

**Town of Arlington
Massachusetts**

**Report of the
Finance Committee**



**ANNUAL TOWN MEETING
Monday April 23, 2007**

THE FINANCE COMMITTEE

ALLAN TOSTI, *Chairman*

RICHARD C. FANNING, *Vice Chairman* ALAN JONES, *Vice Chairman*

CHARLES T. FOSKETT, *Vice Chairman* PETER B. HOWARD, *Secretary*

PRECINCT	TERM	PRECINCT	TERM
	ENDS		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 WALTER FEY	2009	16 DANIEL M. O'NEILL	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

JOHN G. KNEELAND

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 third 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.

- There will be 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

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 projects 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 2008 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.

Unfortunately the economic recovery lasted only three years. As State revenues have stagnated, the Governor, House and Senate have proposed increased local aid for the State’s cities, towns and districts at a very modest level. The local aid numbers agreed to in a resolution passed earlier this month have a net increase to Arlington of approximately \$200,000, which is \$400,000 below the projection of the five year plan.

To add to our challenges, the assessment from Minuteman Regional Vocational High School has increased by approximately 13%, or approximately \$250,000 above the 4% limit. While Minuteman’s budget only increased by 3.8%, the Town’s enrollment as a percentage of the total enrollment increased. This together with the State’s education calculations caused the large increase in Arlington’s assessment. While Minuteman’s assessments had been under control for many years, they have recently increased sharply. We will need to work with the new Minuteman superintendent to bring these assessments back to a more reasonable level.

Because of these two factors, our hopes of turning the five year plan into a six year plan are fading rapidly. Please refer to the Five Year revenue and expenditure projection prepared by the Town Manager’s Office for the impact of these changes.

There is some good news on the horizon if the legislature takes positive action on the Governor's "Municipal Partnership Act." In my 35 years as a local official, this is one of the most far reaching and positive pieces of legislation that I have seen. It proposes to increase flexibility for cities and towns to raise revenue, eliminate unfair tax loopholes allowing some corporations to escape paying their fair share of property taxes, and provide options for cities and towns to reduce pension and health insurance costs. Unfortunately, powerful forces are gearing up to prevent this legislation from passing. Unless our legislators hear from you, these forces will succeed.

In closing, we need to emphasize the importance of controlling appropriations in the fiscal year 2008 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 2006, when we last issued the Town's 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 had a long term revenue and expenditure plan, had increased the fiscal stability funds, and continued funding the retiree health insurance fund. However, after this budget we have another two fiscal years 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

The Finance Committee recommends passages of the following votes:

(Unless otherwise indicated, the following recommendations were by unanimous votes: any exceptions are noted in parentheses following the text of the recommended vote. The Chairman votes only when the recommendation of the Finance Committee will be affected.)

ARTICLES 3-17 The Redevelopment Board and Board of Selectmen will report on these articles.

ARTICLE 18 BYLAW AMENDMENT/DATA PROCESSING DEPARTMENT

To see if the Town will vote to amend the Town Bylaws and/or the Town Manager Act, and/or file Home Rule legislation and/or take any other action necessary to effect the transfer of the management, supervision, jurisdiction and control of the Data Processing Department and information technology functions of the Town from the office of the Comptroller to the Town Manager; or take any action related thereto.

VOTED: “That the Bylaws of the Town be and hereby are amended as follows:

(a) Article 5 Comptroller of Title I of the Bylaws be and hereby is amended by deleting Section G thereof, Custody of Equipment, “He shall be in charge of all accounting and business equipment owned by the Town other than equipment used for educational or classroom purposes.”

(b) That Article 12 Data Processing Department be and hereby is deleted, which currently provides as follows:

“That the Town, pursuant to section 23D of Chapter 41 of the General Laws, hereby establishes a consolidated town-wide Data Processing Department no later than December 31, 1982; and to give the Comptroller and Coordinator of Data Processing the management and jurisdiction over such department; and that the School Committee and the Town Comptroller are authorized and agree to transfer all funds allocated to the operation of data processing in budgets under their jurisdiction to a consolidated data processing budget under the jurisdiction of the Comptroller and Coordinator of Data Processing; and that the Comptroller and Coordinator of Data Processing shall have the authority to organize said Data Processing Department by reallocating said data processing funds and

establishing positions whenever applicable; and that the use of computer terminals by the School Department for instructional purposes will be guaranteed as a priority within the consolidated data processing department; and that the sum of \$36,000 be taken from available funds to purchase microcomputers which will insure such educational usage; and that the Town Comptroller and Coordinator of Data Processing shall appoint a full-time Director of Data Processing who shall have day-to-day responsibilities for the department.”

and in place thereof inserts the following;

“Article 12 Data Processing Department that the Town, pursuant to Section 23D of Chapter 41 of the General Laws hereby establishes a consolidated town-wide data processing department, which will be under the general supervision of the Town Manager. The Director of Data Processing shall be appointed by the Town Manager. The Director of Data Processing shall see to the day-to-day responsibilities of the department.”

COMMENT: Historically, the use of data processing began in the Comptroller's and Treasurer's offices because the financial nature of the work was supported by the earliest computer technology. Since then, the use of email, word processing, spreadsheets, databases, and information management has become ubiquitous throughout every department. Without the presence of highly visible and authoritative centralized management, the use of data processing has evolved to allow duplication of purchases, inefficient use of training and support efforts, and incompatible "islands" of information and applications. We believe that upgrading this responsibility to the level of the Town Manager will provide increased efficiency and effectiveness of the acquisition and use of data processing technology, and direct cost savings through centralized needs assessment, product evaluation, and volume purchasing.

ARTICLES 19-25 The Redevelopment Board and Board of Selectmen will report on these articles.

ARTICLE 26 HOME RULE LEGISLATION/PENSION FUNDING PROGRAM

To see if the Town will vote to authorize and request the Board of Selectmen to file Home Rule Legislation to allow the Town of Arlington to amend its retirement system funding schedule in order to reduce the unfunded actuarial liability of the system to zero no later than June 30, 2028 pursuant to Massachusetts General Laws Chapter 32, Section 22D, and to direct that the amount of any reduction in the total annual amount that the Town would otherwise be required to appropriate pursuant to the funding schedule in effect prior to such amendment be applied to the Other Post Employment Benefits (OPEB) Trust Fund as established by the Town of Arlington in accordance with Chapter 161 of the Acts of 2005; 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: This proposal would stretch out the pension funding schedule from 2023 to 2025 and utilize the yearly appropriations savings to further fund the OPEB liability described in Appendix F.

The Finance Committee does not see any advantage in funding one liability slower so that we can fund another one at a faster rate. In addition, we will be reducing flexibility on a hard pension liability which must be by law funded by 2028 for a soft health insurance liability that can be funded at our own pace and over which the Town has some control.

**ARTICLE 27 HOME RULE LEGISLATION/ACTIVE EMPLOYEE AND RETIRED
EMPLOYEE HEALTH CARE TRUST FUND ACCOUNTS**

To see if the Town will vote to do all things necessary and appropriate including without limitation the passage of a Home Rule petition to establish an Active Employee Health Care Trust Fund Account and a Retired Employee Health Care Trust Fund Account (hereafter “Fund” or “Funds”) with each ‘Fund’ being held responsible for payment of the ongoing health care costs of active and retired [or their survivor(s)] employees, respectively.

The Active Employee Health Care Trust Fund Account to be funded by the payment of monthly health insurance premiums as are made by the Town on the employee’s behalf and by the employee him/herself on a regular basis, and by the transfer of all funds currently residing in the existing ‘Joint’ Employee Healthcare Trust Fund account.

The Retired Employee Health Care Trust Fund Account to be funded by the payment of monthly health insurance premiums as are made by the Town on the retired employee’s behalf and by the retired employee him/herself on a regular basis, and by the transfer of all funds currently residing in the Post-Employment Health Care Trust Fund

Any Medicare Part D reimbursement payments as may be received by the Town shall be deposited in the Retired Employee Health Care Trust Fund Account.

Medicare Part D reimbursement payments shall in all cases be considered and budgeted against the calculation of annual increases in the Town’s overall employee health care insurance costs as it relates to the calculation of annual town and school departmental appropriations as provided for by the current, and any future, five-year fiscal plan(s) of the Town.

The Town may choose from time to time to make an additional annual appropriation to the Retired Employee Health Care Trust Fund, as has been its custom of late, in an amount equal to the difference between the Town’s non-contributory pension liability and \$500,000.

Should it prove necessary to ensure the stability of the Retired Employee Health Care Trust Fund, transfers from the Active Employee Health Care Trust Fund may be made upon the recommendation of the Town Manager and approval by the Board of Selectmen and Town Meeting.

Further, the Town and Active Employees together may from time to time choose to make additional regular appropriations to the Retired Employee Health Care Trust Fund, in a fashion similar to those made into the Employee Pension Trust Fund, with the structure and cost-sharing of said contributions to be determined by collective bargaining.

Upon the Town's Employee Pension plan achieving 'full-funding' status as determined by and reported by the Arlington Retirement Board or the body currently overseeing the Arlington Employee Pension Trust Fund, the Town may from time to time choose to make additional annual appropriations into the Retired Employee Health Care Trust Fund; or take any action related thereto.

(Inserted at the request of 10 registered voters)

VOTED: That no action be taken under this article.

COMMENT: The Finance Committee does not see any benefit at this stage in the OPEB funding schedule to create an entirely new set of accounts. An account has already been established for this purpose. In addition, we would like to get recommendations from the OPEB Study Committee established by Town Meeting, pending State legislation and regulatory accounting standards before taking action on the final disposition and tracking of these funds.

ARTICLE 28 HOME RULE LEGISLATION/RENTAL RECEIPTS

To establish a revolving, enterprise, or stabilization fund which would receive the receipts of lease payments paid to the Town from tenants in Town owned buildings and would authorize expenditures to defray the cost of operating said buildings, including the setting aside of certain of said receipts for capital improvements, maintenance, and repair, including the possibility of filing a Home Rule Petition to authorize same; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That no action be taken under this article (10-2).

COMMENT: The Finance Committee applauds the Town Manager's interest in tracking total costs of all Town buildings, and supports any analysis that can provide informed insight as to whether the Town should keep or dispose of any public building assets. However, creating one more revolving fund for the receipts from building rentals further balkanizes revenues and reduces planning and spending flexibility. With modern computer and software technology, the Town has available all the tools necessary to track maintenance and capital expenditures on buildings; and to maintain a complete revenue statement, balance sheet and summary of cash flows for Redevelopment Board operations. The Redevelopment Board has adequate access to the Capital Budget to fund requests that it has properly planned. Creating a revolving fund does nothing to add to the Town's information or decision-making process.

ARTICLES 29-35 The Board of Selectmen will report on these articles.

ARTICLE 36

SPECIAL EDUCATION FUND

To see if the Town will vote to do all things necessary and appropriate including, if necessary, the filing of a Home-Rule Petition in order to establish a special account into which can be deposited funds from the school operating budget to defray unanticipated special education expenses; or take any action related thereto.

(Inserted at the request of the Superintendent of Schools)

VOTED: That \$_____ is hereby transferred from Article 52 of the 2006 Annual Town Meeting into this Warrant Article to be used as a Special Education reserve in fiscal 2008; said sums to be expended under the direction of the School Committee and the Superintendent of Schools.

COMMENT: This transfer and reserve fund is being established at the request of the Superintendent to cover any unexpected special education costs that may occur in the next fiscal year. A similar article will be inserted in future warrants to allow Town Meeting to create similar reserve funds.

ARTICLES 37-38

The Board of Selectmen will report on these articles.

ARTICLE 39

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, each group to be voted separately, 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 sum of \$698,280 be and hereby is appropriated to fund collective bargaining agreements and other employee groups for Fiscal Year 2008 as ratified in the April 30, 2007 Special Town Meeting , Article 2, to be expended under the direction of the Town Manager, of said sum to be raised by general tax.

ARTICLE 40

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 \$446,725 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 39 and 40.

ARTICLE 41 POSITIONS RECLASSIFICATION

To see if the Town will vote to make additions, deletions and/or modifications to the Classification Plan 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 Personnel Director)

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 position:

- A. Public Health Compliance Officer, ATP 6 to ATP 7
Department of Health and Human Services FTE 1**

Funding for this position is contained in the department budget.

2. By reclassifying the following positions:

- A. Building and Grounds Maintenance Craftsman, ATP 2 to ATP 3.
Recreation Department FTE 1 \$4,851**

- B. Grants Administrator, ATP 5 to ATP 6
Planning and Community Development
Grant funded position FTE 1 \$2,365**

- C. Telecommunications Dispatcher, MC 5 to MC 6
Community Safety Department, Support Services
FTE 9 \$19,845**

- D. Working Foreman Laborer, MC 6 to MC 7
Public Works Department FTE 1 \$1,934**

- E. Supervisor of Building Maintenance, ATP 6 to ATP 7
School Department
Position funded in the school budget.
FTE 1 \$2,471**

And to fund said reclassifications, \$29,101 as indicated above, is to be appropriated, said sum to be raised by general tax and included in the budgets of the departments affected except for 2B, Grants Administrator, which is funded by a Community Development Block Grant.

3. By adding the following positions:

- A. **Principal Clerk, OA 4
Public Works Department** **FTE 1 \$1,638**

- B. **Operations Manager, ATP 12
Public Works Department** **FTE 1 \$9,213**

And to fund said additions, \$10,851 as indicated above, is to be appropriated, said sum to be raised by general tax and included in the budgets of the departments affected.

4. By adding the following position:

- A. **Senior Civil Engineer, ATP 14
Public Works Department** **FTE 1**
This position was approved in the FY 2007 budget.

5. By deleting the following positions:

- A. **Director of Human Services, M2
and replace with
Director of Health and Human Services, M1
Health and Human Services Department** **FTE 1**

- B. **Group Coordinator, ATP 7
and replace with
Director of Youth Services, ATP 9
Youth Services Department** **FTE 1**

- C. **Director of Public Health, ATP 11** **FTE 1**

- D. **Principal Clerk and Secretary, Board of Health, OA 3
and replace with
Principal Clerk and Secretary, OA 4
Department of Health and Human Services** **FTE 1**

- E. **Principal Clerk and Secretary, Human Services, OA 4
and replace with
Principal Clerk and Secretary, Youth Services, OA 3
Youth Services Department** **FTE 1**

- F. **Superintendent of Recreation, ATP 11
and replace with
Director of Recreation, M 1
Recreation Department** **FTE 1**

- G. **Principal Clerk and Stenographer, OA 4
and replace with
Office Manager, ATP 5
Board of Selectmen** **FTE 1**

Funding for these position changes is contained in the budgets of the departments affected.

