrars	65,916
Total Town Clerk	300,093
Retirement	
Pensions - contributory	6,777,616
Pensions - non-contrib	173,895
23 Total Pensions	6,951,511
Fixed Budgets	
24 Insurance	16,770,240
8 Postage	159,382
2b Elections (Selectmen)	124,813
25 Reserve Fund	450,000
Total Fixed Budgets	17,504,435
1 Finance Committee	10,778
7 Treasurer	577,693
9 Board of Assessors	301,270
20 Total School Budget	37,878,871
TOTAL BUDGETS	88,153,402

WARRANT ARTICLES

TOTAL BUDGETS	
53 Total Budgets	88,153,402
54 Capital Plan	8,217,608
RESERVES	
72 Override stabilization fund	440,220
OTHER WARRANT ARTICLES	
43 Pension adjustment	
44 Retiree health insurance	853,940
46 OPEB consultant	50,000
49 Position reclassification	13,529
50 Collective bargaining	426,300
51 Future collective bargaining	592,500
55 Thompson School	0
56 Swimming pool	0
60 Minuteman Regional School	3,153,412
61 Flags on graves	5,000
61 Parades, flags on Mass Ave	5,667
62 Disability Commission	0
62 Historic District Commission	5,100
62 Historical Commission	2,160
62 Human Rights Commission	4,500
62 Recycling Committee	1,800
63 TAC	0
64 Indemnification, medical costs	9,729
64 Legal defense	0
64 Out-of-state travel	3,000
65 Water bodies	15,000
66 Sr. Citizen work program	7,500
TOTAL OTHER ARTICLES	5,149,137
TOTAL WARRANT ARTICLES	101,960,367

ENTERPRISE FUNDS

A. WATER & SEWER

Budget	2,804,790
Capital	1,178,276
Assessment	10,328,180
Indirect charges	971,329
Total Expenses	15,282,575
Total Revenues	15,332,677
Net Increase (Decrease)	50,102

B. RECREATION

Budget	626,016
Capital	29,000
Total Expenses	655,016
Total Revenues	669,060
Net Increase (Decrease)	14,044

C. VETERANS' MEMORIAL RINK

Budget	490,391
Capital	31,000
Total Expenses	521,391
Total Revenues	523,073
Net Increase (Decrease)	1,682

D. COUNCIL ON AGING TRANSPORTATION

Budget	109,543
Total Revenues	109,593
Total Revenues	50

E. YOUTH SERVICES

Budget	486,425
Total Revenues	192,832
Net Increase (Decrease)	(293,593)
<i>Deficit to be made up from general funds.</i>	

ENTERPRISE FUND SUMMARY

Budget	4,517,165
Capital	1,238,276
Assessment	10,328,180
Indirect charges	971,329
Total Expenses	17,054,950
Total Revenues	16,827,235
Net Increase (Decrease)	(227,715)

SUMMARY

SUMMARY OF REVENUES

Property Tax Levy	80,892,934
Less MWRA debt service	(5,593,112)
Local Aid Receipts	18,994,610
Local Receipts	9,560,835
Use of Free Cash (Art. 73)	1,818,787
Overlay surplus reserve	500,000
TOTAL REVENUES	106,174,054
FY 2007	101,854,694
% increase	4.24%

SUMMARY OF EXPENDITURES

Town budgets	50,274,531
School budget	37,878,871
Capital plan	8,217,608
Warrant articles	5,589,357
Youth Services deficit	293,593
MBTA assessment	2,484,323
Educ. & Library offset receipts	78,020
Charter/choice tuitions	72,700
Other state assessments	85,051
Reserve for court judgements	100,000
Revenue deficit	0
Snow & ice deficit	500,000
Overlay reserve (Art. 71)	600,000
TOTAL EXPENDITURES	106,174,054
FY 2007	101,854,694
% increase	4.24%

REVENUES LESS EXPENDITURES

(0)

