

**Town of Arlington  
Massachusetts**

**Report of the  
Finance Committee**



**ANNUAL TOWN MEETING  
Monday, April 28, 2014**

**SPECIAL TOWN MEETING  
Wednesday, April 30, 2014**

# THE FINANCE COMMITTEE

ALLAN TOSTI, *Chairman*

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

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

PRECINCT	TERM ENDS	PRECINCT	TERM ENDS
1 JOHN J. DEYST, JR.	2014	11 THOMAS CACCAVARO JR.	2014
2 STEPHEN W. DECOURCEY	2016	12 KENNETH J. SIMMONS	2015
3 ALLAN TOSTI	2015	13 PAUL BAYER	2016
4 LEN KARDON	2014	14 ALAN JONES	2016
5 MARY MARGARET FRANCLEMONT	2014	15 RICHARD C. FANNING	2015
6 CAROLYN WHITE	2016	16 WILLIAM KELLAR	2014
7 JOSEPH CONNORS	2016	17 GRANT GIBIAN	2015
8 CHARLES T. FOSKETT	2016	18 MARY RONAN	2016
9 BRIAN BECK	2015	19 CHRISTINE DESHLER	2015
10 PETER B. HOWARD	2014	20 DEAN CARMAN	2014
		21 DAVID MCKENNA	2015

GLORIA TURKALL  
*Executive Secretary*

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

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

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

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

Printed in Arlington on Recycled Paper

## TABLE OF CONTENTS

The Finance Committee .....	2
Glossary .....	3
Report of the Chair of the Finance Committee .....	4
Recommendations -- Articles Regular Town Meeting .....	6
Recommendations -- Articles Special Town Meeting.....	27
Recommendations -- Budgets	Appendix..... B
Summary of Finance Committee Recommendations	Appendix..... C
Five Year Revenue and Expenditure Projection (Report from the Town Manager)	Appendix..... D
MA Taxpayers Foundation News Release on Budget Squeeze for Municipalities	Appendix.....E

## GLOSSARY

**AVAILABLE FUNDS** -- See Unencumbered Funds

**CHERRY SHEET** -- A formerly, 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. Transfers into and out of these funds require a 2/3 vote of Town Meeting.

**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 OF THE FINANCE COMMITTEE**

The Town is now entering the first year beyond the three year plan developed as a promise to the voters in exchange for their approval of the tax override in 2011. The plan has worked well not only because of the successful override and the caps on Town spending, but also because of the successful implementation of the legislation allowing towns to enter the State Group Insurance Commission (“GIC”) to cover their employee health insurance.

While the Town Manager, the Board of Selectmen and the employee unions deserve a great deal of credit for the productive negotiations and rapid implementation of this plan, the Town still faces significant challenges in paying for employee benefits into the future.

We have included a 2 page News Release in Appendix E from the Massachusetts Taxpayers Foundation which describes the challenges which lie ahead for municipalities, not just in Arlington, but across the Commonwealth.

The combination of joining the GIC and projected increases in State aid will allow the Town to have balanced budgets which protect services and the taxpayer for at least another five years into the future. See Appendix D for a breakdown of projected revenue and expenditures. The taxpayers and the State stepped to the plate in 2011. It is now our responsibility to step to the plate for them by limiting Town spending and carefully monitoring our reserves to live within the limits of Proposition 2 ½ as far into the future as possible. That will be the policy of the Finance Committee, and we hope that will be your policy as well.

Last fall the School Committee approached members of the long term planning committee to discuss their concern about the growing school enrollment over the last two years. They felt that the 3.5% increase in their general budget amount would not be sufficient to maintain the current level of educational quality. This issue was extensively discussed and researched by the long term planning committee, and a calculation was added to the long term plan to help the schools compensate for this development. Each year the change in enrollment during the prior fiscal year will be multiplied by 25% of the State determined per pupil expenditure amount for Arlington. The fiscal 2015 budget includes amounts for both fiscal 2013 and 2014 enrollment increases. This amount will be added to the base for the school department and modified by the same formula each year. This change was approved by the Budget and Revenue Task Force and the Finance Committee in its recommendation for the Budgets for Appendix B.

Under this policy, the Finance Committee, in cooperation with other Town officials, proceeded to move ahead with the fiscal year 2015 budget. Both the Town Manager and School Superintendent presented budgets within the limits as promised to the voters and modified as described above. Our initial revenue projections were based upon levels agreed to by various Town officials and the local aid as recommended by a resolution of the State Legislature in March. The Finance Committee has been working since mid January reviewing budgets and examining the revenue projections for next year. We waited until the House Ways and Means Committee reported their recommendations on April 10<sup>th</sup>, fine tuned the numbers, and went to print with the Finance Committee Report making available to you as soon as possible.

We have been trimming budgets where possible, and have dedicated to the Other Post Employment Benefits Fund (OPEB) the full amount we had utilized in past years including a share of the health insurance trust fund that is no longer needed with our entrance into the GIC. We have been concerned about continuing deficits in the snow and ice budget which have occurred despite our increases to the budget over the last 10 years. These deficits must be covered by funds raised in the next year. In addition to increasing the snow and ice budget, we are recommending an increase in the reserve fund. This can be used to cover future snow and ice deficits as well as any other emergencies which come up during the year. We are also recommending the addition of funds to the Override Stabilization Fund as promised to the voters to postpone the need for future tax increases, and continuing to monitor revenues and expenditures to keep future budgets balanced.

In closing, we need to emphasize the importance of controlling appropriations in the fiscal year 2015 budget. In the summer of 2013, when we last issued Town bonds, the Town maintained its high AAA rating from Standard and Poor's, which rates the Town's bonds. We accomplished this because we have a multi-year revenue and expenditure plan, a capital plan with strong support from Town Meeting, a strong reserve position and continued funding of the retiree health insurance fund. We cannot use any more of the Town's reserves without jeopardizing the Town's future financial condition. The voters must know that the Town can control expenditures and maintain a balanced budget. We need to utilize 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 in keeping the budgets balanced. We have allocated revenues as prudently and fairly as possible. Proposed increases must be balanced by reductions elsewhere. As always, we are available to answer any questions you may have.

Respectfully submitted,

Allan Tosti, Chair  
Arlington Finance Committee

**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 2-16 The Redevelopment Board and Board of Selectmen will report on these articles.**

**ARTICLE 17 BYLAW AMENDMENT/SECOND WATER METER**

To see if the Town will vote to amend the Town Bylaws to allow for the installation of a second water meter to measure water usage going through a permanently installed and Town of Arlington inspected backflow device feeding an in ground sprinkler system for landscape and gardening purposes that is controlled by a timer system and regulated by a rain delay gauge in order to conserve water; or take any action related thereto.

(Inserted at the request of Gary Tibbetts and ten registered voters)

**VOTED: The Finance Committee supports the no action recommendation of the Board of Selectmen.**

**ARTICLES 18-20 The Board of Selectmen will report on these articles.**

**ARTICLE 21 AMENDMENTS TO THE DISTRICT AGREEMENT OF THE MINUTEMAN REGIONAL VOCATIONAL SCHOOL DISTRICT**

To see if the Town will vote, consistent with Section VII of the existing “Agreement With Respect to the Establishment of a Technical and Vocational Regional School District” for the Minuteman Regional Vocational School District, to accept the amendments to said Agreement which have been initiated and approved by a majority of the Regional School Committee and which have been submitted to the Board of Selectmen of each member town prior to its vote on this article.

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

**VOTED: The Finance Committee supports the favorable action recommendation of the Board of Selectmen. (16-1)**

**COMMENT:** The Town of Arlington has been saddled with an unfair regional agreement for Minuteman for over 40 years during which we paid over 30% of the cost of the school, while having only 1/16 of the vote on the school committee. The changes before you today represent a major step forward in bringing fairness to our relationship with the school. Both the capital costs and our representation on the regional school committee will be based on equality and enrollment. The Selectmen’s report contains a summary of the changes which we hope you will support.

**ARTICLE 22**

**ACCEPTANCE OF LEGISLATION/COMMUNITY PRESERVATION ACT**

To see if the Town will vote to accept Sections 3 to 7, inclusive, of Chapter 44B of Massachusetts General Laws, the Community Preservation Act, to establish a dedicated funding source to enable the Town to, including without limitation: (1) acquire and preserve open space; (2) create and restore land for recreational uses; (3) preserve and rehabilitate historic buildings and sites; and (4) create and support affordable housing; to determine and approve a surcharge on real property for the purposes permitted by said Act; to determine whether the Town will accept any of the exemptions from such surcharge permitted by the Act; or take any action related thereto.

(Inserted at the request of Susan Stamps and ten registered voters)

**VOTED: That no action be taken under this article (12-1-1)**

**COMMENT:** The Finance Committee recommends against approaching the citizens for additional tax revenue under this statute for several reasons. The first and most important reason involves the need to go to the ballot over the next 6 years for additional funds for two and possibly three major needs of the town. According to the long term plan shown on Appendix D, we will probably need a significant override to maintain the operating budget of the town by 2019. In addition, we will also need to approach the citizens for approval of debt exclusions for a major renovation of Arlington High School and possibly Minuteman Regional Vocational High School. This will cost the taxpayers of the town a great deal of money. Can we reasonably ask their approval of this tax increase as well?

Another reason for not supporting this additional tax increase is a matter of priorities. The projects that can be completed under this program would be nice to accomplish, but they are not essential. Maintaining the basic operating services our citizens depend upon is essential. Maintaining the accreditation of the high school is essential.

Finally most of the major projects involving public facilities which can be funded under the Community Preservation Act are being taken care of under the Capital Budget and Program that comes before us every year. Affordable housing is being accomplished by the Affordable Housing Corporation and the Housing Authority and our own zoning bylaws and there is virtually no open space available for purchase in the town. These projects might take a little longer to accomplish, but they are getting done.

**ARTICLE 23**

**ACCEPTANCE/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, by state regulation or court action; or take any action related thereto.

(Inserted at the request of the Finance Committee)

**VOTED: No report at this time.**

**COMMENT:** Because there is no legislation enacted in this area that could be accepted at this time, the Finance Committee voted to not make a recommendation at this time on this Article. If an opportunity occurs that we can take advantage of, a recommendation will be made. If not, we will change our recommendation to No Action.

**ARTICLES 24-25 The Board of Selectmen will report on these articles.**

**ARTICLE 26 COLLECTIVE BARGAINING**

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

- A. Local 680, American Federation of State, County and Municipal Employees;
- B. Service Employees International Union (formerly NAGE);
- C. Robbins Library Professional Association;
- D. Local 1297, International Association of Firefighters;
- E. Arlington Patrolmen's Association;
- F. Arlington Ranking Police Officers' Association;
- G. M Schedule and non-union employees; and
- H. Full-time elected officials.

(Inserted at the request of the Town Manager)

**VOTED: That no action be taken on this article.**

**COMMENT:** Action on the last of the union contracts to be negotiated was taken at the Special Town Meeting on April 30th. With this action, all unions are now under contract through June 30, 2015.

**ARTICLE 27 POSITIONS RECLASSIFICATION**

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

(Inserted at the request of the Town Manager and the Director of Human Resources)

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



1. By reclassifying the following positions:

A. Principal Clerk and Bookkeeper, OA7 to OA5 Library	FTE 1	
B. Medical Records Clerk - AYCC, OA2 to ATP2 Health and Human Services	FTE .3714	\$2,642
C. Senior Planner and Housing Director, ATP10 to ATP12 Planning and Community Development	FTE 1	\$11,224
D. Health Compliance Officer/Inspections, ATP5 to ATP7 Health and Human Services	FTE 1	\$5,474

**And to fund the \$19,340 appropriation as indicated above, said sum to be raised by general tax and included in the budgets of the departments affected.**

2. By adding the following positions:

- A. Clinical Director – AYCC ATP9  
Health and Human Services
- B. Assistant Clinical Director – AYCC ATP7  
Health and Human Services
- C. Systems Analyst/Director of GIS ATP12  
Information Technology
- D. GIS Specialist/Technical Planner ATP7  
Information Technology/Planning and Community Development
- E. Asst. Director of Planning and Community Dev./Housing Director ATP12  
Planning and Community Development

3. By deleting the following positions:

- A. Prin. Clinical Social Worker/AYCC Assistant Director ATP8  
Health and Human Services
- B. Clinical Coordinator/AYCC ATP8  
Health and Human Services
- C. GIS Coordinator ATP9  
Information Technology
- D. Technical Planner –ATP5  
Planning and Community Development
- E. Senior Planner and Housing Director ATP10  
Planning and Community Development
- F. Asst. Director of Planning and Community Dev. ATP12  
Planning and Community Development

**ARTICLE 28**

**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, Human Resources, Comptroller, Information Technology, Town Treasurer and Collector of Taxes, Assessors, Legal and Workers’ Compensation, Town Clerk, Registrars, Planning and Community Development, Redevelopment Board, Parking, Zoning Board of Appeals, Public Works, Cemeteries, 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 Appendix B Below.**

**ARTICLE 29**

**APPROPRIATION/REVALUATION OF REAL/  
PERSONAL PROPERTY**

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

(Inserted at the request of the Board of Assessors)

**VOTED: That the sum of \$10,000 be and hereby is appropriated to fund a revaluation of the real and personal property in the Town, said sum to be raised by general tax and expended under the direction of the Board of Assessors.**

**COMMENT:** This Article requests an appropriation of \$10,000 to add to the Revaluation Account, whose balance is approximately \$19,000. The Assessors need this additional \$10,000 for revaluation of Town properties, work to be done in FY 2015. Additionally, the Assessors will be seeking \$10,000 in FY 2016 for the same purpose. However in FY 2017 physical inspections of properties will take place, the first in nine (9) years. This will be requested in 2016.

## ARTICLE 30

## 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 \$9,918,358 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:**

(This space intentionally blank)

Item	Amount	Project	Department
1.	\$5,000	Photocopier lease	BOARD OF SELECTMEN
2.	\$16,000	Automated External Defibrillators	COMMUNITY SAFETY - POLICE SERVICES
3.	\$17,000	Bullet Proof Vest Program	COMMUNITY SAFETY - POLICE SERVICES
4.	\$10,000	Certified Patrol/Narcotic K9	COMMUNITY SAFETY - POLICE SERVICES
5.	\$4,500	Laser Radar	COMMUNITY SAFETY - POLICE SERVICES
6.	\$5,500	Photocopier	COMMUNITY SAFETY - POLICE SERVICES
7.	\$13,000	Radio Upgrade/Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
8.	\$15,000	Records Management Server Upgrade	COMMUNITY SAFETY - POLICE SERVICES
9.	\$5,000	Security System	COMMUNITY SAFETY - POLICE SERVICES
10.	\$131,000	Vehicle Replacement Program	COMMUNITY SAFETY - POLICE SERVICES
11.	\$2,800	AYCC Photocopier	HEALTH & HUMAN SERVICES
12.	\$3,500	Install card access system Whittemore Robbins House	HEALTH & HUMAN SERVICES
13.	\$2,800	Photocopier Lease - BOH/COA	HEALTH & HUMAN SERVICES
14.	\$25,000	Whittemore Robbins Carriage House & Garage	HEALTH & HUMAN SERVICES
15.	\$10,000	Whittemore Robbins House - Exterior & Interior	HEALTH & HUMAN SERVICES
16.	\$15,000	Whittemore Robbins House Window Replacement	HEALTH & HUMAN SERVICES
17.	\$3,500	Whittemore, Carriage & Cottage repoint foundations	HEALTH & HUMAN SERVICES
18.	\$30,000	Replacement Air Conditioning Unit	INFORMATION TECHNOLOGY
19.	\$5,000	Photocopier lease	INSPECTIONS
20.	\$5,000	Photocopier	LEGAL/WORKERS' COMPENSATION
21.	\$6,250	Evaluation & Replacement Reserve Analysis	LIBRARY
22.	\$5,800	Exhaust fans	LIBRARY
23.	\$5,100	PC Vend Printing/Photocopier Project	LIBRARY
24.	\$2,800	Photocopier	LIBRARY
25.	\$20,000	Broadway Plaza Phase I	PLANNING
26.	\$40,000	Gateways Improvements	PLANNING
27.	\$2,500	Photocopier/Equipment	PLANNING
28.	\$12,000	Senior Center - Assessment & Develop Plans	PLANNING
29.	\$32,000	Mall Lights	PUBLIC WORKS ADMINISTRATION
30.	\$2,000	Photocopier	PUBLIC WORKS ADMINISTRATION
31.	\$350,000	Roadway Reconstruction	PUBLIC WORKS HIGHWAY DIVISION
32.	\$420,250	Roadway Reconstruction Override 2011	PUBLIC WORKS HIGHWAY DIVISION
33.	\$50,000	Sidewalks and Curbstones	PUBLIC WORKS HIGHWAY DIVISION
34.	\$5,000	Small equipment	PUBLIC WORKS HIGHWAY DIVISION
35.	\$12,000	Snow Plow - (1 per 2 yr.)	PUBLIC WORKS HIGHWAY DIVISION
36.	\$28,000	Van	PUBLIC WORKS PROPERTIES DIVISION
37.	\$10,000	Feasibility Study	RECREATION
38.	\$30,000	AHS Exterior Doors	SCHOOLS
39.	\$5,000	Asbestos Abatement - Remove Tiles	SCHOOLS
40.	\$30,000	Asbestos abatement High School	SCHOOLS
41.	\$5,000	Custodial/maint. Equip. replacement program	SCHOOLS
42.	\$120,000	Photocopier Lease Program	SCHOOLS
43.	\$15,000	Stratton Furniture & Classroom Improvements	SCHOOLS
44.	\$5,000	Photocopier	TOWN MANAGER
45.	\$10,000	Office Security Analysis	TREASURER
46.	\$6,000	Photocopier	TREASURER
	<b>\$1,554,300</b>	<b>Acquisitions Total</b>	
	\$9,772,114	Prior Debt Service	
	\$169,722	New Debt Service	
	(\$83,000)	Less Ed Burns Rink	
	(\$47,600)	Less Ambulance Revolving Fund	
	(\$25,000)	Less Antenna Fund	
	(\$50,000)	Less Capital Carryforward	
	(\$220,875)	Less Enterprise Fund Debt Service Appropriation	
	(\$1,151,303)	Less MWRA Loan Payments	
	<b>\$9,918,358</b>		<b>Grand Total</b>