6. By adding the following positions:

- A. **Health Compliance Officer / Inspections, ATP 5
Department of Health and Human Services** **PT 1**

- B. **Clinical Coordinator, ATP 7
Youth Services
Youth Services Department** **FTE 1**

Funding for these positions is contained in the budgets of the departments affected.

7. By deleting the following titles:

- A. **Housing Director, ATP 10
and replace with
Senior Planner and Housing Director, ATP 10
Planning and Community Development** **FTE 1**

- B. **Director of Data Processing, M1
Comptroller
and replace with
Chief Technology Officer, M 1
Town Manager** **FTE 1**

ARTICLE 42 **The Board of Selectmen will report on this article.**

ARTICLE 43 **CREATE POSITION/ENERGY MANAGER**

To see if the Town will vote to create and employ a qualified individual in the position of Energy Manager (part-time) whose responsibility shall be to enhance the energy efficiency of town and school department operations.

The Energy Manager will be responsible for conducting regular energy audits, identification, development and implementation of energy saving projects within and across all town and school departments.

Deliverables for this position are cost savings that may be derived, for example, by review and implementation of any or all of the following energy/cost saving measures:

- Implementation of illumination and heating conservation programs (lights out, thermostat set back/up, morning school announcements)
- Conversion of the town and school electric billing to an hourly rate schedule
- Investigation into other possible energy suppliers, their prices and services including services as may be provided by Energy Savings Companies (ESCOs).
- Installation of additional compact fluorescent/fluorescent lighting fixtures, in conjunction with energy providers as warranted
- Completion of the town's diode based traffic light transition/installation program, in conjunction with energy providers as warranted.
- Review of existing Town vehicle fuel efficiency requirements and procurement practices, development of cost saving options and implementation of said recommendations in order to improve overall vehicle cost and energy efficiency.
- Compliance with appropriate bylaws and resolutions as passed by Town Meeting, the Board of Selectmen and School Committee relevant to energy saving initiatives.
- Oversight of the "Arlington Carbon Bank Account" should one be so established by the vote of Town Meeting. The "Arlington Carbon Bank Account" to be a fund to which residents and individuals can make tax-deductible contributions to offset their carbon production with said monies to be designated expressly towards the procurement of additional trees for planting within the Town.
- Investigate, evaluate, and implement as warranted the installation of restricted flow faucets and showerheads in town/school buildings so as to insure that the Town's use of water and hot water are minimized.
- Assist in the evaluation of cost/benefit analysis of the installation of renewable energy equipment [wind, solar (electric), solar (water), hydro] on town and/or school owned properties.

The Energy Manager's job description to be more fully developed by the Town Manager in conjunction with the Board of Selectmen, the Department of Public Works and the School Committee and Superintendent of Schools and to appropriate a sum of money to fund said position, with the expectation that the cost of the position will be offset by future energy savings, determine how the money shall be raised and expended.

Further,

- A short-term (1-2 years) energy/cost savings goal of 10 percent is hereby established
- A mid-term (2-5 years) energy/cost savings goal of 20 percent is hereby established

- A long-term (5-10 years) energy/cost savings goal of 30 percent hereby is established.

The Energy Manager will report annually to Town Meeting, such report to include results of analyses performed, short-term, mid-term and long-term energy/cost saving options, progress thereon and estimated timeline for their implementation; or take any action related thereto.

(Inserted at the request of 10 registered voters)

VOTED: That no action be taken under this article.

COMMENT: The Finance Committee is interested in this idea, but does not think that creating a permanent position is the appropriate step at this time. The Town Manager plans to create a task force to evaluate the best way for the Town to improve energy management. The Finance Committee also notes that other towns such as Belmont have successfully used short-term consultants to do energy evaluations rather than permanent employees.

ARTICLE 44

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, Data Processing, Town Treasurer and Collector of Taxes, Assessors, 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 and at the request of the Town Manager)

See B1 below

ARTICLE 45

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 \$8,352,746 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	Board Room Chair replacement	BOARD OF SELECTMEN
2.	\$ 6,500	Photocopier Lease	BOARD OF SELECTMEN
3.	\$ 9,500	Furniture	COMMUNITY SAFETY - FIRE SERVICES
4.	\$ 35,000	Vehicle Replacement - Deputy Chief	COMMUNITY SAFETY - FIRE SERVICES
5.	\$ 15,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES
6.	\$ 20,000	C.S. Building - Structural Tests	COMMUNITY SAFETY - POLICE SERVICES
7.	\$ 3,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
8.	\$ 4,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES
9.	\$ 129,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
10.	\$ 2,250	Photocopier	DATA PROCESSING
11.	\$ 16,000	Cargo Van	HEALTH & HUMAN SERVICES
12.	\$ 2,000	Photocopier Lease - Council on Aging	HEALTH & HUMAN SERVICES
13.	\$ 1,518	Photocopier Lease - Robbins House	HEALTH & HUMAN SERVICES
14.	\$ 5,940	Photocopier	LEGAL/WORKERS' COMPENSATION
15.	\$ 6,000	Ramp Lighting	LIBRARY
16.	\$ 6,000	Slate Repairs	LIBRARY
17.	\$ 19,000	Gibbs School - Energy Management System	PLANNING
18.	\$ 25,000	Roadway Consultant Services	PUBLIC WORKS ENGINEERING DIVISION
19.	\$ 300,000	Roadway Reconstruction	PUBLIC WORKS ENGINEERING DIVISION
20.	\$ 75,000	Sidewalks and Curbstones	PUBLIC WORKS ENGINEERING DIVISION
21.	\$ 7,000	Grappler Attachment	PUBLIC WORKS NATURAL RESOURCES DIVISION
22.	\$ 6,000	Small Equipment	PUBLIC WORKS NATURAL RESOURCES DIVISION
23.	\$ 5,000	Equipment Replacement	SCHOOLS
24.	\$ 20,000	High School Security System	SCHOOLS
25.	\$ 60,000	Photocopier Lease Program	SCHOOLS
26.	\$ 10,000	Systemwide - Roof Repairs	SCHOOLS
27.	\$ 6,000	Photocopier	TOWN MANAGER
28.	\$ 6,000	Photocopier	TREASURER
29.	<u>\$ 806,708</u>	<u>Acquisitions Sub-total</u>	
30.	\$8,150,371	Prior Debt Service	
31.	\$72,060	New Debt Service	
32.	(\$634,143)	Less MWRA	
33.	(\$2,250)	Less Veteran's Rink Interest	
34.	(\$40,000)	Less Cemetery Funds Transferred	
	\$ 8,352,746		Grand Total

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

(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.	\$ 25,000	Gibbs School- Repair And Modification Of Entrances	PLANNING
2.	\$ 50,000	Maple St. Electrical System Replacement	PLANNING
3.	\$ 100,000	Maple Street Exterior Renovation	PLANNING
4.	\$ 30,000	Maple Street Heating And Cooling Systems Replacement	PLANNING
5.	\$ 10,000	Stones/ Tombs -Clean,Restore,Repair	PUBLIC WORKS CEMETERY DIVISION
6.	\$ 30,000	Replacement Of Fences	PUBLIC WORKS CEMETERY DIVISION
7.	\$ 500,000	Chapter 90 Roadway	PUBLIC WORKS ENGINEERING DIVISION
8.	\$ 740,000	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$ 1,300,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$ 5,000	Small Equipment	PUBLIC WORKS WATER/SEWER DIVISION
11.	\$ 250,000	Jet Truck	PUBLIC WORKS WATER/SEWER DIVISION
12.	\$ 50,000	Hydrant Replacement Program	PUBLIC WORKS WATER/SEWER DIVISION
13.	\$ 200,000	Lift Station Upgrade	PUBLIC WORKS WATER/SEWER DIVISION
14.	\$ 85,000	Telemetry System	PUBLIC WORKS WATER/SEWER DIVISION
	\$ 3,375,000		Grand Total

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(3) That the sum of \$3,202,660 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.	\$ 26,000	Voting Booths	BOARD OF SELECTMEN	7(9)
2.	\$ 425,000	Replace 1 Engine (#3 Or #4)	COMMUNITY SAFETY - FIRE SERVICES	7(9A)
3.	\$ 12,500	Building Repairs	COMMUNITY SAFETY - FIRE SERVICES	7(3A)
4.	\$ 52,000	Protective Gear Replacement	COMMUNITY SAFETY - FIRE SERVICES	7(9A)
5.	\$ 18,000	Thermal Imaging Cameras	COMMUNITY SAFETY - FIRE SERVICES	7(9A)
6.	\$ 126,000	Upgrade Radio System	COMMUNITY SAFETY - FIRE SERVICES	7(9A)
7.	\$ 20,000	Four Post Vehicle Lift	COMMUNITY SAFETY - SUPPORT SERVICES	7(9)
8.	\$ 125,000	Educational It Program	DATA PROCESSING	-7(28&29)
9.	\$ 19,000	Firehouse Software	DATA PROCESSING	-7(28&29)
10.	\$ 21,800	Library Mln Equipment	DATA PROCESSING	-7(28&29)
11.	\$ 40,000	School Dept-Admin Micro Program	DATA PROCESSING	-7(28&29)
12.	\$ 30,000	Software Upgrades & Standardization	DATA PROCESSING	-7(28&29)
13.	\$ 63,000	Town-Microcomputer Program	DATA PROCESSING	-7(28&29)
14.	\$ 30,000	Cost Of Financing	FINANCING	-7(3A)
15.	\$ 29,260	Carpet Replacement	LIBRARY	7(3A)
16.	\$ 104,000	Moistureproofing Basement Periodical Room	LIBRARY	7(3A)
17.	\$ 45,000	Gibbs School- Repair And Modification Of Entrances	PLANNING	7(3A)
18.	\$ 27,000	Utility Vehicle, 4 X 4	PUBLIC WORKS ENGINEERING DIVISION	7(9)
19.	\$ 45,000	1 Ton Dump Truck	PUBLIC WORKS HIGHWAY DIVISION	7(9)
20.	\$ 120,000	4wd Truck W/Sander	PUBLIC WORKS HIGHWAY DIVISION	7(9)
21.	\$ 13,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	7(9)
22.	\$ 140,000	Street Sweeper	PUBLIC WORKS HIGHWAY DIVISION	7(9)
23.	\$ 85,000	33,000 Gw Specialty Truck	PUBLIC WORKS NATURAL RESOURCES DIVISION	7(9)
24.	\$ 30,000	Wood Chipper	PUBLIC WORKS NATURAL RESOURCES DIVISION	7(9)
25.	\$ 105,000	D Building Roof	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
26.	\$ 35,000	Fuel System Upgrade	PUBLIC WORKS PROPERTIES DIVISION	7(3B)
27.	\$ 55,000	Fuel System Upgrade	PUBLIC WORKS PROPERTIES DIVISION	7(3B)
28.	\$ 45,000	Grove St. Boiler Replacements (2)	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
29.	\$ 25,000	Grove Street Fire Alarm System	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
30.	\$ 45,000	Town Hall - Electrical Upgrade / Generator	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
31.	\$ 100,000	Town Hall - Renovations	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
32.	\$ 20,000	Town Hall - Replace AC Units	PUBLIC WORKS PROPERTIES DIVISION	7(3A)
33.	\$ 361,100	Pheasant Ave/Stratton School Field & Playground	RECREATION	7(25)
34.	\$ 75,000	Thorndike Field Parking Expansion	RECREATION	7(25)
35.	\$ 40,000	Food Service Van	SCHOOLS	7(9)
36.	\$ 280,000	School Improvements	SCHOOLS	7(3A)
37.	\$ 150,000	Stratton Refurbish Rest Rooms	SCHOOLS	7(3A)
38.	\$ 120,000	Thompson Refurbish Rest Rooms	SCHOOLS	7(3A)
	<u>\$ 3,102,660</u>	<u>Sub-Total General Fund</u>		
39.	\$ 100,000	Chiller Replacement, Rink Enterprise Fund	VETERANS' MEMORIAL RINK ENTERPRISE FUND	
	\$ 3,202,660		Grand Total	

And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$3,202,660 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 this warrant article pending further vote of the Town Meeting, except as otherwise provided by law.

ARTICLE 46

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 no action be taken under this article.

ARTICLE 47

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 \$3,276,622 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. (12-5)

ARTICLE 48

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
- 2007 Town 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.

COMMENT: Because of a generous donation by Armstrong Ambulance, the appropriation for the display of American Flags on Massachusetts Avenue will not be required in fiscal 2008.

ARTICLE 49 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 \$16,560 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) (16-1)

C. Capital Planning Committee – \$0

D. Commission on Disability – \$0

E. Recycling Committee – \$1,800

F. Human Rights Commission – \$7,500 (15-2)

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

ARTICLE 50

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 \$14,055 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 – \$11,055
(To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during 2006 that are the proximate result of the disability for which they were retired; and to defray the expenses of the Medical Panel required by law; provided, however, that no incurred expenses shall be considered for indemnification thereunder except only those such as are excess over covered benefits of any plan of Hospital, Surgical or other coverage which the retiree has or had available to him, either directly or through a member of his immediate family, which benefits shall be considered primary, and which must be disclosed by such plan, or by the physician, hospital or other medical personnel or facility with or without the consent of the retiree.)**

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

ARTICLE 51

APPROPRIATION/GEORGE STREET SIDEWALK

To see if the Town will vote to take by eminent domain, purchase or otherwise acquire a portion of George Street adjacent to the Dallin School for the purpose of installing a sidewalk to enhance the pedestrian safety in this area, to appropriate a sum or sums of money for such acquisition and installation, determine how the money will be raised including the possibility of borrowing some or all of same, determine how the money will be expended; or take any action related thereto.