**Five Year Financial Plan 2006-2010
and Projections**

		FIVE YEAR PLAN						
		FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
I REVENUE								
A. State Aid		14,790,887	15,600,746	15,972,745	16,462,088	16,762,088	17,062,088	17,362,088
	School Construction Aid	2,332,555	2,269,282	2,546,280	2,532,522	2,532,522	2,532,522	2,532,522
B. Local Receipts		8,448,336	8,172,024	8,614,200	9,563,000	9,613,000	9,663,000	9,713,000
C. Free Cash		1,614,155	2,084,695	954,736	1,818,787	1,000,000	1,000,000	1,000,000
D. Overlay Reserve Surplus		400,000	400,000	500,000	500,000	500,000	400,000	400,000
E. Property Tax		73,525,801	76,778,350	78,813,376	80,892,934	83,019,426	85,297,639	87,625,651
F. Override Stabilization Fund		0				2,339,045	2,905,814	
	TOTAL REVENUES	101,111,734	105,305,097	107,401,337	111,769,331	115,766,081	118,861,063	118,633,261
II APPROPRIATIONS								
A. Operating Budgets								
	School	34,280,903	35,363,743	36,775,603	37,878,871	39,394,026	40,969,787	42,608,578
	Minuteman	2,573,834	2,893,035	3,276,622	3,153,412	3,279,548	3,410,730	3,547,160
	Town Personnel Services Expenses	19,289,018	19,880,738	20,926,813	21,203,306	22,051,438	22,933,495	23,850,835
		7,996,769	8,434,905	8,722,073	9,110,185	9,447,262	9,799,645	10,165,171
	Less Offsets:							
	Enterprise Fund/Other	1,486,247	1,535,102	1,843,186	1,765,318	1,835,931	1,909,368	1,985,743
	Tip Fee Stabilization Fund	400,000	680,000	680,000	680,000	680,000	680,000	680,000
	Net Town Budget	25,399,540	26,100,541	27,125,700	27,868,172	28,982,768	30,143,772	31,350,263
	MWRA Debt Shift	5,475,486	5,593,112	5,593,112	5,593,112	5,593,112	5,593,112	5,593,112
B. Capital budget								
	Exempt Debt Service	3,231,757	3,143,808	3,114,096	2,868,118	2,772,490	2,690,932	2,600,179
	Non-Exempt Service	4,075,799	3,950,037	4,431,942	4,584,862	4,809,664	4,999,421	5,360,539
	Cash	707,110	917,458	806,708	856,000	907,800	943,477	906,700
	Minus Capital Carry Forward				(91,372)			
	Total Capital	8,014,666	8,011,303	8,352,746	8,217,608	8,489,954	8,633,830	8,867,418
C. Pensions		6,345,069	6,496,453	6,706,716	6,951,511	7,229,571	7,518,754	7,819,504
D. Insurance		12,259,672	14,082,511	15,009,885	16,770,240	17,944,157	19,200,248	20,544,265
E. State Assessments		2,543,085	2,605,385	2,629,142	2,642,074	2,708,126	2,775,829	2,845,225
F. Offset Aid - Library & School		497,260	75,461	79,064	78,020	78,020	78,020	78,020
G. Overlay Reserve		902,675	1,194,924	651,772	600,000	800,000	600,000	600,000
H. Other Crt Jdgmnts/ Snow Deficit		499,606	413,733	206,000	600,000	300,000	300,000	300,000
I. Warrant Articles		2,319,938	374,896	894,975	979,074	966,798	966,798	966,798
J. Override Stabilization Fund			2,100,000	100,000	437,237			
K. TOTAL APPROPRIATIONS		101,111,734	105,305,097	107,401,337	111,769,331	115,766,081	120,190,880	125,120,344
	BALANCE	0	0	0	0	0	(1,329,817)	(6,487,083)
Reserve Balances								
	Free Cash	3,179,389	1,221,870	1,554,736	1,818,787	1,000,000	1,000,000	1,000,000
	Stabilization Fund	2,215,051	2,375,252	2,532,547	2,633,849	2,739,203	2,848,771	2,962,722
	Override Stabilization Fund	2,064,528	4,247,109	4,428,747	5,043,134	2,905,814	0	0
	Tip Fee Stabilization Fund	3,429,498	3,545,977	3,007,817	2,438,603	1,856,147	1,250,393	620,409
	Municipal Bldg Ins. Trust Fund	549,105	674,406	680,757	697,675	725,582	754,605	784,790
	TOTAL:	11,437,571	12,064,614	12,204,603	12,632,048	9,226,746	5,853,770	5,367,920
	% of General Fund Revenue	11%	11%	11%	11%	8%	5%	5%