**(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.	\$150,000	Design and Renovate New Food Pantry Space	HEALTH & HUMAN SERVICES
2.	\$10,000	Headstone Cleaning and Repair	PUBLIC WORKS CEMETERY DIVISION
3.	\$225,000	Columbarium Construction	PUBLIC WORKS CEMETERY DIVISION
4.	\$500,000	Chapter 90 Roadway	PUBLIC WORKS HIGHWAY DIVISION
5.	\$125,000	Install Sidewalk Ramps CDBG	PUBLIC WORKS HIGHWAY DIVISION
6.	\$150,000	Drainage Rehab-Regulatory Compliance (Ch-308)	PUBLIC WORKS WATER/SEWER DIVISION
7.	\$100,000	Hydrant Replacement Program	PUBLIC WORKS WATER/SEWER DIVISION
8.	\$1,300,000	Sewer System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
9.	\$5,000	Small Equipment	PUBLIC WORKS WATER/SEWER DIVISION
10.	\$850,000	Water System Rehabilitation	PUBLIC WORKS WATER/SEWER DIVISION
11.	\$35,000	Small Utility Pickup	PUBLIC WORKS WATER/SEWER DIVISION
12.	\$40,000	ARB - 23 Maple Roof/Gutter Downspout/chimney	REDEVELOPMENT BOARD
13.	\$55,000	ARB - Central Mechanical/Electrical/Plumbing/Elevator	REDEVELOPMENT BOARD
14.	\$15,000	ARB - Central School baths, halls, lobby	REDEVELOPMENT BOARD
15.	\$80,000	ARB - Central School Site Improvements/walkway	REDEVELOPMENT BOARD
16.	\$10,000	ARB - Jefferson Cutter Exterior Chimney/Trim/Walls/Windows	REDEVELOPMENT BOARD
17.	\$10,000	ARB - Jefferson Cutter House - Bldg Assessment	REDEVELOPMENT BOARD
18.	\$20,000	ARB - Jefferson Cutter House - Hearth Supports	REDEVELOPMENT BOARD
	<b>\$3,680,000</b>		<b>Grand Total</b>

**(3) That the sum of \$12,568,705 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:**

(This space intentionally blank)

Item	Amount	Project	Department	Statutory Citation, Chapter 44, Sec ( ), or Any Enabling Authority
1.	\$6,050,000	Fire Station - Central	COMMUNITY SAFETY - FIRE SERVICES	7(3A&22)
2.	\$40,000	Protective Gear Replacement	COMMUNITY SAFETY - FIRE SERVICES	7(9)
3.	\$373,505	C.S. Building Renovations -5 Year plan	COMMUNITY SAFETY - POLICE SERVICES	7(3A&22)
4.	\$500,000	Replace Phone System	COMPTRROLLER	7(9)
5.	\$452,000	SCHOOL - Replacement academic PC's district wide	INFORMATION TECHNOLOGY	7(28&29)
6.	\$40,000	School - Software Licensing	INFORMATION TECHNOLOGY	7(28&29)
7.	\$40,000	School Dept. Admin Computers	INFORMATION TECHNOLOGY	7(28&29)
8.	\$40,000	School Dept-Admin Micro Program	INFORMATION TECHNOLOGY	7(28&29)
9.	\$30,000	Software Upgrades & Standardization - Town	INFORMATION TECHNOLOGY	7(28&29)
10.	\$200,000	Town Network Infrastructure	INFORMATION TECHNOLOGY	7(28&29)
11.	\$60,000	Town-Microcomputer Program	INFORMATION TECHNOLOGY	7(28&29)
12.	\$27,200	MLN Computer Project	LIBRARY	7(38&29)
13.	\$22,500	Repointing - 1992 Addition	LIBRARY	7(3A&22)
14.	\$126,000	RFID Project - Radio Frequency ID system	LIBRARY	7(9)
15.	\$15,000	BOS - Parmenter Oil Tank Removal	PLANNING	7(3A&22)
16.	\$110,000	Backhoe	PUBLIC WORKS CEMETERY DIVISION	7(9)
17.	\$230,000	Roadway Improvements	PUBLIC WORKS CEMETERY DIVISION	7(6)
18.	\$125,000	Flood Mitigation Grant FEMA Millbrook	PUBLIC WORKS ENGINEERING DIVISION	7(7)
19.	\$90,000	1 Ton Dump Truck w/Plow/Sander (2)	PUBLIC WORKS HIGHWAY DIVISION	7(9)
20.	\$80,000	3/4 Ton Pick-up, 4wd w/Plow (2)	PUBLIC WORKS HIGHWAY DIVISION	7(9)
21.	\$140,000	4WD Truck w/Sander	PUBLIC WORKS HIGHWAY DIVISION	7(9)
22.	\$65,000	Install Sidewalk Ramps	PUBLIC WORKS HIGHWAY DIVISION	7(6)
23.	\$165,000	Loader 3CY Capacity	PUBLIC WORKS HIGHWAY DIVISION	7(9)
24.	\$50,000	MER - Vehicle Lift	PUBLIC WORKS HIGHWAY DIVISION	7(9)
25.	\$17,000	Sander Body	PUBLIC WORKS HIGHWAY DIVISION	7(9)
26.	\$45,000	1 Ton Utility Truck w/Gate	PUBLIC WORKS NATURAL RESOURCES DIVISION	7(9)
27.	\$145,000	Mini-Loader (Skid-Steer) w/Sidewalk Plow & Snow Blower	PUBLIC WORKS NATURAL RESOURCES DIVISION	7(9)
28.	\$50,000	ADA Study Implementation Program	RECREATION	7(25)
29.	\$75,000	Magnolia Field Basketball Court Renovation	RECREATION	7(25)
30.	\$467,500	Spy Pond Tennis Courts	RECREATION	7(23&25)
31.	\$120,000	ARB - Central Parking Lot Replacement	REDEVELOPMENT BOARD	7(6)
32.	\$40,000	Bus 105 - 8 7-D Tahoe	SCHOOLS	7(9)
33.	\$250,000	Hardy School Windows	SCHOOLS	7(3A&22)
34.	\$10,000	High School - HVAC steam trap replacement	SCHOOLS	7(3A&22)
35.	\$40,000	Maintenance Service Van	SCHOOLS	7(9)
36.	\$60,000	Ottoson - Light & Stage Equipment & Lockers	SCHOOLS	7(3A&22)
37.	\$100,000	Stratton Building Improvements	SCHOOLS	7(3A&22)
38.	\$25,000	Van 110 - 8 passenger 7-D minivan	SCHOOLS	7(9)
39.	\$53,000	Replace 4 Digital Pymt Parking Meters	TREASURER	7(9)
40.	\$10,568,705	Subtotal General Fund		
41.	\$2,000,000	Water Meter Replacement	PUBLIC WORKS WATER/SEWER DIVISION (WATER/SEWER ENTERPRISE FUND)	7(9)
42.	\$12,568,705		Grand Total	

And that the Treasurer, with the approval of the Board of Selectman, is hereby authorized to borrow not exceeding the sum of \$12,568,705 under and pursuant to the statutes cited above (requires a 2/3 vote), and any other enabling authority, and to issue bonds or notes of the Town therefor, said sum to be expended under the direction of the Town Manager.

- (4) That the Town Manager is authorized and directed to apply for and accept any further federal, state or other grants that may be available for any one or more of the foregoing projects and equipment.
- (5) Notwithstanding the foregoing, in the event that monies are not expended for the purposes delineated above then the Comptroller is authorized and directed not to

transfer these excess funds to available funds, but said funds shall remain and be accounted for in the warrant article pending further vote of the Town Meeting, except as otherwise provided by law, and,

- (6) That any amounts appropriated under Section (3) above for a particular purpose under a specified section of Chapter 44 and not needed for such purpose may be expended by the Town Manager, with the approval of the Capital Planning Committee, for any other purpose listed in Section (3) above under the same section of Chapter 44.

**ARTICLE 31 RESCIND BORROWING AUTHORIZATIONS FROM PRIOR YEARS**

To see if the Town will vote to rescind the authority to borrow, from prior years’ authorizations, the amounts remaining with regard to any numbered prior Annual and/or Special Town Meeting Warrant Articles; or take any action related thereto.

(Inserted at the request of the Town Treasurer)

**VOTED:** That the Town rescind the authority to borrow previously authorized un-issued debt, comprised of amounts voted by the Town under the following warrant articles:

<u>Amount Rescinded</u>	<u>Warrant Article and Town Meeting</u>	<u>Purpose</u>
\$10,000,000	Article 6, 2009 Annual Town Meeting	Capital Plan
\$ 125,000	Article 42, 2009 Annual Town Meeting	Capital Plan

**COMMENT:** The smaller amount is unissued debt that is no longer required. The larger amount was authorized in 2009 so that the Town could apply for American Recovery Act grant available from the Federal Government. Unfortunately that effort was unsuccessful.

**ARTICLE 32 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 \$800,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of sewers and sewerage facilities, inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$800,000 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 become available from the Massachusetts Water Resources Authority or other sources.**

COMMENT: This authorization allows the Town to receive an interest free loan from the MWRA and issue municipal debt in support of capital construction projects.

**ARTICLE 33    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 \$750,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Board of Selectmen, is authorized to borrow \$750,000 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 from the Massachusetts Water Resources Authority or other sources.**

COMMENT: This authorization allows the Town to receive an interest free loan from the MWRA and issue municipal debt in support of capital construction projects.

**ARTICLE 34    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 \$3,788.615 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 High School Committee.

**ARTICLE 35 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, Arlington Committee on Tourism and Economic Development, Vision 2020, Transportation Advisory Committee and any other Town Committee or Commission; or take any action related thereto.

(Inserted at the request of the Town Manager)

**VOTED:** That the sum of \$37,535 be and hereby is appropriated to be expended by the following commissions, committees, and boards in the amounts indicated:

- A. Arlington Historical Commission – \$2,160**
- B. Historic District Commissions – \$5,100**  
(Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District commission, Jason/Gray Historic District Commission, Russell Historic District Commission, Pleasant Street Historic District Commission and Mount Gilboa/Crescent Hill Historic District Commission)
- C. Capital Planning Committee – \$0**
- D. Commission on Disability – \$3,000**
- E. Recycling Committee – \$3,000**
- F. Human Rights Commission – \$4,500**
- G. Arlington Tourism and Economic Development Committee - \$1,775**
- H. Vision 2020 - \$3,000 (9-8)**
- I. Transportation Advisory Committee - \$15,000**

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

**ARTICLE 36**

**APPROPRIATION/TOWN CELEBRATIONS**

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

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

(Inserted at the request of the Town Manager)

**VOTED: The sum of \$10,167 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. 2014 Town Day Celebration - \$0**
- C. Display of American Flags on Massachusetts Avenue - \$0**
- D. Placing of American Flags on the Graves of Veterans - \$4,500**

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

**ARTICLE 37**

**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 1 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 \$8,014 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. Indemnification of Medical Costs – \$8,014**

**(To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during the previous calendar year 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, 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 38                                    APPROPRIATION/ELIMINATION OF EXTRACURRICULAR PROGRAMS FEE IN ARLINGTON PUBLIC SCHOOLS**

To see if the Town will vote to appropriate the sum of \$410,000.00 to eliminate the fee in extracurricular programs in the Arlington Public Schools; or take any action related thereto.

(Inserted at the request of Bill Downing and ten registered voters)

**VOTED:                                    That no action be taken under this article.**

COMMENT:                                    The Finance Committee is recommending an appropriation for the School Department that is very generous taking into account special education costs and increasing enrollment. The Town simply cannot afford more than that. Please refer to the long range plan and the deficits projected in our future.

In addition, the Town Meeting cannot force the School Committee to change its policies in this area. That is strictly under their jurisdiction. This would simply be another appropriation to the school department with no strings attached. While no one likes having to pay for services, the taxpayers and rate payers have had to shoulder more in order to support all of our Town services and it is not unfair that parents contribute to the support of some of the extracurricular activities that their children take advantage of. The school department has methods in place to insure that no one is denied a service because of inability to pay.

**ARTICLE 39                                    APPROPRIATION/WATER BODIES FUND**

To see if the Town will appropriate a sum of money to the Town's Water Bodies Fund for the maintenance, treatment and oversight of all the Town's water bodies, said sum (\$50,000) to be raised by the general tax and expended under the direction of the Town Manager who will also report to Town Meeting on the status of the fund; or take any action related thereto.

(Inserted at the request of the Vision 2020 Standing Committee, its Environment Task Group's Committees (Spy Pond, Reservoir, and Sustainable Arlington) and the Conservation Commission)

**VOTED:** That the sum of \$40,000 be and hereby is appropriated to the Water Bodies Fund for the purpose of testing, maintaining, treating and oversight of the Town's water bodies. Said sum to be raised by the general taxes and expended under the direction of the Town Manager. The Town Manager shall report to the next Annual Town Meeting on the status of the water bodies of the Town. (13-6)

**COMMENT:** The Water Bodies Fund, established by special legislation four years ago, is used for periodic testing, treatment, maintenance and oversight of the town's water bodies. The fund receives private as well as public donations. The current need is for treatment to reduce growth of invasive weeds at Spy Pond, the Arlington Reservoir, and Hills Pond.

**ARTICLE 40** **APPROPRIATION/HARRY BARBER COMMUNITY SERVICE PROGRAM**

To see if the Town will vote to appropriate the sum of \$7,500.00 for the Harry Barber Community Service Program for the Council on Aging, to 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. (14-2)

**COMMENT:** This program provides the opportunity for senior citizens to provide service in various Town departments in exchange for payment, which they can use to help with taxes and rent.

**ARTICLE 41** **APPROPRIATION/RESTORATION OF UNCLE SAM HISTORIC SITE SIGNAGE**

To see if the Town will vote to restore or replace the Uncle Sam Statue Arlington Historic Site sign design submitted by contractor Roll, Barresi, as voted by 2012 Town Meeting Article 52, amended, and approved by the Uncle Sam Committee, to appropriate a sum of money not exceeding \$500.00 to fund same, to determine how this sum shall be raised or expended; or take any action related thereto.

(Inserted at the request of the Uncle Sam Committee)

**VOTED:** That no action be taken under this article.

**COMMENT:** This article involves a dispute over the wording of a sign to be placed at the new visitor's information booth. The original appropriation last year was placed under the jurisdiction of the Town Manager and we believe that is the appropriate official to make these decisions.

**ARTICLE 42**

**APPROPRIATION/RESTORATION OF UNCLE SAM TO TOWN STATIONERY**

To see if the Town will vote to restore the phrase “*Birthplace of Uncle Sam*” on all applicable town stationery, to appropriate funds not to exceed \$500.00 for this purpose, to be implemented as current supplies are exhausted; or take any action related thereto.

(Inserted at the request of the Uncle Sam Committee)

**VOTED:** That no action be taken under this article.

**COMMENT:** The Finance Committee believes that the stationary of the Town should be decided by the individual appointing authorities. If they choose to add “*Birthplace of Uncle Sam*”, no appropriation is needed because the headings are added digitally.

**ARTICLE 43**

**APPROPRIATION/HOLIDAY LIGHTS FOR UNCLE SAM PLAZA**

To see if the Town will vote to appropriate the sum of \$500.00 to purchase an appropriate number of strings of holiday lights to decorate Uncle Sam Plaza for the holidays, under the direction of the Department of Public Works or their assignees; or take any action related thereto.

(Inserted at the request of the Uncle Sam Committee)

**VOTED:** That no action be taken under this article.

**COMMENT:** Funds are available within the Public Works budget and the Town Manager has assured us that next November/December the Uncle Sam Plaza will be lit.

**ARTICLE 44**

**APPROPRIATION/HISTORIC TOWN SITES’ SIGNAGE**

To see if the Town will appropriate a sum of money for the design and acquisition of directional signage relative to historic Town sites, such as the Old Burying Ground, Prince Hall Cemetery, and the Foot of the Rocks, as the second phase of the previously approved signage program, said sum to be raised by the general tax and expended under the direction of the Town Manager; or take any action related thereto.

(Inserted at the request of the Arlington Committee on Tourism and Economic Development)

**VOTED:** That no action be taken under this article.

**COMMENT:** The Town Meeting has appropriated \$20,000 in each of the last two years for this project and the Finance Committee believes that the first phase of signage should be completed and evaluated before additional monies are appropriated.

**ARTICLE 45**

**APPROPRIATION/OLD BURYING GROUND REPAIRS**

To see if the Town will appropriate a sum of money to repair and address safety issues relative to crypts, gravestones, etc., in the Old Burying Ground, said sum to be raised by the general tax and expended under the direction of the Town Manager; or take any action related thereto.

(Inserted at the request of the Arlington Committee on Tourism and Economic Development)

**VOTED: That no action be taken under this article.**

**COMMENT:** The Finance Committee supports the intent of this article but nonetheless voted unanimously to recommend no action because a more comprehensive analysis is required before any further monies are spent on repairs at the Old Burying Ground. The Finance Committee requests that the Town Manager report next year with a detailed plan that clearly outlines the work that needs to be performed together with an estimate of costs, offers a schedule for completion of all necessary repairs, resolves any ownership and/or jurisdictional issues relative to the Old Burying Ground and its headstones and crypts, identifies any other potential funding sources for these repairs, and addresses the issue of whether these repairs should more appropriately be considered capital expenses.

**ARTICLE 46 APPROPRIATION/BATTLE ROAD SCENIC BYWAY:  
ROAD TO REVOLUTIONS**

To see if the Town will appropriate the sum of \$5,000.00 in support of activities specified by the MEMORANDUM OF UNDERSTANDING by and between the Town of Arlington, the Town of Lexington, the Town of Lincoln, the Town of Concord, and the Minute Man National Historical Park for the purpose of establishing a permanent management entity for The Battle Road Scenic Byway: Road to Revolutions, said sum to be raised by the general tax; or take any action related thereto.

(Inserted at the request of the Arlington Committee on Tourism and Economic Development)

**VOTED: That the sum of \$5,000 be and hereby is appropriated to support activities specified by the Memorandum of Understanding between the Town of Arlington, the Town of Lexington, the Town of Lincoln, the Town of Concord, and the Minute Man National Historical Park for the purpose of establishing a management entity for The Battle Road Scenic Byway: Road to Revolutions. Said sum to be raised by general tax and expended under the direction of the Town Manager.**

**COMMENT:** These funds, together with the contributions from the other towns, will be used to establish a committee that coordinates the actions of the four towns and the National Historic Park in order to improve tourism and related economic development within the area. This will be especially important to Arlington since we tend to be the neglected step child in regards to regional tourism.  
“The Byway Committee shall have no independent authority to make regulatory changes or appropriate municipal funding.....Any participating Town or the Park may withdraw from this Memorandum of Understanding upon 60 days written notice to the Byway Committee, signed by the Town’s Board of Selectmen .....” excerpts from the Memorandum of Understanding.