(Inserted at the request of the Selectmen’s Transportation Advisory Committee)

VOTED: That the Town Meeting supports the purchase or otherwise acquiring a portion of George Street adjacent to the Dallin School for the purpose of installing a sidewalk to enhance the pedestrian safety in this area. (10-2)

COMMENT: The Transportation Advisory Committee proposed this acquisition in order to install a sidewalk to provide for quicker and safer passage of students to the Dallin School. To date most abutters have agreed to donate the required portion of their land and it will not go forth without such approval. The funds (between \$11,000 and \$18,000) to build the sidewalk will come from the Public Works budget.

ARTICLE 52

APPROPRIATION/SCHOOLS FACILITIES WORKING GROUP

To see if the Town will vote to receive the report of the Schools Facilities Working Group concerning the potential future funding of construction or reconstruction of the Thompson and Stratton Schools; to also consider appropriating a sum or sums of money for the construction, reconstruction and original furnishing of the Thompson and Stratton Schools so as to augment existing funding; to determine how the money shall be raised and expended, including without limitation, the borrowing of all or some of same; determine how the money shall be expended; or take any action related thereto.

(Inserted at the request of the Schools Facilities Working Group)

VOTED: That the Town Meeting supports the prime recommendation of the School Facilities Working Group which includes the following actions:

- (1) Letters of interest for the Thompson and Stratton Elementary Schools be submitted to the Massachusetts School Building Authority (MSBA) prior to June 30, 2007,**
- (2) That since it is likely that it will be 3 to 5 years until the MSBA provides funding for the Thompson School that such amounts of monies be spent on the school to ensure that the facility meets the basic needs of the students and faculty using the facility. This includes \$120,000 in the Capital Budget for fiscal 2008,**
- (3) That since it is likely that it will be 15 to 20 years until the MSBA provides funding for the Stratton School that the Town appropriate approximately \$150,000 per year over the next 10 years in the Capital Budget to upgrade the facility over that period and**
- (4) That this plan be reviewed each year by the School Facility Working Group after feedback from the MSBA and other sources.**

ARTICLE 53

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 \$407,000 to be used with a grant of \$333,000, be and hereby 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 \$407,000 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 from the MWRA.

ARTICLE 54

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 \$1,000,000 be and hereby 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 \$1,000,000 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 55 **The Board of Selectmen will report on this article.**
(No funds are being requested)

ARTICLE 56 **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 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 57 **APPROPRIATION/TRANSFER OF RETIREE HEALTHCARE FUNDS**

To see if the Town will vote to transfer all moneys from the Healthcare Trust Fund into a Healthcare Stabilization Fund, and to accept into said stabilization fund an appropriation of funds and/or the transfer of additional 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 Other Post-Employment Benefits (OPEB) and the Finance Committee)

VOTED:

That the Town takes the following actions:

- (a) **that there is hereby established an Other Post-Employment Benefits Stabilization Fund to be managed by the Town Treasurer;**
- (b) **transfers into said fund all monies currently retained in the fund established under the provisions of Chapter 12 of the Acts of 1998;**
- (c) **appropriates into said fund the sum of \$310,223 representing that amount of money that is the difference between the previously established base amount of \$500,000 and the fiscal 2008 appropriation for the non-contributory pension obligation; said sum to be raised by the general tax;**
- (d) **transfers into said fund all Medicare Part D reimbursements to be received as well as an amount of money representing Medicare Part D reimbursements which have been deposited in the General Fund for fiscal 2007 and;**
- (e) **appropriates into said 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 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 has been added to the Retiree Healthcare Trust Fund. In addition, we are recommending that Medicare Part D reimbursements and increased payments by retired employees be allocated to the Fund.

ARTICLE 58

LOCAL OPTION TAXES

To see if the Town will vote to accept any local option taxes or other revenue raising options, which are made available to cities and towns through enactments of the legislature; or take any action related thereto.

(Inserted at the request of the Finance Committee)

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 59 APPROPRIATION/200TH ANNIVERSARY COMMITTEE

To see if the Town will vote to appropriate a sum of money for the purpose of financing the planned events and activities of the Arlington 200th Anniversary Committee, to celebrate the 200th birthday of the Town, commencing on January 1, 2007 and continuing to the end of 2007, to determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the 200th Anniversary Committee)

VOTED: That the sum of \$6,200 be and hereby is appropriated for the continuing celebration of the 200th Anniversary of the Town. Said sum to be raised by general tax and expended under the direction of the 200th Anniversary Committee. (13-4)

COMMENT: The Finance Committee has been very impressed with the vigorous fund raising efforts of the 200th Anniversary Committee and therefore recommends support with this appropriation for their efforts.

ARTICLE 60 The Board of Selectmen will report on this article.

ARTICLE 61 REVISE FY08 TOWN AND SCHOOL BUDGETS

To see if the Town will vote to revise, in principle, the Town's FY07 employee health care insurance budget to \$11,0445,583 to account for changes in the actual cost of providing employee health care insurance in FY07 (reduction in premium costs below FY07 budgeted amount of \$843,550) and Medicare Part D reimbursement payments (\$375,000).

And further, as this reduction, in principle, places the increase in the Town's share of FY07 employee health care insurance when compared to FY06 employee health care insurance costs at a level below 7%, that the FY08 town and school budgets are to be based upon the following pro forma FY07 budget amounts:

Town FY08 budget to be calculated based upon a pro forma FY07 budget equivalent to FY06 plus 4% (\$26,415,521) thereby providing for a FY08 budget amount consistent with the Town's five-year plan of \$27,472,141 – FY07 plus 4%).

School FY08 budget to be calculated based upon a pro forma FY07 budget equivalent to FY06 plus 4% (\$35,652,139) thereby providing for a FY08 budget amount consistent with the Town's five-year plan of (\$37,078,224 – FY07 plus 4%) or take any action related thereto.

(Inserted at the request of 10 registered voters)

VOTED: That no action be taken under this article.

COMMENT: After thoroughly investigating the above calculations the Finance Committee has determined that the budgeted employee health care numbers in fiscal 2006 and 2007 have been accurate and no recalculation of either year's budgets are warranted.

ARTICLE 62

APPROPRIATION/HARRY BARBER COMMUNITY SERVICE PROGRAM

To see if the Town will vote to appropriate a sum of money to continue the Harry Barber Community Service Program, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Council on Aging)

VOTED: That the sum of \$7,500 be and hereby is appropriated for the purpose of conducting the Harry Barber Community Service Program; said sum to be raised by general tax and expended under the direction of the Town Manager.

ARTICLE 63

APPROPRIATION/MINUTEMAN SENIOR SERVICES

To see if the Town will vote to appropriate a sum of money to defray the Town’s share of Minuteman Senior Services, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Council on Aging)

VOTED: That the sum of \$9,818 be and hereby is appropriated to defray the Town’s share of Minuteman Senior Services; said sum to be raised by general tax and expended under the direction of the Town Manager. (15-2)

COMMENT: This is a voluntary payment by the Town to supplement the Minuteman Senior Services which provide services to Arlington’s senior citizens and those of 15 other cities and towns in the area. For the last several years Arlington has been the only member which has not contributed its requested share.

ARTICLE 64

APPROPRIATION/REVALUATION OF REAL PROPERTY

To see if the Town will vote to appropriate a sum of money to fund a revaluation of the real property in the Town, determine how the money should be raised or expended; or take any action related thereto.

(Inserted at the request of the Board of Assessors)

VOTED: That the sum of \$325,000 be and hereby is appropriated to fund a revaluation of the real property in the Town. Said sum to be raised by general tax and expended under the direction of the Board of Assessors.

COMMENT: Every ten years the Town must undertake a full and complete revaluation of all real property in the Town. Because this requires the internal inspection of all properties, additional funds are required.

ARTICLE 65

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, to determine how the money will be raised and expended; 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 66

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 and \$150,000 to the Cemetery Commissioners for the care of Town cemeteries, said sum shall be taken from either the Mt. Pleasant Cemetery “Sale of Lots and Graves Fund” or the “Perpetual Care Fund.”

ARTICLE 67

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 68

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 \$_____ 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 69

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 \$954,736 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.

ARTICLES 70 and 71 The Board of Selectmen will report on these articles.

ARTICLE 72 RESOLUTION/WATER AND SEWER ENTERPRISE FUND HEALTH INSURANCE OFFSET PAYMENTS

To see if the Town will vote the following:

WHEREAS, the Town's employee health care insurance costs have increased by approximately 24% between FY04 to FY08, and

WHEREAS, the Arlington Water and Sewer Enterprise Fund's payments, actual or budgeted, to offset the cost of providing health insurance to Water and Sewer and/or Town Employees providing services to the Arlington Water and Sewer Enterprise Fund have remained constant over this same period (FY04 to FY08).

Now, therefore be it resolved that in the FY08 budget year and henceforward that the Arlington Water and Sewer Enterprise Fund's payments to offset the cost of providing employee health insurance to Water and Sewer and/or Town Employees providing services to the Arlington Water and Sewer Enterprise Fund be adjusted upwards annually to fully account for any annual increase in employee health care insurance costs, and that for the FY08 budget year that the Arlington Water and Sewer Enterprise Fund's contribution to the Town' employee health care insurance be increased by 24% over the amount previously budgeted; or take any action related thereto.

(Inserted at the request of 10 registered voters)

VOTED: That no action be taken under this article.

COMMENT: The Finance Committee has reviewed the allocation of health insurance costs to the Water and Sewer Enterprise Fund and made upward adjustments in their allocation. The Committee will review these allocations each year to ensure that they are set at an appropriate level.

ARTICLES 73, 74 and 75 The Board of Selectmen will report on these articles.

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, 2008, 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.

	Appropriation FY2005	Appropriation FY2006	Appropriation FY2007	Recommen- dation FY2008	\$ change	% change
1 FINANCE COMMITTEE	2005	2006	2007	2008		
Personnel Services	8,153	8,308	8,308	8,308	0	0.00%
Expenses	2,135	2,135	2,135	2,470	335	15.69%
TOTAL	10,288	10,443	10,443	10,778	335	3.21%
	98.42%	1.51%	0.00%	3.21%		
Detail of Personnel Services:						
Executive Secretary	5,103	5,258	5,258	5,258	0	0.00%
Cost of living increase	0	0	0	0	0	0.00%
TOTAL COLLECTIVE BARGAINING	5,103	5,258	5,258	5,258	0	0.00%
Chairman	650	650	650	650	0	0.00%
Vice Chairmen (3)	1,200	1,200	1,200	1,200	0	0.00%
Secretary	400	400	400	400	0	0.00%
Members (16)	800	800	800	800	0	0.00%
TOTAL PERSONNEL SERVICES	8,153	8,308	8,308	8,308	0	0.00%
					\$ change	% change
2 BOARD OF SELECTMEN	2005	2006	2007	2008		
Personnel Services	195,591	179,328	210,384	206,396	(3,989)	-1.90%
Expenses	155,742	107,250	151,115	135,827	(15,288)	-10.12%
Out of State Travel	3,000	3,000	3,000	1,500	(1,500)	-50.00%
TOTAL	354,333	289,578	364,499	343,723	(20,777)	-5.70%
	18.69%	-18.28%	25.87%	-5.70%		
a. Administration and Licensing						
Personnel Services	157,591	159,908	163,884	171,412	7,528	4.59%
Expenses	25,700	23,700	26,315	23,700	(2,615)	-9.94%
Out of State Travel	3,000	3,000	3,000	1,500	(1,500)	-50.00%
TOTAL	186,291	186,608	193,199	196,612	3,413	1.77%
Detail of Personnel Services:						
Board Administrator	63,099	67,449	67,449	67,449	0	0.00%
Office Manager	3,984	4,000	4,000	43,720	39,720	0.00%
Clerks	72,224	70,436	74,412	41,545	(32,868)	-44.17%
Cost of living increase	0	0	0	0	0	0.00%
Longevity	2,784	2,523	2,523	3,198	675	26.75%
TOTAL COLLECTIVE BARGAINING	142,091	144,408	148,384	155,912	7,528	5.07%
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	157,591	159,908	163,884	171,412	7,528	4.59%
b. Elections and Town Meeting						
Personnel Services	38,000	19,420	46,500	34,984	(11,516)	-24.77%
Expenses	74,042	27,550	68,800	56,127	(12,673)	-18.42%
TOTAL	112,042	46,970	115,300	91,111	(24,189)	-20.98%
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%

Appendix B Budgets

					\$ change	% change
3 TOWN MANAGER	2005	2006	2007	2008		
Personnel Services	361,913	415,182	429,113	439,615	10,502	2.45%
Expenses **	13,000	15,500	32,750	36,300	3,550	10.84%
SUB TOTAL	374,913	430,682	461,863	475,915	14,052	3.04%
Water/Sewer Enterprise Fund	(35,255)	(40,301)	(41,913)	(43,590)	(1,677)	4.00%
TOTAL	339,658	390,381	419,950	432,325	12,375	2.95%
	22.34%	14.93%	7.57%	2.95%		
<u>Detail of Personnel Services:</u>						
Town Manager	140,000	140,000	145,656	154,526	8,870	6.09%
Deputy Town Manager *	97,850	100,815	100,814	102,314	1,500	1.49%
Purchasing Officer	59,920	65,229	67,675	70,212	2,537	3.75%
Exec Sec'y/Admin Ass't	43,948	45,280	50,053	50,053	0	0.00%
Purchasing Assistant	16,645	0	0	0	0	0.00%
Management Analyst	0	17,664	17,664	17,664	0	0.00%
Web Content Manager **	0	27,672	28,527	28,527	0	0.00%
BASE SALARY + STEPS	358,363	396,660	410,389	423,296	12,907	3.15%
Longevity & salary reserve	3,550	18,522	18,724	16,319	(2,405)	-12.84%
TOTAL PERSONNEL SERVICES	361,913	415,182	429,113	439,615	10,502	2.45%