Appendix E
Recycle Backup Detail

	Appropriation FY 2006	Appropriation FY 2007	Appropriation FY 2008	Recommendation FY 2009	Change FY 2009 – FY 2008
Rubbish disposal (tip fee)	1,080,000	1,360,000	1,337,875	1,322,800	(15,075)
From Tip Fee Stabilization Fund	(400,000)	(680,000)	(680,000)	(680,000)	0
Rubbish collection and recycling					
Rubbish collection		1,324,150	1,323,435	1,356,000	32,565
Recycling (collection and disposal)		481,000	496,000	511,000	15,000
Yard waste (collection and disposal)		292,250	300,500	257,000	(43,500)
White goods (collection and disposal)				61,000	61,000
Total	1,995,325	2,097,400	2,119,935	2,185,000	65,065
Hazardous waste	40,000	40,000	50,000	45,000	(5,000)
Solid Fill Disposal	100,000	94,000	94,000	87,000	(7,000)
Total solid waste collection and disposal	2,815,325	2,911,400	2,921,810	2,959,800	37,990

	FY 2006	FY 2007	FY 2008	FY 2009	Change FY 2009 – FY 2008
Tons of rubbish	18,082	17,928	19,250	18,500	(750)

Note: For FY 2006-2008 white goods collection was included with yard waste.

Appendix F Other Post Employment Benefits

In July 2004, the Government Accounting Standards Board (GASB), issued Statement number 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (OPEB). The statement requires all governments to record on their financial statements the full cost of providing post employment benefits such as retiree healthcare and non-pension benefits such as employer sponsored life insurance. The impact of the pronouncement on Arlington will be a requirement to estimate the current and future cost of providing retiree health care and recording the unfunded portion of this liability on the town's balance sheet. Arlington will be required to begin disclosing this liability on its balance sheet for the year ending June 30, 2008.

Currently there are two numbers used when discussing Arlington's OPEB liability: \$109 million and \$174 million. Both numbers were obtained from an actuarial study conducted as of January 1, 2005. The difference in numbers is that \$109 million is assuming the town immediately creates and begins fully funding an irrevocable OPEB trust fund (which it has not), with an expectation that dollars contributed to the fund grow at a rate of 7.75% per year. The \$174 million liability assumes the town continues funding its obligation on a "pay as you go" basis.

<u>Liability as of January 1, 2005:</u>	<u>7.75% discount rate</u>	<u>4.50% discount rate</u>
Future Retirees	\$47,268,737	\$87,539,199
Current Retirees, Beneficiaries, and Survivors	<u>61,737,737</u>	<u>86,272,202</u>
Total Actuarial Accrued Liability	\$109,006,474	\$173,811,401

The most significant item of note relating to potential funding of the OPEB trust is that immediate funding in FY07 would have required an additional expenditure of \$4.2 million, with subsequent annual expenditures increasing by 7% per year. Currently, there is no room in the 5 year plan for this expenditure.

State and federal law does not require governments to establish and fund an OPEB trust. However, Arlington has been proactive in this area in that we have created an OPEB trust and are contributing a modest amount of money to it each year. The balance in this fund as of April 24, 2008 was \$2,213,329. It is unclear what the long term impact on the town's bond rating would be under a fully funded trust fund versus "pay as you go" strategy. Management of the town continues to study this issue and is working toward a long term funding strategy.