**ARTICLE 47**

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

To see if the Town will vote to appropriate a sum of money to implement the provisions of Chapter 32 of Massachusetts General Laws Section 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town and those employees who retired under an Accidental Disability; provided, however, that no one who retires after May 1, 2010 shall be eligible under this vote unless they qualify for at least a fifty percent pension, without this vote upon their retirement; 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 provisions of Chapter 32 of Massachusetts General Laws Section 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town and those employees who retired under an Accidental Disability; provided, however, that no one who retires after May 1, 2010 shall be eligible under this vote unless they qualify for at least a fifty percent pension, without this vote, upon their retirement. 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; said sum to be expended under the direction of the Retirement Board. (17-0-1)**

**COMMENT:**

This vote, which is required annually, allows the Retirement Board to ensure that retired employees will not drop below 50% of the current salary of the position they held as an active Town employee.

**ARTICLE 48**

**APPROPRIATION/OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND**

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

(Inserted at the request of the Contributory Retirement Board)

**VOTED:** That the Town takes the following actions:

- (a) appropriates into said Other Post-Employment Benefits Fund (OPEB), authorized by Chapter 161 of the Acts of 2005, the sum of \$412,877 representing that amount of money that is the difference between the previously established base amount of \$500,000 and the fiscal 2015 appropriation for the non-contributory pension obligation; said sum to be raised by the general tax;
- (b) 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.
- (c) appropriates into said fund the sum of \$300,000 to be transferred from the remaining balance in the health benefit trust fund. (17-0-1)

**COMMENT:** This recommendation continues the program to fund the unfunded liability for retiree health insurance.

**ARTICLE 49** **ACCEPTANCE OF LEGISLATION/INCREASE**  
**MINIMUM ALLOWANCE CONTAINED IN G.L. c. 32, § 12**

To see if the Town Meeting will vote to accept the provision of Chapter 176 of the Acts of 2011, Section 29 and 30, to allow the minimum allowance contained in G.L. c. 32, § 12 to be increased from \$250 to \$500 per month; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

**VOTED:** That the Town accept the provisions of Chapter 176 of the Acts of 2011, Section 29 and 30, to allow the minimum allowance contained in G.L. c. 32, § 12 to be increased from \$250 to \$500 per month.

**COMMENT:** Article 49 would increase certain benefits for an employee who has two or more years of creditable service and subsequently passes away as an employee. Under this statute, the spousal/child survivor benefit for the deceased employee would be calculated as if the employee were 55 years old. If Town Meeting accepts this legislation, then if that benefit came to less than \$6,000 for the survivor (the threshold was previously set at \$3,000 in 1983) the Retirement board could raise the benefit to \$6,000 per year. The benefit is limited to a spouse or a designated option D beneficiary (Parent, Child or Sibling). The Town's actuarial consultant has calculated that the impact on the total actuarial liability for the Town, considering active employees and 12 eligible retirees is \$124,000; this is 0.06% of the Town's Total Accrued Actuarial Liability.



**ARTICLE 50** **APPROPRIATION/LONG TERM STABILIZATION FUND**

To see if the Town will make an appropriation to or from the Long Term Stabilization Fund 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 \$100,000 be and hereby is appropriated to the Long Term Stabilization Fund, said sum to be raised by general tax.**

**COMMENT:** The Finance Committee recommends that we appropriate a yearly sum in this account for the foreseeable future to both protect the financial position of the Town and reinforce the Town’s bond rating.

**ARTICLE 51** **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 \$350,000 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 52** **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 or Perpetual Care Funds”; or take any action related thereto.

(Inserted at the request of the Finance Committee)

**VOTED:** **That the Town transfers \$150,000 to the Cemetery Commissioners for the care of Town cemeteries and \$10,000 to the Capital Budget for headstone cleaning and repair, said sums shall be taken from the Perpetual Care Fund; and \$225,000 to the Capital Budget from the Sale of Lots and Graves.**

**ARTICLE 53** **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, 2014; or take any action related thereto. (Inserted at the request of the Finance Committee)

**VOTED:** **That the sum of \$3,042,925 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.**





**VOTED:** That the Town hereby ratifies the following financial items in the collective bargaining agreement and memorandum of agreement with the Arlington Patrolmen's Association:

**A 2.75% general wage increase effective July 1, 2013;**

**And that for this purpose the sum of \$89,000 be transferred from a fund which has been previously appropriated and set aside by vote of the April 22, 2013 Annual Town Meeting under Warrant Article 29, said sum to be expended under the direction of the Town Manager.**

**COMMENT:** With this action, all unions are now under contract through June 30, 2015.

**ARTICLE 5 CAPITAL BUDGET/CENTRAL FIRE STATION**

To see if the Town will vote to appropriate a sum of money for renovations to the Central Fire Station, determine how the money 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)

**VOTED:** That no action be taken under this article.

**COMMENT:** Action on this article will be taken at the Annual Town Meeting under Article 30, Capital Budgets.

**ARTICLE 6 APPROPRIATION/PEIRCE ELEMENTARY SCHOOL REPAIR**

To see if the Town will vote to appropriate a sum of money from the Municipal Building Insurance Fund for the cost of emergency repairs to the Peirce Elementary School; or take any action related thereto.

(Inserted at the request of the Town Manager)

**VOTED:** That the sum of \$25,863 be transferred from the Municipal Buildings Insurance Fund to fund repairs and replacements due to a heating system malfunction on January 4, 2014 which resulted in frozen, bursting pipes at the Peirce Elementary School, said sum to be expended under the direction of the Town Manager.

**ARTICLE 7 TRANSFER OF FUNDS/SPECIAL EDUCATION STABILIZATION FUND**

To see if the Town will vote to transfer a sum of money between the Special Education Stabilization Fund and the Arlington Public Schools in accordance with the Provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law; determine how much money should be transferred into or out of such Stabilization Fund; or take any action related thereto.

(Inserted at the request of the Arlington School Committee)

**VOTED:**

**That the sum of \$500,000 be appropriated and transferred from the Special Educations Stabilization Fund to the Arlington Public Schools in accordance with the Provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law to fund unanticipated special education costs in the current fiscal year, said sum to be expended under the direction of the Superintendent of Schools.**

**Appendix B**  
**Fiscal Year 2015 Budgets**

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2015, 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.

Prior year personnel budgets have been adjusted to include steps and increases funded under the collective bargaining warrant article.

"Unused salary reserve" includes unused funds appropriated in previous years for salary increases and overtime.

Individual Sub-Budgets to be appropriated separately.

<b>1</b>	<b>FINANCE COMMITTEE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	8,585	8,979	9,156	9,324	168	1.83%
	Expenses	2,508	2,500	2,500	2,500	0	0.00%
	TOTAL	<b>11,093</b>	<b>11,479</b>	<b>11,656</b>	<b>11,824</b>	<b>168</b>	<b>1.44%</b>
		<b>0.96%</b>	<b>3.48%</b>	<b>1.54%</b>	<b>1.44%</b>		
	Detail of Personnel Services:						
	Executive Secretary	5,535	5,756	6,106	6,274	168	2.75%
	Fincom members (21)	3,050	3,050	3,050	3,050	0	0.00%
	TOTAL PERSONNEL SERVICES	8,585	8,806	9,156	9,324	168	1.83%

  

<b>2</b>	<b>BOARD OF SELECTMEN</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	242,878	273,612	262,090	273,642	11,552	4.41%
	Expenses	128,630	142,310	128,535	175,625	47,090	36.64%
	SUB TOTAL	371,508	415,922	390,625	449,267		
	Water/Sewer Enterprise Fund	(22,507)	(21,432)	(24,143)	(23,007)	1,136	-4.71%
	TOTAL	<b>349,001</b>	<b>394,490</b>	<b>366,482</b>	<b>426,260</b>	<b>59,778</b>	<b>16.31%</b>
		<b>-2.96%</b>	<b>13.03%</b>	<b>-7.10%</b>	<b>16.31%</b>		
	<b>a. Administration and Licensing</b>						
	Personnel Services	212,878	221,885	227,610	239,162	11,552	5.08%
	Expenses	20,000	20,600	20,600	20,600	0	0.00%
	Out of State Travel	0	0	0	0	0	
	TOTAL	232,878	242,485	248,210	259,762	11,552	4.65%
	Detail of Personnel Services:						
	Board Administrator (inc. night stipend)	77,570	79,837	81,978	84,177	2,199	2.68%
	Administrator Assistant	58,883	60,650	62,317	64,031	1,714	2.75%
	Clerks (1 + 1 PT)	57,390	61,329	63,016	70,390	7,374	11.70%
	Longevity	3,534	4,569	4,799	5,064	265	5.52%
	SUB TOTAL	197,378	206,385	212,110	223,662	11,552	5.45%
	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	212,878	221,885	227,610	239,162	11,552	5.08%
	<b>b. Elections and Town Meeting</b>						
	Personnel Services	30,000	51,727	34,480	34,480	0	0.00%
	Expenses	58,430	80,930	49,435	96,525	47,090	95.26%
	State reimbursement for state elections	(7,000)	(17,720)	0	0		
	TOTAL	81,430	114,937	83,915	131,005	47,090	56.12%
	<b>c. Annual Report - Expenses</b>	2,200	3,500	3,500	3,500	0	0.00%
	<b>d. Accounting and Auditing</b>	55,000	55,000	55,000	55,000	0	0.00%

**Appendix B  
Fiscal Year 2015 Budgets**

<b>3</b>	<b>TOWN MANAGER</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	498,975	507,201	541,963	567,850	25,887	4.78%	
	Expenses	30,870	33,500	33,500	33,500	0	0.00%	
	<b>SUB TOTAL</b>	<b>529,845</b>	<b>540,701</b>	<b>575,463</b>	<b>601,350</b>	<b>25,887</b>	<b>4.50%</b>	
	Water/Sewer Enterprise Fund	(98,729)	(97,604)	(100,503)	(109,969)	(9,466)	9.42%	
	<b>TOTAL</b>	<b>431,116</b>	<b>443,097</b>	<b>474,960</b>	<b>491,381</b>	<b>16,421</b>	<b>3.46%</b>	
		3.16%	2.78%	7.19%	3.46%			
	<u>Detail of Personnel Services:</u>							
	Town Manager	163,990	158,000	161,160	164,383	3,223	2.00%	
	Deputy Town Manager	108,131	99,845	106,439	114,163	7,724	7.26%	
	Purchasing Officer	81,615	84,064	86,375	88,750	2,375	2.75%	
	Exec Sec'y/Admin Ass't	61,533	63,379	65,122	66,913	1,791	2.75%	
	Management analyst (1 PT)(1 PT)(1 FT)(1 FT)	15,736	20,323	50,328	56,708	6,380	12.68%	
	Public Information Officer (1 PT)	53,612	57,291	61,075	65,107	4,032	6.60%	
	<b>BASE SALARY + STEPS</b>	<b>484,617</b>	<b>482,902</b>	<b>530,499</b>	<b>556,024</b>	<b>25,525</b>	<b>4.81%</b>	
	Longevity	2,799	1,207	1,406	1,606	200	14.22%	
	Deferred compensation and long term disability	11,559	23,092	10,058	10,220	162	1.61%	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>498,975</b>	<b>507,201</b>	<b>541,963</b>	<b>567,850</b>	<b>25,887</b>	<b>4.78%</b>	

<b>4</b>	<b>HUMAN RESOURCES</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	269,126	237,114	244,881	255,288	10,407	4.25%	
	Expenses	36,450	36,450	36,450	56,450	20,000	54.87%	
	<b>SUB TOTAL</b>	<b>305,576</b>	<b>273,564</b>	<b>281,331</b>	<b>311,738</b>	<b>30,407</b>	<b>10.81%</b>	
	Water/Sewer Enterprise Fund	(11,213)	(14,337)	(12,870)	(13,578)	(708)	5.50%	
	Health insurance offset *	(43,215)	0	0	0	0		
	<b>TOTAL</b>	<b>251,148</b>	<b>259,227</b>	<b>268,461</b>	<b>298,160</b>	<b>29,699</b>	<b>11.06%</b>	
		41.18%	3.22%	3.56%	11.06%			
	<u>Detail of Personnel Services:</u>							
	Director of Personnel	92,860	95,646	98,276	103,798	5,522	5.62%	
	School Human Resource Officer (.5)(0)(0)(0) **	41,500						
	Assistant, Technician, Administrator (2.5)	131,321	137,567	142,656	147,384	4,728	3.31%	
	<b>BASE SALARY + STEPS</b>	<b>265,681</b>	<b>233,214</b>	<b>240,931</b>	<b>251,181</b>	<b>10,250</b>	<b>4.25%</b>	
	Longevity	3,445	3,900	3,949	4,106	157	3.98%	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>269,126</b>	<b>237,114</b>	<b>244,881</b>	<b>255,288</b>	<b>10,407</b>	<b>4.25%</b>	
	* GIC plan now managed by the state							
	** school human resource officer now fully funded in school budget							

<b>5</b>	<b>INFORMATION TECHNOLOGY</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	483,178	499,033	605,715	631,364	25,649	4.23%	
	Expenses	169,655	177,660	183,349	186,105	2,756	1.50%	
	<b>SUB TOTAL</b>	<b>652,833</b>	<b>676,693</b>	<b>789,064</b>	<b>817,469</b>	<b>28,405</b>	<b>3.60%</b>	
	Water/Sewer Enterprise Fund	(114,953)	(115,263)	(119,921)	(135,904)	(15,983)	13.33%	
	<b>TOTAL</b>	<b>537,880</b>	<b>561,430</b>	<b>669,143</b>	<b>681,565</b>	<b>12,422</b>	<b>1.86%</b>	
		3.48%	4.38%	19.19%	1.86%			
	<u>Detail of Personnel Services:</u>							
	Director of Information Technology	110,191	113,497	116,618	122,822	6,204	5.32%	
	Mgr of Software Development	95,651	98,521	101,230	104,014	2,784	2.75%	
	Production Coordinator	87,187	89,802	92,272	94,809	2,537	2.75%	
	Senior Programmer	64,614	66,552	68,382	70,263	1,881	2.75%	
	Programmer	56,351	58,042	59,638	66,499	6,861	11.50%	
	Technical Planner / GIS Coordinator (.5)(.5)(.5)(.3)	34,441	35,474	36,450	17,450	(19,000)		
	Systems Analyst / Director GIS			65,277	88,752	23,475	35.96%	
	Data Processing Admin Ass't *	23,929	24,647	50,650	52,042	1,392	2.75%	
	<b>BASE SALARY + STEPS</b>	<b>472,364</b>	<b>486,535</b>	<b>590,517</b>	<b>616,651</b>	<b>26,134</b>	<b>4.43%</b>	
	Overtime	0	1,000	1,000	1,000	0	0.00%	
	Longevity	10,814	11,498	14,198	13,715	(483)	-3.40%	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>483,178</b>	<b>499,033</b>	<b>605,715</b>	<b>631,364</b>	<b>25,649</b>	<b>4.23%</b>	
	Additional \$900,000 in school budget.							
	Printing costs have been moved to Treasurer's budget.							
	* 1/2 in Comptroller's budget prior to FY2014							

**Appendix B  
Fiscal Year 2015 Budgets**

<b>6</b>	<b>COMPTROLLER</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	339,298	356,312	342,757	352,799	10,042	2.93%
	Expenses	107,542	107,525	107,375	107,375	0	0.00%
	<b>SUB TOTAL</b>	<b>446,840</b>	<b>463,837</b>	<b>450,132</b>	<b>460,174</b>	<b>10,042</b>	<b>2.23%</b>
	Water/Sewer Enterprise Fund	(36,693)	(36,770)	(37,540)	(37,646)	(106)	0.28%
	<b>TOTAL</b>	<b>410,147</b>	<b>427,067</b>	<b>412,592</b>	<b>422,528</b>	<b>9,936</b>	<b>2.41%</b>
		2.02%	4.13%	-3.39%	2.41%		
	<u>Detail of Personnel Services:</u>						
	Comptroller	116,128	124,612	127,900	131,282	3,382	2.64%
	Assistant Comptroller	64,614	66,552	68,382	70,263	1,881	2.75%
	Data Processing Admin Ass't *	23,929	24,647			0	
	Junior Accountant	44,638	45,977	47,242	48,541	1,299	2.75%
	Principal Account Clerk	38,798	42,295	45,089	46,329	1,240	2.75%
	Telephone Operator (2 PT)	41,945	43,203	44,547	45,295	748	1.68%
	<b>BASE SALARY + STEPS</b>	<b>330,052</b>	<b>347,286</b>	<b>333,159</b>	<b>341,709</b>	<b>8,550</b>	<b>2.57%</b>
	Overtime	0	0	0	0	0	
	Longevity	9,246	9,026	9,597	11,089	1,492	15.55%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>339,298</b>	<b>356,312</b>	<b>342,757</b>	<b>352,799</b>	<b>10,042</b>	<b>2.93%</b>
	<i>* Data Processing Admin Ass't moved completely to IT budget in FY2014</i>						

<b>7</b>	<b>TREASURER-COLLECTOR</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	552,944	571,105	591,025	616,453	25,428	4.30%
	Expenses	101,454	108,375	127,375	140,875	13,500	10.60%
	Out-of-State Travel	3,000	3,000	3,000	3,000	0	0.00%
	<b>SUB TOTAL</b>	<b>657,398</b>	<b>682,480</b>	<b>721,400</b>	<b>760,328</b>	<b>38,928</b>	<b>5.40%</b>
	Water/Sewer Enterprise Fund	(70,411)	(69,674)	(72,345)	(85,293)	(12,948)	17.90%
	<b>TOTAL</b>	<b>586,987</b>	<b>612,807</b>	<b>649,055</b>	<b>675,035</b>	<b>25,980</b>	<b>4.00%</b>
		1.49%	4.40%	5.92%	4.00%		
	<u>Detail of Personnel Services:</u>						
	Treasurer	92,284	95,053	97,666	100,353	2,687	2.75%
	Deputy Treasurer	66,963	66,680	69,362	71,269	1,907	2.75%
	Management Analyst	59,737	61,529	66,823	69,923	3,100	4.64%
	Clerical (7)	308,449	322,299	331,163	339,804	8,641	2.61%
	<b>BASE SALARY + STEPS</b>	<b>527,433</b>	<b>545,561</b>	<b>565,014</b>	<b>581,349</b>	<b>16,335</b>	<b>2.89%</b>
	Overtime	5,000	5,000	5,000	15,000	10,000	200.00%
	Deputy Tax Collection Fees	15,000	15,000	15,000	15,000	0	0.00%
	Longevity	5,511	5,544	6,011	5,104	(907)	-15.09%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>552,944</b>	<b>571,105</b>	<b>591,025</b>	<b>616,453</b>	<b>25,428</b>	<b>4.30%</b>