					\$ change	% change
4 PERSONNEL	2005	2006	2007	2008		
(Town Manager/Treasurer)						
Personnel Services	147,471	156,878	159,690	201,312	41,622	26.06%
Expenses	8,650	18,650	18,650	23,650	5,000	26.81%
SUB TOTAL	156,121	175,528	178,340	224,962	46,622	26.14%
Water/Sewer Enterprise Fund	(4,928)	(5,545)	(5,767)	(5,998)	(231)	4.01%
Health insurance offset	0	0	0	(39,736)	(39,736)	0.00%
TOTAL	156,121	175,528	178,340	179,228	888	0.50%
	51.81%	12.43%	1.60%	0.50%		
<u>Detail of Personnel Services:</u>						
Director of Personnel	70,169	75,006	77,818	79,318	1,500	1.93%
Personnel Technician (2)(2)(2)(3)	75,741	79,472	79,472	119,208	39,736	50.00%
BASE SALARY + STEPS	145,910	154,478	157,290	198,526	41,236	26.22%
Longevity	1,561	2,400	2,400	2,786	386	16.08%
TOTAL PERSONNEL SERVICES	147,471	156,878	159,690	201,312	41,622	26.06%

Appendix B Budgets

					\$ change	% change	
5	COMPTROLLER	2005	2006	2007	2008		
(Board of Selectmen)							
	Personnel Services	645,821	665,914	673,011	666,443	(6,568)	-0.98%
	Expenses *	258,753	263,145	253,997	261,096	7,099	2.79%
	SUB TOTAL	904,574	929,059	927,008	927,539	531	0.06%
	Water/Sewer Enterprise Fund	(83,662)	(89,805)	(93,397)	(97,133)	(3,736)	4.00%
	TOTAL	820,912	839,254	833,611	830,406	(3,205)	-0.38%
		6.83%	2.23%	-0.67%	-0.38%		
<u>Detail of Personnel Services:</u>							
	Comptroller	98,049	101,021	101,021	102,521	1,500	1.48%
	Director of Data Processing	72,800	77,818	77,818	77,818	0	0.00%
	Mgr of Software Development	82,462	83,527	83,425	84,960	1,535	1.84%
	Prod Coord/Computer Operator	0	0	67,449	67,449	0	0.00%
	Senior Programmer	55,704	57,392	57,392	57,392	0	0.00%
	Programmer	48,580	50,053	50,053	50,053	0	0.00%
	Webmaster *	28,502	27,672	0	0	0	0.00%
	Data Processing Admin Ass't	41,460	42,716	42,716	42,716	0	0.00%
	Assistant Comptroller	48,077	51,392	53,318	55,318	2,000	3.75%
	Ass't Computer Operator	35,317	37,200	0	0	0	0.00%
	Junior Accountant	38,669	39,841	39,841	39,841	0	0.00%
	Principal Account Clerk	35,317	36,387	36,387	36,387	0	0.00%
	Telephone Operator (1)(PT)	29,505	30,398	30,398	13,118	(17,280)	-56.85%
	Telephone Operator (PT)(1)(1)(1)(1)	17,703	18,239	18,239	24,318	6,079	33.33%
	BASE SALARY + STEPS	632,145	653,656	658,057	651,891	(6,166)	-0.94%
	Overtime	1,000	1,000	1,000	1,000	0	0.00%
	Longevity & salary reserve	12,676	11,258	13,954	13,552	(402)	-2.88%
	TOTAL PERSONNEL SERVICES	645,821	665,914	673,011	666,443	(6,568)	-0.98%
					\$ change	% change	
6	TREASURER-COLLECTOR	2005	2006	2007	2008		
	Personnel Services	527,233	543,881	499,095	499,899	804	0.16%
	Expenses	104,531	104,531	107,667	119,417	11,750	10.91%
	Out-of-State Travel	5,000	5,000	1,864	2,500	636	34.12%
	SUB TOTAL	636,764	653,412	608,626	621,816	13,190	2.17%
	Water/Sewer Enterprise Fund	(59,583)	(63,772)	(66,323)	(68,976)	(2,653)	4.00%
	TOTAL	577,181	589,640	542,303	552,840	10,537	1.94%
		5.91%	2.16%	-8.03%	1.94%		
<u>Detail of Personnel Services:</u>							
	Treasurer	79,944	82,366	82,366	82,366	0	0.00%
	Ass't Treasurer/Collector	61,760	63,492	63,492	63,492	0	0.00%
	Clerical (10)(10(9)(9)	344,558	355,766	316,647	316,646	(1)	0.00%
	BASE SALARY + STEPS	486,262	501,624	462,505	462,504	(1)	0.00%
	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	10,971	12,257	6,590	7,395	805	12.22%
	TOTAL PERSONNEL SERVICES	527,233	543,881	499,095	499,899	804	0.16%

Appendix B Budgets

					\$ change	% change
7 POSTAGE	2005	2006	2007	2008		
(Treasurer)						
Personnel Services	23,688	26,409	23,848	24,270	422	1.77%
Expenses	138,508	138,936	139,548	142,724	3,176	2.28%
SUB TOTAL	162,196	165,345	163,396	166,994	3,598	2.20%
Water/Sewer Enterprise Fund	(14,874)	(15,302)	(15,914)	(16,551)	(637)	4.00%
TOTAL	147,322	150,043	147,482	150,443	2,961	2.01%
	1.20%	1.85%	-1.71%	2.01%		
<u>Detail of Personnel Services:</u>						
Output Media Handler	22,337	25,052	22,848	23,270	422	1.85%
BASE SALARY + STEPS	22,337	25,052	22,848	23,270	422	1.85%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	351	357	0	0	0	0.00%
TOTAL PERSONNEL SERVICES	23,688	26,409	23,848	24,270	422	1.77%

					\$ change	% change
8 BOARD OF ASSESSORS	2005	2006	2007	2008		
Personnel Services	257,015	262,644	258,769	259,421	652	0.25%
Expenses	25,800	25,800	25,800	26,800	1,000	3.88%
Out-of-State Travel	0	0	0	0	0	0.00%
TOTAL	282,815	288,444	284,569	286,221	1,652	0.58%
	4.38%	1.99%	-1.34%	0.58%		
<u>Detail of Personnel Services:</u>						
Board Members (3)	15,600	15,600	15,600	15,600	0	0.00%
Director of Assessments	85,802	93,545	93,545	93,545	0	0.00%
Office Manager	52,407	53,996	53,996	53,996	0	0.00%
Senior Clerk Typist (2)(1ft 2pt)(1ft1pt)(1ft1pt)	56,752	49,107	43,107	43,259	152	0.35%
Data Collector	40,828	44,445	45,279	45,279	0	0.00%
BASE SALARY + STEPS	251,389	256,693	251,527	251,679	152	0.06%
Overtime	2,500	2,500	2,500	2,500	0	0.00%
Longevity	3,126	3,451	4,742	5,242	500	10.54%
TOTAL PERSONNEL SERVICES	257,015	262,644	258,769	259,421	652	0.25%

					\$ change	% change
9 LEGAL	2005	2006	2007	2008		
(Town Manager)						
Personnel Services	331,536	343,148	340,128	342,399	2,271	0.67%
Expenses - Legal	75,000	75,000	106,698	106,696	(2)	0.00%
SUB TOTAL	406,536	418,148	446,826	449,095	2,269	0.51%
Water/Sewer Enterprise Fund	(14,078)	(14,549)	(15,131)	(15,736)	(605)	4.00%
TOTAL	392,458	403,599	431,695	433,359	1,664	0.39%
	4.74%	2.84%	6.96%	0.39%		
<u>Detail of Personnel Services:</u>						
Town Counsel	109,737	113,062	114,013	114,013	0	0.00%
Benefits Atty./Workers' Compensation Agent	97,293	100,240	100,240	101,740	1,500	1.50%
Safety Coordinator	52,407	53,996	53,996	53,996	0	0.00%
Legal Secretary	41,460	42,717	42,716	42,716	0	0.00%
Legal Secretary (pt)	20,182	21,568	17,297	17,946	649	3.75%
BASE SALARY + STEPS	321,079	331,583	328,262	330,411	2,149	0.65%
Longevity	10,457	11,565	11,866	11,988	122	1.03%
TOTAL PERSONNEL SERVICES	331,536	343,148	340,128	342,399	2,271	0.67%

Appendix B Budgets

					\$ change	% change
10 TOWN CLERK	2005	2006	2007	2008		
(Clerk)						
Personnel Services	181,349	186,528	193,214	195,257	2,043	1.06%
Expenses	26,200	25,200	27,700	26,700	(1,000)	-3.61%
TOTAL	207,549	211,728	220,914	221,957	1,043	0.47%
	6.34%	2.01%	4.34%	0.47%		
<u>Detail of Personnel Services:</u>						
Town Clerk	69,935	72,054	72,054	72,054	0	0.00%
Ass't Town Clerk	42,615	43,906	43,906	43,906	0	0.00%
Other Clerks (2FT&1PT)	62,860	63,869	69,253	71,498	2,245	3.24%
BASE SALARY + STEPS	175,410	179,829	185,213	187,458	2,245	1.21%
Overtime *	2,500	2,500	3,500	3,000	(500)	-14.29%
Longevity	3,439	4,199	4,501	4,799	298	6.62%
TOTAL PERSONNEL SERVICES	181,349	186,528	193,214	195,257	2,043	1.06%

					\$ change	% change
11 BOARD OF REGISTRARS	2005	2006	2007	2008		
(Clerk)						
Personnel Services	40,841	43,187	43,187	45,887	2,700	6.25%
Expenses	15,100	15,100	15,900	15,900	0	0.00%
TOTAL	55,941	58,287	59,087	61,787	2,700	4.57%
	6.78%	4.19%	1.37%	4.57%		
<u>Detail of Personnel Services:</u>						
Registrar	1,500	1,500	1,500	1,500	0	0.00%
Registrars of Voters	1,500	1,500	1,500	1,500	0	0.00%
Moderator	500	500	500	500	0	0.00%
Assistant Registrar of Voters	34,041	36,387	36,387	36,387	0	0.00%
Ass't Registrar (p/t)	0	0	0	2,500	0	0.00%
BASE SALARY + STEPS	37,541	39,887	39,887	42,387	2,500	6.27%
Overtime	3,000	3,000	3,000	3,000	0	0.00%
Custodial Services	0	0	0	0	0	0.00%
Longevity	300	300	300	500	200	66.67%
TOTAL PERSONNEL SERVICES	40,841	43,187	43,187	45,887	2,700	6.25%

					\$ change	% change
12 PARKING	2005	2006	2007	2008		
(Board of Selectmen)						
Personnel Services	66,742	71,222	71,221	71,221	0	0.00%
Expenses	10,875	15,875	19,545	19,545	0	0.00%
TOTAL	77,617	87,097	90,766	90,766	0	0.00%
	5.21%	12.21%	4.21%	0.00%		
<u>Detail of Personnel Services:</u>						
Parking Clerk	16,661	17,166	17,165	17,165	0	0.00%
Data Input Operator/Clerk	48,581	52,556	52,556	52,556	0	0.00%
BASE SALARY + STEPS	65,242	69,722	69,721	69,721	0	0.00%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	500	500	500	500	0	0.00%
TOTAL PERSONNEL SERVICES	66,742	71,222	71,221	71,221	0	0.00%

Appendix B Budgets

					\$ change	% change
13 PLANNING & COMMUNITY DEVELOPMENT	2005	2006	2007	2008		
(Town Manager)						
Personnel Services	221,155	233,997	228,376	234,512	6,136	2.69%
Expenses	4,870	4,870	4,870	4,870	0	0.00%
SUB TOTAL	226,025	238,867	233,246	239,382	6,136	2.63%
Central School Allocation	(19,980)	(21,858)	(19,842)	(20,586)	(744)	3.75%
Comm Dev Bock Grant	(6,256)	(6,838)	(7,010)	(7,014)	(4)	0.06%
Con. Comm. Fees & Fines Account	(3,000)	(3,000)	(3,000)	(3,000)	0	0.00%
TOTAL	196,789	207,171	203,394	208,782	5,388	2.65%
	1.44%	5.28%	-1.82%	2.65%		
<u>Detail of Personnel Services:</u>						
Director	92,055	94,845	96,345	96,345	0	0.00%
Ass't Director	63,310	70,212	65,229	68,945	3,716	5.70%
Conservation Commission Administrator	20,827	22,479	23,324	24,197	873	3.74%
Administrative Aide	41,460	42,716	39,684	41,171	1,487	3.75%
BASE SALARY + STEPS	217,652	230,252	224,582	230,658	6,076	2.71%
Longevity	3,503	3,745	3,794	3,854	60	1.58%
TOTAL PERSONNEL SERVICES	221,155	233,997	228,376	234,512	6,136	2.69%

					\$ change	% change
14 REDEVELOPMENT BOARD	2005	2006	2007	2008		
(Town Manager)						
Personnel Services	48,366	51,102	51,102	51,278	176	0.34%
Purchase of Services	366,650	379,850	0	0	0	0.00%
Redevelopment Board Expenses	0	0	9,750	9,750	0	0.00%
Gibbs Expenses	0	0	226,900	256,900	30,000	13.22%
Parmenter Expenses	0	0	66,800	90,800	24,000	35.93%
Crosby Expenses	0	0	70,300	105,000	34,700	49.36%
Dallin Library Expenses	0	0	6,100	0	(6,100)	-100.00%
SUB TOTAL	415,016	430,952	430,952	513,728	82,776	19.21%
Central School Allocation	(20,345)	(23,101)	(23,201)	(23,201)	0	0.00%
TOTAL	394,671	407,851	407,751	490,527	82,776	20.30%
	19.68%	3.34%	-0.02%	20.30%		
<u>Detail of Personnel Services:</u>						
Building Craftsman	43,366	45,802	45,802	45,978	176	0.38%
BASE SALARY + STEPS	43,366	45,802	45,802	45,978	176	0.38%
Overtime	5,000	5,000	5,000	5,000	0	0.00%
Longevity	0	300	300	300	0	0.00%
TOTAL PERSONNEL SERVICES	48,366	51,102	51,102	51,278	176	0.34%

					\$ change	% change
15 ZONING BOARD OF APPEALS	2005	2006	2007	2008		
(Board of Selectmen)						
Personnel Services	17,709	18,819	17,865	18,193	328	1.84%
Expenses	4,103	4,103	4,103	4,103	0	0.00%
TOTAL	21,812	22,922	21,968	22,296	328	1.49%
	5.72%	5.09%	-4.16%	1.49%		
<u>Detail of Personnel Services:</u>						
Members	1,600	1,600	0	0	0	0.00%
Principal Clerk (PT)	16,109	17,219	17,865	18,193	328	1.84%
BASE SALARY + STEPS	17,709	18,819	17,865	18,193	328	1.84%
Longevity	0	0	0	0	0	0.00%
TOTAL PERSONNEL SERVICES	17,709	18,819	17,865	18,193	328	1.84%