<b>8</b>	<b>POSTAGE</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	29,568	30,453	31,279	31,279	0	0.00%
	Expenses	160,923	174,523	174,523	179,269	4,746	2.72%
	<b>SUB TOTAL</b>	<b>190,491</b>	<b>204,976</b>	<b>205,802</b>	<b>210,548</b>	<b>4,746</b>	<b>2.31%</b>
	Water/Sewer Enterprise Fund	(32,783)	(32,792)	(35,292)	(35,588)	(296)	0.84%
	<b>TOTAL</b>	<b>157,708</b>	<b>172,184</b>	<b>170,510</b>	<b>174,960</b>	<b>4,450</b>	<b>2.61%</b>
		0.58%	9.18%	-0.97%	2.61%		
	<u>Detail of Personnel Services:</u>						
	Output Media Handler	29,352	30,239	31,064	31,064	0	0.00%
	<b>BASE SALARY + STEPS</b>	<b>29,352</b>	<b>30,239</b>	<b>31,064</b>	<b>31,064</b>	<b>0</b>	<b>0.00%</b>
	Overtime	0	0	0	0	0	
	Longevity	216	214	215	215	0	0.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>29,568</b>	<b>30,453</b>	<b>31,279</b>	<b>31,279</b>	<b>0</b>	<b>0.00%</b>



**Appendix B  
Fiscal Year 2015 Budgets**

<b>9</b>	<b>BOARD OF ASSESSORS</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	266,415	239,265	246,761	248,107	1,346	0.55%	
	Expenses	28,900	26,400	26,700	26,700	0	0.00%	
	<b>TOTAL</b>	<b>295,315</b>	<b>265,665</b>	<b>273,461</b>	<b>274,807</b>	<b>1,346</b>	<b>0.49%</b>	
		<b>-3.99%</b>	<b>-10.04%</b>	<b>2.93%</b>	<b>0.49%</b>			
	<u>Detail of Personnel Services:</u>							
	Director of Assessments	101,734	89,805	92,274	97,183	4,909	5.32%	
	Office Manager	45,001	49,527	52,813	56,300	3,487	6.60%	
	Data Collector	49,243	52,252	53,689	45,061	(8,628)	-16.07%	
	Sr. Clerk Typist (1 + 1 PT)(1)(1)(1)	49,731	29,534	31,485	33,563	2,078	6.60%	
	Board Members (3)	14,700	14,700	14,700	14,700	0	0.00%	
	<b>BASE SALARY + STEPS</b>	<b>260,409</b>	<b>235,818</b>	<b>244,961</b>	<b>246,807</b>	<b>1,846</b>	<b>0.75%</b>	
	Overtime	1,000	1,000	1,000	1,000	0	0.00%	
	Longevity	5,006	600	800	300	(500)	-62.50%	
	Unused salary reserve		1,847					
	<b>TOTAL PERSONNEL SERVICES</b>	<b>266,415</b>	<b>239,265</b>	<b>246,761</b>	<b>248,107</b>	<b>1,346</b>	<b>0.55%</b>	

<b>10</b>	<b>LEGAL</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	385,016	401,620	415,777	412,675	(3,102)	-0.75%	
	Expenses - Legal	138,351	138,350	138,350	138,350	0	0.00%	
	<b>SUB TOTAL</b>	<b>523,367</b>	<b>539,970</b>	<b>554,127</b>	<b>551,025</b>	<b>(3,102)</b>	<b>-0.56%</b>	
	Water/Sewer Enterprise Fund	(97,112)	(97,861)	(100,781)	(106,258)	(5,477)	5.43%	
	<b>TOTAL</b>	<b>426,255</b>	<b>442,109</b>	<b>453,346</b>	<b>444,767</b>	<b>(8,579)</b>	<b>-1.89%</b>	
		<b>4.14%</b>	<b>3.72%</b>	<b>2.54%</b>	<b>-1.89%</b>			
	<u>Detail of Personnel Services:</u>							
	Town Counsel	119,978	123,577	126,976	114,163	(12,813)	-10.09%	
	Benefits Atty./Workers' Compensation Agent	127,740	131,572	135,190	138,909	3,719	2.75%	
	Safety coordinator	60,497	62,312	64,025	65,787	1,762	2.75%	
	Legal Secretaries (1 + 1 PT)	69,501	75,472	80,456	85,770	5,314	6.60%	
	<b>BASE SALARY + STEPS</b>	<b>377,716</b>	<b>392,933</b>	<b>406,647</b>	<b>404,629</b>	<b>(2,018)</b>	<b>-0.50%</b>	
	Longevity	7,300	8,687	9,130	8,046	(1,084)	-11.87%	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>385,016</b>	<b>401,620</b>	<b>415,777</b>	<b>412,675</b>	<b>(3,102)</b>	<b>-0.75%</b>	

<b>11</b>	<b>TOWN CLERK</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	204,199	216,771	225,559	233,467	7,908	3.51%	
	Expenses	27,600	27,600	27,600	28,860	1,260	4.57%	
	<b>TOTAL</b>	<b>231,799</b>	<b>244,371</b>	<b>253,159</b>	<b>262,327</b>	<b>9,168</b>	<b>3.62%</b>	
		<b>-1.28%</b>	<b>5.42%</b>	<b>3.60%</b>	<b>3.62%</b>			
	<u>Detail of Personnel Services:</u>							
	Town Clerk	80,420	82,834	85,112	87,453	2,341	2.75%	
	Ass't Town Clerk	44,263	46,445	49,512	52,781	3,269	6.60%	
	Other Clerks (2)	71,522	73,668	75,694	77,776	2,082	2.75%	
	Registrar of Voters (1 PT)		4,932	5,000	5,000	0	0.00%	
	<b>BASE SALARY + STEPS</b>	<b>196,205</b>	<b>207,879</b>	<b>215,318</b>	<b>223,010</b>	<b>7,692</b>	<b>3.57%</b>	
	Overtime	3,000	3,500	3,500	3,500	0	0.00%	
	Longevity	4,994	5,392	6,741	6,957	216	3.20%	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>204,199</b>	<b>216,771</b>	<b>225,559</b>	<b>233,467</b>	<b>7,908</b>	<b>3.51%</b>	

<b>12</b>	<b>BOARD OF REGISTRARS</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	45,273	40,581	42,590	44,114	1,524	3.58%	
	Expenses	12,590	13,550	13,550	13,550	0	0.00%	
	<b>TOTAL</b>	<b>57,863</b>	<b>54,131</b>	<b>56,140</b>	<b>57,664</b>	<b>1,524</b>	<b>2.71%</b>	
		<b>-3.36%</b>	<b>-6.45%</b>	<b>3.71%</b>	<b>2.71%</b>			
	<u>Detail of Personnel Services:</u>							
	Registrar	1,500	1,500	1,500	1,500	0	0.00%	
	Registrars of Voters (3 PT)	1,500	1,500	1,500	1,500	0	0.00%	
	Moderator	500	500	500	500	0	0.00%	
	Assistant Registrar of Voters	39,573	34,931	37,240	38,264	1,024	2.75%	
	Election tech support		450	150	150	0	0.00%	
	<b>BASE SALARY + STEPS</b>	<b>43,073</b>	<b>38,881</b>	<b>40,890</b>	<b>41,914</b>	<b>1,024</b>	<b>2.50%</b>	
	Overtime	1,700	1,700	1,700	2,200	500	29.41%	
	Longevity	500	0	0	0	0	0.00%	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>45,273</b>	<b>40,581</b>	<b>42,590</b>	<b>44,114</b>	<b>1,524</b>	<b>3.58%</b>	

**Appendix B  
Fiscal Year 2015 Budgets**

<b>13</b>	<b>PARKING</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	79,815	82,415	83,978	86,231	2,253	2.68%	
	Expenses	28,935	28,935	28,935	28,935	0	0.00%	
	<b>TOTAL</b>	<b>108,750</b>	<b>111,350</b>	<b>112,913</b>	<b>115,166</b>	<b>2,253</b>	<b>2.00%</b>	
		2.15%	2.39%	1.40%	2.00%			
	<u>Detail of Personnel Services:</u>							
	Parking Clerk	19,232	19,228	19,761	20,300	539	2.73%	
	Data Input Operator/Clerk	58,883	60,650	62,317	64,031	1,714	2.75%	
	<b>BASE SALARY + STEPS</b>	<b>78,115</b>	<b>79,878</b>	<b>82,078</b>	<b>84,331</b>	<b>2,253</b>	<b>2.74%</b>	
	Overtime	1,000	1,000	1,000	1,000	0	0.00%	
	Longevity	700	900	900	900	0	0.00%	
	Unused salary reserve		637					
	<b>TOTAL PERSONNEL SERVICES</b>	<b>79,815</b>	<b>82,415</b>	<b>83,978</b>	<b>86,231</b>	<b>2,253</b>	<b>2.68%</b>	

<b>14</b>	<b>PLANNING &amp; COMMUNITY DEV'T</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	302,163	432,166	421,552	459,373	37,821	8.97%	
	Expenses	25,070	16,200	16,200	24,585	8,385	51.76%	
	<b>SUB TOTAL</b>	<b>327,233</b>	<b>448,366</b>	<b>437,752</b>	<b>483,958</b>	<b>46,206</b>	<b>10.56%</b>	
	Central School Allocation	(23,228)	(23,929)	(25,325)	(22,459)	2,866	-11.32%	
	Con. Comm. Fees & Fines Account	(4,000)	(5,000)	(5,000)	(3,000)	2,000	-40.00%	
	CDBG Planner *		(34,721)	(40,000)	(39,266)	734	-1.84%	
	CDGB Affordable Housing			(4,059)	(6,280)			
	HOME Fund		(18,013)	(10,000)	(10,000)	0	0.00%	
	<b>TOTAL</b>	<b>300,005</b>	<b>366,703</b>	<b>353,368</b>	<b>402,953</b>	<b>49,585</b>	<b>14.03%</b>	
		29.67%	22.23%	-3.64%	14.03%			
	<u>Detail of Personnel Services:</u>							
	Director	104,443	109,453	112,463	118,445	5,982	5.32%	
	Economic Dev't Coordinator/Ass't Director	70,939	67,402	71,854	83,997	12,143	16.90%	
	Senior Planner / Director of Housing	35,646	73,293	75,451	77,526	2,075	2.75%	
	Conservation Commission Administrator	28,129	28,971	29,768	44,162	14,394	48.35%	
	Technical Planner (1 PT)(1 FT)(1 PT)(1 PT)	14,851	40,309	17,749	23,266	5,517	31.08%	
	Planner		60,649	62,317	64,031	1,714	2.75%	
	Administrative Aide	47,858	49,294	50,650	45,761	(4,889)	-9.65%	
	<b>BASE SALARY + STEPS</b>	<b>301,863</b>	<b>429,371</b>	<b>420,252</b>	<b>457,188</b>	<b>36,936</b>	<b>8.79%</b>	
	Longevity	300	300	1,300	2,185	885	68.08%	
	Unused salary reserve		2,495					
	<b>TOTAL PERSONNEL SERVICES</b>	<b>302,163</b>	<b>432,166</b>	<b>421,552</b>	<b>459,373</b>	<b>37,821</b>	<b>8.97%</b>	

<b>15</b>	<b>REDEVELOPMENT BOARD</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Personnel Services	56,614	58,312	59,818	61,107	1,289	2.15%	
	Redevelopment Board Expenses	9,750	10,800	10,800	10,800	0	0.00%	
	Gibbs Expenses	195,485	200,510	200,510	200,510	0	0.00%	
	Parmenter Expenses	15,000	15,000	15,000	15,000	0	0.00%	
	Crosby Expenses (sold in 2012)	15,000	0	0	0	0		
	Dallin Library Expenses	5,000	5,000	5,000	5,000	0	0.00%	
	<b>SUB TOTAL</b>	<b>296,849</b>	<b>289,622</b>	<b>291,128</b>	<b>292,417</b>	<b>1,289</b>	<b>0.44%</b>	
	Central School offset	(25,004)	(25,657)	(27,259)	(27,903)	(644)	2.36%	
	<b>TOTAL</b>	<b>271,845</b>	<b>263,965</b>	<b>263,869</b>	<b>264,514</b>	<b>645</b>	<b>0.24%</b>	
		0.51%	-2.90%	-0.04%	0.24%			
	<u>Detail of Personnel Services:</u>							
	Building Craftsman	51,314	52,852	54,518	55,807	1,289	2.36%	
	<b>BASE SALARY + STEPS</b>	<b>51,314</b>	<b>52,852</b>	<b>54,518</b>	<b>55,807</b>	<b>1,289</b>	<b>2.36%</b>	
	Overtime	5,000	5,000	5,000	5,000	0	0.00%	
	Longevity	300	300	300	300	0	0.00%	
	Unused salary reserve		160					
	<b>TOTAL PERSONNEL SERVICES</b>	<b>56,614</b>	<b>58,312</b>	<b>59,818</b>	<b>61,107</b>	<b>1,289</b>	<b>2.15%</b>	

**Appendix B  
Fiscal Year 2015 Budgets**

<b>16</b>	<b>ZONING BOARD OF APPEALS</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	13,981	13,981	17,130	17,265	135	0.79%
	Expenses	4,103	4,100	4,100	4,100	0	0.00%
	<b>TOTAL</b>	<b>18,084</b>	<b>18,081</b>	<b>21,230</b>	<b>21,365</b>	<b>135</b>	<b>0.64%</b>
		<b>-24.30%</b>	<b>-0.02%</b>	<b>17.42%</b>	<b>0.64%</b>		
	<b>Detail of Personnel Services:</b>						
	Principal Clerk & typist (1 PT)	13,981	13,981	17,130	17,265	135	0.79%
	BASE SALARY + STEPS	13,981	13,981	17,130	17,265	135	0.79%
	Longevity	0	0	0	0	0	
	<b>TOTAL PERSONNEL SERVICES</b>	<b>13,981</b>	<b>13,981</b>	<b>17,130</b>	<b>17,265</b>	<b>135</b>	<b>0.79%</b>

<b>17</b>	<b>PUBLIC WORKS</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	<b>All Public Works</b>						
	Personnel Services	3,422,554	3,550,058	3,660,829	3,805,182	144,353	3.94%
	Expenses	5,316,432	5,492,216	5,791,100	6,014,985	223,885	3.87%
	<b>SUB TOTAL</b>	<b>8,738,986</b>	<b>9,042,274</b>	<b>9,451,929</b>	<b>9,820,167</b>	<b>368,238</b>	<b>3.90%</b>
	Water/Sewer Enterprise Fund	(906,562)	(984,203)	(936,956)	(1,000,384)	(63,428)	6.77%
	Other offsets and transfers	(150,000)	(175,410)	(161,865)	(176,718)	(14,853)	
	<b>TOTAL</b>	<b>7,682,424</b>	<b>7,882,661</b>	<b>8,353,108</b>	<b>8,643,065</b>	<b>289,957</b>	<b>3.47%</b>
		<b>7.73%</b>	<b>2.61%</b>	<b>5.97%</b>	<b>3.47%</b>		

*For fiscal year 2015, the Director of Public Works is hereby authorized to transfer funds within this budget.*

**a. Public Works Administration**

	Personnel Services	406,117	442,711	469,151	514,415	45,264	9.65%
	Expenses	23,400	23,400	23,400	23,400	0	0.00%
	<b>SUB TOTAL</b>	<b>429,517</b>	<b>466,111</b>	<b>492,551</b>	<b>537,815</b>	<b>45,264</b>	<b>9.19%</b>
	Recycling fund offset		(25,410)	0	(12,663)		
	Bedford share of energy manager			(11,865)	(14,055)		
	Water/Sewer Enterprise Fund	(228,960)	(208,035)	(226,609)	(246,276)	(19,667)	8.68%
	<b>TOTAL</b>	<b>200,557</b>	<b>232,666</b>	<b>254,077</b>	<b>264,821</b>	<b>10,744</b>	<b>4.23%</b>
		<b>-17.15%</b>	<b>16.01%</b>	<b>9.20%</b>	<b>4.23%</b>		

**Detail of Personnel Services:**

	Director of Public Works	110,191	113,497	116,618	122,822	6,204	5.32%
	Assistant Director of Public Works	81,615	84,063	86,375	88,750	2,375	2.75%
	Recycling Coordinator (1 PT)	25,410	26,670	28,963	51,880	22,917	79.13%
	Administrative Asst.	45,662	47,032	48,326	49,655	1,329	2.75%
	Energy manager (1 PT)		22,753	35,594	43,907	8,313	23.36%
	Sr. Building Custodian	43,731	44,862	46,291	47,565	1,274	2.75%
	Principal accounting clerk / bookkeeper	42,604	43,882	45,089	46,329	1,240	2.75%
	Principal clerk / stenographer	42,604	43,882	45,089	46,329	1,240	2.75%
	BASE SALARY + STEPS	391,817	426,641	452,345	497,237	44,892	9.92%
	Longevity	2,900	4,002	4,666	4,729	63	1.35%
	Overtime & Out of Grade Pay	11,400	11,400	12,140	12,449	309	2.55%
	Unused salary reserve		668				
	<b>TOTAL PERSONNEL SERVICES</b>	<b>406,117</b>	<b>442,711</b>	<b>469,151</b>	<b>514,415</b>	<b>45,264</b>	<b>9.65%</b>

ADMINISTRATION

**Appendix B  
Fiscal Year 2015 Budgets**

E  
N  
G  
I  
N  
E  
E  
R  
I  
N  
G

<b>b. Engineering</b>										
Personnel Services		276,077	286,206	304,295	322,314		18,019	5.92%		
Expenses		14,300	14,300	14,300	13,900		(400)	-2.80%		
	SUB TOTAL	290,377	300,506	318,595	336,214		17,619	5.53%		
Water/Sewer Enterprise Fund		(189,712)	(180,034)	(181,145)	(197,529)		(16,384)	9.04%		
Warrant Article Charges		0	0	0	0					
	TOTAL	100,665	120,472	137,450	138,685		1,235	0.90%		
		-21.12%	19.68%	14.09%	0.90%					
Detail of Personnel Services:										
Town Engineer		92,398	87,793	95,345	101,639		6,294	6.60%		
Sr. Civil Engineer (0)(0)(1)(1)				63,377	71,236					
Jr. Civil Engineer (2)(2)(1)(1)		110,348	118,079	65,122	66,913		1,791	2.75%		
Eng. Div. Mgr. / Sr. Civil Engineer		67,187	71,292	73,253	75,267		2,014	2.75%		
	BASE SALARY + STEPS	269,933	277,164	297,097	315,055		17,958	6.04%		
Longevity		2,644	2,684	3,498	3,559		61	1.74%		
Overtime		3,500	3,500	3,700	3,700		0	0.00%		
Unused salary reserve			2,858							
	TOTAL PERSONNEL SERVICES	276,077	286,206	304,295	322,314		18,019	5.92%		
<b>c. Cemeteries</b>										
Personnel Services		199,187	211,761	218,825	225,313		6,488	2.96%		
Expenses		154,900	155,800	155,800	155,500		(300)	-0.19%		
	SUB TOTAL	354,087	367,561	374,625	380,813		6,188	1.65%		
Transfer from cemetery funds article		(150,000)	(150,000)	(150,000)	(150,000)		0	0.00%		
	TOTAL	204,087	217,561	224,625	230,813		6,188	2.75%		
		-29.82%	6.60%	3.25%	2.75%					
Detail of Personnel Services:										
Supervisor		60,027	64,146	68,382	70,263		1,881	2.75%		
Working Foreman		50,028	51,332	52,952	54,414		1,462	2.76%		
Motor Equip. Operator		26,751	27,554	28,097	29,085		988	3.52%		
Principal clerk		40,768	41,991	43,146	44,333		1,187	2.75%		
	BASE SALARY + STEPS	177,574	185,023	192,577	198,095		5,518	2.87%		
Longevity		2,013	2,538	2,738	3,708		970	35.43%		
Overtime & Out of Grade Pay		19,600	23,400	23,510	23,510		0	0.00%		
Unused salary reserve			800							
	TOTAL PERSONNEL SERVICES	199,187	211,761	218,825	225,313		6,488	3%		
<b>d. Properties/Natural Resources</b>										
Personnel Services		919,479	937,385	960,609	985,681		25,072	2.61%		
Expenses		229,300	235,400	275,400	276,650		1,250	0.45%		
	SUB TOTAL	1,148,779	1,172,785	1,236,009	1,262,331					
Property expenses		272,600	270,000	262,700	259,925		(2,775)	-1.06%		
Field maintenance		40,000	40,000	40,000	40,000		0	0.00%		
	TOTAL	1,461,379	1,482,785	1,538,709	1,562,256		23,547	1.53%		
		24.52%	1.46%	3.77%	1.53%					
Detail of Personnel Services:										
Forestry Supervisor		64,614	66,552	68,382	70,263		1,881	2.75%		
Parks Maintenance Supervisor		64,614	66,552	68,382	70,263		1,881	2.75%		
Working Foreman / Tree Climber		50,028	51,332	52,952	54,414		1,462	2.76%		
Working Foreman / Laborer (1)(1)(1)(2)		50,028	51,332	52,952	101,979		49,027	92.59%		
Motor Equip. Operator (5)		219,021	222,141	230,474	231,707		1,233	0.53%		
Park Maintenance Craftsman (3)(3)(3)(2)		131,193	132,014	138,810	87,963		(50,847)	-36.63%		
Tree Climber (3)		131,064	122,679	129,893	139,685		9,792	7.54%		
Ground Maint Workers (3)		112,672	108,689	117,734	121,084		3,350	2.85%		
	BASE SALARY + STEPS	823,234	821,291	859,579	877,358		17,779	2.07%		
Longevity		10,745	10,990	11,255	11,824		569	5.06%		
Overtime, Doubletime & Out of Grade Pay		85,500	85,500	89,775	96,499		6,724	7.49%		
Unused salary reserve			19,604							
	TOTAL PERSONNEL SERVICES	919,479	937,385	960,609	985,681		25,072	2.61%		

P  
R  
O  
P  
  
&  
  
N  
A  
T  
R  
E  
S

**Appendix B  
Fiscal Year 2015 Budgets**

<b>e. Sanitation/Highway Division</b>							
	Highway salaries	1,225,822	1,263,609	1,297,258	1,334,785	37,527	2.89%
	Highway expenses	666,067	675,916	700,100	700,100	0.0	0.0
	<b>SUB TOTAL</b>	<b>1,891,889</b>	<b>1,939,525</b>	<b>1,997,358</b>	<b>2,034,885</b>	<b>37,527.0</b>	<b>1.88%</b>
	Water/Sewer Enterprise Fund	(354,193)	(450,431)	(380,554)	(399,472)	(18,918)	4.97%
	Highway total	1,537,696	1,489,094	1,616,804	1,635,413		
	Sanitation expenses (detail below)	2,974,492	2,961,700	3,228,700	3,443,560	214,860	6.65%
	Removal of Ice & Snow	577,779	700,000	724,000	771,000	47,000	6.49%
	<b>SUB TOTAL</b>	<b>5,089,967</b>	<b>5,150,794</b>	<b>5,569,504</b>	<b>5,849,973</b>	<b>280,469</b>	<b>5.04%</b>
	<b>TOTAL</b>	<b>5,089,967</b>	<b>5,150,794</b>	<b>5,569,504</b>	<b>5,849,973</b>	<b>280,469</b>	<b>5.04%</b>
		9.93%	1.20%	8.13%	5.04%		
H I G H W A Y S	<b>Detail of Personnel Services:</b>						
	Operations Manager	82,012	84,472	86,795	89,182	2,387	2.75%
	Tree warden stipend	5,000	5,000	5,000	5,000	0	0.00%
	Sup. of Highway/Water/Sewer	69,216	71,292	73,253	75,267	2,014	2.75%
	Fuel depot stipend		3,000	3,000	3,000	0	0.00%
	Working Foreman Highway (2)	103,022	105,706	109,036	112,044	3,008	2.76%
	Working Foreman, Mason	47,861	49,130	50,655	52,075	1,420	2.80%
	Licensed Mason	45,366	46,555	48,024	49,319	1,295	2.70%
	Motor Equipment Operator (12)	523,525	520,671	550,335	567,483	17,148	3.12%
	Working Foreman / Painter	50,028	51,332	52,952	54,414	1,462	2.76%
	Carpenter	45,366	46,555	48,024	49,319	1,295	2.70%
	Dispatcher	43,731	44,862	46,270	47,565	1,295	2.80%
	Laborer / Watchman	38,525	39,527	40,758	42,531	1,773	4.35%
	Temporary/Seasonal Laborers	33,750	33,750	35,450	35,450	0	0.00%
	<b>BASE SALARY + STEPS</b>	<b>1,087,402</b>	<b>1,101,852</b>	<b>1,149,552</b>	<b>1,182,651</b>	<b>33,099</b>	<b>2.88%</b>
	Longevity	12,920	14,097	15,906	16,710	804	5.05%
	Overtime & Out of Grade Pay	125,500	125,500	131,800	135,424	3,624	2.75%
	Unused salary reserve		22,160				
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,225,822</b>	<b>1,263,609</b>	<b>1,297,258</b>	<b>1,334,785</b>	<b>37,527</b>	<b>2.89%</b>
S A N I T A T I O N	<b>Sanitation expenses</b>						
	Curbside collection	2,228,292	2,160,000	2,193,000	2,236,860	43,860	2.00%
	Rubbish Disposal (tip fee)	1,044,500	1,050,000	918,000	925,000	7,000	0.76%
	Yard waste disposal **			130,000	130,000		
	Solid Fill Disposal	119,700	119,700	119,700	119,700	0	0.00%
	Hazardous Waste (collection & disposal)	32,000	32,000	32,000	32,000	0	0.00%
	<b>SUB TOTAL (collection &amp; disposal)</b>	<b>3,424,492</b>	<b>3,361,700</b>	<b>3,392,700</b>	<b>3,443,560</b>	<b>50,860</b>	<b>1.50%</b>
	Transfer from Tip Fee Stab. Fund	(450,000)	(400,000)	(164,000)	0	164,000	-100.00%
	Recycling Grant	0	0	0	0	0	
	<b>TOTAL SANITATION EXPENSES</b>	<b>2,974,492</b>	<b>2,961,700</b>	<b>3,228,700</b>	<b>3,443,560</b>	<b>214,860</b>	<b>6.65%</b>
	<i>** Yard waste is not a new expense, but has been split from rubbish disposal for clarity.</i>						
<b>f. Motor Equipment Repair</b>							
M T R E Q U I P	Personnel Services	395,872	408,386	410,691	422,674	11,983	2.92%
	Expenses	99,000	99,000	113,000	115,250	2,250	1.99%
	<b>SUB TOTAL</b>	<b>494,872</b>	<b>507,386</b>	<b>523,691</b>	<b>537,924</b>	<b>14,233</b>	<b>2.72%</b>
	Water/Sewer Enterprise Fund	(133,697)	(145,703)	(148,648)	(157,107)	(8,459)	5.69%
	<b>TOTAL</b>	<b>361,175</b>	<b>361,683</b>	<b>375,043</b>	<b>380,817</b>	<b>5,774</b>	<b>1.54%</b>
		15.53%	0.14%	3.69%	1.54%		
	<b>Detail of Personnel Services:</b>						
	Supervisor of Motor Equip. Repair	64,614	66,552	68,382	70,263	1,881	2.75%
	Working Foreman Motor Equip. Repair	51,518	52,853	54,518	56,022	1,504	2.76%
	Motor Equipment Repairman (4)	198,203	197,894	205,920	213,522	7,602	3.69%
	<b>BASE SALARY + STEPS</b>	<b>314,335</b>	<b>317,299</b>	<b>328,820</b>	<b>339,807</b>	<b>10,987</b>	<b>3.34%</b>
	Longevity	5,336	4,931	5,420	6,416	996	18.38%
	Overtime & Out of Grade Pay	76,201	76,201	76,451	76,451	0	0.00%
	Unused salary reserve		9,955				
	<b>TOTAL PERSONNEL SERVICES</b>	<b>395,872</b>	<b>408,386</b>	<b>410,691</b>	<b>422,674</b>	<b>11,983</b>	<b>2.92%</b>
<b>g. Street lighting, traffic signals, fire alarms</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Maintenance	63,584	120,700	90,700	80,700	(10,000)	-11.03%
	Electricity	201,010	196,000	163,000	135,000	(28,000)	-17.18%
	<b>TOTAL</b>	<b>264,594</b>	<b>316,700</b>	<b>253,700</b>	<b>215,700</b>	<b>(38,000)</b>	<b>-14.98%</b>
		-25.35%	19.69%	-19.89%	-14.98%		

**Appendix B  
Fiscal Year 2015 Budgets**

<b>18 COMMUNITY SAFETY</b>		2012	2013	2014	2015	\$ change	% change
<b>All Community Safety</b>							
Personnel Services		11,751,972	12,424,674	12,760,183	13,276,828	516,645	4.05%
Expenses		939,001	969,951	1,000,000	1,044,700	44,700	4.47%
	SUB TOTAL	12,690,973	13,394,625	13,760,183	14,321,528	561,345	4.08%
Ambulance revolving fund offset		(131,415)	(131,415)	(131,415)	(131,415)	0	
	TOTAL	<b>12,559,558</b>	<b>13,263,210</b>	<b>13,628,768</b>	<b>14,190,113</b>	561,345	4.12%
		0.84%	5.60%	2.76%	4.12%		
<p><i>Due to a reorganization of the Community Safety budgets for FY2014, the Police and Fire budgets show significant increases. In previous years there were four budgets under Community Safety, Police, Fire, Administration, and Support Services. These have been consolidated into just Police and Fire budgets. The police chief's salary and the salaries of two clerical staff have been moved from Administration to Police. The fire chief's salary and the salary of one clerical person have been moved from Administration to Fire. From Support Services the dispatchers have been moved to the Police budget, and the mechanics have been moved to the Fire budget.</i></p>							
<b>a. Community Safety Administration</b>							
Personnel Services		402,300	418,518				
Expenses		0	0				
	TOTAL	<b>402,300</b>	<b>418,518</b>				
		4.16%	4.03%				
Detail of Personnel Services:							
Police Chief		137,246	137,246				
Fire Chief		118,540	118,540				
Clerical (3)		136,929	140,533				
Paid Holidays		0	0				
	BASE SALARY + STEPS	392,715	396,319				
Overtime		500	500				
Longevity		9,085	9,524				
Unused salary reserve			12,175				
	TOTAL	402,300	418,518				
<b>b. Police Services</b>							
Personnel Services		5,331,143	5,651,822	6,599,872	6,850,912	251,040	3.80%
Expenses		564,500	576,900	599,450	653,650	54,200	9.04%
		<b>5,895,643</b>	<b>6,228,722</b>	<b>7,199,322</b>	<b>7,504,562</b>	305,240	4.24%
		1.87%	5.65%	15.58%	4.24%		
Detail of Personnel Services							
Police Chief *				148,190	156,032	7,842	5.29%
Captains (3)		254,730	320,817	329,646	338,703	9,057	2.75%
Lieutenants (6)		503,628	574,451	604,309	618,750	14,441	2.39%
Sergeants (8)(9)(9)(9)		584,000	733,664	743,570	626,900	(116,670)	-15.69%
Patrolmen (49)(47)(47)(49)		3,099,371	3,007,979	3,000,929	3,296,100	295,171	9.84%
Parking Control Officers (1 FT + 2 PT)		83,212	89,854	94,269	96,338	2,069	2.19%
Administrative Assistant *				57,483	61,278	3,795	6.60%
Principal Clerk *				38,634	41,185	2,551	6.60%
Senior Clerk		24,799	26,314	27,038	27,782	744	2.75%
Detention Attendant/Clerk (1 PT)(2 PT)(2 PT)(2 PT)		24,813	60,241	63,205	66,336	3,131	4.95%
Animal Control Officer		47,751	50,669	52,062	46,169	(5,893)	-11.32%
Custodian			36,878	39,547	40,633	1,086	2.75%
Communications Supervisor **				65,437	67,237	1,800	2.75%
Dispatchers (9) **				437,374	447,449	10,075	2.30%
	BASE SALARY + STEPS + STIPENDS + DIFFERENTIALS	4,622,307	4,900,867	5,701,693	5,930,892	229,199	4.02%
Longevity		84,540	88,974	108,985	116,946	7,961	7.30%
Overtime		413,696	413,696	533,771	547,651	13,880	2.60%
Holiday pay		165,000	165,000	204,973	204,973	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%
Differential / out of grade pay				3,250	3,250	0	0.00%
Accreditation stipend		5,600	7,200	7,200	7,200	0	0.00%
Unused salary reserve		0	36,085	0	0	0	
	TOTAL PERSONNEL SERVICES	5,331,143	5,651,822	6,599,872	6,850,912	251,040	3.80%
* previously in the Community Safety Administration budget							
** previously in the Community Safety Support Services budget							
<b>c. Fire Service</b>							
Personnel Services		5,291,984	5,597,403	6,160,311	6,425,916	265,605	4.31%
Expenses		374,501	393,051	400,550	391,050	(9,500)	-2.37%
	SUB TOTAL	5,666,485	5,990,454	6,560,861	6,816,966	256,105	3.90%
Ambulance revolving fund offset		(131,415)	(131,415)	(131,415)	(131,415)	0	
	TOTAL	<b>5,535,070</b>	<b>5,859,039</b>	<b>6,429,446</b>	<b>6,685,551</b>	256,105	3.98%
		-0.68%	5.85%	9.74%	3.98%		

**THE COMMUNITY SAFETY  
ADMINISTRATION BUDGET  
WAS MERGED INTO THE POLICE & FIRE  
BUDGETS AS OF FY 2014**

A  
D  
M  
I  
N  
  
P  
O  
L  
I  
C  
E  
  
S  
E  
R  
V  
I  
C  
E  
S

**Appendix B  
Fiscal Year 2015 Budgets**

F I R E  S E R V I C E S	Detail of Personnel Services								
	Fire Chief *			125,248	131,750				
	Deputy Chief / Shift Commander (5)	407,245	429,020	441,105	452,980	11,875	2.69%		
	Captain (6)(6)(6)(7)	425,826	448,126	460,704	551,985	91,281	19.81%		
	Lieutenant (15)	928,980	975,260	1,002,735	1,029,705	26,970	2.69%		
	Firefighter (50)	2,674,100	2,760,589	2,872,733	2,962,950	90,217	3.14%		
	Administrative Assistant **			52,062	53,494	1,432	2.75%		
	Master Mechanic **			68,382	70,263	1,881	2.75%		
	Motor Equipment Repairman **			52,749	54,413	1,664	3.15%		
		BASE SALARY + STEPS	4,436,151	4,612,995	5,075,718	5,307,540	231,822	4.57%	
	Longevity		109,447	111,426	135,219	140,898	5,679	4.20%	
	Weekend Differential		38,460	44,460	44,460	44,460	0	0.00%	
	Overtime		388,671	388,671	425,917	437,630	11,713	2.75%	
	Holiday pay		127,943	127,943	139,138	142,964	3,826	2.75%	
	Vacation, personal time, double time			73,000	79,388	81,572	2,184	2.75%	
	School Credits		123,704	138,474	148,971	153,017	4,046	2.72%	
	EMT Pay		59,108	59,108	96,000	102,335	6,335	6.60%	
	Emergency management stipend				6,000	6,000	0	0.00%	
	Captains Working as Chief Officers		8,500	9,500	9,500	9,500	0	0.00%	
	Unused salary reserve / FY12 Retro			163,241			0		
		TOTAL PERSONNEL SERVICES	5,291,984	5,597,403	6,160,311	6,425,916	265,605	4.31%	
			<i>* previously in the Community Safety Administration budget</i>						
			<i>** previously in the Community Safety Support Services budget</i>						
	S U P P O R T  S E R V I C E S	<b>d. Support Services</b>							
		Personnel Services		702,645	733,031				
Expenses			23,900	23,900					
		TOTAL	<b>726,545</b>	<b>756,931</b>					
			2.56%	4.18%					
Detail of Personnel Services:									
Master Mechanic			64,614	64,614					
Motor Equipment Repairman			50,028	49,858					
Sr. Crime Analyst / Comm. Super.			61,831	61,831					
Communications Dispatcher (9)			414,011	422,360					
	BASE SALARY + STEPS	590,484	598,663						
Holiday Pay		23,915	23,915						
Differential		1,750	1,750						
Overtime & Out-of-Grade Pay		78,160	78,160						
Longevity		8,336	9,231						
Unused salary reserve			21,312						
	TOTAL PERSONNEL SERVICES	702,645	733,031						

**THE SUPPORT SERVICES BUDGET WAS  
MERGED INTO THE POLICE & FIRE  
BUDGETS AS OF FY 2014**

<b>19</b>	<b>INSPECTIONS</b>								
		2012	2013	2014	2015	\$ change	% change		
	Personnel Services	367,473	378,610	391,096	404,455	13,359	3.42%		
	Symmies inspections		40,000						
	Expenses		12,000	12,000	12,000	0	0.00%		
		SUB TOTAL	379,473	430,610	403,096	416,455	13,359	3.31%	
		TOTAL	<b>379,473</b>	<b>430,610</b>	<b>403,096</b>	<b>416,455</b>	13,359	3.31%	
			3.15%	13.48%	-6.39%	3.31%			
	Detail of Personnel Services:								
	Director of Inspectional Services		100,304	103,314	106,155	111,802	5,647	5.32%	
	Wire Inspector		75,937	78,215	80,366	82,576	2,210	2.75%	
	Plumbing & Gas Inspector		66,875	68,881	70,775	72,721	1,946	2.75%	
	Local Building Inspector		64,614	66,552	68,382	70,263	1,881	2.75%	
	Zoning Assistant		42,604	43,882	45,089	46,329	1,240	2.75%	
		BASE SALARY + STEPS	350,334	360,844	370,767	383,691	12,924	3.49%	
	Longevity		9,139	9,766	12,329	12,764	435	3.53%	
	Overtime		8,000	8,000	8,000	8,000	0	0.00%	
		TOTAL PERSONNEL SERVICES	367,473	378,610	391,096	404,455	13,359	3.42%	