Appendix B Budgets

					\$ change	% change
16	PUBLIC WORKS	2005	2006	2007	2008	
	(Town Manager)					
	All Public Works					
	Personnel Services	3,235,444	3,363,617	3,384,364	3,477,138	92,774 2.74%
	Expenses	4,098,374	4,035,189	4,199,374	4,270,109	70,735 1.68%
	SUB TOTAL	7,333,818	7,398,806	7,583,738	7,747,247	163,509 2.16%
	Water/Sewer Enterprise Fund	(820,000)	(902,000)	(927,216)	(941,265)	(14,049) 1.52%
	Other offsets and transfers	(150,000)	(150,000)	(160,000)	(150,000)	10,000 -6.25%
	TOTAL	6,363,818	6,346,806	6,496,522	6,655,982	159,460 2.45%
		6.12%	-0.27%	2.36%	2.45%	
	<i>For fiscal year 2008, the Director of Public Works is hereby authorized to transfer funds within this budget.</i>					
	a. Administration					
	Personnel Services	391,996	407,070	409,861	411,725	1,864 0.45%
	Expenses	13,200	13,200	13,700	13,700	0 0.00%
	SUB TOTAL	405,196	420,270	423,561	425,425	1,864 0.44%
	Water/Sewer Enterprise Fund	(175,000)	(192,500)	(196,716)	(204,585)	(7,869) 4.00%
	TOTAL	230,196	227,770	226,845	220,840	(6,005) -2.65%
		34.84%	-1.05%	-0.41%	-2.65%	
	Detail of Personnel Services:					
	Director	103,976	107,118	108,618	108,618	0 0.00%
	Assistant Director *	70,703	72,846	72,845	72,845	0 0.00%
	Office Manager	49,166	52,556	52,556	52,556	0 0.00%
	Principal Acct Clerk	31,628	33,805	35,072	36,387	1,315 3.75%
	Administrative Asst.	39,558	40,757	40,756	40,756	0 0.00%
	Bookkeeper	35,315	36,387	36,387	36,387	0 0.00%
	Custodian	37,734	38,896	38,875	39,025	150 0.39%
	BASE SALARY + STEPS	368,080	382,365	385,109	386,574	1,465 0.38%
	Longevity	3,062	3,851	4,152	4,551	399 9.61%
	Overtime & Out of Grade Pay	20,854	20,854	20,600	20,600	0 0.00%
	TOTAL PERSONNEL SERVICES	391,996	407,070	409,861	411,725	1,864 0.45%
	b. Engineering					
	Personnel Services	213,313	224,085	230,746	258,165	27,419 11.88%
	Expenses	36,700	20,700	20,700	20,600	(100) -0.48%
	SUB TOTAL	250,013	244,785	251,446	278,765	27,319 10.86%
	Water/Sewer Enterprise Fund	(135,000)	(148,500)	(154,500)	(160,680)	(6,180) 4.00%
	Warrant Article Charges	0	0	0	0	0 0.00%
	TOTAL	115,013	96,285	96,946	118,085	21,139 21.80%
		18.38%	-16.28%	0.69%	21.80%	
	Detail of Personnel Services:					
	Engineer Div. Manager	65,464	67,450	67,449	84,960	17,511 25.96%
	Junior Civil Engineer (2)(2)(2)	99,278	104,099	105,943	107,856	1,913 1.81%
	Sr. Civil Engineer	37,469	40,790	45,907	57,949	12,042 26.23%
	BASE SALARY + STEPS	202,211	212,339	219,299	250,765	31,466 14.35%
	Longevity	5,102	5,746	5,447	1,400	(4,047) -74.30%
	Overtime	6,000	6,000	6,000	6,000	0 0.00%
	TOTAL PERSONNEL SERVICES	213,313	224,085	230,746	258,165	27,419 11.88%

Appendix B Budgets

C E M E T E R I E S	c. Cemeteries						
	Personnel Services	431,136	445,168	426,611	445,612	19,001	4.45%
	Expenses	40,600	41,650	50,800	53,344	2,544	5.01%
	SUB TOTAL	471,736	486,818	477,411	498,956	21,545	4.51%
	Xfer from Lots & Graves Fund (Art. 66)	(150,000)	(150,000)	(160,000)	(150,000)	10,000	-6.25%
		321,736	336,818	317,411	348,956	31,545	9.94%
		32.44%	4.69%	-5.76%	9.94%		
	Detail of Personnel Services:						
	Supervisor	57,653	64,401	45,907	49,901	3,994	8.70%
	Working Foreman	43,185	44,491	44,491	44,662	171	0.38%
	Motor Equip. Operator (5)(4.5)(4.5)(4.5)	171,663	172,522	180,572	157,582	(22,990)	-12.73%
	Senior Clerk Typist	30,990	31,918	31,919	36,387	4,468	14.00%
	Laborers(3)(3)(3)(3)	98,440	102,774	96,677	131,447	34,770	35.97%
	BASE SALARY + STEPS	401,931	416,106	399,566	419,979	20,413	5.11%
	Longevity	6,660	6,517	4,500	3,088	(1,412)	-31.38%
Overtime & Out of Grade Pay	22,545	22,545	22,545	22,545	0	0.00%	
TOTAL PERSONNEL SERVICES	431,136	445,168	426,611	445,612	19,001	4.45%	
P R O P E R T I E S & N A T U R E S	d. Properties/Natural Resources						
	Personnel Services	842,569	847,403	873,842	892,224	18,382	2.10%
	Expenses	255,900	312,500	337,200	340,700	3,500	1.04%
	Field maintenance	40,000	40,000	40,000	40,000	0	0.00%
	TOTAL	1,138,469	1,199,903	1,251,042	1,272,924	21,882	1.75%
		5.28%	5.40%	4.26%	1.75%		
	Detail of Personnel Services:						
	Operations Manager	67,069	49,176	68,632	68,632	0	0.00%
	Forestry Supervisor	53,306	42,443	54,921	54,921	0	0.00%
	Working Foreman, Tree Climber	43,185	44,493	44,491	44,662	171	0.38%
	Parks Maint. Supervisor	53,306	54,921	54,921	54,921	0	0.00%
	Working Foreman	39,168	42,536	42,557	42,720	163	0.38%
	Motor Equip. Operator (3)(4)(5)(6)	103,703	146,107	185,245	217,632	32,387	17.48%
	Park Maint. Craftsman (5)(6)(4)(4)	188,670	235,161	148,574	156,121	7,547	5.08%
	Tree Climber (3)(2)(2)(2)	74,618	75,525	76,211	78,700	2,489	3.27%
Ground Maint Workers (6)(5)(3)(4)	163,018	102,774	137,028	103,104	(33,924)	-24.76%	
BASE SALARY + STEPS	786,043	793,136	812,580	821,412	8,832	1.09%	
Longevity	10,405	8,146	13,762	13,312	(450)	-3.27%	
Overtime & Out of Grade Pay	46,121	46,121	47,500	57,500	10,000	21.05%	
TOTAL PERSONNEL SERVICES	842,569	847,403	873,842	892,224	18,382	2.10%	

**Appendix B
Budgets**

e. Sanitation/Highway Division								
	Personnel Services - Labor	1,065,471	1,145,170	1,147,079	1,170,201	23,122	2.02%	
	Sanitation expenses (detail below)	2,985,000	2,815,325	2,911,400	2,921,810	10,410	0.36%	
	Other expenses	292,900	341,740	366,500	411,455	44,955	12.27%	
	Removal of Ice & Snow	340,574	355,574	365,574	375,000	9,426	2.58%	
	SUB TOTAL	4,683,945	4,657,809	4,790,553	4,878,466	87,913	1.84%	
	Water/Sewer Enterprise Fund	(400,000)	(440,000)	(451,000)	(451,000)	0	0.00%	
	TOTAL	4,283,945	4,217,809	4,339,553	4,427,466	87,913	2.03%	
		2.67%	-1.54%	2.89%	2.03%			
Sanitation expenses								
S A N I T A T I O N & H I G H W A Y	Curbside collection	1,965,000	1,995,325	2,097,400	2,119,935	22,535	1.07%	
	Rubbish Disposal (tip fee)	3,417,230	1,080,000	1,360,000	1,337,875	(22,125)	-1.63%	
	Hazardous Waste (collection & disposal)	40,000	40,000	40,000	50,000	10,000	25.00%	
	Solid Fill Disposal	100,000	100,000	94,000	94,000	0	0.00%	
	SUB TOTAL (collection & disposal)	5,522,230	3,215,325	3,591,400	3,601,810	10,410	0.29%	
	Xfer from Tip Fee Stab. Fund (Art. 65)	(2,537,230)	(400,000)	(680,000)	(680,000)	0	0.00%	
	Recycling Grant	0	0	0	0	0	0.00%	
	TOTAL SANITATION EXPENSES	2,985,000	2,815,325	2,911,400	2,921,810	10,410	0.36%	
	Detail of Personnel Services:							
		Sup. of Highway/Water/Sewer (.5)(1)(1)(1)	50,599	76,076	67,449	59,306	(8,143)	-12.07%
	Supervisor of Highway	55,570	60,566	59,401	59,401	0	0.00%	
	Public Works Foreman	51,371	54,921	54,921	54,921	0	0.00%	
	Foreman (1)(2)(2)(2)	82,220	91,604	91,604	91,956	352	0.38%	
	Working Foreman, Mason	39,720	42,557	42,556	42,720	164	0.39%	
	Mason	37,645	32,261	35,859	35,997	138	0.38%	
	Motor Equip Oper. (11)(11)(12)(12)	398,051	414,156	453,169	462,491	9,322	2.06%	
	Sign Painter	37,646	40,352	40,352	40,507	155	0.38%	
	Carpenter	39,168	41,143	40,352	40,507	155	0.38%	
	Dispatcher	37,734	39,639	38,875	39,025	150	0.39%	
	Laborer (3)(3)(3)(2)	99,698	106,268	68,514	68,736	222	0.32%	
	Temporary/Seasonal Laborers	60,000	67,500	75,000	75,000	0	0.00%	
	BASE SALARY + STEPS	989,422	1,067,043	1,068,052	1,070,567	2,515	0.24%	
	Longevity	9,598	11,676	12,576	13,184	608	4.83%	
	Overtime	60,000	60,000	60,000	80,000	20,000	33.33%	
	Out of Grade Pay	6,451	6,451	6,451	6,450	(1)	-0.02%	
	TOTAL PERSONNEL SERVICES	1,065,471	1,145,170	1,147,079	1,170,201	23,122	2.02%	
f. Motor Equipment Repair								
	Personnel Services	290,959	294,721	296,225	299,211	2,986	1.01%	
	Expenses	93,500	94,500	93,500	93,500	0	0.00%	
	SUB TOTAL	384,459	389,221	389,725	392,711	2,986	0.77%	
	Water/Sewer Enterprise Fund	(110,000)	(121,000)	(125,000)	(125,000)	0	0.00%	
	TOTAL	274,459	268,221	264,725	267,711	2,986	1.13%	
		18.31%	-2.27%	-1.30%	1.13%			
Detail of Personnel Services:								
M T R E Q U I P R E P	Supervisor of MER	53,305	54,921	54,921	54,921	0	0.00%	
	Working Foreman MER	44,464	45,811	45,802	45,978	176	0.38%	
	Motor Equip Repairman (4)(4)(4)(4)	172,740	173,953	173,805	176,915	3,110	1.79%	
	MER Helper	0	0	0	0	0	0.00%	
	BASE SALARY + STEPS	270,509	274,685	274,528	277,814	3,286	1.20%	
	Longevity	4,310	3,896	4,697	4,397	(300)	-6.39%	
	Overtime & Out of Grade Pay	16,140	16,140	17,000	17,000	0	0.00%	
	TOTAL PERSONNEL SERVICES	290,959	294,721	296,225	299,211	2,986	1.01%	

Appendix B Budgets

					\$ change	% change	
17	COMMUNITY SAFETY	2005	2006	2007	2008		
	(Town Manager)						
	All Community Safety						
	Personnel Services	10,012,175	10,372,126	10,435,712	10,506,658	70,946	0.68%
	Expenses	721,920	756,150	775,775	814,025	38,250	4.93%
	SUB TOTAL	10,734,095	11,128,276	11,211,487	11,320,683	109,196	0.97%
	Water/Sewer Enterprise Fund	(45,801)	(49,412)	(51,388)	(53,444)	(2,056)	4.00%
	School reimbursement				(31,956)		
	TOTAL	10,688,294	11,078,864	11,160,099	11,235,283	75,184	0.67%
		5.91%	3.65%	0.73%	0.67%		
	a. Administration						
	Personnel Services	320,869	337,747	339,459	343,148	3,689	1.09%
	Expenses	0	0	0	0	0	0.00%
	TOTAL	320,869	337,747	339,459	343,148	3,689	1.09%
		7.09%	5.26%	0.51%	1.09%		
A D M I N	Detail of Personnel Services:						
	Police Chief	112,166	115,563	120,294	120,341	47	0.04%
	Fire Chief	93,594	96,431	91,416	91,416	0	0.00%
	Clerks (3)(3)(3)(3)	108,122	117,701	119,908	123,723	3,815	3.18%
	Paid Holidays	0	0	0	0		
	BASE SALARY + STEPS	313,882	329,695	331,618	335,480	3,862	1.16%
	Overtime	500	500	500	500	0	0.00%
	Longevity	6,487	7,552	7,341	7,168	(173)	-2.36%
	TOTAL	320,869	337,747	339,459	343,148	3,689	1.09%
		7.09%	5.26%	5.79%	1.60%		
	b. Police Services						
	Personnel Services	4,559,760	4,714,859	4,773,512	4,825,098	51,586	1.08%
	Expenses	404,875	433,475	474,475	496,475	22,000	4.64%
	TOTAL	4,964,635	5,148,334	5,247,987	5,321,573	73,586	1.40%
	School Reimbursement (1/2 school resource office)	0	0	0	(31,956)	(31,956)	0.00%
	TOTAL	4,964,635	5,148,334	5,247,987	5,289,617	41,630	0.79%
		6.19%	3.70%	1.94%	0.79%		
P O L I C E S E R V I C E S	Detail of Personnel Services:**						
	Captains (3)(3)(3)(3)	274,125	282,425	278,775	278,775	0	0.00%
	Lieutenants (8)(8)(8)(8)	666,647	675,025	682,147	682,147	0	0.00%
	Sergeants (9)(9)(9)(9)	613,421	633,472	641,557	626,774	(14,783)	-2.30%
	Patrolmen (41)(42)(42)(43)	2,307,280	2,426,455	2,436,468	2,496,959	60,491	2.48%
	Parking Control Officers (3)(4)(4)(4)	45,635	45,357	65,560	68,531	2,971	4.53%
	Senior Clerk	19,819	21,181	22,772	22,803	31	0.14%
	Detention Attendant/Clerk	30,482	32,582	36,602	36,650	48	0.13%
	Matron (p/t)	0	0	0	0	0	0.00%
	Animal Control Officer	44,650	36,576	38,394	39,315	921	2.40%
	BASE SALARY + STEPS	4,002,059	4,153,073	4,202,275	4,251,954	49,679	1.18%
	Longevity and Weekend Differential	94,254	106,786	116,237	118,144	1,907	1.64%
	Overtime	250,000	250,000	250,000	250,000	0	0.00%
	Paid Holidays	173,447	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	4,559,760	4,714,859	4,773,512	4,825,098	51,586	1.08%