**Appendix B  
Fiscal Year 2015 Budgets**

<b>20</b>	<b>EDUCATION</b>	<b>2012 *</b>	<b>2013 *</b>	<b>2014 *</b>	<b>2015 *</b>	<b>\$ change</b>	<b>% change</b>
	a. Instructional Service Programs **	20,107,325	21,384,626	24,159,609	25,808,350	1,648,741	6.82%
	b. Special Education & Pupil Services	8,098,093	8,511,538	8,752,336	9,528,935	776,599	8.87%
	c. Instructional Support Programs	1,200,146	1,352,499	1,362,709	1,429,534	66,825	4.90%
	d. Management Services	2,306,511	3,665,593	2,539,065	2,629,116	90,051	3.55%
	e. Operation/Maintenance Programs	5,350,506	5,269,346	5,394,783	5,169,844	(224,939)	-4.17%
	f. Student Out of Dist Tuition & Trans	5,618,855	5,433,996	5,466,611	6,164,189	697,578	12.76%
	<b>TOTAL</b>	<b>42,681,436</b>	<b>45,617,598</b>	<b>47,675,113</b>	<b>50,729,968</b>	<b>3,054,855</b>	<b>6.41%</b>
		10.60%	6.88%	4.51%	6.41%		
	<i>* These appropriations do not include other funds which go directly to the schools without appropriation</i>						
	<i>** FY 2013 includes additional \$975,000 appropriated at 2012 special town meeting to compensate for reduced kindergarten fees</i>						

<b>21</b>	<b>LIBRARIES</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	Personnel Services	1,447,609	1,498,246	1,516,656	1,620,984	104,328	6.88%
	Expenses	532,870	588,680	596,380	589,580	(6,800)	-1.14%
	<b>SUB TOTAL</b>	<b>1,980,479</b>	<b>2,086,926</b>	<b>2,113,036</b>	<b>2,210,564</b>	<b>97,528</b>	<b>4.62%</b>
	Friends of Fox offset				(23,699)	(23,699)	
	<b>TOTAL</b>	<b>1,980,479</b>	<b>2,086,926</b>	<b>2,113,036</b>	<b>2,186,865</b>	<b>73,829</b>	<b>3.49%</b>
		383.85%	5.37%	1.25%	3.49%		
	<u>Detail of Personnel Services:</u>						
	Library Director	102,364	85,877	93,265	99,423	6,158	6.60%
	Ass't Director/Head of Adult Services	60,759	64,929	69,217	73,787	4,570	6.60%
	Head of Children's Services	64,637	66,576	68,407	70,288	1,881	2.75%
	Head of Technical Services	55,626	59,441	61,076	62,756	1,680	2.75%
	Head of Circulation	56,079	57,761	59,349	60,982	1,633	2.75%
	Branch Librarian/Technical Librarian (2)	110,908	116,024	121,120	126,482	5,362	4.43%
	Adult Service Librarians (4 + 2 PT)	250,861	268,158	306,736	274,006	(32,730)	-10.67%
	Children's Librarian (2 PT)(1 PT)(1PT)(3 PT)	32,044	20,365	11,055	72,015	60,960	551.42%
	Senior Library Ass'ts (9 + 2 PT)	424,232	440,080	443,168	447,646	4,478	1.01%
	Library Ass'ts (6 PT)(7 PT)(7 PT)(7 PT)	98,309	98,161	101,967	111,083	9,116	8.94%
	Principal Clerk/Bookkeeper	50,730	52,252	42,191	43,351	1,160	2.75%
	Senior Clerk Typist (1 PT)	17,881	18,417	18,924	19,444	520	2.75%
	Custodians (2 PT)	34,890	35,592	37,500	38,540	1,040	2.77%
	Pages (PT)	55,744	55,744	55,744	55,744	0	0.00%
	<b>BASE SALARY + STEPS</b>	<b>1,415,064</b>	<b>1,439,377</b>	<b>1,489,719</b>	<b>1,555,547</b>	<b>65,828</b>	<b>4.42%</b>
	Overtime	11,303	15,000	15,000	53,500	38,500	256.67%
	Night Time Differential	1,172	1,164	1,257	1,257	0	0.00%
	Longevity	20,070	17,799	10,680	10,680	0	0.00%
	Unused salary reserve		24,906				
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,447,609</b>	<b>1,498,246</b>	<b>1,516,656</b>	<b>1,620,984</b>	<b>104,328</b>	<b>6.88%</b>



**Appendix B  
Fiscal Year 2015 Budgets**

<b>22 HEALTH AND HUMAN SERVICES</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
<b>All Health and Human Services</b>								
	Personnel Services	522,819	546,157	558,580	584,143	25,563	4.58%	
	Expenses	296,286	309,269	308,969	327,579	18,610	6.02%	
	<b>TOTAL</b>	<b>819,105</b>	<b>855,426</b>	<b>867,549</b>	<b>911,722</b>	<b>44,173</b>	<b>5.09%</b>	
		5.86%	4.43%	1.42%	5.09%			
<b>a. Health and Human Services Administration</b>								
	Personnel Services	281,448	295,781	312,771	328,879	16,108	5.15%	
	Expenses	23,872	24,990	25,490	31,300	5,810	22.79%	
	<b>TOTAL</b>	<b>305,320</b>	<b>320,771</b>	<b>338,261</b>	<b>360,179</b>	<b>21,918</b>	<b>6.48%</b>	
		5.98%	5.06%	5.45%	6.48%			
Detail of Personnel Services:								
A D M I N	Director of Health and Human Services	93,123	95,918	98,555	103,849	5,294	5.37%	
	Health Compliance Inspector	66,553	68,550	70,435	72,372	1,937	2.75%	
	Office Manager - Health and Human Services	42,971	42,092	44,871	46,106	1,235	2.75%	
	Public Health Nurse	22,055	23,501	28,310	28,949	639	2.26%	
	Health Comp Officer / Sealer (1 PT) *	5,347	5,302	7,122	7,318	196	2.75%	
	Health Comp Officer	48,984	52,345	55,801	59,486	3,685	6.60%	
	<b>BASE SALARY + STEPS</b>	<b>279,033</b>	<b>287,708</b>	<b>305,094</b>	<b>318,080</b>	<b>12,986</b>	<b>4.26%</b>	
	Overtime	2,500	2,500	5,000	7,500			
	Longevity	2,415	2,163	2,677	3,299	622	23.23%	
	Unused salary reserve		3,410					
	<b>TOTAL PERSONNEL SERVICES</b>	<b>281,448</b>	<b>295,781</b>	<b>312,771</b>	<b>328,879</b>	<b>16,108</b>	<b>5.15%</b>	
<i>* Position now shared with the Town of Belmont</i>								
<b>b. Veterans' Services</b>								
V E T E R A N S	Personnel Services	59,717	62,164	63,874	59,774	(4,100)	-6.42%	
	Expenses	3,339	3,339	3,539	3,539			
	Veteran's aid & assistance	268,000	276,000	275,000	288,000	13,000	4.73%	
	<b>TOTAL</b>	<b>331,056</b>	<b>341,503</b>	<b>342,413</b>	<b>351,313</b>	<b>8,900</b>	<b>2.60%</b>	
		5.15%	3.16%	0.27%	2.60%			
	Detail of Personnel Services:							
	Director of Veterans' Services	59,170	60,945	62,621	59,774	(2,847)	-4.55%	
	<b>BASE SALARY + STEPS</b>	<b>59,170</b>	<b>60,945</b>	<b>62,621</b>	<b>59,774</b>	<b>(2,847)</b>	<b>-4.55%</b>	
	Longevity	547	1,219	1,253	0	(1,253)	-100.00%	
		<b>TOTAL PERSONNEL SERVICES</b>	<b>59,717</b>	<b>62,164</b>	<b>63,874</b>	<b>59,774</b>	<b>(4,100)</b>	<b>-6.42%</b>
<i>75% of veterans's aid &amp; assistance reimbursed by state.</i>								
<b>c. Council on Aging</b>								
C O A	Personnel Services	181,654	188,212	181,935	195,490	13,555	7.45%	
	Expenses	4,414	4,940	4,940	4,740	(200)	-4.05%	
	<b>TOTAL</b>	<b>186,068</b>	<b>193,152</b>	<b>186,875</b>	<b>200,230</b>	<b>13,355</b>	<b>7.15%</b>	
		16.96%	3.81%	-3.25%	7.15%			
	Detail of Personnel Services:							
	Executive Secretary	75,937	65,065	70,662	75,327	4,665	6.60%	
	Social Worker (2 PT) *	53,958	55,946	58,262	60,894	2,632	4.52%	
	Principal Clerk & Secretary (1 PT)	37,734	36,628	39,936	46,329	6,393	16.01%	
	Nurse *	11,314	10,694	12,075	11,740	(335)	-2.77%	
	<b>BASE SALARY + STEPS</b>	<b>178,943</b>	<b>168,333</b>	<b>180,935</b>	<b>194,290</b>	<b>13,355</b>	<b>7.38%</b>	
Longevity	2,711	3,078	1,000	1,200	200	20.00%		
Unused salary reserve		16,801						
	<b>TOTAL PERSONNEL SERVICES</b>	<b>181,654</b>	<b>188,212</b>	<b>181,935</b>	<b>195,490</b>	<b>13,555</b>	<b>7.45%</b>	
<i>* Represents the Town portion only. These positions are partially funded by State grants.</i>								
<b>23 RETIREMENT</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>	
	Contributory Pensions	8,067,526	8,504,185	9,008,899	9,571,203	562,304	6.24%	
	Water/Sewer Offset	(848,658)	(900,542)	(955,990)	(1,014,958)	(58,968)	6.17%	
	Non-Contributory Pensions	110,572	107,123	107,123	87,123	(20,000)	-18.67%	
	<b>TOTAL</b>	<b>7,329,440</b>	<b>7,710,766</b>	<b>8,160,032</b>	<b>8,643,368</b>	<b>483,336</b>	<b>5.92%</b>	
		6.95%	5.20%	5.83%	5.92%			

**Appendix B  
Fiscal Year 2015 Budgets**

24	INSURANCE	2012	2013	2014	2015	\$ change	% change
		Total insurance costs (health + other - offsets)	16,483,109	15,105,214	14,739,366		
		-15.14%	-8.36%	-2.42%	4.53%		
<i>For fiscal year 2015, the Town Manager is hereby authorized to transfer funds within this budget.</i>							
	Group Health *	7,659,899				0	
	Group Insurance Commission *	7,599,629	13,335,156	13,407,935	13,573,204	165,269	1.23%
	Federal Medicare withholding	725,000	745,000	825,000	974,723	149,723	18.15%
	Flexible Benefit Plan / HRA	800	50,800	50,800	50,800	0	0.00%
	Employee health mitigation fund	500,000	500,000	200,000	200,000	0	0.00%
	Medicare	25,000	25,000	25,000	18,000	(7,000)	-28.00%
	Opt-out program	150,996	187,999	205,997	233,996	27,999	13.59%
	TOTAL GROUP HEALTH	16,661,324	14,843,955	14,714,732	15,050,723	314,992	2.14%
	Health Insurance Trust Fund **			(300,000)		300,000	
	Recreation Enterprise Fund	(56,622)	(47,993)	(51,086)	(55,804)	(4,718)	9.24%
	Veteran's Memorial Rink Enterprise Fund	(57,883)	(47,889)	(51,000)	(51,405)	(405)	0.79%
	Early retirees reinsurance program	(394,400)	(73,381)			0	
	Contributory retirement	(36,875)	(32,748)	(33,978)	(33,865)	113	-0.33%
	Water/Sewer Enterprise Fund	(770,886)	(581,730)	(584,302)	(552,918)	31,384	-5.37%
	TOTAL OFFSETS	(1,316,666)	(783,741)	(1,020,366)	(693,992)	26,374	-2.58%
	NET GROUP HEALTH	15,344,659	14,060,214	13,694,366	14,356,731	341,366	2.49%
		-3.20%	-8.37%	-2.60%	4.84%		
	Group Life	55,000	55,000	55,000	55,000	0	0.00%
	Liability insurance	50,000	50,000	50,000	55,000	5,000	10.00%
	Indemnity insurance	270,625	270,625	270,625	270,625	0	0.00%
	Unemployment insurance	293,450	200,000	200,000	200,000	0	0.00%
	Workers' Compensation	490,000	490,000	490,000	490,000	0	0.00%
	TOTAL OTHER INSURANCE	1,159,075	1,065,625	1,065,625	1,070,625	5,000	0.47%
	Municipal Building Trust Fund	(20,625)	(20,625)	(20,625)	(20,625)	0	0.00%
	NET OTHER INSURANCE	1,138,450	1,045,000	1,045,000	1,050,000	5,000	0.48%
<b>Note: Group health insurance was transferred to the Massachusetts Group Insurance Commission (GIC) in FY2012.</b>							
* All funds required to be paid for post employment benefits shall be transferred by the Comptroller, as needed, from this budget to the OPEB account established by Chapter 161 of the Acts of 2005 and Article 44 of the 2008 Annual Town Meeting for the purpose of paying OPEB costs from said fund.							
** distribution from pre-GIC health insurance trust fund.							

25	RESERVE FUND	2012	2013	2014	2015	\$ change	% change
		TOTAL	620,000	670,000	750,000		
		3.33%	8.06%	11.94%	33.33%		
<i>The proposed budget for Fiscal Year 2015 is over \$136,000,000. During Fiscal Year 2014, the Town has faced snow and ice removal expenses almost twice the \$724,000 budget, as well as a final legal settlement over \$200,000. A \$1,000,000 reserve fund represents 0.74% of the total Town proposed budget. Reserve funds not expended are returned to Free Cash and become available for use in following budget years.</i>							

**Appendix B  
Fiscal Year 2015 Budgets**

<b>A</b>	<b>WATER AND SEWER</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	<b>EXPENSES</b>						
	Personnel Services	2,679,981	2,835,087	2,915,559	2,060,731	(854,828)	-29.32%
	Expenses	13,206,551	13,991,148	14,075,082	15,603,320	1,528,238	10.86%
	Capital Outlay & Debt Service	1,693,200	1,701,970	2,035,790	2,154,178	118,388	5.82%
	<b>TOTAL EXPENSES</b>	<b>17,579,732</b>	<b>18,528,205</b>	<b>19,026,431</b>	<b>19,818,229</b>	<b>791,798</b>	<b>4.16%</b>
		5.06%	5.40%	2.69%	4.16%		
	<b>REVENUES</b>						
	User Charges	11,448,677	11,764,659	12,380,172	13,954,027	1,573,855	12.71%
	Shift of Debt to Tax Rate	5,593,112	5,593,112	5,593,112	5,593,112	0	0.00%
	Use of Reserves	283,943	930,421	741,194	0	(741,194)	-100.00%
	MWRA Loan	0	0	0	0	0	
	Interest Income/Miscellaneous	129,000	113,413	127,540	131,365	3,825	3.00%
	Real Estate Tax Liens	125,000	126,600	184,413	189,945	5,532	3.00%
	Total Water Recon Sewer & Sewer Facilities	0	0	0	0	0	
	Proceeds from sale of bonds	0	0	0	0	0	
	<b>TOTAL REVENUES</b>	<b>17,579,732</b>	<b>18,528,205</b>	<b>19,026,431</b>	<b>19,868,449</b>	<b>842,018</b>	<b>4.43%</b>
		5.06%	5.40%	2.69%	4.43%		
	<b>FUND INCREASE (DECREASE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,220</b>		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Administration	47,155	48,558	51,550	52,942	1,392	2.70%
	Clerical	42,570	43,840	46,568	47,829	1,261	2.71%
	Labor	1,732,098	1,832,647	1,851,951	1,939,160	87,209	4.71%
	Retirement	848,658	900,542	955,990	1,014,958	58,968	6.17%
	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%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>2,679,981</b>	<b>2,835,087</b>	<b>2,915,559</b>	<b>3,064,389</b>	<b>148,830</b>	<b>5.10%</b>
	<u>Water Operating Expenses Detail</u>						
	Maintenance of Water Distribution System	361,700	361,700	361,700	361,700	0	0.00%
	Maintenance of Plant	50,700	60,600	60,600	63,600	3,000	4.95%
	M.W.R.A. Assessment	4,080,393	4,713,024	4,562,366	4,713,200	150,834	3.31%
	Great Meadows	4,000	4,000	4,000	4,000	0	0.00%
	<b>TOTAL WATER EXPENSES</b>	<b>4,496,793</b>	<b>5,139,324</b>	<b>4,988,666</b>	<b>5,142,500</b>	<b>153,834</b>	<b>3.08%</b>
	<u>Sewer Operating Expenses Detail</u>						
	Maintenance of Sanitary Sewer System	125,000	125,000	125,000	125,000	0	0.00%
	Maintenance of Storm Sewer System	76,000	176,000	176,000	226,000	50,000	28.41%
	M.W.R.A. Assessment	7,253,472	7,483,362	7,697,718	8,006,000	308,282	4.00%
	<b>TOTAL SEWER EXPENSES</b>	<b>7,454,472</b>	<b>7,784,362</b>	<b>7,998,718</b>	<b>8,357,000</b>	<b>358,282</b>	<b>4.48%</b>
	<u>Indirect Expenses</u>						
	Indirect Charges	1,255,286	1,067,462	1,087,698	1,100,162	12,464	1.15%
	Rates Uncollectable	0	0	0	0	0	
	<b>TOTAL INDIRECT EXPENSES</b>	<b>1,255,286</b>	<b>1,067,462</b>	<b>1,087,698</b>	<b>1,100,162</b>	<b>12,464</b>	<b>1.15%</b>