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		6.52%	3.40%	1.24%	1.08%			
F I R E	c. Fire Service							
	Personnel Services	4,549,260	4,722,775	4,711,286	4,723,555	12,269	0.26%	
	Expenses	243,370	248,400	267,400	298,450	31,050	11.61%	
	SUB TOTAL	4,792,630	4,971,175	4,978,686	5,022,005	43,319	0.87%	
	Water/Sewer Enterprise Fund	(45,801)	(49,412)	(51,388)	(53,444)	(2,056)	4.00%	
	TOTAL	4,746,829	4,921,763	4,927,298	4,968,561	41,263	0.84%	
			5.34%	3.69%	0.11%	0.84%		
	Detail of Personnel Services: **							
	Deputy Chief/Shift Commander (5)(5)(4)(4)	360,838	371,765	374,765	297,412	(77,353)	-20.64%	
	Captain (7)(6)(7)(7)	426,911	454,533	389,820	454,540	64,720	16.60%	
Lieutenant (15)(15)(15)(15)	820,245	845,115	845,115	845,115	0	0.00%		
Firefighter (49)(49)(50)(50)	2,313,188	2,383,262	2,423,564	2,423,564	0	0.00%		
BASE SALARY + STEPS	3,921,182	4,054,675	4,033,264	4,020,631	(12,633)	-0.31%		
Overtime	216,000	246,000	246,000	275,000	29,000	11.79%		
Holidays	120,000	120,000	132,000	132,000	0	0.00%		
School Credits	116,686	116,686	116,686	116,686	0	0.00%		
Weekend Differential	45,630	45,630	45,630	44,460	(1,170)	-2.56%		
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%		
Longevity	99,162	109,184	107,106	104,178	(2,928)	-2.73%		
TOTAL PERSONNEL SERVICES	4,549,260	4,722,775	4,711,286	4,723,555	12,269	0.26%		
S U P P O R T	d. Support Services							
	Personnel Services	582,286	596,745	611,455	614,857	3,402	0.56%	
	Expenses	73,675	74,275	33,900	19,100	(14,800)	-43.66%	
	TOTAL	655,961	671,020	645,355	633,957	(11,398)	-1.77%	
			7.33%	2.30%	-3.82%	-1.77%		
	Detail of Personnel Services:							
	Master Mechanic	55,704	57,391	57,392	56,355	(1,037)	-1.81%	
	Motor Equipment Repairman	43,185	44,893	44,491	41,301	(3,190)	-7.17%	
	Lead Dispatcher	42,436	45,912	45,802	48,825	3,023	6.60%	
	Communications Dispatcher (9)	339,521	346,855	351,875	356,697	4,822	1.37%	
BASE SALARY + STEPS	480,846	495,051	499,560	503,178	3,618	0.72%		
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	66,850	67,060	77,060	77,060	0	0.00%		
Longevity	8,925	8,969	9,170	8,954	(216)	-2.36%		
TOTAL PERSONNEL SERVICES	582,286	596,745	611,455	614,857	3,402	0.56%		
<i>Note: traffic light expenses moved to streetlights budget</i>								

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					\$ change	% change
18 BUILDING INSPECTION	2005	2006	2007	2008		
Personnel Services	306,900	318,213	312,190	315,742	3,552	1.14%
Expenses	11,600	11,500	12,600	12,600	0	0.00%
TOTAL	318,500	329,713	324,790	328,342	3,552	1.09%
	6.77%	3.52%	-1.49%	1.09%		
<u>Detail of Personnel Services:</u>						
Director of Inspectional Services	83,686	86,222	87,722	87,722	0	0.00%
Wire Inspector	65,466	67,450	67,449	67,449	0	0.00%
Plumbing & Gas Inspector	57,653	59,401	51,267	53,190	1,923	3.75%
Local Inspector	55,704	57,391	57,392	57,392	0	0.00%
Zoning Assistant	31,277	33,486	34,688	35,988	1,300	3.75%
BASE SALARY + STEPS	293,786	303,950	298,518	301,741	3,223	1.08%
Longevity	5,114	6,263	5,672	6,001	329	5.80%
Overtime	8,000	8,000	8,000	8,000	0	0.00%
TOTAL PERSONNEL SERVICES	306,900	318,213	312,190	315,742	3,552	1.14%

					\$ change	% change
19 EDUCATION	2005	2006	2007	2008		
a. Instructional Service Programs	14,969,668	16,009,220	17,020,018	17,372,540	352,522	2.07%
b. Special Education & Pupil Services	3,626,069	3,774,289	4,562,257	5,028,302	466,045	10.22%
c. Instructional Support Programs	2,590,559	2,668,536	1,027,735	1,085,067	57,332	5.58%
d. Management Services	3,572,524	4,031,269	3,619,074	3,658,884	39,810	1.10%
e. Operation/Maintenance Programs	4,089,692	4,312,696	5,447,673	5,460,865	13,192	0.24%
f. Student Out of Dist Tuition & Trans	3,489,155	3,484,891	3,685,986	4,169,945	483,959	13.13%
TOTAL	32,337,667	34,280,901	35,362,743	36,775,603	1,412,860	4.00%
	5.52%	6.01%	3.16%	4.00%		

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					\$ change	% change
20 LIBRARIES	2005	2006	2007	2008		
(Town Manager)						
Personnel Services	1,203,289	1,290,262	1,299,863	1,322,740	22,877	1.76%
Expenses	375,050	444,000	466,300	488,350	22,050	4.73%
TOTAL	1,578,339	1,734,262	1,766,163	1,811,090	44,927	2.54%
	6.36%	9.88%	1.84%	2.54%		
<u>Detail of Personnel Services:</u>						
Library Director	80,662	86,223	87,722	87,722	0	0.00%
Ass't Director	62,132	65,193	65,193	66,497	1,304	2.00%
Head of Adult Services	55,996	57,693	57,693	58,847	1,154	2.00%
Head of Children's Services	55,996	57,693	57,693	58,847	1,154	2.00%
Head of Technical Services	49,997	51,512	51,511	52,542	1,031	2.00%
Head of Circulation	41,929	44,820	46,500	48,244	1,744	3.75%
Branch Librarian/Technical Librarian (2)	99,994	103,024	103,022	97,070	(5,952)	-5.78%
Adult Service Librarians (3)(3)(2)(2)	135,739	139,851	92,392	95,098	2,706	2.93%
Children's Librarian	45,246	46,617	46,617	47,549	932	2.00%
Adult Service Librarians (PT)(3)(3)(4)(4)	63,151	77,854	105,400	108,038	2,638	2.50%
Senior Library Ass'ts (8)(8)(9)(9)	260,874	280,149	322,125	327,900	5,775	1.79%
Senior Library Ass'ts (PT)(2)(3)(2)(2)	40,972	50,856	33,988	35,262	1,274	3.75%
Library Ass'ts (PT)(6)(6)(6)(6)	66,139	73,301	72,331	74,184	1,853	2.56%
Principal Clerk/Bookkeeper	35,830	38,299	39,737	39,736	(1)	0.00%
Senior Clerk Typist (PT)	13,369	14,290	14,827	15,383	556	3.75%
Custodian (PT)	19,357	20,742	21,565	21,648	83	0.38%
Custodian (PT)	8,816	7,775	7,775	7,775	0	0.00%
Pages (PT)	43,203	47,041	47,041	54,009	6,968	14.81%
BASE SALARY + STEPS	1,179,402	1,262,933	1,273,132	1,296,351	23,219	1.82%
Overtime	10,800	10,800	10,800	10,800	0	0.00%
Night Time Differential	957	1,081	1,082	1,080	(2)	-0.18%
Longevity	12,130	15,448	14,849	14,509	(340)	-2.29%
TOTAL PERSONNEL SERVICES	1,203,289	1,290,262	1,299,863	1,322,740	22,877	1.76%

Appendix B Budgets

					\$ change	% change	
21	HUMAN SERVICES	2005	2006	2007	2008		
	(Town Manager)						
	All Human Services						
	Personnel Services	372,708	416,469	418,911	414,532	(4,379)	-1.05%
	Expenses	157,275	138,442	167,853	197,953	30,100	17.93%
	TOTAL	529,983	554,911	586,764	612,485	25,721	4.38%
		25.58%	4.70%	5.74%	4.38%		
	a. Health and Human Services (reorganized July 2006)						
	Personnel Services	210,397	241,082	237,022	233,687	(3,335)	-1.41%
	Expenses	39,420	20,045	19,604	19,704	100	0.51%
	TOTAL	249,817	261,127	256,626	253,391	(3,235)	-1.26%
		55.80%	4.53%	-1.72%	-1.26%		
A	Detail of Personnel Services:						
D	Director	54,459	58,213	75,006	77,818	2,812	3.75%
M	Health Compliance Officer	53,305	54,921	54,921	51,391	(3,530)	-6.43%
I	Principal Clerk & Secretary	34,287	31,406	32,582	33,804	1,222	3.75%
N	Health Comp Officer / Sealer (PT)*	22,642	36,204	25,111	26,052	941	3.75%
	Health Comp Officer (PT)	22,642	36,204	25,111	24,198	(913)	-3.64%
	Public Health Nurse	19,098	19,679	19,679	19,674	(5)	-0.03%
	BASE SALARY + STEPS	206,433	236,627	232,410	232,937	527	0.23%
	Longevity	3,964	4,455	4,612	750	(3,862)	-83.74%
	TOTAL PERSONNEL SERVICES	210,397	241,082	237,022	233,687	(3,335)	-1.41%
	<i>Note: Human Services Administration was merged with the Board of Health in July 2006.</i>						
V	b. Veterans' Services						
E	Personnel Services	48,581	50,053	50,053	50,053	0	0.00%
T	Expenses	113,215	113,235	143,258	173,258	30,000	20.94%
R	TOTAL	161,796	163,288	193,311	223,311	30,000	15.52%
A		3.00%	0.92%	18.39%	15.52%		
N	Detail of Personnel Services:						
	Veterans' Agent	48,581	50,053	50,053	50,053	0	0.00%
	BASE SALARY + STEPS	48,581	50,053	50,053	50,053	0	0.00%
	Longevity	0	0	0	0	0	0.00%
	TOTAL PERSONNEL SERVICES	48,581	50,053	50,053	50,053	0	0.00%
	<i>Note: veteran's expenses increased \$30,000 due to increased number of vets from Iraq conflict</i>						
C	c. Council on Aging						
O	Personnel Services	113,730	125,334	131,836	130,792	(1,044)	-0.79%
A	Expenses	4,640	5,162	4,991	4,991	0	0.00%
	TOTAL	118,370	130,496	136,827	135,783	(1,044)	-0.76%
		13.16%	10.24%	4.85%	-0.76%		
	Detail of Personnel Services:						
	Executive Secretary	65,466	67,450	67,449	67,449	0	0.00%
	Senior Clerk-Stenographer	24,217	24,952	24,950	24,950	0	0.00%
	Social Worker (PT)*	13,651	23,718	28,792	30,479	1,687	5.86%
	Nurse *	9,479	8,240	8,609	5,922	(2,687)	-31.21%
	BASE SALARY + STEPS	112,813	124,360	129,800	128,800	(1,000)	-0.77%
	Longevity	917	974	2,036	1,992	(44)	-2.16%
	TOTAL PERSONNEL SERVICES	113,730	125,334	131,836	130,792	(1,044)	-0.79%
	<i>* Represents the Town portion only. These positions are partially funded by State grants.</i>						

Appendix B Budgets

					\$ change	% change
22 RETIREMENT	2005	2006	2007	2008		
Contributory Pensions	6,177,741	6,534,227	6,773,552	7,022,886	249,334	3.68%
Water/Sewer Offset	(529,819)	(477,586)	(496,689)	(505,947)	(9,258)	1.86%
Non-Contributory Pensions	288,428	288,428	219,590	189,777	(29,813)	-13.58%
TOTAL	5,936,350	6,345,069	6,496,453	6,706,716	210,263	3.24%
	1.10%	6.89%	2.39%	3.24%		

					\$ change	% change
23 INSURANCE	2005	2006	2007	2008		
Total insurance costs	11,463,300	13,208,496	14,826,000	15,706,425	880,425	5.94%
SUB TOTAL	11,463,300	13,208,496	14,826,000	15,706,425	880,425	5.94%
Water/Sewer Enterprise Fund	(398,416)	(399,990)	(400,000)	(532,000)	0	0.00%
Other offsets	(275,899)	(181,138)	(169,058)	(164,540)	4,518	-2.67%
TOTAL	10,788,985	12,627,368	14,256,942	15,009,885	752,943	5.28%
	1905.89%	17.04%	12.91%	5.28%		
0						
Group Health	10,187,500	11,840,000	13,385,000	14,100,000	715,000	5.34%
Group Life	70,000	70,000	70,000	70,000	0	0.00%
Medicare	500,000	500,000	550,000	625,000	75,000	13.64%
Flexible Benefit Plan	800	800	1,000	800	(200)	-20.00%
TOTAL GROUP HEALTH	10,758,300	12,410,800	14,006,000	14,795,800	789,800	5.64%
Liability insurance	39,000	55,000	55,000	50,000	(5,000)	-9.09%
Indemnity insurance	300,000	275,000	275,000	270,625	(4,375)	-1.59%
Unemployment insurance	35,000	100,000	100,000	100,000	0	0.00%
Workers' Compensation	331,000	367,696	390,000	490,000	100,000	25.64%
TOTAL INSURANCE	11,463,300	13,208,496	14,826,000	15,706,425	880,425	5.94%
Insurance cost allocations						
Municipal Building Trust Fund	(165,000)	(82,500)	(41,250)	(20,625)	20,625	-50.00%
Recreation Enterprise Fund	(31,287)	(31,274)	(41,289)	(50,677)	(9,388)	22.74%
Veteran's Memorial Rink Enterprise Fund	(34,978)	(33,953)	(53,108)	(44,500)	8,608	-16.21%
Youth Services Enterprise Fund	(44,634)	(33,411)	(33,411)	(48,738)	(15,327)	45.87%
SUB TOTAL	(275,899)	(181,138)	(169,058)	(164,540)	4,518	-2.67%

					\$ change	% change
24 STREET LIGHTING	2005	2006	2007	2008		
TOTAL	250,000	250,000	441,175	409,000	(32,175)	-7.29%
	0	-40.83%	0.00%	76.47%	-7.29%	
<i>Note: traffic light expenses moved from Public Safety and Inspections budgets</i>						

					\$ change	% change
25 RESERVE FUND	2005	2006	2007	2008		
(Finance Committee)						
TOTAL	300,000	350,000	350,000	400,000	50,000	14.29%
	-25.00%	16.67%	0.00%	14.29%		

Appendix B Budgets

ENTERPRISE FUNDS

A WATER AND SEWER	2005	2006	2007	2008		
(Town Manager)						
EXPENSES						
Personnel Services	2,182,101	2,089,241	2,106,995	2,165,901	58,906	2.80%
Expenses	10,146,410	10,629,915	11,379,464	11,673,156	293,692	2.58%
Capital Outlay & Debt Service	1,433,500	1,924,385	4,209,618	3,418,898	(790,720)	-18.78%
TOTAL EXPENSES	13,762,011	14,643,541	17,696,077	17,257,955	(438,122)	-2.48%
	7.06%	6.41%	20.85%	-2.48%		
REVENUES						
User Charges	7,382,988	7,293,937	7,659,056	9,386,218	1,727,162	22.55%
Shift of Debt to Tax Rate	5,395,130	5,650,291	6,156,286	5,593,112	(563,174)	-9.15%
Use of Reserves	0	0	47,735	453,625		
MWRA Loan	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00%
Interest Income/Miscellaneous	15,000	49,836	15,000	15,000	0	0.00%
Real Estate Tax Liens	70,000	70,000	70,000	70,000	0	0.00%
Total Water Recon Sewer & Sewer Facilities	373,500	750,300	748,000	740,000	(8,000)	-1.07%
Proceeds from sale of bonds	0	0	2,000,000	0	(2,000,000)	
TOTAL REVENUES	14,236,618	14,814,364	17,696,077	17,257,955	(438,122)	-2.48%
	10.75%	4.0%	19.45%	-2.48%		
FUND INCREASE (DECREASE)	474,607	170,823	0	0		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Administration	41,460	42,716	42,716	42,716	0	0.00%
Clerical	34,881	37,286	38,684	38,684	0	0.00%
Labor	1,566,441	1,522,153	1,519,406	1,558,445	39,039	2.57%
Retirement	529,819	477,586	496,689	516,556	19,867	4.00%
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	2,182,101	2,089,241	2,106,995	2,165,901	58,906	2.80%
<u>Water Operating Expenses Detail</u>						
Maintenance of Water Distribution System	245,200	274,800	222,800	310,800	88,000	39.50%
Maintenance of Plant	67,000	75,400	85,000	87,000	2,000	2.35%
M.W.R.A. Assessment	2,905,000	3,449,670	3,840,039	3,633,779	(206,260)	-5.37%
Great Meadows	4,000	4,000	4,000	4,000	0	0.00%
TOTAL WATER EXPENSES	3,221,200	3,803,870	4,151,839	4,035,579	(116,260)	-2.80%
<u>Sewer Operating Expenses Detail</u>						
Maintenance of Sanitary Sewer System	89,500	93,100	102,500	137,000	34,500	33.66%
Maintenance of Storm Sewer System	26,000	26,000	26,000	32,500	6,500	25.00%
M.W.R.A. Assessment	5,995,000	5,958,159	6,244,292	6,539,655	295,363	4.73%
TOTAL SEWER EXPENSES	6,110,500	6,077,259	6,372,792	6,709,155	336,363	5.28%
<u>Indirect Expenses</u>						
Indirect Charges	744,710	678,786	784,833	928,422	143,589	18.30%
Rates Uncollectable	70,000	70,000	70,000	0	(70,000)	-100.00%
TOTAL INDIRECT EXPENSES	814,710	748,786	854,833	928,422	73,589	8.61%

Appendix B Budgets

B RECREATION	2005	2006	2007	2008		
(Town Manager)						
EXPENSES						
Personnel Services	335,255	319,299	341,165	315,754	(25,411)	-7.45%
Operating Expenses	99,587	269,804	229,503	284,883	55,380	24.13%
Capital Outlay	0	15,000	15,000	15,000	0	0.00%
TOTAL EXPENSES	434,842	604,103	585,668	615,637	29,969	5.12%
	18.18%	38.92%	-3.05%	5.12%		
REVENUES						
User Fees and Charges	410,000	588,000	576,000	595,000	19,000	3.30%
Miscellaneous - Cherry Sheet	14,688	21,000	21,000	21,000	0	0.00%
TOTAL REVENUES	424,688	609,000	597,000	616,000	19,000	3.18%
	7.60%	43.40%	-1.97%	3.18%		
FUND INCREASE (DECREASE)	(10,154)	4,897	11,332	363		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Director of Recreation (.5 FTE)	41,646	33,725	33,725	42,500	8,775	26.02%
Recreation Supervisor	50,512	54,632	52,556	52,556	0	0.00%
Recreation Supervisor	49,663	53,056	52,556	0	(52,556)	-100.00%
Senior Clerk-Stenographer	16,524	17,663	18,325	19,012	687	3.75%
Recreation Coordinator	18,536	44,147	45,803	59,401	13,598	29.69%
Ass't Facility Supervisor	0	0	11,625	0	(11,625)	-100.00%
Building Craftsman	0	0	8,660	8,985	325	3.75%
SUB-TOTAL	176,881	203,223	223,250	182,454	(40,796)	-18.27%
Temporary playground staff	157,412	114,000	114,000	132,300	18,300	16.05%
Retirement	0	0	0	0	0	0.00%
Overtime	0	500	2,000	1,000	(1,000)	-50.00%
Longevity	962	1,576	1,915	0	(1,915)	-100.00%
TOTAL PERSONNEL SERVICES	335,255	319,299	341,165	315,754	(25,411)	-7.45%
<u>Operating Expenses Detail</u>						
Office Supplies	1,000	15,000	2,500	2,500	0	0.00%
Summer Equipment	7,500	6,350	5,000	0	(5,000)	-100.00%
Utilities	15,000	16,000	15,000	30,000	15,000	100.00%
Vehicle maintenance	2,000	1,250	1,000	1,000	0	0.00%
Automobile Allowance	7,800	7,180	8,215	1,706	(6,509)	-79.23%
Health Insurance	31,287	31,274	41,288	50,677	9,389	22.74%
Recreation Programs	35,000	192,750	156,500	199,000	42,500	27.16%
TOTAL OPERATING EXPENSES	99,587	269,804	229,503	284,883	55,380	24.13%

Appendix B Budgets

C VETERANS' MEMORIAL RINK	2005	2006	2007	2008		
(Town Manager)						
EXPENSES						
Personnel Services	212,247	232,998	203,249	191,022	(12,227)	-6.02%
Operating Expenses	200,761	199,336	244,091	275,383	31,292	12.82%
Capital Outlay	20,000	20,000	12,000	0	(12,000)	-100.00%
TOTAL EXPENSES	433,008	452,334	459,340	466,405	7,065	1.54%
	8.75%	4.46%	1.55%	1.54%		
REVENUES						
Public Skating	26,450	30,000	45,000	45,792	792	1.76%
Rentals	333,000	348,450	321,400	326,846	5,446	1.69%
Concession Stand	37,000	30,000	40,000	35,000	(5,000)	-12.50%
Miscellaneous	26,000	50,225	53,200	61,174	7,974	14.99%
TOTAL REVENUES	422,450	458,675	459,600	468,812	9,212	2.00%
	1.70%	8.57%	0.20%	2.00%		
	0.00%	0.00%	0.00%	0.00%		
FUND INCREASE (DECREASE)	(10,558)	6,341	260	2,407		
<i>(Deficit to be funded through General Fund)</i>						
<u>Personnel Services Detail</u>						
Personnel Services:						
Administration	127,575	153,998	176,911	141,022	(35,889)	-20.29%
Clerical, Skateguards	72,672	67,000	20,000	46,000	26,000	130.00%
Retirement & Overtime	12,000	12,000	6,000	4,000	(2,000)	-33.33%
Longevity	0	0	338	0	(338)	-100.00%
TOTAL PERSONNEL SERVICES	212,247	232,998	203,249	191,022	(12,227)	-6.02%
<u>Operating Expenses Detail</u>						
Office Supplies	1,000	2,000	2,500	2,500	0	0.00%
Other Supplies	14,000	9,000	6,000	6,000	0	0.00%
Utilities (Electricity & Gas)	73,500	80,000	108,600	140,000	31,400	28.91%
Repairs	4,700	7,200	6,000	6,000	0	0.00%
Security	3,000	3,000	6,000	6,000	0	0.00%
Marketing	0	0	0	1,500	0	0.00%
Refrigeration	4,500	14,000	14,000	16,000	2,000	14.29%
Automobile - Fuel & Maintenance	2,000	2,000	4,000	4,000	0	0.00%
First Aid	300	300	0	0	0	
Liability Insurance	13,383	13,383	13,383	13,383	0	0.00%
Health Insurance	34,978	33,953	53,108	44,500	(8,608)	-16.21%
Concession Stand	40,000	20,000	20,000	25,000	5,000	25.00%
Otherwise Unclassified	9,400	14,500	10,500	10,500	0	0.00%
TOTAL OPERATING EXPENSES	200,761	199,336	244,091	275,383	31,292	12.82%

Appendix B Budgets

D COUNCIL ON AGING	2005	2006	2007	2008		
TRANSPORTATION						
(Town Manager)						
EXPENSES						
Personnel Services	58,034	65,480	71,339	70,677	(662)	-0.93%
Operating Expenses	48,000	45,100	44,500	32,100	(12,400)	-27.87%
Capital Outlay	0	0	0	0	0	0.00%
TOTAL EXPENSES	106,034	110,580	115,839	102,777	(13,062)	-11.28%
	11.94%	4.29%	4.76%	-11.28%		
REVENUES						
Transfer from CoA Reserve Fund	2,000	8,000	42,889	29,365	(13,524)	-31.53%
Dial-A-Ride-Taxi fees	9,100	14,000	11,000	12,000	1,000	9.09%
CDBG	67,850	67,850	47,850	67,983	20,133	42.08%
Vans	21,104	21,104	14,500	5,900	(8,600)	-59.31%
TOTAL REVENUES	100,054	110,954	116,239	115,248	(991)	-0.85%
	0.00%	10.89%	4.76%	-0.85%	0	0.00%
	0.00%	0.00%	0.00%	0.00%	0	0.00%
FUND INCREASE (DECREASE)	(5,980)	374	400	12,471		

Appendix B Budgets

E YOUTH SERVICES DIVISION	2005	2006	2007	2008		
(Town Manager)						
EXPENSES						
Personnel Services	228,500	246,405	256,684	480,587	223,903	87.23%
Expenses	51,284	44,836	44,836	57,488	12,652	28.22%
TOTAL EXPENSES	279,784	291,241	301,520	538,075	236,555	78.45%
	-0.53%	4.09%	3.53%	78.45%		
REVENUES						
Client Fees	10,000	10,000	10,000	10,000	0	0.00%
Medicaid	30,000	30,000	30,000	30,000	0	0.00%
Intergovernmental *	65,000	65,000	65,000	285,000	220,000	338.46%
TOTAL REVENUES	105,000	105,000	105,000	325,000	220,000	209.52%
	90.91%	0.00%	0.00%	209.52%		
FUND INCREASE (DECREASE)	(174,784)	(186,241)	(196,520)	(213,075)		
<i>(Deficit to be funded through General Fund)</i>						
<u>Personnel Services Detail</u>						
Director, Youth Services **				49,184	0	0.00%
Principal Clerk & Stenographer **				38,025	0	0.00%
Group coordinator (pt)	36,606	37,712	37,712	57,392	19,680	52.18%
Caseworker (2PT)	81,171	75,412	75,424	37,715	(37,709)	-50.00%
Psychiatrist (PT)	33,139	41,600	45,500	45,500	0	0.00%
Prin Clinical Social Worker (PT)	19,100	22,911	24,596	24,597	1	0.00%
Psychologist (PT)	33,039	31,753	32,240	32,053	(187)	-0.58%
Social Worker (PT)	22,180	33,914	37,712	37,715	3	0.01%
Longevity	3,265	3,103	3,500	3,800	300	8.57%
TOTAL YOUTH SERVICES	228,500	246,405	256,684	325,980	69,296	27.00%
SCHOOL COUNSELING *						
Group coordinator (pt)				3,280		
Director, Youth Services **				12,296		
Prin Clinical Social Worker (PT)				11,478		
Social Worker (PT)				13,118		
Prin Clinical Social Worker (PT)				11,478		
Prin Clinical Social Worker (PT)				22,957		
Social Worker/Psychologist (4PT)				80,000		
TOTAL SCHOOL COUNSELING				154,607		
TOTAL PERSONNEL SERVICES				480,587		
<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	4,775	2,000	(2,775)	-58.12%
Health Insurance & Retirement	39,859	33,411	33,411	48,738	15,327	45.87%
Unclassified	650	650	650	750	100	15.38%
TOTAL OPERATING EXPENSES	51,284	44,836	44,836	57,488	12,652	28.22%
<p>* The FY 2008 Youth Services budget includes the cost of school counseling and a charge to the school budget for the services. ** These positions are included as a result of the reorganization of Human Services. Utility and maintenance costs are paid from the Robbins House Revolving Fund.</p>						