**Appendix B  
Fiscal Year 2015 Budgets**

<b>B</b>	<b>RECREATION</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	<b>EXPENSES</b>						
	Personnel Services	262,103	262,147	275,914	290,336	14,422	5.23%
	Operating Expenses	257,748	262,720	271,813	295,031	23,218	8.54%
	Capital Outlay	8,500	0	0	0	0	
	<b>TOTAL EXPENSES</b>	<b>528,351</b>	<b>524,867</b>	<b>547,727</b>	<b>585,367</b>	<b>37,640</b>	<b>6.87%</b>
		<b>-6.29%</b>	<b>-0.66%</b>	<b>4.36%</b>	<b>6.87%</b>		
	<b>REVENUES</b>						
	User Fees and Charges	525,000	523,000	533,000	572,200	39,200	7.35%
	Miscellaneous	17,500	17,000	17,000	17,000	0	0.00%
	<b>TOTAL REVENUES</b>	<b>542,500</b>	<b>540,000</b>	<b>550,000</b>	<b>589,200</b>	<b>39,200</b>	<b>7.13%</b>
		<b>-3.86%</b>	<b>-0.46%</b>	<b>1.85%</b>	<b>7.13%</b>		
	<b>FUND INCREASE (DECREASE)</b>	<b>14,149</b>	<b>15,133</b>	<b>2,273</b>	<b>3,833</b>		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Director of Recreation (.5)	48,602	50,584	53,535	56,382	2,847	5.32%
	Recreation Facilities Supervisor	54,752	60,027	64,719	68,993	4,274	6.60%
	Principal Clerk-Stenographer (1 + 1 PT)	27,768	20,530	22,625	29,523	6,898	30.49%
	Building Craftsman (.25)					0	
	<b>SUB-TOTAL</b>	<b>131,122</b>	<b>131,141</b>	<b>140,879</b>	<b>154,898</b>	<b>14,019</b>	<b>9.95%</b>
	Temporary staff	130,000	130,000	134,000	134,000	0	0.00%
	Longevity	781	806	835	1,238	403	48.26%
	Overtime	200	200	200	200	0	0.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>262,103</b>	<b>262,147</b>	<b>275,914</b>	<b>290,336</b>	<b>14,422</b>	<b>5.23%</b>
	<u>Operating Expenses Detail</u>						
	Office Supplies	1,800	1,900	1,900	1,900	0	0.00%
	Utilities	20,000	20,000	28,000	28,000	0	0.00%
	Vehicle maintenance	200	0	0	0	0	
	Travel Allowance	1,677	1,677	1,677	1,677	0	0.00%
	Health Insurance	56,621	47,993	51,086	55,804	4,718	9.24%
	Maintenance reserve				25,000	25,000	
	Recreation Programs	177,450	191,150	189,150	182,650	(6,500)	-3.44%
	<b>TOTAL OPERATING EXPENSES</b>	<b>257,748</b>	<b>262,720</b>	<b>271,813</b>	<b>295,031</b>	<b>23,218</b>	<b>8.54%</b>

**Appendix B  
Fiscal Year 2015 Budgets**

<b>C</b>	<b>ED BURNS ARENA</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	<b>EXPENSES</b>						
	Personnel Services	231,554	241,063	260,623	273,418	12,795	4.91%
	Operating Expenses	259,015	240,719	244,380	247,075	2,695	1.10%
	Debt Service	40,000	66,500	83,000	83,000	0	0.00%
	<b>TOTAL EXPENSES</b>	<b>530,569</b>	<b>548,282</b>	<b>588,003</b>	<b>603,493</b>	<b>15,490</b>	<b>2.63%</b>
		-1.95%	3.34%	7.24%	2.63%		
	<b>REVENUES</b>						
	Public Skating	48,000	50,000	56,000	56,000	0	0.00%
	Ice time	330,000	347,500	349,000	358,000	9,000	2.58%
	Concession Stand	32,000	32,000	34,000	34,000	0	0.00%
	Capital & Miscellaneous	133,800	137,000	151,700	158,500	6,800	4.48%
	<b>TOTAL REVENUES</b>	<b>543,800</b>	<b>566,500</b>	<b>590,700</b>	<b>606,500</b>	<b>15,800</b>	<b>2.67%</b>
		-1.49%	4.17%	4.27%	2.67%		
	<b>FUND INCREASE (DECREASE)</b>	<b>13,231</b>	<b>18,218</b>	<b>2,697</b>	<b>3,007</b>		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Administration	173,888	182,139				
	Director of Recreation (.5)			53,535	56,382		0.00%
	Rink Facility Supervisor			68,382	70,263		0.00%
	Principal Clerk-Stenographer (1 + 1 PT)			22,625	29,523		0.00%
	Building Craftsman			52,063	53,494		0.00%
	<b>SUB-TOTAL</b>	<b>173,888</b>	<b>182,139</b>	<b>196,605</b>	<b>209,662</b>	<b>13,057</b>	<b>6.64%</b>
	Temporary staff	55,164	55,000	60,000	60,000	0	0.00%
	Longevity	1,328	1,424	1,519	2,256	737	48.52%
	Retirement & Overtime	1,174	2,500	2,500	1,500	(1,000)	-40.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>231,554</b>	<b>241,063</b>	<b>260,623</b>	<b>273,418</b>	<b>12,795</b>	<b>4.91%</b>
	<u>Operating Expenses Detail</u>						
	Office Supplies	1,200	1,200	1,200	<b>1,200</b>	0	0.00%
	Other Supplies	0	1,080	1,080	0	(1,080)	-100.00%
	Utilities (Electricity & Gas)	123,000	125,000	127,000	<b>132,000</b>	5,000	3.94%
	Security	7,000	7,500	7,800	<b>8,000</b>	200	2.56%
	Marketing	1,500	1,500	1,500	<b>500</b>	(1,000)	-66.67%
	Refrigeration	6,000	7,500	7,500	<b>5,000</b>	(2,500)	-33.33%
	Zamboni fuel and maintenance	3,000	4,200	4,200	<b>1,305</b>	(2,895)	-68.93%
	Liability Insurance	13,383	0	0	0	0	
	Health Insurance	57,883	47,889	51,000	<b>51,405</b>	405	0.79%
	Concession Stand	19,000	20,000	19,000	<b>19,000</b>	0	0.00%
	DCR payment				<b>6,065</b>		
	Otherwise Unclassified	27,049	24,850	24,100	22,600	(1,500)	-6.22%
	<b>TOTAL OPERATING EXPENSES</b>	<b>259,015</b>	<b>240,719</b>	<b>244,380</b>	<b>247,075</b>	<b>2,695</b>	<b>1.10%</b>

**Appendix B  
Fiscal Year 2015 Budgets**

<b>D</b>	<b>COUNCIL ON AGING TRANSPORTATION</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	<b>EXPENSES</b>						
	Personnel Services	65,333	75,184	79,929	81,654	1,725	2.16%
	Operating Expenses	34,900	32,400	41,371	41,371	0	0.00%
	Capital Outlay	0	0	0	0		
	<b>TOTAL EXPENSES</b>	<b>100,233</b>	<b>107,584</b>	<b>121,300</b>	<b>123,025</b>	<b>1,725</b>	<b>1.42%</b>
		1.02%	7.33%	12.75%	1.42%		
	<b>REVENUES</b>						
	Transfer from CoA Reserve Fund	0	0	0	0	0	
	Dial-A-Ride-Taxi fees	7,800	7,800	13,800	13,800	0	0.00%
	COA Contracts	40,000	40,000	40,000	40,000	0	0.00%
	Vans	5,500	7,800	17,500	17,500	0	0.00%
	Other state revenue	1,900	2,000	0	0	0	
	Donations	15,000	20,000	20,000	22,000	2,000	10.00%
	General fund subsidy	30,000	30,000	30,000	30,000		
	<b>TOTAL REVENUES</b>	<b>100,200</b>	<b>107,600</b>	<b>121,300</b>	<b>123,300</b>	<b>2,000</b>	<b>1.65%</b>
		-3.62%	7.39%	12.73%	1.65%		
	<b>FUND INCREASE (DECREASE)</b>	<b>(33)</b>	<b>16</b>	<b>0</b>	<b>275</b>		
	<u>Personnel Services Detail</u>						
	Van driver	38,525	38,376	40,758	41,906	1,148	2.82%
	Info & Referral	24,169	24,169	28,271	29,048	777	2.75%
	Dial-a-ride clerk	1,939	1,939			0	
	On call van driver	0	10,000	10,000	10,000	0	0.00%
	<b>BASE SALARY</b>	<b>64,633</b>	<b>74,484</b>	<b>79,029</b>	<b>80,954</b>	<b>1,925</b>	<b>2.44%</b>
	Longevity	700	700	900	700	(200)	-22.22%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>65,333</b>	<b>75,184</b>	<b>79,929</b>	<b>81,654</b>	<b>1,725</b>	<b>2.16%</b>

**Appendix B  
Fiscal Year 2015 Budgets**

<b>E</b>	<b>YOUTH SERVICES DIVISION</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>\$ change</b>	<b>% change</b>
	<b>EXPENSES</b>						
	Personnel Services	235,023	243,125	295,356	362,940	67,584	22.88%
	Expenses	199,900	241,100	221,300	231,800	10,500	4.74%
	<b>TOTAL EXPENSES</b>	<b>434,923</b>	<b>484,225</b>	<b>516,656</b>	<b>594,740</b>	<b>78,084</b>	<b>15.11%</b>
		109.03%	11.34%	6.70%	15.11%		
	<b>REVENUES</b>						
	Client Fees & insurance reimbursements	287,423	295,000	288,262	292,000	3,738	1.30%
	School contracts		35,000	40,000	60,000		
	Gifts and donations	10,000	20,000	48,000	106,000	58,000	120.83%
	Intergovernmental (CDBG)	17,500	15,000	22,000	17,000	(5,000)	-22.73%
	General fund subsidy	120,000	120,000	120,000	120,000	0	0.00%
	<b>TOTAL REVENUES</b>	<b>434,923</b>	<b>485,000</b>	<b>518,262</b>	<b>595,000</b>	<b>76,738</b>	<b>14.81%</b>
		109.03%	11.51%	6.86%	14.81%		
	<b>FUND INCREASE (DECREASE)</b>	<b>0</b>	<b>775</b>	<b>1,606</b>	<b>260</b>		<b>0.00%</b>
	<u>Personnel Services Detail</u>						
	Director of Youth Services	66,863	68,882	79,978	82,177	2,199	2.75%
	Psychiatrist (1 PT)	26,000	26,000	27,500	45,500	18,000	65.45%
	Psychologist (1 PT)	41,917	43,181	45,702	46,958	1,256	2.75%
	Clinical Director	62,417	64,302	70,435	74,905	4,470	6.35%
	Medical Record Clerk (1 PT)			16,496	18,081	1,585	9.61%
	Asst. Clinical Director (1 PT)				37,567	37,567	
	Billing agent (1 PT)(1 PT)(1 FT)(1 FT)	36,226	38,720	53,145	56,652	3,507	6.60%
	<b>BASE SALARY</b>	<b>233,423</b>	<b>241,085</b>	<b>293,256</b>	<b>361,840</b>	<b>68,584</b>	<b>23.39%</b>
	Longevity	1,600	2,040	2,100	1,100	(1,000)	-47.62%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>235,023</b>	<b>243,125</b>	<b>295,356</b>	<b>362,940</b>	<b>67,584</b>	<b>22.88%</b>
	<u>Operating Expenses Detail</u>						
	Administrative fees	25,000	18,000	18,000	5,000	(13,000)	-72.22%
	Fee for service clinicians	171,600	204,000	179,000	200,000	21,000	11.73%
	Case manager		10,000	15,000	15,000		
	Professional licenses		2,000	500	500		
	Other purchased services		2,500	0	0		
	Office Supplies	2,000	3,000	3,000	3,000	0	0.00%
	Car Allowance	1,000	1,000	500	500	0	0.00%
	Unclassified	300	600	5,300	7,800	2,500	47.17%
	<b>TOTAL OPERATING EXPENSES</b>	<b>199,900</b>	<b>241,100</b>	<b>221,300</b>	<b>231,800</b>	<b>10,500</b>	<b>4.74%</b>

**APPENDIX C**  
**SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS**  
**FISCAL YEAR 2015**

**REVENUES**

**PROPERTY TAX DETAIL**

FY 2014 levy limit	94,987,188
+2.5%	2,374,680
New growth	450,000
Debt exclusions	2,771,358
Symmes debt exclusion (net of receipts)	0
less MSBA receipts	(1,615,914)
MWRA debt	5,593,112
<b>TOTAL PROPERTY TAX</b>	<b>104,560,424</b>

**SCHOOL REIMBURSEMENT DETAIL (MSBA)**

Bishop	322,764
Brackett	347,518
Hardy	469,110
Peirce	476,522
<b>TOTAL EXEMPT RECEIPTS</b>	<b>1,615,914</b>
Ottoson (non-exempt)	858,859
<b>TOTAL EXEMPT RECEIPTS</b>	<b>2,474,773</b>

**LOCAL RECEIPTS DETAIL**

Motor vehicle excise	3,850,000
Other excise - hotel	275,000
Other excise - meals	325,000
Penalties & interest	250,000
Payments in lieu of taxes	38,000
Fees	1,350,000
Rentals	684,000
Dept revenue - schools	150,000
Dept revenue - libraries	55,000
Dept revenue - cemeteries	300,000
Dept revenue - recreation	0
Other departmental revenue	0
Licenses and permits	1,434,000
Special assessments	0
Fines and forfeits	60,000
Investment income	50,000
Medicare Part D	0
<b>TOTAL LOCAL RECEIPTS</b>	<b>8,821,000</b>

**LOCAL AID ("CHERRY SHEET") DETAIL**

**RECEIPTS**

<b>Education</b>	
Chapter 70	10,234,582
Charter Tuition Assessment Reimbursement	56,889
<b>Offset Receipts</b>	
School Lunch Assistance	18,809
School Choice Receiving Tuition	0
<b>Total Education</b>	<b>10,310,280</b>
<b>General Government</b>	
Additional Assistance	0
Total unrestricted gen'l gov't	6,750,750
Annual Formula Local Aid	0
Veterans' Benefits	225,800
Exemptions: Vets, blind, Elderly, etc.	151,486
<b>Offset Receipts</b>	
Public Libraries	45,057
<b>Total General Government</b>	<b>7,173,093</b>
<b>Total Estimated Receipts</b>	<b>17,483,373</b>
Ch 70 add from SFSF	0
School Construction (MSBA, inc OMS)	2,474,773
<b>Local Aid Receipts inc MSBA</b>	<b>19,958,146</b>

**ASSESSMENTS**

<b>State Assessments and Charges</b>	
Retired Employee's Health Insurance	0
Air Pollution Districts	14,878
Metropolitan Area Planning Council	14,164
RMV Non-Renewal Surcharge	50,040
<b>Total Assess. &amp; Charges</b>	<b>79,082</b>
<b>Transportation Authorities</b>	
MBTA	2,790,643
Boston Metro. Transit District	847
<b>Total MBTA Assessment</b>	<b>2,791,490</b>
<b>Annual Charges Against Receipts</b>	
Special Education	3,178
<b>Total Annual Charges</b>	<b>3,178</b>
<b>Tuition Assessments</b>	
School Choice Sending Tuition	0
Charter School Sending Tuition	197,685
<b>Total Tuition Assessments</b>	<b>197,685</b>
<b>Total Estimated Charges</b>	<b>3,071,435</b>
<b>NET LOCAL AID</b>	<b>14,411,938</b>

**APPROPRIATIONS**

**BUDGETS (Article 31)**

<b>APPROPRIATIONS</b>	
3 Town Manager	491,381
4 Human Resources	298,160
5 Information Technology	681,565
10 Legal	444,767
14 Planning & Comm. Dev't,	402,953
15 Redevelopment Board	264,514
17a DPW - Admin.	264,821
17b DPW - Engineering	138,685
17c DPW - Cemeteries	230,813
17d DPW - Prop. / Nat. Resources	1,562,256
17e DPW - Highways / Sanitation	5,849,973
17f DPW - Motor Equip. Repair	380,817
17g DPW - Street lighting	215,700
18a Pub Safety - Admin	0
18b Pub Safety - Police	7,504,562
18c Pub Safety - Fire	6,685,551
18d Pub Safety - Support	0
19 Inspections	416,455
21 Libraries	2,186,865
22a Health & Human Services	360,179
22b Veterans Services	351,313
22c Council on Aging	200,230
<b>Total Town Manager</b>	<b>28,931,560</b>

**Board of Selectmen**

2 Selectmen (n/l elections)	295,255
6 Comptroller	422,528
13 Parking	115,166
16 Zoning Board	21,365
<b>Total Selectmen</b>	<b>854,314</b>

**Town Clerk**

11 Town Clerk	262,327
12 Board of Registrars	57,664
<b>Total Town Clerk</b>	<b>319,991</b>

**Retirement**

Pensions - contributory	8,556,245
Pensions - non-contrib	87,123
<b>Total Pensions</b>	<b>8,643,368</b>

**Fixed Budgets**

24 Insurance	15,406,731
8 Postage	174,960
2b Elections (Selectmen)	131,005
25 Reserve Fund	1,000,000
<b>Total Fixed Budgets</b>	<b>16,712,696</b>
<b>1 Finance Committee</b>	<b>11,824</b>
<b>7 Treasurer</b>	<b>675,035</b>
<b>9 Board of Assessors</b>	<b>274,807</b>
<b>Total School Budget</b>	<b>50,729,968</b>
<b>TOTAL BUDGETS</b>	<b>107,153,563</b>

**WARRANT ARTICLES**

<b>TOTAL BUDGETS</b>	
<b>28 Total Budgets</b>	<b>107,153,563</b>
<b>30 Capital Budget</b>	<b>9,918,358</b>
<b>OTHER WARRANT ARTICLES</b>	
26 Collective bargaining	0
27 Positions reclassification	19,340
29 Property revaluation	10,000
34 Minuteman Regional School	3,788,615
35 Commission on Disabilities	3,000
35 Historic District Commission	5,100
35 Historical Commission	2,160
35 Human Rights Commission	4,500
35 Recycling Committee	3,000
35 Tourism & Econ. Development	1,775
35 Transportation Advisory	15,000
35 Vision 2020	3,000
36 Flags on graves of veterans	4,500
36 Veteran's, Mem., Patriot's Day	5,667
37 Indemnification, medical costs	8,014
37 Legal defense	0
38 Elimination of school fees	0
39 Water bodies (Cons Comm)	40,000
40 Community Service program	7,500
41 Uncle Sam signage	0
42 Uncle Sam stationary	0
43 Uncle Sam holiday lights	0
44 Historic signage	0
45 Old Burying Ground repairs	0
46 Scenic Byway	5,000
48 Retiree health insurance (OPEB)	867,877
55 Electronic voting equipment	0
<b>TOTAL OTHER ARTICLES</b>	<b>4,794,048</b>
<b>TOTAL WARRANT ARTICLES</b>	<b>121,865,969</b>

**ENTERPRISE FUNDS**

**A. WATER & SEWER**

Budget	3,844,689
Capital	2,154,178
Assessment	12,719,200
Indirect charges	1,100,162
Total Expenses	19,818,229
Total Revenues	19,868,449
<b>Net Increase (Decrease)</b>	<b>50,220</b>

**B. RECREATION**

Budget	585,367
Capital	0
Total Expenses	585,367
Total Revenues	589,200
<b>Net Increase (Decrease)</b>	<b>3,833</b>

**C. ED BURNS ARENA**

Budget	520,493
Capital	83,000
Total Expenses	603,493
Total Revenues	606,500
<b>Net Increase (Decrease)</b>	<b>3,007</b>

**D. COUNCIL ON AGING TRANSPORTATION**

Budget	123,025
Total Revenues	93,300
From general fund	30,000
<b>Net Increase (Decrease)</b>	<b>275</b>

**E. YOUTH SERVICES**

Budget	594,740
Total Revenues	475,000
From general fund	120,000
<b>Net Increase (Decrease)</b>	<b>260</b>

**ENTERPRISE FUND SUMMARY**

Budget	5,668,314
Capital	2,237,178
Assessment	12,719,200
Indirect charges	1,100,162
Total Expenses	21,724,854
Total Revenues	21,632,449
Total from general fund	150,000
<b>Net Increase (Decrease)</b>	<b>57,595</b>

**SUMMARY**

**FY 2015 SUMMARY OF REVENUES**

Property Tax Levy (n/l Symmes)	104,560,424
Local Aid Receipts n/l MSBA	17,483,373
MSBA receipts	2,474,773
Local Receipts	8,821,000
Overlay reserve (Art 51)	350,000
Override stabilization fund	0
Health Insurance Trust Fund	300,000
(Use of free cash (Art 53))	3,042,925
<b>TOTAL FY 2015 REVENUES</b>	<b>137,032,495</b>

**SUMMARY OF FY 2015 EXPENDITURES**

Town budgets	56,423,595
School budget	50,729,968
Capital plan	9,918,358
Warrant articles	4,794,048
Youth Services subsidy	120,000
C of A Trans subsidy	30,000
MBTA assessment	2,791,490
MWRA debt service	5,593,112
Educ. & Library offset receipts	63,866
Charter/choice tuitions	197,685
Other state assessments	82,260
Reserve for court judgements	100,000
Symmes urban renewal	677,750
Snow & ice deficit	500,000
Overlay reserve	600,000
Long term stability fund (Art 50)	100,000
Override stabilization fund (Art 56)	4,310,363
<b>TOTAL FY 2015 EXPENDITURES</b>	<b>137,032,495</b>
<b>FY 2015 REVENUES LESS EXPENDITURES</b>	
	<b>0</b>

**SPECIAL TOWN MEETING**

STM3 Amendments to FY14 budgets	58,045
STM4 Collective bargaining	89,000
STM5 Central Fire Station repairs	0
STM6 Peirce School repairs	25,863
STM7 SPED transfer	500,000
<b>TOTAL STM APPROPRIATIONS</b>	<b>672,908</b>
Transfers	(672,908)
<b>NET SPECIAL TOWN MEETING</b>	<b>0</b>



**Appendix D**  
**Long Range Projection 2014-2020**  
**FY 2015 Annual Budget**  
**(Finance Committee Report)**

	FY 2014	FY 2015	Dollar Change	Percent Change	FY 2016	Dollar Change	Percent Change	FY 2017	Dollar Change	FY 2018	Dollar Change	FY 2019	Dollar Change	FY 2020	Dollar Change
<b>I REVENUE</b>															
A. State Aid	17,093,258	17,483,373	390,115	2.28%	17,672,381	189,008	1.08%	17,890,563	218,183	18,079,427	188,864	18,357,481	278,053	18,556,729	199,249
School Construction Aid	2,474,773	2,474,773	0	0.00%	2,474,773	0	0.00%	2,474,773	0	1,615,914	(858,859)	476,523	(1,139,391)	476,523	0
B. Local Receipts	8,158,000	8,821,000	663,000	8.13%	8,871,000	50,000	0.57%	8,921,000	50,000	8,971,000	50,000	9,021,000	50,000	9,071,000	50,000
C. Free Cash/Muni Building Trust	3,411,528	3,042,925	(368,604)	-10.80%	1,500,000	(1,542,925)	-50.71%	1,500,000	0	1,500,000	0	1,500,000	0	1,500,000	0
D. Overlay Reserve Surplus	200,000	350,000	150,000		200,000	(150,000)	-42.86%	200,000	0	200,000	0	200,000	0	200,000	0
E. Property Tax	101,737,509	104,560,424	2,822,915	2.77%	107,319,687	2,759,264	2.64%	110,176,763	2,857,076	113,118,652	2,941,889	116,347,737	3,229,085	119,482,300	3,134,563
F. Override Stabilization Fund								3,124,030		6,081,520		8,768,761			
<b>TOTAL REVENUES</b>	<b>133,075,068</b>	<b>136,732,494</b>	<b>3,657,427</b>	<b>2.75%</b>	<b>138,037,841</b>	<b>1,305,347</b>	<b>0.95%</b>	<b>144,287,131</b>	<b>6,249,290</b>	<b>149,566,515</b>	<b>5,279,385</b>	<b>154,671,502</b>	<b>5,104,987</b>	<b>149,286,552</b>	<b>(5,384,950)</b>
<b>II APPROPRIATIONS</b>															
A. Operating Budgets															
School	47,675,113	50,729,968	3,054,855		53,299,194	2,569,226		56,058,267	2,759,073	58,893,786	2,835,519	62,060,278	3,166,492	65,219,739	3,159,461
General Education Costs	31,418,665	32,518,318	1,099,653	3.50%	34,572,590	2,054,271	6.32%	36,046,711	1,474,121	37,634,370	1,587,660	39,212,393	1,578,023	41,038,002	1,825,609
Special Education Costs*	15,286,448	16,356,500	1,070,052	7.00%	17,501,455	1,144,955	7.00%	18,726,557	1,225,102	20,037,415	1,310,869	21,440,035	1,402,619	22,940,837	1,500,802
Kindergarten Fee Offset	970,000	970,000	0	0.00%	970,000	0	0.00%	970,000	0	970,000	0	970,000	0	970,000	0
Growth Factor		885,150			255,150			315,000		252,000		437,850		270,900	
<b>Net School Budget</b>	<b>47,675,113</b>	<b>50,729,968</b>	<b>3,054,855</b>	<b>6.41%</b>	<b>53,299,194</b>	<b>2,569,226</b>	<b>5.06%</b>	<b>56,058,267</b>	<b>2,759,073</b>	<b>58,893,786</b>	<b>2,835,519</b>	<b>62,060,278</b>	<b>3,166,492</b>	<b>65,219,739</b>	<b>3,159,461</b>
Minuteman	3,336,935	3,788,615	451,680	13.54%	3,921,217	132,602	3.50%	4,058,459	137,243	4,200,505	142,046	4,347,523	147,018	4,499,686	152,163
Town	23,064,316	23,991,930	927,614	4.02%	25,110,260	1,118,330	4.66%	26,269,482	1,159,222	27,471,026	1,201,544	28,716,374	1,245,348	30,007,060	1,290,686
Personnel Services	9,305,801	9,388,928	83,127	0.89%	9,438,928	50,000	0.53%	9,488,928	50,000	9,538,928	50,000	9,588,928	50,000	9,638,928	50,000
Expenses															
<b>Less Offsets:</b>															
Enterprise Fund/Other	1,791,215	1,988,367	197,152	11.01%	2,057,960	69,593	3.50%	2,129,988	72,029	2,204,538	74,550	2,281,697	77,159	2,361,556	79,859
Tip Fee Stabilization Fund	164,000	0	(164,000)	-100%	0	0	0	0	0	0	0	0	0	0	0
<b>Net Town Budget</b>	<b>30,330,987</b>	<b>31,392,491</b>	<b>1,061,504</b>	<b>3.50%</b>	<b>32,491,228</b>	<b>1,098,737</b>	<b>3.50%</b>	<b>33,628,421</b>	<b>1,137,193</b>	<b>34,805,416</b>	<b>1,176,995</b>	<b>36,023,605</b>	<b>1,218,190</b>	<b>37,284,432</b>	<b>1,260,826</b>
MWRRA Debt Shift	5,593,112	5,593,112	0	0.00%	5,593,112	0	0.00%	5,593,112	0	5,593,112	0	5,593,112	0	5,593,112	0
B. Capital budget															
Exempt Debt Service	3,018,625	2,771,358	(247,267)	-8.19%	2,635,325	(136,033)	-4.91%	2,524,722	(110,603)	2,424,741	(99,981)	1,396,516	(1,028,225)	1,335,235	(61,281)
Non-Exempt Service	5,747,610	5,798,300	50,690	0.88%	6,323,983	525,683	9.07%	6,879,068	555,085	6,089,753	(789,315)	6,062,700	(27,053)	6,087,773	25,073
Cash	1,450,700	1,554,300	103,600	7.14%	1,369,400	(184,900)	-11.90%	1,407,525	38,125	1,250,963	(156,562)	1,389,577	138,614	1,389,577	0
Minus Capital Carry Forward	(385,625)	(205,600)	180,025	-46.68%	(422,600)	(217,000)	-105.54%	(430,600)	(8,000)	(130,600)	300,000	(130,600)	0	(130,600)	0
<b>Total Capital</b>	<b>9,837,310</b>	<b>9,918,358</b>	<b>87,048</b>	<b>0.89%</b>	<b>9,906,108</b>	<b>(12,250)</b>	<b>-0.12%</b>	<b>10,380,715</b>	<b>474,607</b>	<b>9,634,857</b>	<b>(745,858)</b>	<b>8,718,193</b>	<b>(916,664)</b>	<b>8,681,985</b>	<b>(36,208)</b>
C. Pensions	8,160,032	8,643,368	483,336	5.92%	9,161,970	518,602	6.00%	9,711,688	549,718	10,294,390	582,701	10,912,053	617,663	11,566,776	654,723
D. Insurance	14,739,366	15,406,731	667,365	4.53%	16,500,707	1,093,976	7.10%	17,732,368	1,231,661	19,039,212	1,306,845	20,493,083	1,453,871	22,008,044	1,514,960
E. State Assessments	2,998,089	3,071,435	73,346	2.45%	3,148,221	76,786	2.50%	3,226,926	78,706	3,307,600	80,673	3,390,290	82,690	3,475,047	84,757
F. Offset Aid - Library & School	60,566	63,866	3,300	5.45%	63,866	0	0.00%	63,866	0	63,866	0	63,866	0	63,866	0
G. Overlay Reserve	1,019,663	600,000	(419,663)	-41.16%	800,000	200,000	33.33%	600,000	(200,000)	600,000	0	800,000	200,000	600,000	(200,000)
H. Fixed Costs - Res. Fund & Elections	833,915	1,131,005			1,050,000			1,150,000		1,050,000		1,150,000		1,050,000	
I. Other Cr. Jdgmnts/ Deficit/ symmes	1,609,415	1,277,750	(331,665)	-20.61%	1,274,675	(3,075)	-0.24%	1,277,875	3,200	1,278,338	463	1,271,250	(7,088)	1,273,225	1,975
J. Warrant Articles	1,112,692	805,433	(307,259)	-27.61%	805,433	0	0.00%	805,433	0	805,433	0	805,433	0	805,433	0
K. Override Stabilization Fund	5,773,873	4,310,362			22,110										
L. <b>TOTAL APPROPRIATIONS</b>	<b>133,075,068</b>	<b>136,732,494</b>	<b>3,657,427</b>	<b>2.75%</b>	<b>138,037,841</b>	<b>1,305,347</b>	<b>0.95%</b>	<b>144,287,131</b>	<b>6,249,290</b>	<b>149,566,515</b>	<b>5,279,386</b>	<b>155,628,686</b>	<b>6,062,172</b>	<b>162,121,344</b>	<b>6,492,658</b>
<b>BALANCE</b>	<b>0</b>	<b>0</b>			<b>0</b>			<b>0</b>		<b>0</b>		<b>(957,184)</b>		<b>(12,834,792)</b>	
Surplus / (deficit) to carryover to next year	0	0			0			0		0		(957,184)		(12,834,792)	
<b>Reserve Balances</b>															
Free Cash	6,085,848	3,000,000			3,000,000			3,000,000		3,000,000		3,000,000		3,000,000	
Stabilization Fund	2,768,663	2,951,723			3,140,275			3,334,483		3,534,517		3,740,553		3,952,769	
Override Stabilization Fund	13,663,949	17,974,311			17,974,311			14,850,281		8,768,761		0		0	
Tip Fee Stabilization Fund	0	0			0			0		0		0		0	
Municipal Bldg Ins. Trust Fund	796,870	820,776			845,399			870,761		896,884		923,791		951,504	
<b>TOTAL:</b>	<b>23,315,330</b>	<b>24,746,810</b>			<b>24,959,985</b>			<b>22,055,525</b>		<b>16,200,163</b>		<b>7,664,344</b>		<b>7,904,274</b>	
% of General Fund Revenue	17.5%	18.1%			18.1%			15.3%		10.8%		5.0%		5.3%	

**The plan does not include any potential impacts of an Arlington High School or Minuteman Regional Vocational School Building Project (s)**

The plan does not include the \$300,000 transfer from the Health Benefit Trust Fund to the OPEB Trust Fund included in Article 48.

# News Release

333 WASHINGTON STREET  
 BOSTON, MA 02108-5170  
 617-720-1000  
 FAX 617-720-0799

For immediate release

January 7, 2014

## MTF Report: Huge Obligations Create a Long-Term Budget Squeeze for Municipalities

Despite a modest rebound in revenues, municipalities find themselves in a long-term budget squeeze because the costs for pensions, employee and retiree health care, and debt service are rising faster than revenues, according to the Massachusetts Taxpayers Foundation's 43<sup>rd</sup> annual Municipal Finance Data report released today.

Total municipal revenues and expenditures grew by 3.7 percent to \$23.4 billion statewide in fiscal 2013, an improvement over the anemic growth during the recent recession but still well less than the average annual growth of 5.2 percent between 1982 and 2009.

The fiscal pressure has led to the elimination of more than 15,500 full-time positions, or six percent of the statewide municipal workforce, since 2007 (Table 1). The global recession and state fiscal crisis are partly responsible for these layoffs, but the larger and more permanent cause is the escalating spending on pensions, health care, and debt service. Spending on these three categories grew 23 percent between fiscal 2007 and fiscal 2012, while all other spending grew just 10 percent.

“Spending on employee and retiree benefits will consume an ever larger share of municipal budgets for the foreseeable future as municipalities face nearly \$45 billion in unfunded liabilities,” said MTF President Michael J. Widmer. “With modest revenue growth at best, funding for schools, public safety, and other services will be sacrificed in order to pay for the unaffordable obligations taken on by cities and towns over the past decades.”

**Table 1: Municipal Spending and Full-Time Employment**

	FY 2007 (\$ billions)	FY 2012 (\$ billions)	Growth
Total Spending	19.9	22.6	13%
Debt Service <sup>1</sup>	1.8	2.3	23%
Pensions	1.0	1.3	30%
Health Care	1.9	2.2	19%
All Other	15.2	16.8	10%
Total Full-Time Positions	265,042	249,472	-6%

<sup>1</sup> Debt exclusions, which are included in the total for debt service, account for only a small share of debt service costs.

## APPENDIX E

- Pension costs grew nearly three times as fast as other municipal spending between fiscal 2007 and fiscal 2012 and more than twice as fast as revenue growth. In fiscal 2012, pension contributions totaled more than \$1.3 billion, a 30 percent increase from the \$1 billion in 2007.
- Like pensions, spending on health care for employees and retirees grew much faster than revenues between 2007 and 2011. The widespread adoption of municipal health reform in 2012 reduced costs by \$30 million, but health care still accounts for nearly 10 percent of municipal budgets. Spending will continue to climb because, in addition to the generous health care benefits for active employees, municipalities face an overwhelming \$30 billion in unfunded liabilities for retiree health care. Even if cities and towns continue to ignore the liability, they cannot avoid the escalating costs: spending on retiree health care is projected to jump from \$800 million in 2012 to more than \$1 billion within five years and \$1.5 billion in 10 years.<sup>2</sup>
- Debt service costs, the amount municipalities must pay annually in interest and principal for money they have borrowed, grew by 23 percent between fiscal 2007 and 2012, reaching a total of \$2.26 billion in 2012, 10 percent of municipal spending.<sup>3</sup>

On the revenue side, growth was driven largely by an increase in state aid which, combined with a small improvement in local receipts, offset the weakest growth in property taxes in nearly three decades.

- After three consecutive years of cuts, state aid to municipalities rose to \$4.8 billion in fiscal 2013, a 3.0 percent increase over the \$4.7 billion in fiscal 2012. Virtually all of the increase in state aid was dedicated to Chapter 70 funding, which climbed by 4.8 percent or \$160 million to \$3.52 billion in 2013 from \$3.36 billion in 2012. For the third consecutive year, unrestricted aid was funded at \$899 million.
- Local receipts, such as motor vehicle excise taxes, meals and hotel taxes, building permits, and charges for services, grew by 3.3 percent in fiscal 2013 to \$4.2 billion.
- Despite upticks in state aid and local receipts, overall revenue growth was constrained because property taxes, which account for half of all municipal revenues, grew at their slowest since 1985, increasing by 3.6 percent, from \$13 billion in 2012 to \$13.4 billion in 2013. By contrast, between 1985 and 2012, property taxes rose an average of 5.4 percent annually.

The 43<sup>rd</sup> edition of Municipal Financial Data is supported by a grant from First Southwest Company. In addition to the analysis of overall trends in local finances, the report provides a series of statistical tables that detail basic financial information for each of the state's 351 cities and towns. The report also includes comparisons of average residential tax bills; percent of low income students; and per capita expenditures, income, and equalized values.

The Massachusetts Taxpayers Foundation is a nationally recognized, independent, nonprofit research organization whose purpose is to promote the most effective use of tax dollars, improve the operations of state and local governments, and foster positive economic policies. Over the past 15 years the Foundation has won 16 national awards for its work on health care access and costs, transportation reform, business costs, capital spending, state finances, MBTA restructuring, state government reform, and municipal health reform.

\*\*\*\*

---

<sup>2</sup> The health care figure in Table 1 is from data that is self-reported by municipalities. Some municipalities do not include the costs of their contributions to supplemental Medicare plans in that total. As a result, annual health care costs for municipal employees and retirees is likely higher than the reported figure.

<sup>3</sup> The state limits its borrowing so that annual debt service is no more than eight percent of that year's total revenues.