**APPENDIX C
SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS
FISCAL YEAR 2008**

REVENUES

PROPERTY TAX DETAIL	
FY 2007 levy limit	69,465,927
+2.5%	1,736,648
New growth (est.)	400,000
Debt exclusions	3,114,096
less MSBA payments	(1,325,814)
MWRA debt	5,593,112
TOTAL PROPERTY TAX	78,983,969

SCHOOL REIMBURSEMENT DETAIL exempt debt	
Bishop	235,916
Brackett	363,450
Hardy	231,683
Pierce	494,765
TOTAL MSBA PAYMENTS	1,325,814

LOCAL RECEIPTS DETAIL	
Motor Vehicle Excise tax	4,110,106
Penalties & Interest	143,972
In Lieu of Tax	6,336
Fees	592,077
Hotel/Motel Tax	116,403
Dept Revenue: Schools	142,540
Dept Revenue: Library	64,987
Dept Revenue: Cemetery	264,450
Dept Revenue: Other	744,777
Licenses & Permits	961,320
Special Assessments	2,873
Fines & Forfeits	36,678
Interest	1,015,232
Rental Income	632,505
TOTAL LOCAL RECEIPTS	8,834,256

LOCAL AID ("CHERRY SHEET") DETAIL	
RECEIPTS	
Education	
Chapter 70	5,814,120
School Construction	2,194,022
Charter Tuition Assessment Reimbui	29,857
Offset Receipts	
School Lunch Assistance	20,794
School Choice Receiving Tuition	0
Total Education	8,058,793
General Government	
Lottery	4,950,398
Additional Assistance	4,491,775
Police Career Incentive	309,755
Veterans' Benefits	117,598
Exemptions: Vets, Blind & Surviving S	117,263
Exemptions: Elderly	74,296
Offset Receipts	
Public Libraries	54,967
Total General Government	10,116,052
Total Estimated Receipts	18,174,845

ASSESSMENTS	
State Assessments and Charges	
Retired Employee's Health Insurance	4,259
Air Pollution Districts	12,294
Metropolitan Area Planning Council	11,937
RMV Non-Renewal Surcharge	47,020
Total State Assessments & Char	75,510
Transportation Authorities	
MBTA	2,489,938
Boston Metro. Transit District	870
Total MBTA Assessment	2,490,808
Annual Charges Against Receipts	
Special Education	5,249
Total Annual Charges	5,249
Tuition Assessments	
School Choice Sending Tuition	33,267
Charter School Sending Tuition	78,443
Total Tuition Assessments	111,710
Total Estimated Charges	2,683,277
NET LOCAL AID	15,491,568

APPROPRIATIONS

BUDGETS (Article 44)	
Town Manager	
3 Town Manager	432,325
4 Personnel	179,228
9 Legal	433,359
13 Planning & Comm. Dev't,	208,782
14 Redevelopment Board	490,527
16a DPW - Admin.	220,840
16b DPW - Engineering	118,085
16c DPW - Cemeteries	348,956
16d DPW - Prop. / Nat. Resources	1,272,924
16e DPW - Highways / Sanitation	4,427,466
16f DPW - Motor Equip. Repair	267,711
17a Pub Safety - Admin	343,148
17b Pub Safety - Police	5,289,617
17c Pub Safety - Fire	4,968,561
17d Pub Safety - Support	633,957
18a Building Inspection	328,342
20 Libraries	1,811,090
21 Human Services	612,485
24 Street lighting	409,000
Total Town Manager	22,796,403
Board of Selectmen	
2 Selectmen (n/i elections)	252,612
5 Comptroller	830,406
12 Parking	90,766
15 Zoning Board	22,296
Total Selectmen	1,196,080
Town Clerk	
10 Town Clerk	221,957
11 Registrars	61,787
Total Town Clerk	283,744
Pensions	
Pensions - contributory	6,516,939
Pensions - non-contrib	189,777
22 Total Pensions	6,706,716
Fixed Budgets	
23 Insurance	15,009,885
7 Postage	150,443
2b Elections (Selectmen)	91,111
25 Reserve Fund	400,000
Total Fixed Budgets	15,651,439
1 Finance Committee	10,778
6 Treasurer	552,840
8 Board of Assessors	286,221
19 Total School Budget	36,775,603
TOTAL BUDGETS	84,259,824

WARRANT ARTICLES	
BUDGETS	
44 Total Budgets	84,259,824
45 Capital Plan	8,352,746
RESERVES	
68 Override stabilization fund	100,000
OTHER WARRANT ARTICLES	
39 Collective bargaining	698,280
40 Future collective bargaining	446,725
41 Position reclassification	39,952
47 Minuteman Regional School	3,276,622
48 Flags on graves	5,000
48 Parades, flags on Mass Ave	5,667
49 Disability Commission	0
49 Historic District Commission	5,100
49 Historical Commission	2,160
49 Human Rights Commission	7,500
49 Recycling Committee	1,800
50 Indemnification, medical costs	11,055
50 Legal defense	0
50 Out-of-state travel	3,000
51 George St. Sidewalks	0
52 School Facilities Working Group	0
57 Retiree health insurance	465,223
59 200th Town Anniversary	6,200
62 Sr. Citizen work program	7,500
63 Minuteman Sr. Services	9,818
64 Revaluation	325,000
TOTAL OTHER ARTICLES	5,316,602
TOTAL WARRANT ARTICLES	98,029,172

ENTERPRISE FUNDS

A. WATER & SEWER	
Budget	2,737,201
Capital	3,418,898
Assessment	10,173,434
Indirect charges	928,422
Total Expenses	17,257,955
Total Revenues	17,257,955
Net Increase (Decrease)	0

B. RECREATION	
Budget	600,637
Capital	15,000
Total Expenses	615,637
Total Revenues	616,000
Net Increase (Decrease)	363

C. VETERANS' MEMORIAL RINK	
Budget	466,405
Capital	0
Total Expenses	466,405
Total Revenues	468,812
Net Increase (Decrease)	2,407

D. COUNCIL ON AGING TRANSPORTATION	
Budget	102,777
Total Revenues	115,248
Total Revenues	12,471

E. YOUTH SERVICES	
Budget	538,075
Total Revenues	325,000
Net Increase (Decrease)	(213,075)
<i>Deficit to be made up from general funds.</i>	

ENTERPRISE FUND SUMMARY	
Budget	4,445,095
Capital	3,433,898
Assessment	
Indirect charges	
Total Expenses	7,878,993
Total Revenues	18,783,015
Net Increase (Decrease)	10,904,022

SUMMARY

SUMMARY OF REVENUES	
Property Tax Levy	78,983,969
Less MWRA debt service	(5,593,112)
Local Aid Receipts	18,174,845
Local Receipts	8,834,256
Use of Free Cash (Art 69)	954,736
Overlay res. surplus (Art 67)	500,000
TOTAL REVENUES	101,854,694

FY 2007	99,754,044
% increase	2.11%

SUMMARY OF EXPENDITURES	
Town budgets	47,484,221
School budget	36,775,603
Capital plan	8,352,746
Warrant articles	5,416,602
Youth Services deficit	213,075
MBTA assessment	2,490,808
Educ. & Library offset receipts	75,761
Charter/choice tuitions	111,710
Other state assessments	80,759
Reserve for court judgements	100,000
Revenue deficit	0
Snow deficit	153,409
Overlay reserve	600,000
TOTAL EXPENDITURES	101,854,694

FY 2007	99,754,044
% increase	2.11%

REVENUES LESS EXPENDITURES	
	0

Appendix D
Five Year Revenue and
Expenditure Projection 2007 - 2012

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
I REVENUE						
A. State Aid	15,600,746	15,980,823	16,580,823	17,180,823	17,780,823	18,380,823
School Construction Aid	2,269,282	2,194,022	2,194,022	2,194,022	2,194,022	2,194,022
B. Local Receipts	8,172,024	8,834,256	8,884,256	8,934,256	8,984,256	9,034,256
C. Free Cash	2,084,695	954,736	1,300,000	1,300,000	1,300,000	1,300,000
D. Stabilization Fund	0	0	0	0	0	0
E. Overlay Reserve Surplus	400,000	500,000	400,000	400,000	300,000	300,000
F. Property Tax	76,778,350	78,983,969	81,013,995	83,216,555	85,486,569	87,809,822
H. Override Stabilization Fund			1,081,017	2,776,956	984,366	
TOTAL REVENUES	105,305,097	107,447,806	111,454,113	116,002,612	117,030,036	119,018,923
II APPROPRIATIONS						
A. Operating Budgets						
School	35,363,743	36,775,603	38,246,627	39,776,492	41,367,552	43,022,254
Minuteman	2,893,035	3,276,622	3,407,687	3,543,994	3,685,754	3,833,184
Town Personnel Services	19,880,738	20,926,813	21,763,886	22,634,441	23,539,819	24,481,411
Expenses	8,434,905	8,722,073	9,044,790	9,379,447	9,729,300	10,092,203
Less Offsets:						
Enterprise Fund/Other	1,535,102	1,843,186	1,916,913	1,993,590	2,073,334	2,156,267
Tip Fee Stabilization Fund	680,000	680,000	680,000	680,000	680,000	680,000
Net Town Budget	26,100,541	27,125,700	28,211,762	29,340,298	30,515,785	31,737,348
MWRA Debt Shift	5,593,112	5,593,112	5,593,112	5,593,112	5,593,112	5,593,112
B. Capital budget						
Exempt Debt Service	3,143,808	3,114,096	2,904,056	2,810,551	2,727,097	2,638,046
Non-Exempt Service	3,950,037	4,431,942	4,535,287	4,720,085	5,180,547	5,267,337
Cash	917,458	806,708	864,250	854,750	883,927	891,700
Total Capital	8,011,303	8,352,746	8,303,593	8,385,386	8,791,571	8,797,083
C. Pensions	6,496,453	6,706,716	6,974,985	7,253,985	7,544,144	7,845,910
D. Insurance	14,082,511	15,009,885	16,060,577	17,184,817	18,387,755	19,674,897
E. State Assessments	2,605,385	2,683,277	2,750,359	2,819,118	2,889,596	2,961,836
F. Offset Aid - Library & School	75,461	75,761	75,761	75,761	75,761	75,761
G. Overlay Reserve	1,194,924	600,000	600,000	800,000	600,000	600,000
H. Other Crt Jdgmnts/ Snow Deficit	413,733	253,409	300,000	300,000	300,000	300,000
I. Warrant Articles	374,896	894,975	929,649	929,649	929,649	929,649
J. Override Stabilization Fund	2,100,000	100,000				
K. TOTAL APPROPRIATIONS	105,305,097	107,447,806	111,454,112	116,002,612	120,680,679	125,371,034
BALANCE	(0)	(0)	0	0	(3,650,642)	(6,352,110)

Reserve Balances						
Free Cash	1,221,870	1,554,736	1,000,000	1,000,000	1,000,000	1,000,000
Stabilization Fund	2,375,252	2,470,262	2,569,072	2,671,835	2,778,709	2,889,857
Override Stabilization Fund	4,247,109	4,516,993	3,616,656	984,366	0	0
Tip Fee Stabilization Fund	3,545,977	3,007,817	2,448,129	1,866,054	1,260,697	631,124
Municipal Bldg Ins. Trust Fund	674,406	680,757	697,675	725,582	754,605	784,790
TOTAL:	12,064,614	12,230,564	10,331,533	7,247,838	5,794,011	5,305,771
% of General Fund Revenue	11%	11%	9%	6%	5%	4%

Appendix E Recycling Backup Detail

	Appropriation FY 2005	Appropriation FY 2006	Appropriation FY 2007	Recommendation FY 2008	Change FY 2008 – FY 2007
Rubbish disposal (tip fee)	3,417,230	1,080,000	1,360,000	1,337,875	-22,125
From Tip Fee Stabilization Fund	2,537,230	400,000	680,000	680,000	0
Rubbish collection and recycling					
Rubbish collection	1,205,100	n/a	1,324,150	1,323,435	-715
Recycling (collection and disposal)	454,000	n/a	481,000	496,000	15,000
Yard waste (collection and disposal)	276,000	n/a	292,250	300,500	8,250
Total	1,935,100	1,838,880	2,097,400	2,119,935	22,535
Hazardous waste	40,000	51,387	40,000	50,000	10,000
Solid Fill Disposal	100,000	51,859	94,000	94,000	0
Total solid waste collection and disposal	5,492,330	3,022,126	3,591,400	3,601,810	10,410

	FY 2005	FY 2006	FY 2007	FY 2008	Change FY 2008 – FY 2007
Tons of rubbish	18,263	18,082	20,000	20,000	0
Tons of recycled paper	3,784	3,709	n/a	n/a	n/a
Tons of recycled plastic/glass	1,045	1,026	n/a	n/a	n/a
Tons of white goods	n/a	n/a	n/a	n/a	n/a

Note: Recycling credit of at least \$30,000 per year is included in solid waste collection numbers.

Note: Revenue from white goods is about \$35,000 per year.

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 all other 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 the \$109 million is assuming the town immediately creates and begins 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 it's 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 plan is that immediate funding of the trust in FY07 (when the study was conducted) would have required an additional expenditure of \$4.2 million, which would be expected to increase by 7% per year, thereafter. Currently, there is no room in the 5 year plan for this expense.

Currently there is no legal requirement to establish and fund an OPEB trust, however, the Commonwealth could implement such a requirement in future years, as they did with pension funding in the 1980s. Arlington has created an OPEB trust and is contributing a modest amount of money to it each year (less than \$500k). It is unclear what the impact on the town's bond rating would be under a fully funded trust fund versus "pay as you go" strategy, though information could be available by the 2008 Town Meeting as all large governments are required to adopt the standard for fiscal years ending after June 30, 2007.